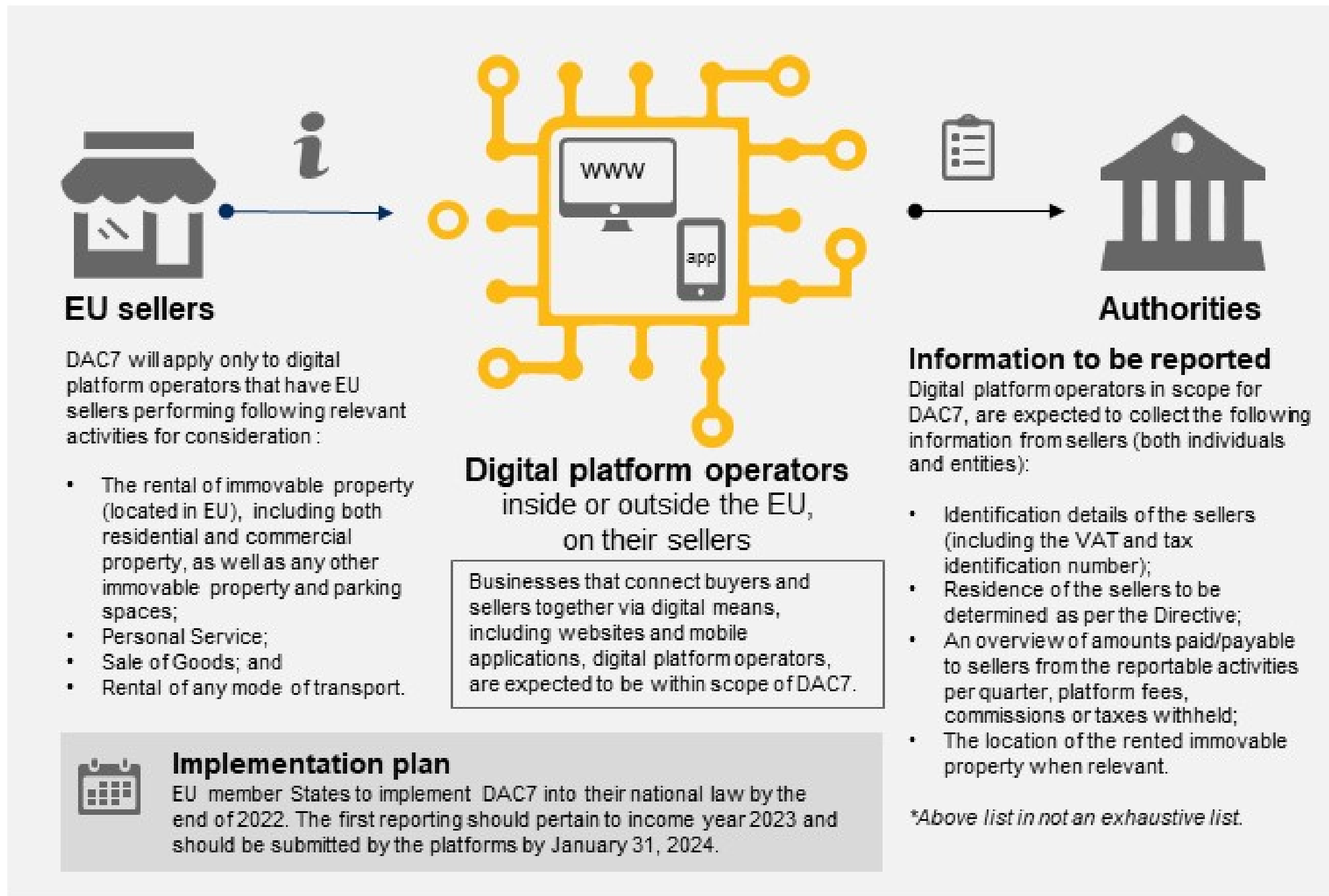


The role of platforms in fighting tax evasion with respect to sellers in the sharing and gig economy: DAC7



This research analyzes **whether, when, how and under which conditions** governments should require private platforms to help in tackling non - or under-reporting of taxable income by sellers in the sharing and gig economy.

- This is analyzed from both a **direct and indirect tax perspective** and focuses specifically on the **EU DAC7**.
- It assesses whether the aforementioned rules are:
 - **Proportional, effective and enforceable,**
 - **Consistent with other relevant legal frameworks** (e.g. GDPR); and
 - **Respectful of the fundamental rights** of platform operators and sellers.
- On that basis, it suggests adequate approaches that could be applied internationally to improve this framework
- **Methods:** Doctrinal – Theoretical – Historical – Empirical
- **Main Hypothesis:** After providing an overview of platform business models, their regulation within the EU and the specific taxation challenges raised by these businesses, I have identified and analyzed the main operational and fundamental implications of DAC7.

Operational implications:

- The interpretation of DAC7's provisions;
- Some problematic key definitions
- Impact both on businesses and governments (e.g. compliance, administration and enforceability)

Fundamental Implications:

- Necessity, Efficiency, Effectiveness & Enforcement
- Impact of platform workers' status
- Interference with taxpayers' rights and freedoms
- Freedom to conduct business
- Privacy and data protection
- Property rights
- Freedom to provide services
- Legal Certainty
- Proportionality