



PrePark HMRC Digital Platform Seller Reporting

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Notice

This notice explains information PrePark may need to collect and report under UK digital-platform reporting rules. It is not tax advice and being reported does not automatically mean a Host owes tax.

1. Why PrePark may need this information

UK rules can require a digital platform operator to collect, verify and report information about sellers who earn income through the platform. Parking Hosts may fall within the relevant seller/service categories depending on the legislation and PrePark's status as a reporting platform operator.

2. Information PrePark may collect from individual Hosts

- Full legal name.
- Home address, including postcode.
- Date of birth.
- National Insurance number for a UK-resident individual, or other tax identification number and issuing country where applicable.
- Other tax identifiers such as VAT number where available and relevant.
- Bank/payout-account information where available.
- Parking/property listing address information where required.
- Information needed to verify the above details.

3. Transaction information PrePark may report

- The amount paid or credited to the Host for each quarter of the reporting year, calculated in accordance with applicable reporting rules.
- The number of relevant transactions/bookings.
- Fees, commissions or taxes withheld or charged by the Platform where reportable.
- Bank-account information associated with payments where required and available.
- Other information required by the applicable digital-platform reporting schema.

4. Verification

PrePark may ask for additional information or documentary evidence where necessary to verify seller details. Hosts must provide accurate and complete information and update it when it changes.

5. Reporting and copies for Hosts

Where PrePark is required to report a Host, PrePark will submit the required information to HMRC by the applicable deadline and will provide the Host with a copy of the information reported within the required timeframe.



6. Retention

Where the digital-platform reporting rules apply, PrePark will keep due-diligence and reporting records for the legally required period. Current HMRC guidance requires relevant records to be kept for five years after the end of the reportable period to which they relate.

7. Tax responsibility

HMRC reporting does not automatically mean that a Host owes tax. Hosts remain responsible for understanding and meeting their own tax obligations. PrePark cannot provide personal tax advice; Hosts should use HMRC guidance or obtain professional advice if unsure.

8. Data protection

Information collected for digital-platform reporting is personal data and will be handled in accordance with the PrePark Privacy Notice and applicable data-protection law. Where reporting is mandatory, the lawful basis will normally be compliance with a legal obligation.

9. Contact

Questions about information requested for platform reporting can be sent to info@prepark.co.uk.