

Digital platform information

Guide to filing disclosures in myIR



Introduction

This guide is for platform operators resident in New Zealand who must collect and report information about sellers on their platforms. Platform operators are also known as online marketplace operators.

Register for a digital platform information (DPI) account in myIR – go to ird.govt.nz/myIR

Reporting to us

Disclosures must be filed in myIR:

- annually for each year ending 31 December, regardless of whether you have sellers to report or not
- on or before 7 February following the end of the filing period
- using the OECD model rules XML Schema – **Model reporting rules for digital platforms (oecd.org)**

File size maximums

- Excel file – maximum 1,000 sellers per file
- XML – maximum file size 200MB

Reporting on behalf of other platform operators

A platform operator can report information on behalf of another platform. If you are not the reporting platform, you still need to register and file information identifying the platform reporting on your behalf.

Due diligence

We expect all platform operators to fulfil their due diligence obligations and retain these records for the statutory 7-year period so that you can demonstrate your compliance, if required.

For more help

Email DPI@ird.govt.nz if you require any further assistance.

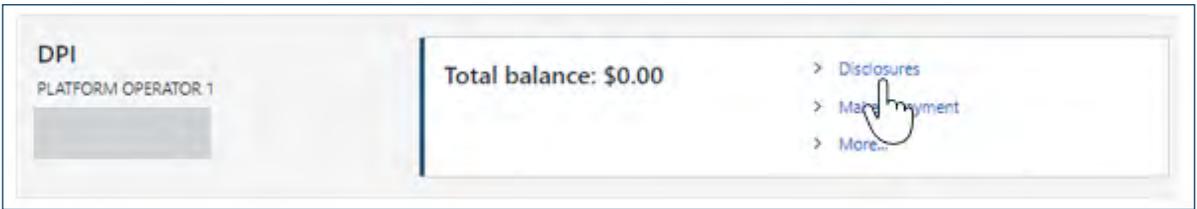
Go to ird.govt.nz/income-reporting-rules

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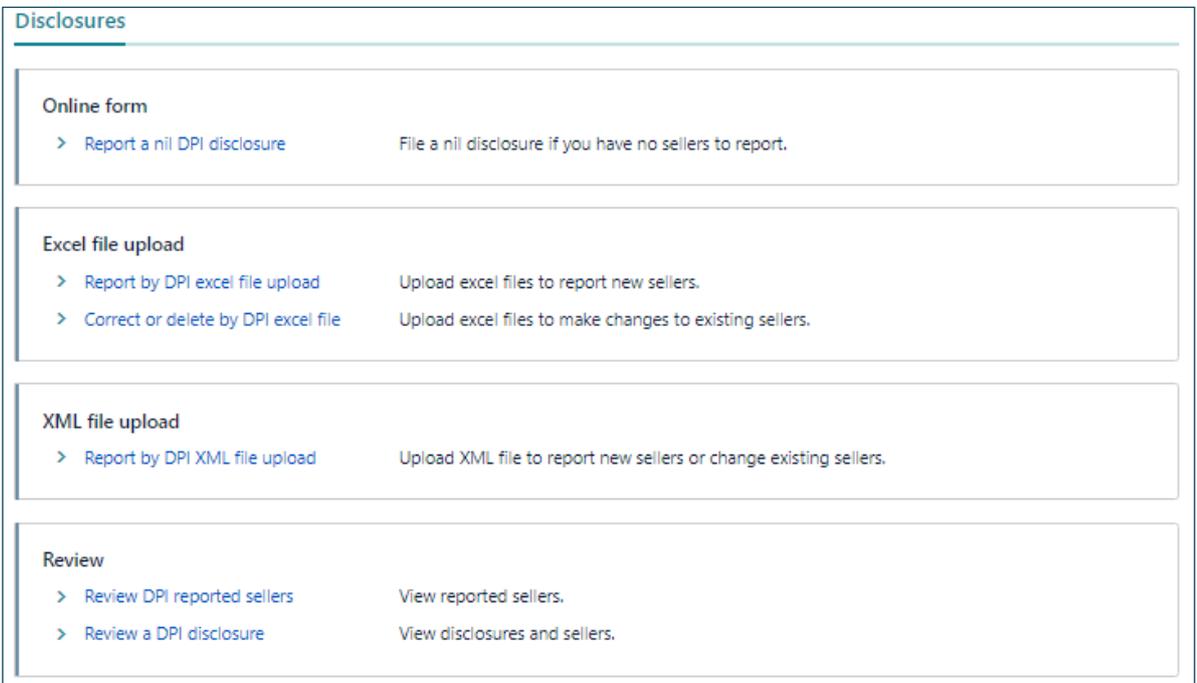
Report DPI disclosures

In myIR, choose the disclosure link in the DPI account panel.



1 Choose your filing method

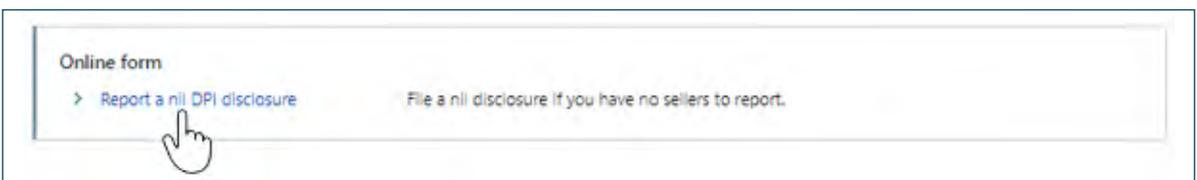
- Online form for nil disclosures
- Excel file upload – limited to 1,000 sellers per upload
- XML file upload – limited to 200MB per upload.



2 Report nil DPI disclosures

Follow the instructions to file nil DPI disclosures:

- for your own platform(s) when you have no sellers to report
- for other platform operators you are filing on behalf of when there are no sellers to report
- when another platform is filing disclosures on your behalf.



2.1 Nil disclosure information

Complete the following:

- contact information
- select the reporting period from the list
- add platform business name – add each business name you are reporting for
- other platform operator – choose yes if another operator is reporting on your behalf or no if you are reporting for your platform(s).

Note

A red * indicates required information you must complete.

DPI nil disclosure

DPI nil disclosure

Complete nil disclosure information.

Platform operator PLATFORM OPERATOR 1

Platform operator ID number 123456789

* Contact information Required

Reporting period 31-Dec-2024

Platform business names

There are no platform business names.

+ Add platform business name *

Other platform reporting

* Is another platform filing disclosures on your behalf? Yes No

Cancel Previous Next

2.2 Platform operator disclosing on your behalf

- Add the platform operator disclosing on your behalf.

DPI nil disclosure

Other platform operator list

Other platform operator

Add the name of the platform operator disclosing on your behalf.

Other platform operator

+ Add another platform operator

Previous Next

Note

Please complete all required fields * and as much other information as possible of the platform operator disclosing on your behalf.

DPI nil disclosure Other platform operator list Other platform operator

Other platform operator information

Add other platform operator information.

* Operator name ←

Address

* Country ←

Street

Building Floor Suite

District Post code PO box

* City ← State / Province

Tax identification number

* TIN ← * TIN issued by ←

Unknown TIN

+ Add a TIN

Countries of residence

There are no countries of residence.

+ Add a country ←

Cancel < Previous Next >

DPI nil disclosure Other platform operator list

+ Other platform operator

Add the name of the platform operator disclosing on your behalf.

Other platform operator		
Wingdings	Edit	Delete

Cancel < Previous Next >

When you have completed all the information for a nil disclosure go 2.4 to **confirm and submit**

2.3 Reporting disclosures for your business or another platform operator

No – you are reporting disclosures for your own business(es) – go to 2.4 to **confirm and submit**

Other platform reporting

Is another platform filing disclosures on your behalf? Yes No

* Are you disclosing on behalf of another platform? Yes No

Cancel < Previous **Next** >

Yes – complete the following information if you are disclosing on behalf of another platform:

- Add another platform operator

DPI nil disclosure > Other platform operator list

Other platform operator

Add the name of the platform operators you are disclosing on behalf of.

Other platform operator

[Add another platform operator](#)

Note

Please complete all required fields * and as much other information as possible for each platform operator you are filing for.

You must complete this information for each platform operator you are filing on behalf of.

✓ ✓ >
 DPI nil disclosure Other platform operator list Other platform operator

Other platform operator information

Add other platform operator information.

* Operator name ←

Address

* Country ↓

Street

Building Floor Suite

District Post code PO box

* City ← State / Province

Tax identification number

* TIN ← * TIN issued by ↓

Unknown TIN

[+ Add a TIN](#)

Countries of residence

There are no countries of residence.

[+ Add a country](#) ←

 < Previous **Next** >

✓ >
 DPI nil disclosure Other platform operator list

+ Other platform operator

Add the name of the platform operators you are disclosing on behalf of.

Other platform operator		
Poppy's	←	Edit Delete
Moss		Edit Delete

[+ Add another platform operator](#)

 < Previous **Next** >

2.4 Confirm and submit your nil disclosure

File a nil disclosure

Confirm you have no sellers to report for this period.

I confirm there are no sellers to report for this period

[Cancel](#) [Previous](#) [Submit](#)

Confirmation

You have successfully submitted: DPI nil disclosure

Name	PLATFORM OPERATOR 1
Account ID	999-999-999-DPI004
Period	31-Dec-2024
Date received	01-May-2025 07:42:07
Submitted by logon	DPI Test
Confirmation number	1-752-300-160

It takes up to one day to process your submission.
To view or edit your submission go to the "I want to" tab then select "Search submissions".

[Printable copy](#)

Note

Submission confirmation – keep a copy for your records.

2.5 Deleting or changing nil disclosure information

Note

You cannot edit a nil disclosure. You must delete the disclosure and submit a new one with corrected information.

To delete a nil disclosure filed in error, go to the review panel:

- Select review DPI reported sellers link

Review

> Review DPI reported sellers	View reported sellers.
> Review a nil disclosure	View disclosures and sellers.

- Select the disclosure reporting period from the list
- Select the link in the **seller list** to delete the disclosure.

- Confirm you are deleting the disclosure and submit to delete.

Note
Please file a corrected disclosure if one is still required.

3 Report by DPI excel file upload

Reporting sellers by excel file upload. If another platform operator is filing on your behalf, use the report a nil disclosure link.

Follow the instructions to file a DPI disclosure using excel file upload:

- Select report by DPI excel file upload

- Select the reporting period from the list
- Add platform business name.

Note
Add each platform business you are filing disclosures for.

Reporting period

Reporting period *

Required

Platform operator names

There are no platform operator names.

+ Add platform business name

Cancel Previous Next

3.1 Disclosing on behalf of another platform operator

- Choose **yes** if you are disclosing on behalf of another platform.
- Choose **no** if you are reporting for your business(es).

Reporting period Other platform operators

Are you disclosing on behalf of another platform? *

Yes No

Cancel Previous Next

3.2 Disclosing on behalf of another platform operator

- Add the platform operator(s) you are disclosing on behalf of.

Reporting period Other platform operators

Are you disclosing on behalf of another platform?

Yes No

Add platform operator information

Name	TIN	Country of residence
+ Add a Record		

+ Add a Record

Cancel Previous Next

Note

Please complete all required fields * and as much other information as possible for each platform operator you are filing for.

The screenshot shows a 'Platform details' form with several sections and fields. Red arrows point to the following fields:

- Name (Required)
- Country (Required)
- Street address (Required)
- City (Required)
- TIN (Required)
- TIN issued by (Required)
- Country of residence (Required)

Other fields include Building, Floor, Unit, Suburb/rural, Post code, PO box, and Region/state. There are also checkboxes for 'Unknown TIN' and 'Add another TIN', and a dropdown for 'Add another country'. At the bottom right, there are 'Cancel' and 'Add' buttons.

3.3 Import your excel disclosure file

Please make sure you are using the latest excel template for your disclosures. You can download the latest version using the export button. Add your disclosure information to the template and save your file ready for import.

- Import to upload your excel file.

The screenshot shows a multi-step process with three steps: 'Reporting period', 'Other platform operators', and 'Upload'. The 'Upload' step is currently active. It contains two main sections:

- Export excel template:** 'Export latest version of the excel template.' with an 'Export' button.
- Import excel file:** 'Import your completed excel disclosure file.' with an 'Import' button. A hand cursor is pointing at the 'Import' button.

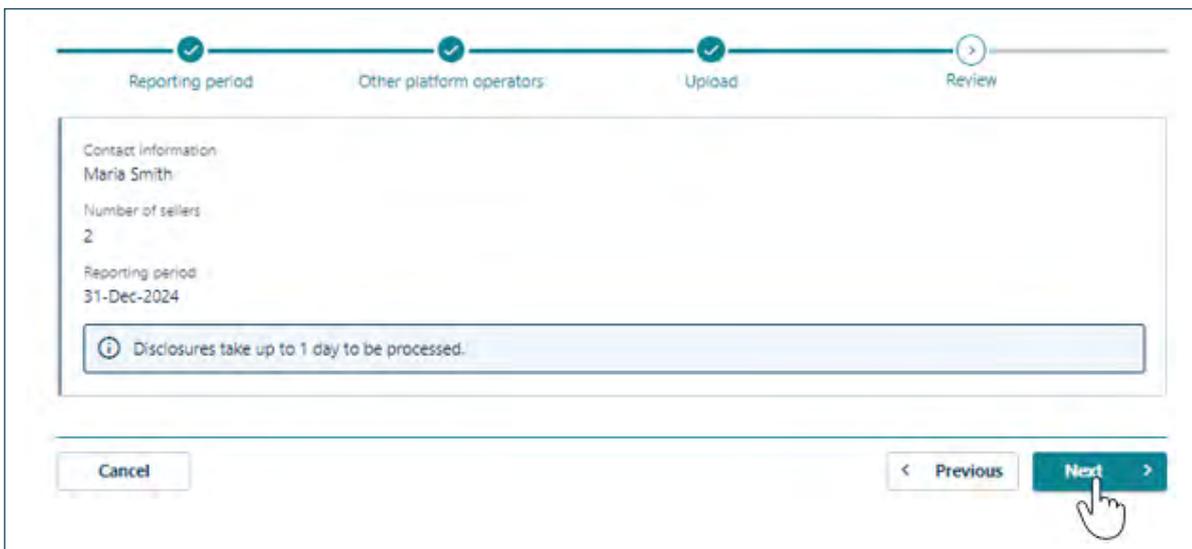
At the bottom, there are 'Cancel', 'Previous', and 'Next' buttons.

- When your imported file has been successfully uploaded select next.

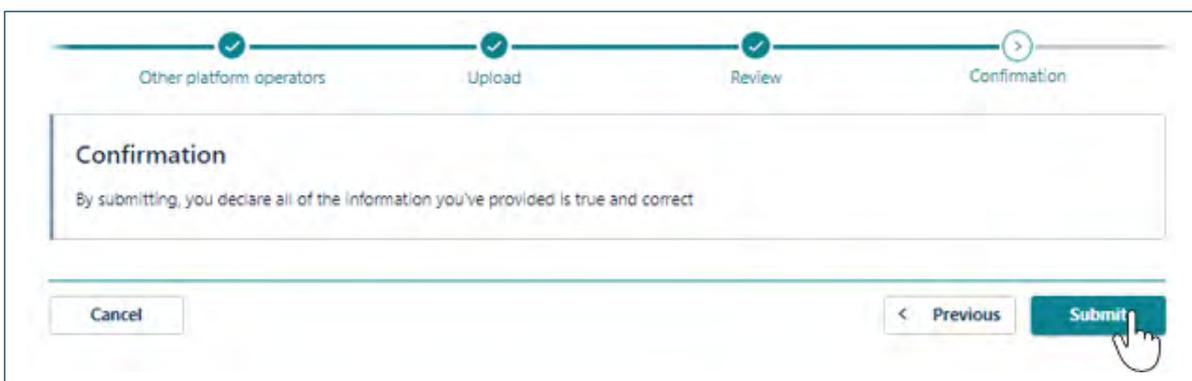


3.4 Review excel disclosure details

- Review the disclosure information.



3.5 Confirm and submit excel disclosure



Confirmation

✔ You have successfully submitted: Report by DPI excel file upload - new disclosure

Name	PLATFORM OPERATOR 2
Account ID	999-999-999-DPI004
Period	31-Dec-2024
Date received	01-May-2025 10:47:09
Submitted by logon	platform operator 2
Confirmation number	1-519-581-824

[Printable copy](#)

Note
Submission confirmation – keep a copy for your records.

3.6 Another platform filing disclosure on your behalf

- **Yes** – cancel this submission and report a nil disclosure instead
- **No** – Next

✔ Reporting period
 ○ Other platform operators

Are you disclosing on behalf of another platform?

Is another platform filing disclosures on your behalf?

Cancel

< Previous
Next >

- Go to **import your excel disclosure file** and follow the instructions from 3.3 to 3.5 to complete your submission.

4 Correct or delete by DPI excel file upload

Use the **correct or delete by DPI excel file** link to change or remove submitted disclosures.

Excel file upload

- > [Report by DPI excel file upload](#) Upload excel files to report new sellers.
- > [Correct or delete by DPI excel file](#) Upload excel files to make changes to existing sellers.

Note
To add additional new sellers or platform operators you are filing on behalf of, upload the information in a new excel file. These will be added to your other disclosure(s) for the reporting period.

Go to 4.4 Deletions

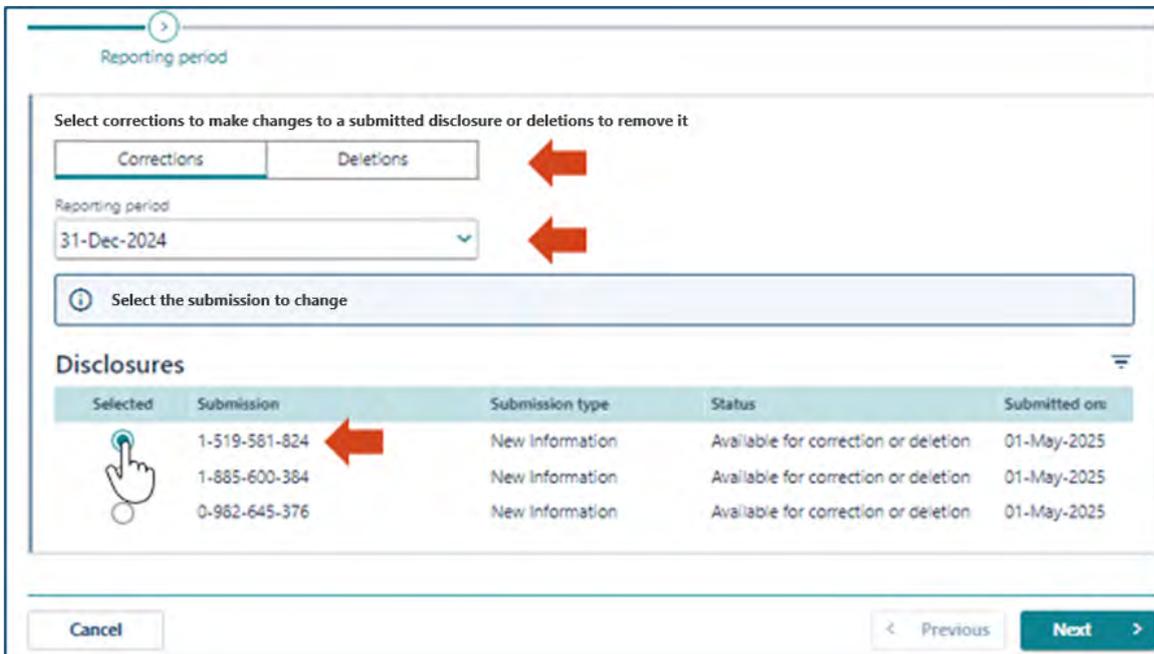
Note

If you need to make **corrections** to platform operator details for disclosures you file on their behalf, and seller **deletions** from the same disclosure:

- Delete the platform operator
- Delete all sellers
- Submit
- Upload a replacement DPI excel file with the right information (you can do this the same day).

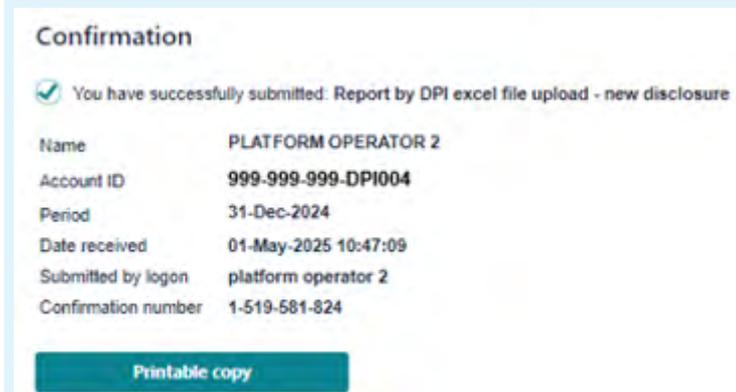
4.1 Make corrections to DPI excel file upload

- Select corrections
- Select the reporting period from the list
- Select the disclosure to correct.



Note

If you have filed more than 1 disclosure for the same reporting period, you can find the confirmation number here:



You can correct information for:

- Sellers
- Platform operators and their sellers you are disclosing on behalf of.

Note

Correcting seller information only when you disclose on behalf of another platform

You will be asked to confirm if you are changing platform operator information before you can select sellers for correction.

4.2 Correcting seller information

- Select all – to make corrections for all sellers, or
- Select individual or organisation sellers to correct.

Select	Organisation or Individual	Seller name and ID
<input checked="" type="checkbox"/>	Individual	Bob Bobson - AT - 234lk

- Export to download file of selected sellers

Export excel template

Select the Export button to download the details of the selected sellers.

Export

- Open the exported excel file and make corrections to the sellers you have selected
- Save the file
- Import the saved file to myIR.

Import excel file

Import your completed excel disclosure file.

Import

Your disclosure has been imported successfully.

Cancel Previous Next

- Review, confirm and submit your changes.

4.3 Correct platform operators you are reporting on behalf of

- Select **yes** to change platform operator information
- Select the platform operator

Reporting period Other platform operators

Are you making corrections to platform operators you are disclosing on behalf of?

Yes No

Select platform operator to correct

Name	TIN	Country of residence
Sample operator		AUSTRALIA

- Make your corrections to the platform operator's details and select ok to return to the previous screen.

Other platform operator details ? X

Platform details

* Name

Address

* Country ▼

* Street address

Building Floor Unit

Suburb/rural Post code PO box

* City Region/state

Tax identification number

Unknown TIN

* TIN * TIN issued by ▼

[+ Add another TIN](#)

Countries of residence

* Country of residence ▼

[+ Add another country](#)

- If you are making changes to sellers, select next
- Follow the **correcting seller information** instructions at 4.2 to complete your changes.

4.4 Make deletions to DPI excel file upload

- Select deletions
- Select the reporting period from the list
- Select the disclosure.

Reporting period

Select corrections to make changes to a submitted disclosure or deletions to remove it

Corrections Deletions

Reporting period
31-Dec-2024

Select the submission to change

Disclosures

Selected	Submission	Submission type	Status	Submitted on
<input checked="" type="checkbox"/>	1 124 924 032	New Information	Available for correction or deletion	03 Jan 2025

You can delete information for:

- Platform operators you have filed disclosures on behalf of
- Sellers included in the disclosure.

4.5 Delete a platform operator

- Select platform operator from the list

Reporting period Other platform operators

Are you deleting a platform operator you are disclosing on behalf of?

Yes No

Select platform operator to delete

Name	TIN	Country of residence
<input type="text" value="Operator name"/>		AUSTRALIA

Cancel Previous Next

Other platform operator details

Platform details

Name

Address

Country

Street address

Building Floor Unit

Suburb/rural Post code PO box

City Region/state

Tax identification number

Unknown TIN

TIN TIN issued by

Countries of residence

Country of residence

Cancel Delete this Record OK

- Delete the platform operator.

4.6 Delete sellers

- Select all to delete all sellers, or
- Select specific sellers to delete

Reporting period Select sellers to be changed

Select all Select none

Select sellers to delete

Select	Individual/Organisation	Seller name and ID
<input type="checkbox"/>	Individual	Jack Mitchel - NZ - 014068554
<input checked="" type="checkbox"/>	Individual	Olivia Young - NZ - 014338063

Cancel < Previous Next >

- Review and submit.

5 Report by XML file upload

5.1 Upload XML disclosure file

- Choose the XML file to upload

DPI XML Submission

Upload XML disclosure file

Upload a file to continue

Upload DPI Xml Submission file *

Required

Choose file

Summary

Reporting period :	
Number of platform operators :	0
Number of reportable sellers :	0

Cancel **Previous** **Submit**

- Review XML file and summary information and submit.

Upload XML disclosure file

Uploaded DPI Xml Submission file

C70872704_WebRequest1409940096.xml

File size (KB)

6.84 KB

Summary

Reporting period :	31-Dec-2024
Number of platform operators :	1
Number of reportable sellers :	2

Cancel **Previous** **Submit**

Confirmation

You have successfully submitted: Report by DPI XML file upload

Name	PLATFORM OPERATOR 1
Account ID	139-786-491-DPI004
Period	31-Dec-2024
Date received	04-May-2025 07:36:23
Submitted by logon	DPI Test
Confirmation number	2-060-974-720

Printable copy

Note

Submission confirmation – keep a copy for your records.

5.2 Correcting and deleting XML file details

- To correct or delete a XML file, upload an updated XML file as per the schema requirements.

6 Filing early disclosures for nil, excel and XML

You can only file an early disclosure before the end of the reporting period when you are closing your DPI account.

You must confirm you intend to close your DPI account within 7 calendar days.

Submit your return and keep a copy of the confirmation for your records.

Note

If you do not close your account within 7 calendar days of submitting your early disclosure, we will contact you for further information.

7 General guidance

Active sellers

An active seller is any seller providing relevant services or is paid or credited consideration for services, during the reportable period.

You only need to include reportable sellers undertaking or paid consideration for a relevant service during the reportable period.

Consideration

Consideration is compensation in any form paid or credited to a seller for relevant services, where the amount is known, or reasonably knowable, by the platform operator.

For reporting purposes, payments (consideration) made to sellers are exclusive of any fees or commissions.

Currency values

Dollar values for consideration, fees and taxes must be rounded to the nearest whole number. You cannot use decimals.

Date of birth

This is a required field. The correct format is DD/MM/YYYY.

Fees

There are separate quarterly reporting fields for fees. Deduct the fees from the consideration and report it separately. For reporting purposes, any commission withheld by a platform is included in the fees field.

Financial identifier

A financial account identifier is the unique number or reference available to the platform operator for a bank account or other payment account consideration is paid or credited.

This is the IBAN number, sort code and account number, and payment account identifier the reporting platform operator uses for transferring the consideration to a reportable seller.

Multiple financial identifiers can be listed if required.

A reporting platform operator is only required to report this where it is available to them and where the seller's residence is on the list of reportable jurisdictions for financial identifier information.

Go to ird.govt.nz/dpi-jurisdictions

Jurisdictions to report financial identifier information are listed at the bottom of the webpage.

Financial identifier type

This depends on the type of payment account the consideration is paid or credited to. If you're paying to the seller's bank account, use bank account as the financial identifier type.

Other types may include crypto wallets, payments in kind, etc.

Individual versus entity

An individual is any natural person registered as a seller. All non-individuals (organisations) are classified as an entity.

Companies, partnerships and trusts should be treated as an entity.

Land registration number

You're not required to collect this information from the seller. Only report it if you currently hold it.

Taxes

Any taxes withheld, including GST charged by the platform operator should be disclosed in the taxes field. This includes GST charged as part of any fees.

Platform operators are required to collect GST at the standard 15% rate on listed services performed, provided, or received in New Zealand. Disclose the full 15% GST, regardless of the seller's GST registration status.

For non-registered sellers, the 8.5% flat rate credit passed on to sellers and 6.5% paid to Inland Revenue by the platform, is not required for DPI reporting purposes.

8 XML specific guidance

We use the DPI XML schema (published by the OECD). We do not use any of the EU specific elements or use GVS for reporting seller information.

Character set

XML expects only characters within the ASCII range. Our system can generally handle these characters and undertake suitable conversion where appropriate.

Some string sets should be avoided such as "--" (dash dash), "/*", "&#" and XML comments.

Contact element

This should be the name and email address of the person responsible for reporting.

Document headers & DocRefIDs

XML namespace declarations should be done in the root element DPI_OECD.

The DocRefIDs and MessageRefId should begin with the reporting platform's IRD Number, followed by the unique identifier you designate. For example: 123-456-789.[unique identifier].

DocTypeIndic should use production values OECD0-OECD3.

File name limit

We allow file names up to 130 characters.

Validation rules

Our reporting validation rules are based on the OECDs DPI schema.

The list of prescribed validations in the back of the OECDs generic status message schema guide is also used. These mostly consist of errors relating to the DocSpec.

To access the generic status message schema guide, go to oecd.org/generic-status-message-xml-schema

9 Glossary

Acronyms	Definition
DPI	Digital platform operator
OECD	Organisation for Economic Co-operation and Development
TIN	Taxpayer identification number
XML	Extensible markup language

10 Services you may need

0800 self-service number

Our 0800 self-service number, 0800 257 777, is open 7 days a week. Make sure you have your IRD number ready when you call.

To get information about your own account, you'll need to be enrolled with voice ID or have a PIN.

When you call, confirm what you want from the options given. If you need to talk with us, we'll re-direct your call to someone who can help you.

Need to speak with us?

Have your IRD number ready and call us on one of these numbers.

General tax, tax credits and refunds	0800 775 247
Employer enquiries	0800 377 772
General business tax	0800 377 774
Overdue disclosures and payments	0800 227 771

Find out more at ird.govt.nz/contact-us

Privacy

It's important that you give us accurate information so we can assess your tax and entitlements under the Acts we administer. We may charge penalties if you do not.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them, and
- Statistics New Zealand (for statistical purposes only).

You can ask for the personal information we hold about you. We'll give the information to you and correct any mistakes, unless we have a lawful reason not to. Find our full privacy policy at ird.govt.nz/privacy

If you have a complaint about our service

We're committed to providing you with a quality service. If there's a problem, we'd like to know about it and have the chance to fix it.

If you disagree with how we've assessed your tax, you may need to follow a formal disputes process.

Find out more about making a complaint, and the disputes process, at ird.govt.nz/disputes



Te Kāwanatanga o Aotearoa
New Zealand Government