

NEWS RELEASE

## Tax Tip - Using an app or website to earn income? Here's what you need to know about the Reporting Rules for Digital Platform Operators

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OTTAWA, ON, Sept. 11, 2024 /CNW/ - You may be affected by Canada's new Reporting Rules for Digital Platform Operators if you use digital platforms to earn income. These rules have been implemented to increase transparency and support compliance in the international tax community.

Under the rules, certain platform operators are now required to collect and report information on sellers considered to be reportable sellers to the Canada Revenue Agency (CRA). If you are a reportable seller, be aware of what is being reported by your platform operator(s) to ensure it's accurate and consistent with what you report under existing tax obligations.

### What's a reportable seller?

Generally, a seller is considered to be a reportable seller if they:

Are registered on a digital platform

Reside in Canada or another country that has implemented the rules

Sell goods or offer services, such as the rental of real or immovable property, to customers that reside in Canada or other countries that have implemented the rules

For the most up-to-date information on reportable sellers, refer to: **Who is affected**.

### What information is shared?

Reporting platform operators must report identification and activity information on each reportable seller. The following are some examples:

- Identification information
  - Name of seller
  - Seller's primary address
  - Date of birth, where applicable
  - Seller's tax identification number including the jurisdiction of issuance
  - Seller's financial account identifiers
- Activity information
  - Consideration paid or credited
  - Fees, commissions or taxes withheld or charged by the platform operator
  - Location of rented real or immovable property, if applicable.

Identification and activity information is known under the rules as **reportable elements**.

If you are a reportable seller, your platform operator(s) will provide you with an annual copy of the information that is collected and reported under these rules by **January 31** of each year.

## What is your responsibility as a reportable seller?

As a reportable seller, you may be asked for additional information about you or your business so that your platform operator(s) can fulfill their reporting obligations to the CRA.

If you do not provide your tax identification number to your platform operator(s), the CRA may assess you a penalty of \$500 for each failure to provide it.

## What to do if you haven't been fulfilling your tax obligations?

As a seller, if you have not previously reported your income earned from digital platforms, you can voluntarily review and change your returns. For more information, refer to the following resources:

- **Change your income tax and benefit return**
- **Adjust your GST/HST return**
- **Apply to the Voluntary Disclosures Program**

## What else is there to know as a reportable seller?

Scammers continue to trick individuals into giving them money or personal information. Watch out for scams, and only share your information with trusted and reputable platform operators. **Learn the signs of a scam** to stay vigilant against scammers.

For more information on the Reporting Rules for Digital Platform Operators as a reportable seller, you can refer to the following:

- **Reporting Rules for Digital Platform Operators**
- **Guidance on the Reporting Rules for Digital Platform Operators**

For other information on your reporting obligations as a seller earning income through digital platforms in general, refer to: **Taxes and the platform economy**.

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