

FAQ

1. What is DAC7?

DAC7 is a new set of EU tax transparency rules that requires all digital platforms – including Catawiki – to provide sellers' information to tax authorities. The legislation is aimed at strengthening administrative cooperation among EU Member States. It involves collecting and reporting specific information about sellers to tax authorities.

If you meet the criteria for DAC7 you'll need to provide some additional tax information. We'll email you and show a notification when you sign in to your Catawiki account asking you to provide this. We always process this information securely and according to our [Data Protection & Privacy Notice](#).

2. Who does DAC7 affect?

DAC7 applies to both private and professional sellers who meet both of the following criteria:

- Live in an EU member state or the UK,
- Have sold 30 or more special objects, or generated a total revenue of over €2,000 on our online marketplace in a calendar year.

Note that we will only report DAC7 information about your transactions that took place during the respective calendar year.

3. Why is Catawiki subject to DAC7? Do these new rules only apply to Catawiki or to all digital platforms?

These new rules apply to all digital platforms (including Catawiki) that facilitate, among other things, sale of goods (such as the sale of special objects), the provision of personal services (such as passenger transportation) and/or the rental of immovable property (such as hotels and apartments).

4. I met the reportable threshold, does it mean I will pay more taxes?

Meeting the criteria & completing a report and sharing information does not necessarily mean there is an obligation to pay taxes on your sales. DAC7 reporting also doesn't require you to do anything new regarding your taxation obligations.

5. I am selling personal possessions with Catawiki, do I now have to pay tax?

No, in general you do not need to pay income tax on selling your own personal objects. Doing this doesn't immediately make you qualify as a (taxable) trader. Once you make a profit from selling things or offering a service, such as running a business selling goods via online marketplaces like Catawiki, you may qualify as a trader and may need to pay tax.

[The tax rules vary by EU country](#). We strongly recommend getting professional tax advice if you're unsure what the tax obligations are for your specific situation.

6. How do I provide my info?

If you meet the criteria for DAC7, we will email you and show a notification when you sign in to your Catawiki account. You'll have added most of the necessary info when you created your account or added your payment details, so we'll let you know which info is still missing. Review the info in your account and follow the prompts to add the missing DAC7 info. If you have more than one account, you'll need to provide the info for each account separately.

7. Will anything change in how taxes are processed due to DAC7 data reporting obligations?

DAC7 doesn't require any changes in the way taxes are processed, neither for the fee we charge nor for local taxes you may be required to charge and pay. At the same time, we expect that the local tax authorities will use data provided by platforms to verify your tax returns. For more info about DAC7, please refer to the websites of your local tax authorities. If anything is unclear or you have questions about your tax obligations, please consult your local tax advisor to confirm.

8. What will happen if I don't share my data?

We'll send you a notification and a couple of reminders to give you sufficient time to provide the required info. If you fail to provide the required info despite our reminders the law requires us to restrict your sales activity on Catawiki.

You'll need to add the info within 60 days of us asking for it. We'll remind you 3 times before the 60 days are up. If you don't add the info within the 60 days, we'll have to freeze your payments and may pause your ability to sell. We'll send your payments to you and unpause your ability to sell as soon as you add the necessary info.

9. What do I need to do for DAC7 reporting?

If you meet the criteria for DAC7, we'll email you and send a notification when you sign in to your Catawiki account.

We already have most of the necessary info from the time you created your account or added your payment details, so we'll let you know which info is still missing. Follow the prompts to add the missing DAC7 info.

We'll check the info you provide against the info we already have. If anything doesn't match or we have questions, we'll contact you.

Since we're headquartered in the Netherlands, we securely share the DAC7 info with the Dutch tax authority. They'll pass the info on to your country's tax authority. We'll always let you know when we share this info and what info we've shared. It doesn't mean you need to pay tax.

10. Do I need to report info to the tax authorities myself or is Catawiki going to take care of the reporting?

You're not required to report any info to the tax authorities as part of the DAC7 reporting. Digital platforms like Catawiki are responsible for collecting and reporting info on an annual basis. At the same time, we may ask you to provide some info to us (for example, your tax identification number). Note that you remain responsible for fulfilling your own tax obligations, such as VAT and income tax, with respect to selling special objects via our online marketplace.

11. What info will Catawiki report to tax authorities?

We will keep and report the following info, including transactional data, to the tax authorities:

Private sellers:

- First and last name.
- Residency address.
- Tax identification number (TIN) or place and country of birth, if you don't have a TIN.
- Date of birth.

Professional sellers:

- Legal company name.
- Registered business address.
- Tax identification number (TIN).
- Value added tax (VAT) number.
- Business registration number.
- Existence of a permanent establishment (PE) in the EU.

All sellers:

- Bank account number.
- Revenues from buyers during each quarter (i.e. total payments received from Catawiki sales).
- Seller fee charged during each quarter (including any taxes).
- Taxes (withheld or charged), if applicable.
- Number of objects sold during each quarter.

Before sending a report to the Dutch Tax Authorities, we will let you know what data will be shared about your transactions via the Catawiki online marketplace during the reporting year.

12. What is my business registration number, tax identification number (TIN) and value-added tax (VAT) number and where can I find these numbers?

- **Business registration number:** this is first obtained when you register your business and, in most cases, provided by a Chamber of Commerce or company registry (the country in which your business is registered).
- **Tax Identification Number (TIN):** this is provided by the local tax authorities to individuals and businesses. A TIN is an identifying number used for income tax purposes. Check TIN per country [here](#).
- **VAT number:** this is also provided by the local tax authorities, but only to individuals or entities conducting a business. A VAT number is an identifying number used for value-added tax purposes.

Note: TIN and VAT numbers can be the same in some countries. In this case, you'll still need to provide a record of both in your Catawiki seller profile. Furthermore, note that the TIN may have a different name in the local language. Check the [official website of the EU](#) for more general info about TINs by country in English and other languages.

Regardless of where you sell, if you're a resident of the EU and are selling as a private seller, DAC7 requires us to report your individual TIN. If you're a business established in a EU member state, DAC7 requires us to report your business registration number, business tax identification number (TIN) and value-added tax (VAT) numbers.

Please consult your local account or tax advisor if you're unsure where to find these specific numbers.

13. Is this a one-time request or a continual reporting obligation?

Starting 1 January 2023, DAC7 is an annual reporting obligation. The DAC7 collected data will be reported to the Dutch Tax Authorities by 31 January following the reporting year. For example:

- We'll report data by 31 January 2024 for the 2023 calendar year.
- We'll report data by 31 January 2025 for the 2024 reporting year and so on.

14. Who will Catawiki share my data with?

We will share your data with the Dutch tax authorities (Belastingdienst) for DAC7 compliance purposes. The Dutch tax authorities will then share this data with the tax authorities in the EU Member State(s) where you are resident and/or where your business is established.

15. What is the legal basis for collecting my data?

DAC7 (Council Directive (EU) 2021/514) places a legal obligation on Catawiki to share the data of platform users who reside or are established in an EU member state and receive income from selling goods. We are collecting your data to comply with our legal obligations under DAC7.

We always process your info securely and according to our [Data Protection & Privacy Notice](#).

16. I have sold objects to multiple EU countries. What info do I need to provide?

Even if you have sold objects to multiple EU countries, you only need to provide info (such as a tax identification number) for the EU country where you're a resident or where your business is established.

17. Can the tax authorities review my income tax returns for past years?

The rules applying to the review of prior tax returns vary by EU country. Countries may have a particular period after filing a return during which they are entitled to review that return. Consult with your local tax advisor for further info.

18. I received an error when inputting my TIN. How can I correct this? Each country's expected TIN format for individuals and for businesses are listed below based on [EU](#) and [OECD](#) guidelines. If you receive an error, please review your input and try again. If you still experience issues when inputting your TIN, please consult your local tax advisor to confirm it is correct or to ask for assistance.

The info provided here is purely informative. It might not be up to date and is subject to change without notice. Visit the [European Commission website](#) for more info about country-specific TIN numbers.

19. If I have made an error in adding my taxpayer info, can the info be changed?

If you have made an error, you can edit your taxpayer info. To edit your info, go to:

1. Make sure you're signed in and go to your [settings](#) > Seller Profile.
2. On the left side of the page, select the info you want to edit.
3. Edit the info.
4. Save your edited settings.

Note that to verify your edits, we may send you a code to make sure it's you (e.g. when changing your phone number or email).

Furthermore, note that certain info, such as VAT and CoC number, can not be changed by you. To change this info, you'll need to [contact us](#).

20. How is Catawiki going to make sure that the info is accurate?

Digital platforms are obliged to determine whether the info about sellers that they collect is reliable. In the first place, we'll rely on the info that you provided to us (this usually

happens when you create an account on our marketplace). We'll check the info you provide against the info we already have. If anything doesn't match or we have questions, we'll contact you.

Note that in accordance with our [Terms of Use](#), you're responsible for keeping the info in your account up to date.

21. Will you share my data with tax authorities if I don't provide the required info?

No. We'll send you a notification and a couple of reminders to give you sufficient time to provide the required info. If you fail to provide the required info despite our reminders the law requires us to restrict your sales activity on Catawiki.

22. What happens if I share my data after the deadline?

As soon as you add the necessary info, we'll have your payments unfrozen and/or unblock your account so you can sell again.

23. If I deactivate my Catawiki account now, will my info be shared?

From 2023 on, your info will be reported if you meet the criteria for DAC7 during any part of a given year. For example, if you're an EU resident and sold an object worth €2,000 or more on our online marketplace in March of 2023 and deactivated your account afterwards, we'll report your 2023 info up until the point of deactivation. If you deactivate your account in advance of the following reporting year, your details will no longer be reportable.

24. Can I make a data deletion request?

You can make a request in accordance with our [Data Protection & Privacy Notice](#), but please be aware that if you meet the criteria for DAC7 your data will still be shared with the EU tax authorities, as this is a legal obligation for us.

The info provided here is purely informative and is not legal or tax advice. Tax rules vary by EU country. We strongly recommend getting professional tax advice if you're unsure what the tax obligations are for your specific situation.