PRIVACY SUPPLEMENT

Platform Reporting Privacy Notice

What BabuSpace is legally required to report about Hosts to tax authorities, why you cannot opt out, and what happens if you do not give us the information.

BS-PRI-009 · Version 1.0 · Effective 15 October 2026 · Live
Applies to: Hosts, and anyone paid through the Platform · Governing law: The Platform Operators (Due Diligence and Reporting Requirements) Regulations 2023 · Owner: Finance, BabuSpace Ltd

This is the one privacy notice where the honest answer is that you have no choice. BabuSpace is a reporting platform operator. Collecting your tax information and reporting your earnings is a legal obligation on us, not a commercial decision, and there is no version of using BabuSpace as a Host that avoids it.

1. Why this exists

1.1 The United Kingdom implemented the OECD Model Reporting Rules for Digital Platforms through the Platform Operators (Due Diligence and Reporting Requirements) Regulations 2023.

1.2 BabuSpace is in scope because we connect Hosts with Guests for the rental of immovable property and we know the consideration paid.

1.3 Every comparable platform - Airbnb, Booking.com, Vrbo - reports the same information. This is not something BabuSpace has chosen to do to you.

2. What we collect and report

Category	Detail
Identity	Your name; your registered address; date of birth for an individual, or company registration number for an entity
Tax identifiers	National Insurance number, Unique Taxpayer Reference, VAT registration number, or the equivalent in your country of residence, together with the country that issued it
Earnings	Total consideration paid or credited to you, reported quarter by quarter
Our deductions	Fees, commissions and taxes we withheld
Property	The address of each listed property, the land registration number where we hold one, and the number of days each was rented
Payment	The financial account identifier into which you were paid, and the name on that account if different from yours

3. Our lawful basis

3.1 **Legal obligation.** We are required by law to collect, verify and report this data.

3.2 This means several of your rights work differently here:

- **You cannot object** to this processing, because objection does not apply to a legal obligation.
- **You cannot have it deleted** while the retention obligation runs.

- **Withdrawing consent does not help**, because we are not relying on consent.
- **You can still access it, and you can still correct it.** Those rights apply in full, and section 5 is how we make correction practical.

4. Who receives it

4.1 **HMRC**, by 31 January following the end of each calendar year.

4.2 HMRC may exchange the information with the tax authority of the country where you are tax resident, under international exchange arrangements.

4.3 We do not share it with anyone else for any other purpose.

5. You get a copy, before it is filed

5.1 **We give you the same information we report, by the same deadline.** You do not have to request it.

5.2 Check it against your own records. If a figure is wrong, tell us before 31 January so we can investigate and correct it before the report goes.

5.3 A correction after filing is possible but slower, and it is your reconciliation that will be questioned, not ours. Reconcile monthly rather than annually.

6. If you do not give us the information

6.1 We will remind you twice and give you a **60-day period**.

6.2 If we still do not have it, we are required to **withhold your payouts** and may be required to close your account.

6.3 We do not want to do this and we gain nothing from it. It is an obligation placed on us as the platform operator, and there is no discretion in it.

6.4 As soon as you provide the information, withheld payouts are released.

7. Verification

7.1 We must take reasonable steps to verify what you give us, including checking a tax identifier against the format that country uses, and checking your details against the records we already hold.

7.2 Where a check fails, we will come back to you before treating the information as invalid.

8. Retention

8.1 We keep the reported information and the underlying records for **seven years** from the end of the tax year, as the record-keeping rules require.

8.2 Closing your account does not shorten this. We restrict the data so it is used only for the reporting obligation and nothing else.

9. What this notice does not do

9.1 It does not tell you what tax you owe. That is BS-POL-007, and even that is general information rather than advice.

9.2 It does not file anything for you. Our report supports your return; it does not replace it.

9.3 It does not mean HMRC has assessed you. A report is data, not a decision.

10. Questions

10.1 About what we hold or report: info@babuspace.uk, subject line "Platform Reporting".

10.2 About your own tax position: your accountant. We will not answer that question, and you should be careful of any platform that offers to.

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