Seller Tax Reporting Notice

COLLABOR TECHNOLOGIES LTD

Company number 16888312 | Registered in England and Wales

Last Edited 1 September 2026

1. Who we are and what this Notice covers

COLLABOR TECHNOLOGIES LTD (Collabor, we, us or our) is incorporated in England and Wales under company number 16888312. Our registered office is Egerton Mill, 25–27 Egerton Street, Chester, United Kingdom, CH1 3ND.

This Notice explains our role as a digital platform operator under UK tax-reporting law, what seller information we collect and verify, what we report to HMRC, when we report it, and the copy of that report we give to affected users. It applies to Creators, and to any Brand or Agency, who receive payment for Relevant Services facilitated through the Platform. It supplements our Full Platform Privacy Notice, Creator Platform Agreement, Brand Platform Agreement and clause 15 (Taxes, invoicing and reporting) of the Creator Platform Agreement.

This Notice is not tax advice. It does not tell you how much tax you owe or how to calculate it. You remain solely responsible for your own tax position, as set out in clause 15 of the Creator Platform Agreement and the equivalent provisions of the Brand Platform Agreement.

2. Key terms

"DPR Regulations" means the Platform Operators (Due Diligence and Reporting Requirements) Regulations 2023, the UK legislation implementing the OECD's model reporting rules for digital platforms (widely known as DAC7). References to the DPR Regulations include HMRC's published guidance on them.

"Reporting Platform Operator" means a business that HMRC treats as required to carry out due diligence and reporting under the DPR Regulations because it facilitates Relevant Activities for Sellers in exchange for Consideration and, in the ordinary course of that facilitation, knows or is able to know the amount paid.

"Seller" means a Creator, Brand, Agency or other Platform user who is paid Consideration through the Platform for a Relevant Activity. In practice this ordinarily means a Creator, but the same rules apply to any other user who is paid in that way.

"Reportable Seller" means a Seller who HMRC's rules require us to report on, subject to the exclusions in clause 6.

"Relevant Activity" means, for Collabor, the personal services a Creator provides for a Campaign, such as content creation, endorsement, appearances or similar Deliverables performed for Consideration. The DPR Regulations also cover the sale of goods, rental of property and rental of transport, which are not typically activities carried out through Collabor.

"Consideration" means the amount paid or credited to a Seller for a Relevant Activity in a Reportable Period, before Collabor's own Platform Fees are deducted, but net of any fees, commissions or Taxes withheld by Collabor where required by law.

"Reportable Period" means the calendar year to which a report relates.

"Financial Account Identifier" means the payout account details HMRC's rules require us to identify, such as the account identifier associated with the Payment Provider account we pay a Seller's Consideration into.

3. Why Collabor is likely a Reporting Platform Operator

Collabor operates a marketplace connecting Brands and Agencies with Creators, and facilitates payment of the Creator Fee for Campaigns through the Platform and its Payment Provider. Because Collabor facilitates paid Creator services and, through the payment and invoicing records generated on the Platform, knows or is able to know the Consideration paid to each Creator, we have assessed that Collabor is likely to fall within scope of the DPR Regulations as a Reporting Platform Operator.

Where this Notice describes something Collabor "must" or "will" do under the DPR Regulations, this reflects our understanding of HMRC guidance.

4. Information we collect for due diligence

Before we treat a Seller as fully verified for reporting purposes, we must collect and check certain information. Depending on whether you register as an individual or an entity, this includes:

- full legal name (and, for an entity, its registered name);
- primary residential or registered business address;
- date of birth (for an individual) or date and place of incorporation and registration number (for an entity);
- tax identification number (TIN) issued by your state of residence, or, where a TIN is unavailable, your place of birth;
- VAT identification number, where you have one;
- the Financial Account Identifier associated with the payout account we pay you into; and
- where relevant, information confirming whether an entity Seller is a Reportable Seller or falls within an exclusion under clause 6.

We collect this information during account registration, payout-account connection and, where required, through additional verification requests. This is the same information referred to in clause 2.3 (Identity, tax and risk checks) and clause 15 (Taxes, invoicing and reporting) of the Creator Platform Agreement.

5. How we verify your information

The DPR Regulations require us to take reasonable steps to check that the information you give us is reliable, using information we already hold, information available through the Payment Provider's own verification checks, and, where permitted, other reasonably available sources such as confirming a TIN's format or checking it against the number-confirmation service published by the relevant tax authority.

If we cannot verify your information, or it appears inaccurate, incomplete or inconsistent, we may ask you to correct or confirm it, and may restrict Campaign activation or payouts until this is resolved, consistent with clause 2.3 and clause 15 of the Creator Platform Agreement. You must promptly correct inaccurate tax information and cooperate with our reasonable verification requests.

6. Sellers who are not reportable

Some Sellers fall outside the DPR Regulations' reporting requirement, for example certain government entities, publicly traded corporations and their closely related affiliates, and, depending on volume and value thresholds set by the DPR Regulations, some categories of low-activity Seller. Where we reasonably determine a Seller is excluded, we will not include them in our annual report, although we may still need to collect enough information to reach that determination.

This clause is a summary. The precise exclusion criteria are set out in the DPR Regulations and HMRC's guidance.

7. What we report to HMRC and when

For each Reportable Period, and for each Reportable Seller, the DPR Regulations require us to report to HMRC information that is likely to include:

- the Reportable Seller's identifying information described in clause 4;
- the Financial Account Identifier for the account Consideration was paid into;
- the total Consideration paid or credited during the Reportable Period, broken down by quarter;
- the number of Relevant Activities for which Consideration was paid during the Reportable Period; and
- any fees, commissions or Taxes withheld or charged by Collabor in that period.

We report this information to HMRC once a year, by 31 January following the end of the Reportable Period it covers, as required by the DPR Regulations. This is an annual filing obligation, not a quarterly one, even though the Consideration total is broken down by quarter within the annual report.

8. The copy we give you

Where the DPR Regulations require us to report your information to HMRC, we will also give you a copy of the information we have reported about you, by the same 31 January deadline, so you can check it against your own records. We will make this copy available through the Platform, your Creator Account or another durable method described in the Creator Platform Agreement's electronic-communications clause.

This copy is a record of what we have reported. It is not a tax return, a tax calculation or advice on your tax position, and it does not replace your own obligation to determine, declare and pay any tax you owe, as set out in clause 15 of the Creator Platform Agreement.

9. If you think your report is wrong

If you believe the information we hold or have reported about you is inaccurate or incomplete, contact us promptly through the Platform support process or the legal-notice contact published in our Legal Centre, explaining the correction needed. We will investigate and, where we agree a correction is required, update our records and, where the DPR Regulations require it, submit a corrected report to HMRC.

10. Other tax authorities

Depending on your tax residence, information reported under the DPR Regulations, or an equivalent regime elsewhere, may also be shared with a tax authority in another country under an applicable international exchange-of-information arrangement, consistent with clause 15 of the Creator Platform Agreement.

11. Retention

We retain due diligence and reporting information for as long as reasonably necessary to meet our obligations under the DPR Regulations, respond to HMRC enquiries and demonstrate compliance, and in line with the retention approach described in our Full Platform Privacy Notice.

12. How this fits with our other policies

This Notice sits alongside, and does not replace, clause 15 (Taxes, invoicing and reporting) and clause 20 (Indemnity) of the Creator Platform Agreement, the equivalent tax clause of the Brand Platform Agreement, and our Full Platform Privacy Notice, which explains the wider lawful basis and data-protection detail for how we handle your personal information. Where this Notice and another Platform policy conflict on tax-reporting mechanics, this Notice governs; on data-protection rights and general privacy handling, the Full Platform Privacy Notice governs.

13. Changes to this Notice

We will review this Notice when the DPR Regulations, HMRC guidance, our Payment Provider arrangement or our reporting process materially change. The current version and effective date will be published in the Legal Centre.

14. Contact and complaints

Questions about this Notice or your reported information should be submitted through the Platform support process or the legal-notice contact published in our Legal Centre, or by post to COLLABOR TECHNOLOGIES LTD, Egerton Mill, 25–27 Egerton Street, Chester, United Kingdom, CH1 3ND. For general data-protection queries, see the contact details in our Full Platform Privacy Notice. For questions about your own tax position, please seek independent professional advice; neither this Notice nor Collabor can provide that advice.