

## Report of meeting with the Informal Market Group (IMG)

**15 November 2022 via Zoom**

[illegible]

Participants TAXUD : , , ,

TAXUD presented the latest developments in relation to the DAC7 implementation. This mainly concerned the pending implementing act for the assessment of the equivalence of third country provisions with DAC7.

The members of the informal market group asked a number of questions on the interpretation of various provisions of DAC7 that relate to the reporting of information by platform operators.

TAXUD responded to the questions. In some cases providing an explanation to the provision at hand. In other cases referring to the implementing legislation in Member States.