

## A Type of registration

<input type="checkbox"/> <b>First registration</b>	Start date	<input type="checkbox"/> <b>Change of registration</b>	Date of changes	<input type="checkbox"/> <b>Digital Platform's end of operations</b>	Date of end of operations
--	------------	--	-----------------	--	---------------------------

## B Rekstraraðili stafræns vettvangs

1	Icelandic ID number		
2	Platform operator name		
3	Legal address in Iceland	Postal code	
4	Address abroad		
5	Date of registration		
6	Nature of registration <input type="checkbox"/> I. Rental of immovable property <input type="checkbox"/> II. Rental of movable property <input type="checkbox"/> III. Sale of goods <input type="checkbox"/> IV. Sale of services		
7	Platform's primary email		
8	Primary contact name	Primary contact email	
9	Platform Website		
10	Foreign Jurisdiction Domicile	Foreign Tax Identification Numer	VAT Registration Numer

## C If sellers' on the platform have taxable (fiscal) residence abroad then the platform shall specify sellers jurisdictions

Jurisdiction code	Jurisdiction name

The sellers' jurisdictions list can alternatively be specified in an attachment

## D Comments

The undersigned confirms that foregoing information is provided based on best knowledge and in accordance with applicable documents

\_\_\_\_\_

Date

\_\_\_\_\_

Signature and Icelandic ID number

## Directions and explanatory notes

### A. Type of registration

This form shall be used to report registration of reportable digital platforms to tax authorities and to report changes in registration.

- A reporting platform operator which is required to submit information to tax authorities must notify tax authorities within **eight** days after receiving its status of Reportable platform operator.
- Any changes to previously submitted information after first registration, including if a platform operator is no longer required to submit reports, or if errors are in registered information, shall be reported to the tax authorities by the reportable platform operator in writing within **eight** days after the changes occurred or error was discovered.

### B. Digital platform operator information

1. Leave this line blank if operator does not possess an Icelandic ID number (kennitala) and fill in information in line 10.
2. Name of digital platform operator.
3. Leave this line blank if operator does not have legal (fiscal) residence in Iceland and fill in information in line 4.
4. Only to be used if reportable platform operator does not have legal (fiscal) residence in Iceland. State clearly a traceable mailing address including street name and number, postal code and name of foreign country.
5. Date when digital platform was established.
6. Only state one primary nature of registration.
7. Platform primary email address.
8. Name and email address of primary contact person.
9. Website where the platforms business is conducted.
10. The jurisdiction of residence shall be declared if the platform is not legally registered in Iceland. Declare the foreign jurisdiction, Tax Identity Number and VAT registration authentication number in the foreign jurisdiction. The platform is only reportable in its jurisdiction of legal (fiscal) residence if this foreign jurisdiction has certified DAC7 EU or DPI OECD regulations in place.

### C. Seller's legal (fiscal) residence

If sellers on a reportable digital platform are legal (fiscal) residents outside Iceland, then the digital platform must provide information about the countries where sellers on the platform have residence.

**Reportable Platform Operator Notification shall be submitted to Iceland Revenue  
and Customs by E-mail: [dpi@skatturinn.is](mailto:dpi@skatturinn.is)**