# Activity covered by reporting obligation

Activities covered by reporting obligation are

- **renting or leasing immovable property**. The renting or leasing of immovable property includes the renting or leasing of the immovable property as a whole, as well as part of the immovable property (for example, a hotel room). The type of immovable property as such is irrelevant and includes all imaginable immovables and parts thereof, including dwellings, commercial premises, parking spaces, etc. It does not matter for which purpose, personal or commercial, the immovable property or part thereof is used.

- **provision of time- or task-based service**. This includes all kinds of gig work provided to a buyer for a fee. It does not matter whether the work is carried out by one or more individuals, whether they do so independently or on behalf of an entity, whether the work is carried out online or physically offline, whether it is short-term or long-term, etc. A time- or task-based service can be, for example, a transport service, an online language course, courier service, childcare, etc.

  It is important that the provision of the service is carried out at the initiative of the buyer for his/her personal use (so-called “personal service”). If the seller does not offer a service that the buyer can specifically order for personal use on the basis of his or her wishes, it is not a personal service.

  **Example**
  If the buyer orders a taxi service via platform, the buyer decides when the service is needed and determines the starting point and destination. In this case, it is a personal service, since the taxi service is carried out on the basis of the order of the particular buyer. However, it is not a personal service if the buyer purchases a public transport ticket via the platform because the bus travels according to a specific timetable and the transport service does not depend on the order of the individual buyer (i.e. it is a public transport service).

- **transfer of tangible property**. The provision will henceforth use the term "goods" as a synonym and abbreviation for tangible property. However, the term “tangible” means that it does not cover the transfer of intangible goods, such as the granting of different copyrights and licences, nor does it cover the transfer of goods that exist in electronic form, such as digital computer games, digital books, etc. In essence, "tangible property" must be understood as tangible goods.

- **leasing or renting out a means of transport**. This means a service where, for a fee, a person is given possession of a means of transport which he or she drives or organises somebody to drive. This does not include a transport service, i.e. a service where the means of transport is accompanied by a driver. The term "means of transport" is non-exhaustive and covers all conceivable means of transport.

In order to be covered by the **reporting obligation**, a listed activity must be provided **for a fee**.

## Useful to know

Where a seller engaged in activities covered by the reporting obligation uses the platform to communicate with other users, the platform operator must collect data on the seller and provide it to the tax authority. Among other things, information on the total amount of fees paid or credited to the seller must be provided to the tax authority.

However, the reporting obligation of a platform operator does not exempt the seller from its own legal obligation to provide data on the income earned.

### Questions and answers

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