

Flowchart for identifying an RPO, a Reporting Platform Operator

Are Relevant Activities present?

- Sales/rentals are made, for Consideration, and the amount is known, or reasonably knowable, by the platform operator.
- Transaction:
 - renting out any immovable property including a house, apartment, parking space;
 - personal services;
 - sales of goods, or
 - renting out a mode of transport.

Yes

Does the operator run a Platform?

- Software is made available to users
- Sellers can contact other platform users in order to carry out a Relevant Activity, directly or indirectly

Yes

Is the operator a Platform Operator?

- Platform Operators normally agree with Sellers to make Platform available to them, fully or in part.

Yes

Is the operator an RPO?

- Fiscal domicile in an EU country
- Operator company is established under laws of an EU country
- Company management (including effective management) is in an EU country
- Permanent establishment in an EU country, no status of a Qualified Non-Union Platform Operator

Yes

Does the operator run a Platform?

The software only allows the following:

- Processing of payments in relation to Relevant Activity;
- Allows users to list/advertise a Relevant Activity, or
- Only redirect/transfer users to a Platform.

No need to submit information

Is the seller an employee of the platform operator?
The seller carries out a Relevant Activity as an employee of the Platform Operator or a related Entity of the Platform Operator.

No need to submit information