

DAC7/MRDP Data Quality, Correctness and Completeness in filing

Analysis of DAC7 & the Model Reporting Rules for Digital Platform Operators (MRDP) returns show certain reoccurring errors and omissions. We have set out the most common issues below to ensure more complete returns are filed in 2026.

The most common errors relate to the **omission of Optional (Mandatory) elements**.

Optional (Mandatory) fields must be completed where the information is available to the filer. The return is technically incomplete if an Optional (Mandatory) field has not been filled in where the data can be obtained by the RPO. This means the reporting obligations of the PO have not been met.

Note that some of these fields are Mandatory for the MRDP. This is specified in the [DPI/DAC7 schema user guide](#).

General elements

- No **Rescountrycode** provided for Platform Operator (Reporting, Assuming & Assumed) and/or Entity Seller – mandatory where there is MRDP data
- No **Platform Business Name** provided
- No **AssumedReporting** element – mandatory for the MRDP; must not be provided for an Entity Seller
- **Addressfree** used by default – this should be used only in exceptional circumstances when it is impossible to provide the address in the fixed format

Transactional reporting

- €0 for **Fees** and **Taxes** – it is easily identifiable from POs' websites when a fee structure is in place. Consideration should be reported as the gross amount paid to the seller, not net of fees.
- VAT reported as tax deducted
- **Refunds** that were paid out, or **cancellations** of relevant activities, not reflected in the return

Incomplete due diligence

- **Placeholder data** such as NOTIN/ DOB 01/01/1900 consistent across a PO's return (mandatory fields)
- Using a VAT or business registration number as TIN
- Bank account owners' names are missing even where account details e.g. IBAN is provided

Note: A PO should not return incomplete seller's data across two reports, as if they refuse to provide the required details, the seller should not continue to trade on the platform.

Immovable property elements

Certain schema elements relate specifically to the rental of immovable property, notably:

- **Rented address** of low quality
- **Property Type** not specified, or consistently reported as DPI910 ('Other')
- **Rented Days** not provided

Model Reporting Rules for Digital Platform Operators (MRDP)

In addition to data quality issues including to the elements above, there is also some confusion around the interaction of DAC7 and the OECD Model Reporting Rules for Digital Platform Operators (MRDP).

If you are a reporting platform operator based in an MRDP jurisdiction, the activation of that framework does not automatically cease your reporting obligations under DAC7. Unless all Member States in which you have reportable sellers are a partner jurisdiction of your country of residence, you must still register and report in the EU. This is referred to as partial equivalence.

Once a Member State has an agreement in place to exchange with the jurisdiction of the platform's residence, information on their sellers should not be filed with Revenue. For example, a platform based in the UK should report Spanish sellers to HMRC, and HMRC will exchange as appropriate.

The onus is on the platform operator to understand their reporting obligations for compliance purposes. The European Commission maintains [an activation list](#).