



HM Revenue
& Customs

Insolvency Guidance

21 October 2024

HMRC Digital Platform Reporting Service

What you need to know

The UK signed up to the Organisation for Economic Co-operation and Development (OECD) Model Reporting Rules for Digital Platforms from 1 January 2024. Anyone who manages, or works within, a digital platform in the UK must follow the guidance and reporting rules for digital platforms set out in the link below. This includes Insolvency Practitioners appointed over a digital platform operator. If you need to report to HMRC, you must use the digital platform reporting service.

<https://www.gov.uk/guidance/reporting-rules-for-digital-platforms>

Further questions

If you have any questions about this Insolvency Bulletin, please direct them to R3 or your representative group who will take them forward with HMRC.