

**Country list for the purpose of reporting digital platform information** (DAC7/DPI Model Rules)

The 'as of' year refers to the tax year for which data must be supplied.

Country	ISO 3166-1 Alpha 2 country code	EU DIR2021/514 as of	OECD Model Rules as of	OECD Extended Scope as of
Austria	AT	2023		
Belgium	BE	2023		
Bulgaria	BG	2023		
Canada	CA		2025	2025
Croatia	HR	2023		
Cyprus	CY	2023		
Czech Republic	CZ	2023		
Denmark	DK	2023		
Germany	DE	2023		
Estonia	EE	2023		
Finland ¹⁾	FI	2023		
France ²⁾	FR	2023		
Greece	GR	2023		
Hungary	HU	2023		
Ireland	IE	2023		
Italy	IT	2023		
Latvia	LV	2023		
Lithuania	LT	2023		
Luxembourg	LU	2023		
Malta	MT	2023		
The Netherlands	NL	2023		
New Zealand	NZ		2025	
Poland	PL	2023		
Portugal ³⁾	PT	2023		
Romania	RO	2023		
Saint Barthélemy	BL	2023		
Saint Martin (French part)	MF	2023		
Slovenia	SI	2023		
Slovakia	SK	2023		
Spain ⁴⁾	ES	2023		
Sweden	SE	2023		
United Kingdom	GB		2025	2025

For the overseas territories, use the following country codes for the country the message is intended for (*ReceivingCountry*) and the tax residency country (*ResCountryCode*):

- 1) Use country code FI for the Åland Islands.
- 2) Use country code FR for Guadeloupe, French Guiana, Martinique, Réunion and Mayotte.
For Saint Barthélemy you must use country code BL.
For Saint Martin (French part) you must use country code MF.
- 3) Use country code PT for the Azores and Madeira.
- 4) Use country code ES for the Canary Islands.



The directive/rules of the country for which the data is intended (*ReceivingCountry*), determines the categories of activities that must be submitted:

- **EU DIR2021/514 and OECD Extended Scope**

All 4 categories of activities must be submitted:

- immovable property
- personal services
- sale of goods
- transportation rental

- **OECD Model Rules**

Only 2 categories of activities must be submitted:

- immovable property
- personal services

The other 2 categories may not be submitted for the receiving countries.