



Tax and Customs administration

Meeting

regarding

Dividend Withholding Tax

Prinsenhof, The Hague
May 15, 2017



Opening & Introduction



Programme

From To Item

09:30	10:00	Reception
10:00	10:20	Opening & Introduction
10:20	10:55	Your expectations of this meeting
10:55	11:10	Coffee
11:10	11:35	Brief summary DWT business process
11.35	12:00	Brief summary Dialogue
12:00	13:00	Lunch



13:00	13:15	Brief summary OSWO
13:15	14:00	Brief summary Digipoort
14:00	14:30	Additional information DWT process
14:30	15:00	Questions
15:00	15:15	Pause
15:15	15:45	Demo ValidatieTestService (VTS)
		Demo Aansluit Suite Digipoort (ASD)
15:45	16:00	Questions
16:00	16:15	Demo Portal
16:15	16:30	Closing
16:30	17:00	Additonal questions



Tax and Customs administration

New process

Dividend Withholding Tax business process

**Jolanda Janssen-Crutzen
Erwin Rossen**

May 15, 2017



DTA-Portal versus Digipoort (SBR)

DTA-Portal

- individual reclaims (only new beneficiaries)
- Website Dutch Tax, manually



Distributing company/ companies and dividend tax to be refunded
State the company/ companies from which you received a dividend distribution in 2013.

AEGON Remove

Distributing company
Name of distributing company ☒ Select the name from a list
AEGON
☐ Fill in the name yourself (the name is not listed)

Details of depository bank
BIC (optional)
Deposit number (optional)

Dividend tax
Date of dividend distribution
Number of shares
Dividend per share
Gross amount of dividend
Dividend tax to be refunded

AKZO NOBEL Remove

Distributing company
Name of distributing company ☒ Select the name from a list
AKZO NOBEL

Digipoort

- collective reclaims by E-file
- System-to-system communication using your software



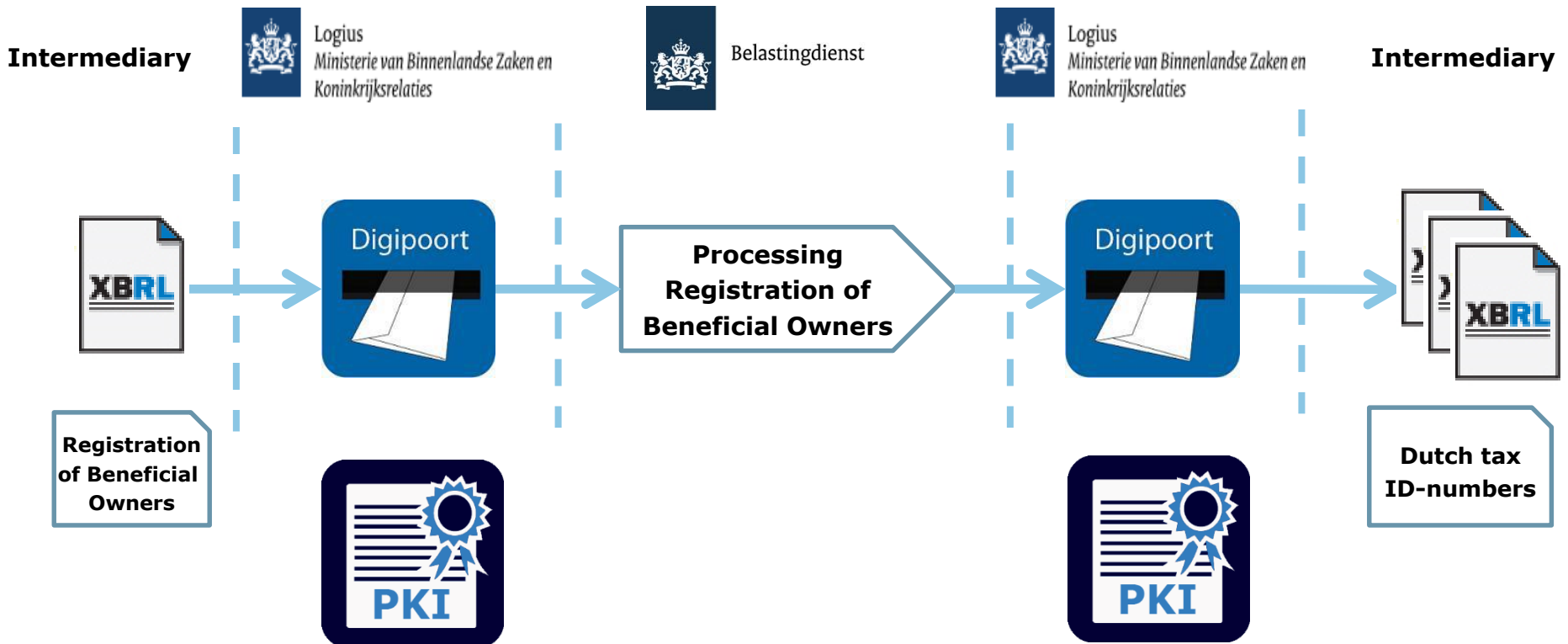


What's the new process by E-file:

- **System-to-system interaction**
- **New dataset**
- **Identification and registration of Beneficial Owner in advance**
- **Correction policy on individual records**
- **Verification and corrections first, than payment**

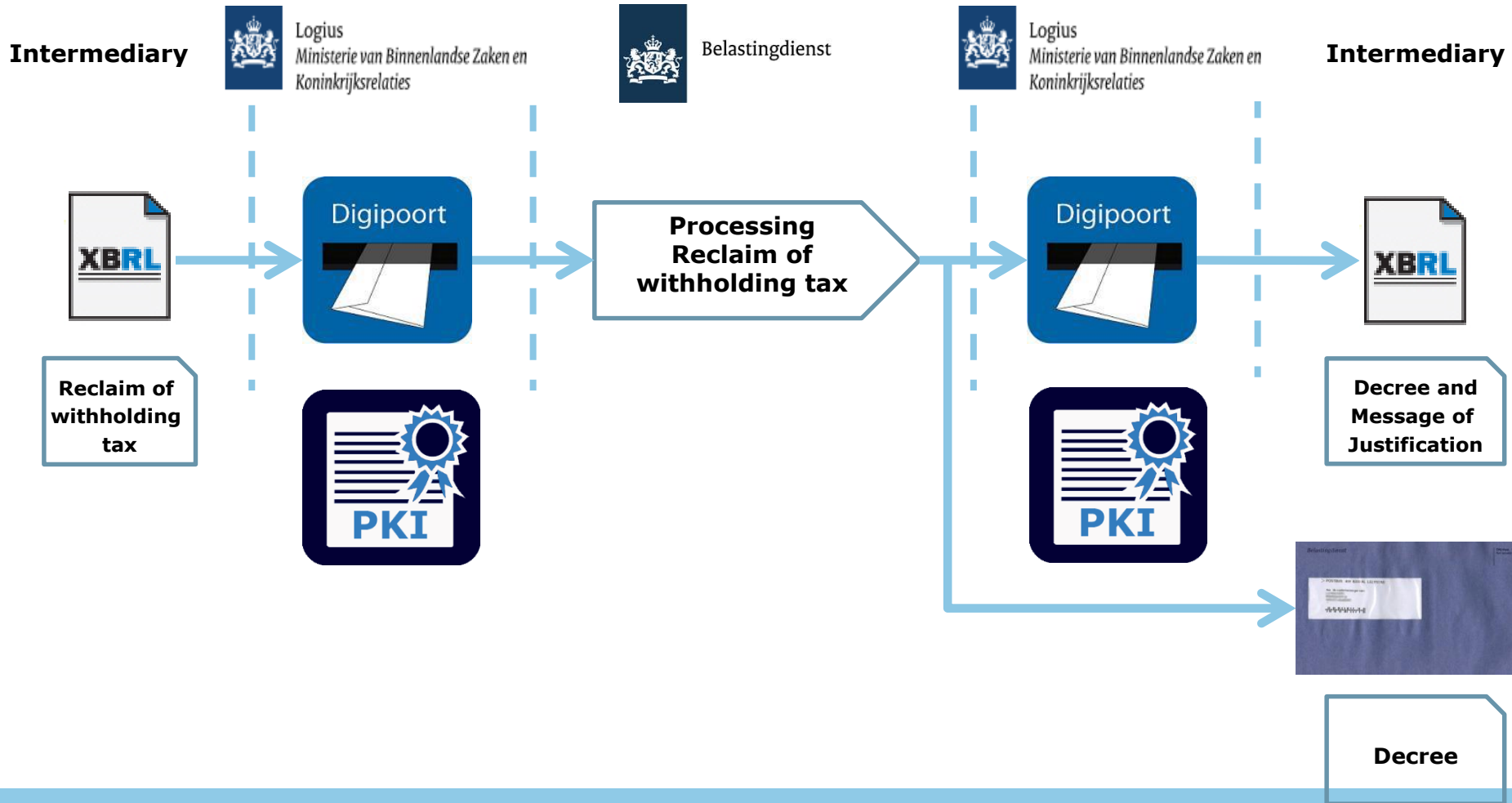


Registration Beneficial Owners





Reclaim of withholding tax





Planning implementation

- Initial delivery Dutch ID's BO's: May 2017
- Testing phase by DTA: May-June 2017
- Production Reclaim process: July 2017
- Production Registration process: September 2017
- Supported transition: July – December 2017

Attention: Collective reclaims textfiles by email
until 1st December 2017 !!!
After 1st December 2017 **only** by Digipoort (SBR)



Coffee break





Tax and Customs administration

The computer dialogue with Dutch Tax

Marcel Ermers

Business Process Architect
Dutch Tax and Customs
Administration

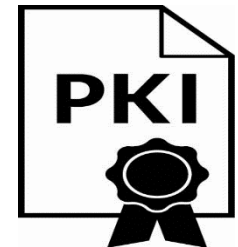
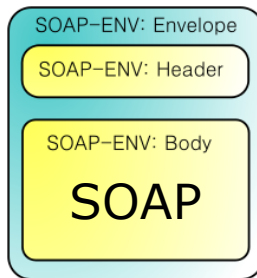
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System-to-system requirements (SBR)

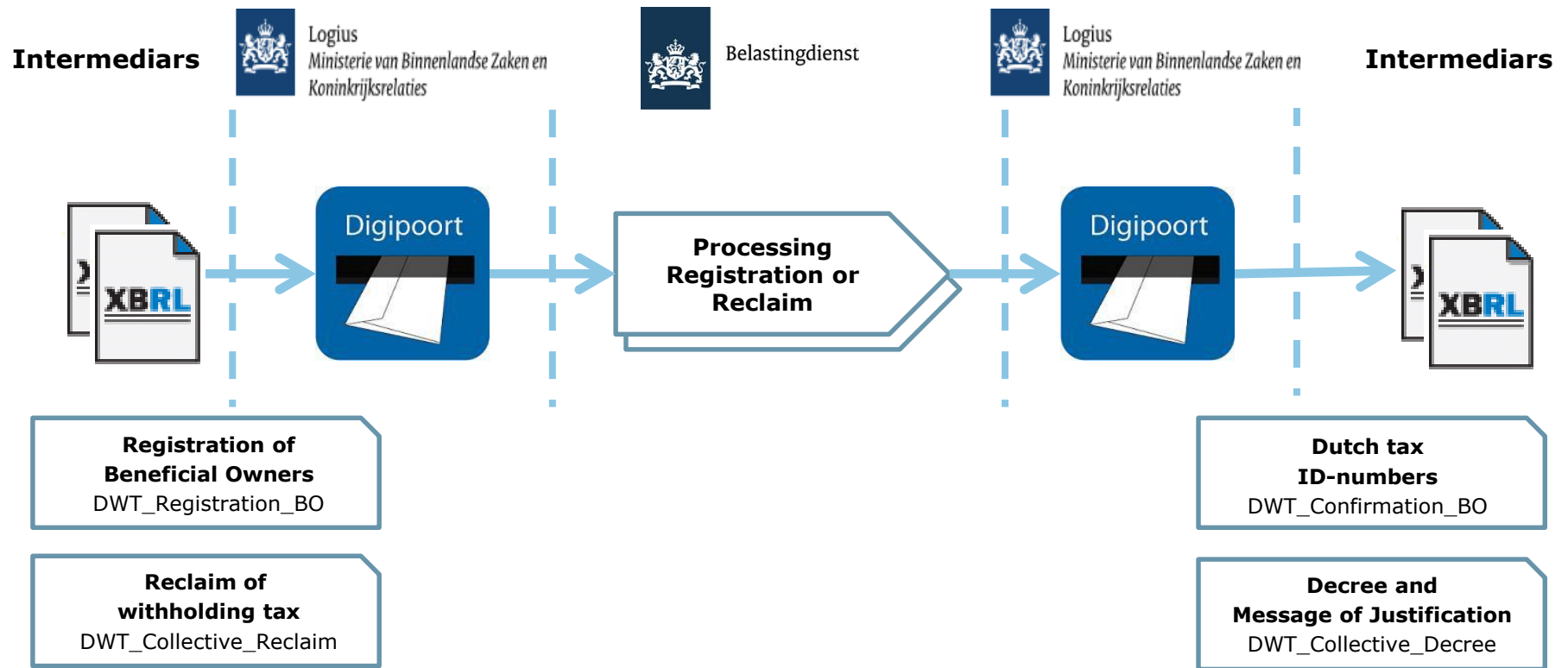
SBR: Standard Business Reporting

A standardized way to communicate financial reports system-to-system with the Dutch government



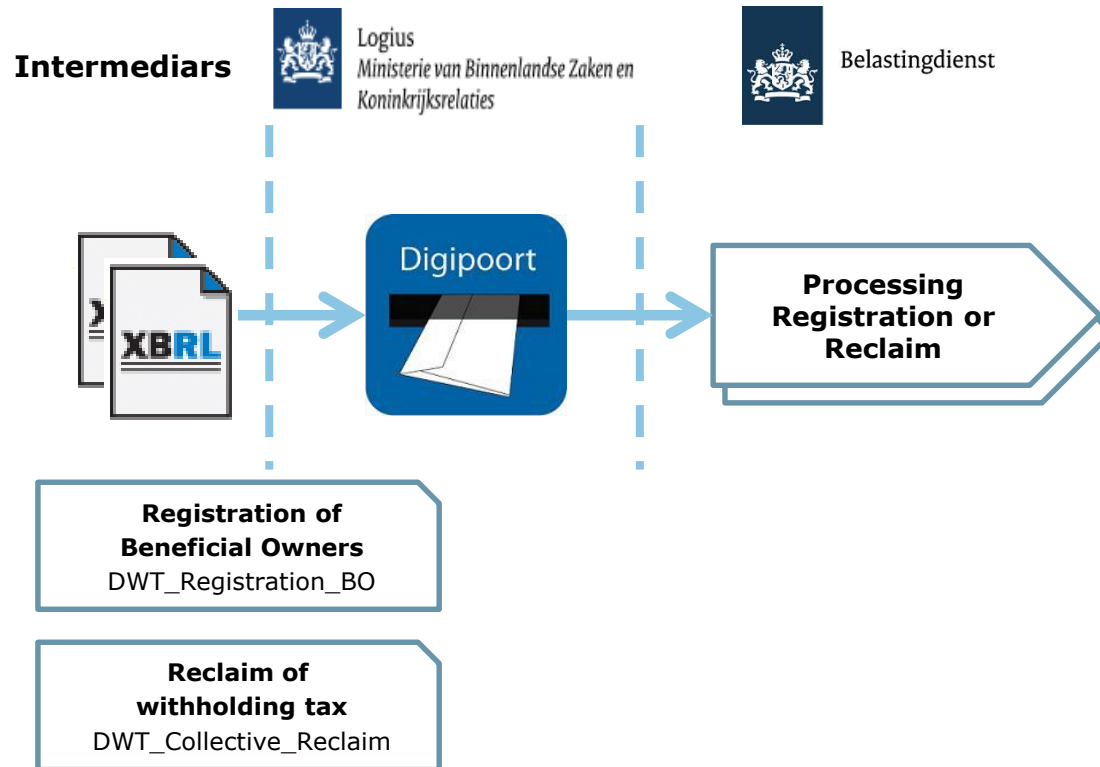


Using Digipoort / E-file: 4 types of messages

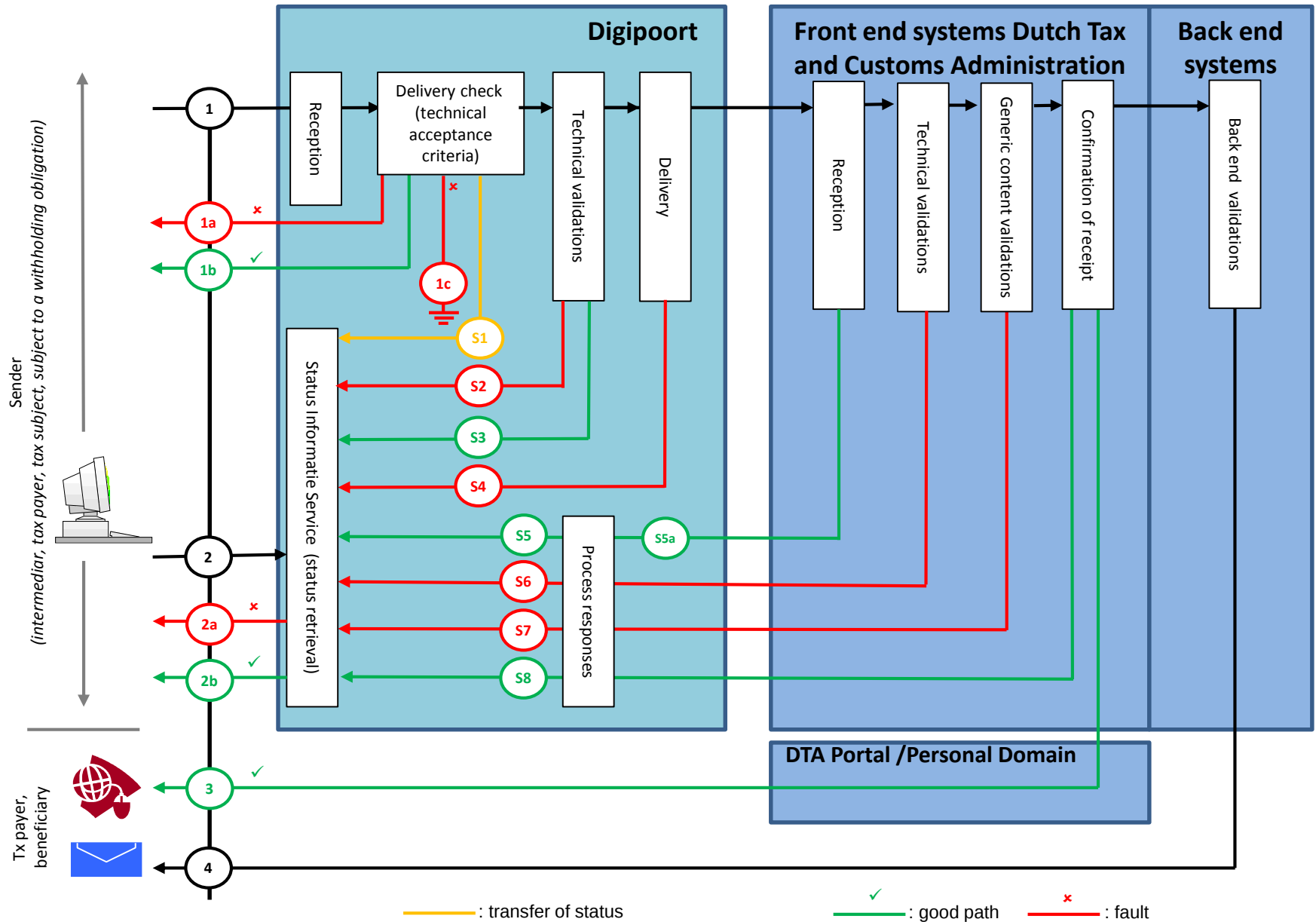




Sending messages to Dutch Tax

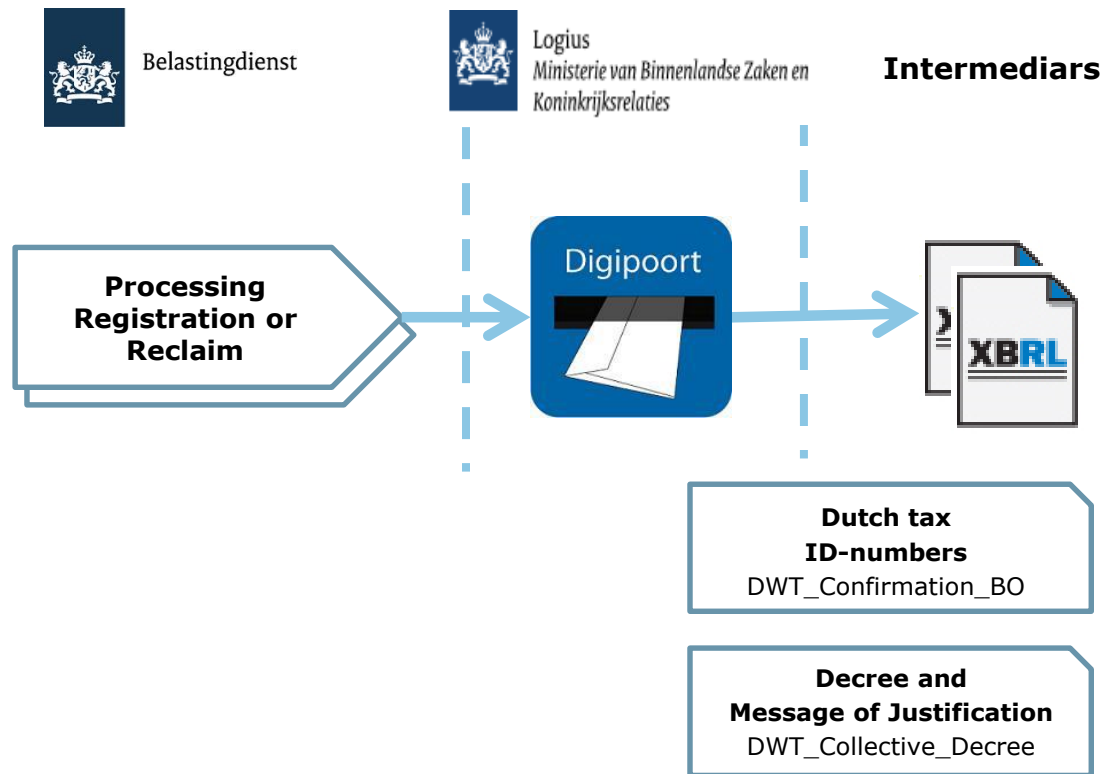


Generic dialogue SBR reception services with the WUS interface

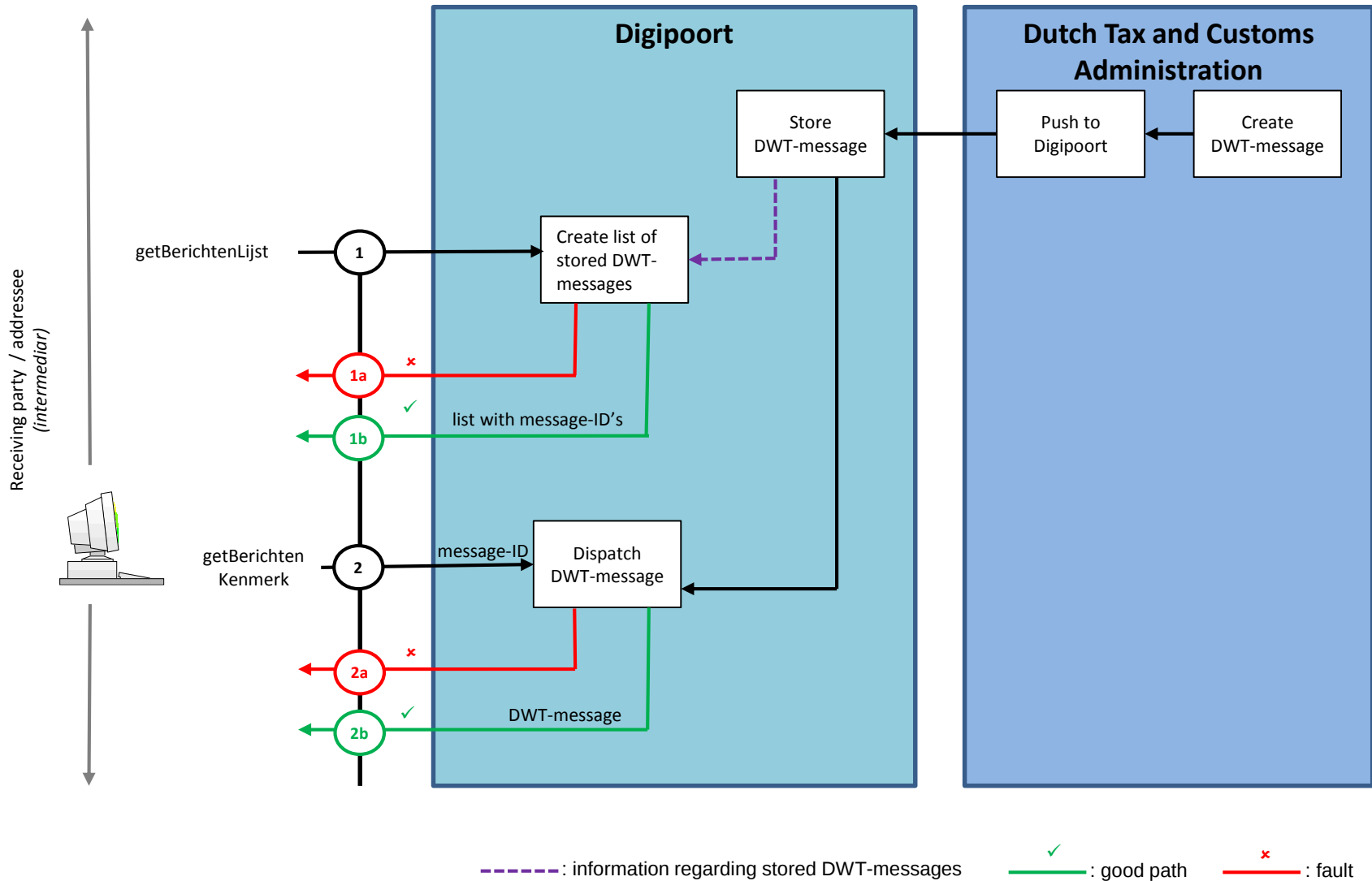




Receiving messages from Dutch Tax



Dialogue SBR dispatching services regarding Dividend Withholding Tax





Correlation between messages send and received

- Which Decree corresponds to which Reclaim?
- Which Confirmation corresponds to which Registration of B.O.'s?

Solution we are pursuing:

- Use the field "aanleverkenmerk"
- An optional field, not part of the XBRL payload
- ID for your own administration → choose an ID you can use to correlate between the messages send and received
- We still need to build and test this solution



aanleverRequest:

`<aanleverkenmerk>your own value</aanleverkenmerk>`

getBerichtenKenmerkResponse:

`<aanleverkenmerk>your own value</aanleverkenmerk>`



Tax and Customs administration

Team OSWO

Support to Software Developers

**Doreen Hukom
Richard Groenewold**

May 15, 2017



Services of team OSWO

- **Information** (CSO: Releases, Latest news section)
- **Support servicedesk** (servicedesk@oswo.nl)
- **Test facility ValidatieTestService** (VTS)

Community Software Ontwikkelaars (CSO)

at www.oswo.nl

Brochure OSWO: Services to software developers
Quick reference of all SBR information



Information

The overall information regarding the Dutch Taxonomy and Digipoort can be found at:

- **Logius (www.logius.nl)**
- **Standard Business Reporting (SBR) site (www.sbr-nl.nl)**
- **Aansluitsuite Digipoort (ASD) site (<http://aansluiten.procesinfrastructuur.nl>)**



Maintenance

Maintenance at Logius

**Information about maintenance can be found at:
<https://www.logius.nl/ondersteuning/onderhoud/>
Through this page you can also sign up for the receipt of messages about maintenance and malfunction. There is also an app called Logius available (only in Dutch).**



Maintenance at OSWO

Information about maintenance of the VTS will be announced in the latest news section in the community ValidatieTestService.



Service desks

Questions regarding the Dutch Taxonomy, DWT process, specifications and VTS:

Servicedesk OSWO

servicedesk@oswo.nl or

through CSO (menu-option “Vragen aan de Servicedesk”)



Questions regarding Digipoort:

Servicecentrum Logius

servicecentrum@logius.nl or

by contactform: <https://www.logius.nl/contact> or

by telephone: 0900 – 555 4555 (10 ct p/m)

from abroad: +31 70 88 96 360

**Available from Monday to Friday between 8 a.m.
and 5 p.m.**



Questions regarding issues DWT registration and reclaims in PRODUCTION:

Tax Information Line:

- for Non-resident Tax Issues : +31 55 5 385 385**
- for residents : 0800 - 0543**

Available from Monday through Thursday between 8 a.m. and 8 p.m. and on Friday between 8 a.m. and 5 p.m.



Lunch





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*Ministerie van Binnenlandse Zaken en
Koninkrijksrelaties*

Digipoort

- Standard Business Reporting
- Dividend Withholding Taxes

May 15, 2017



Introduction

Jasper Misset

Connection team

EBPI



Delivers support to organisations that are setting up a connection to Digipoort



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•Digipoort

- Why use Digipoort?
- What is Digipoort?
- How to exchange messages with Digipoort?
- Certificates



Why use Digipoort?

Why Digipoort?

Electronic messaging

- Fast
- Secure
- Reliable
- Efficient



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What is Digipoort?

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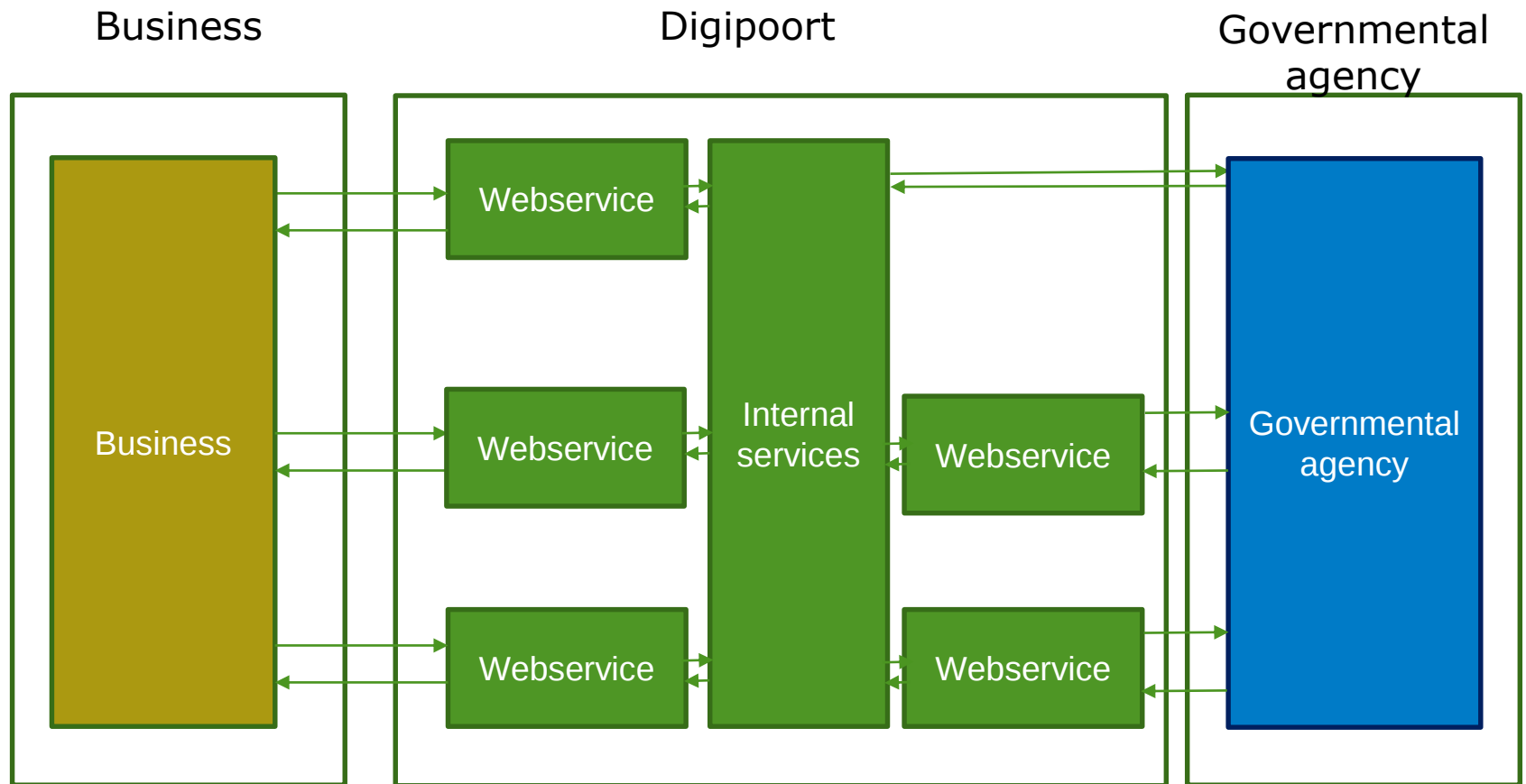
What is Digipoort?

Electronic postoffice

- Primarily between businesses and the Dutch government
- Webservices & Internal Services (e.g. XBRL validation)
- Open standards (e.g. SOAP, XML, HTTPS)

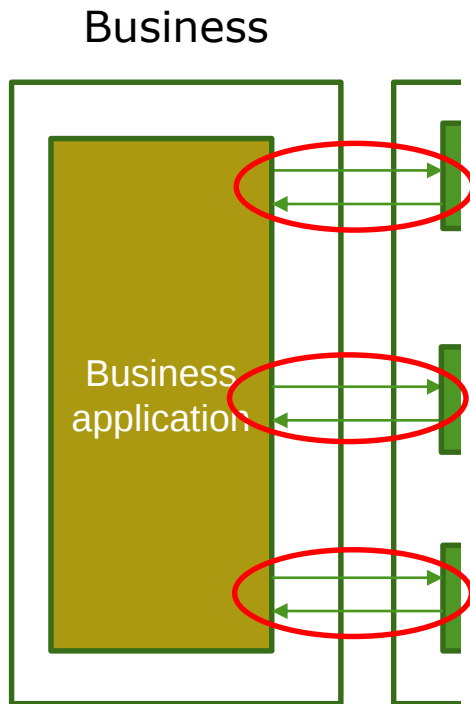


What is Digipoort?





What is Digipoort?



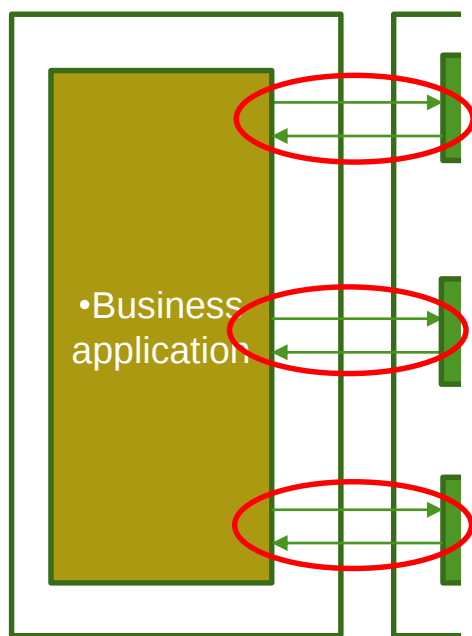
Transport layer:

- TCP/IP
- Two-way TLS (mutual trust)
- HTTPS
- Synchronous



What is Digipoort?

- Business



- Message layer:

- SOAP
- XML
- WS-Security
- WS-Addressing



Webservices

WUS interface

- WSDL
 - *Technical description of the webservice*
- SOAP
 - *Messaging using webservices*

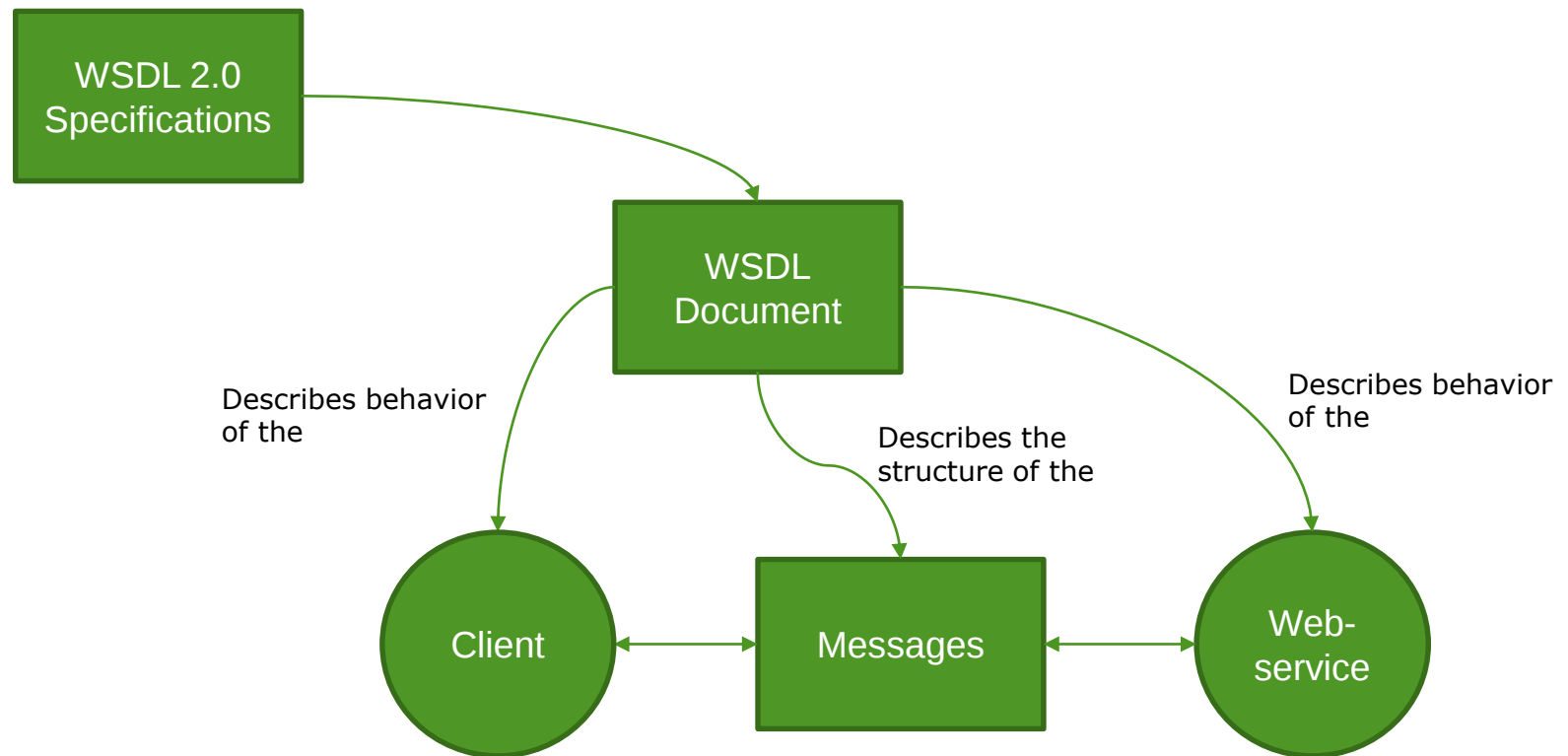
WS-Security

WS-Addressing



Webservices

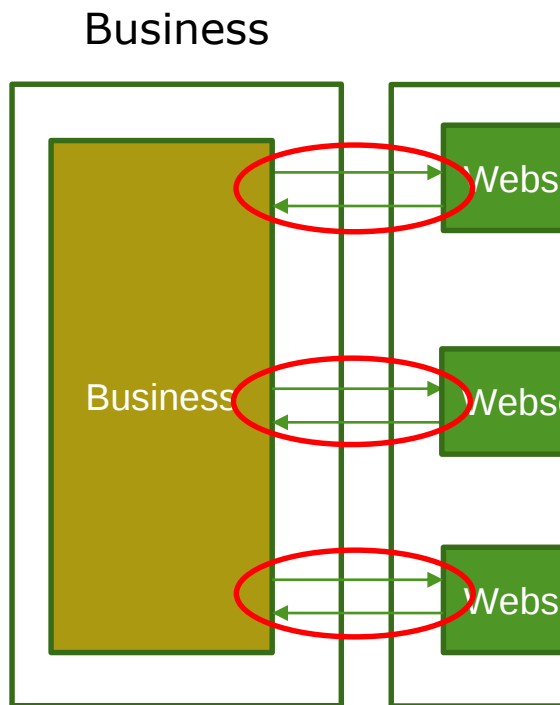
WSDL





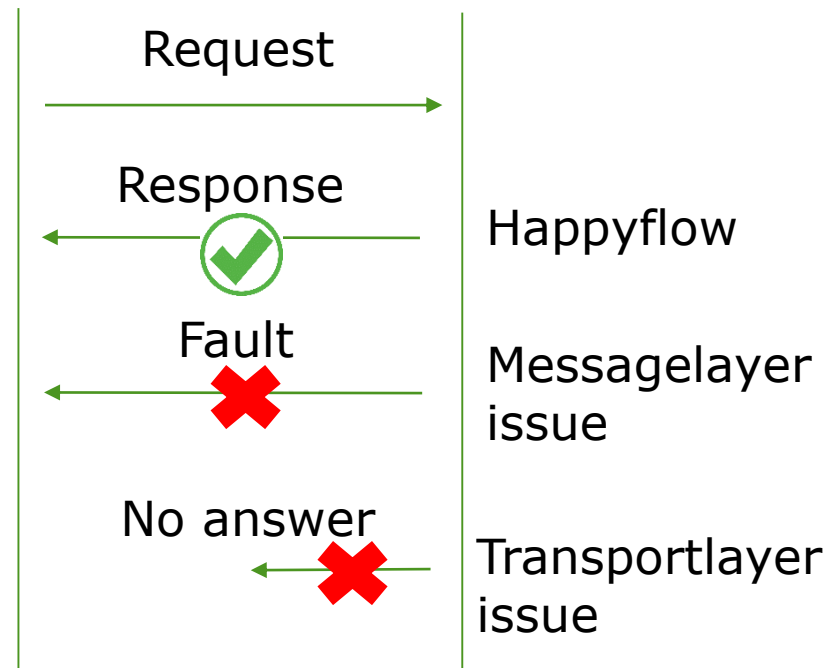
Webservices

Webservice conversation



Client

Webservice





Webservices

Documentation

ENG_Koppelvlakbeschrijving WUS 2.0 Bedrijven_v1.2

- General description of the WUS interface

Service descriptions

- Functional description of a specific webservice

WSDL

- Technical description of the webservice

XSD

- XML schema definition



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What do you need to
connect to Digipoort?

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Connecting to Digipoort

You will need to:

1. Establish a TCP/IP connection
2. Establish a two-way TLS connection
 - a. Using a PKIo services server certificate
3. Send a request
4. Process the response



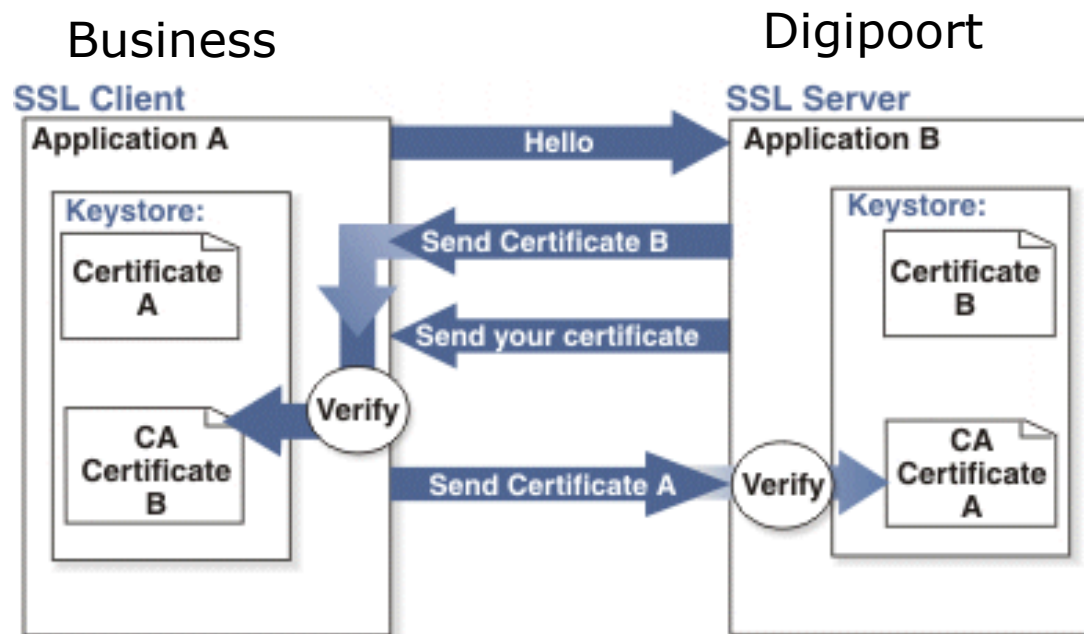
Establish a TCP/IP connection

- Digipoort Webservices listen on port 443
- Digipoort Webservices are open to all IP-addresses
- For our IP-addresses, see the documentation



Establish a two-way TLS connection

- Use TLS1.2
- Use a PKI services server certificate
 - For testing, a Logius testcertificate is allowed





Send the SOAP Request

- Make a SOAP call using HTTP POST
- Send a SOAP envelope
 - SOAP header containing WS-Security and WS-Addressing
 - SOAP body containing service-specific request



Process the SOAP Response...

- Receive a SOAP envelope
 - SOAP header containing WS-Security and WS-Addressing
 - SOAP body containing service-specific response
- Different webservices have different Responses
 - Process the content of the response message

•...or Process the SOAP Fault

- Receive a SOAP envelope
 - SOAP header containing WS-Addressing
 - SOAP body containing service-specific fault
- Different webservices have different Faults
 - Process the content of the fault message



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Certificates

- What is a certificate?
- Obtaining a certificate
- Usage within Digipoort



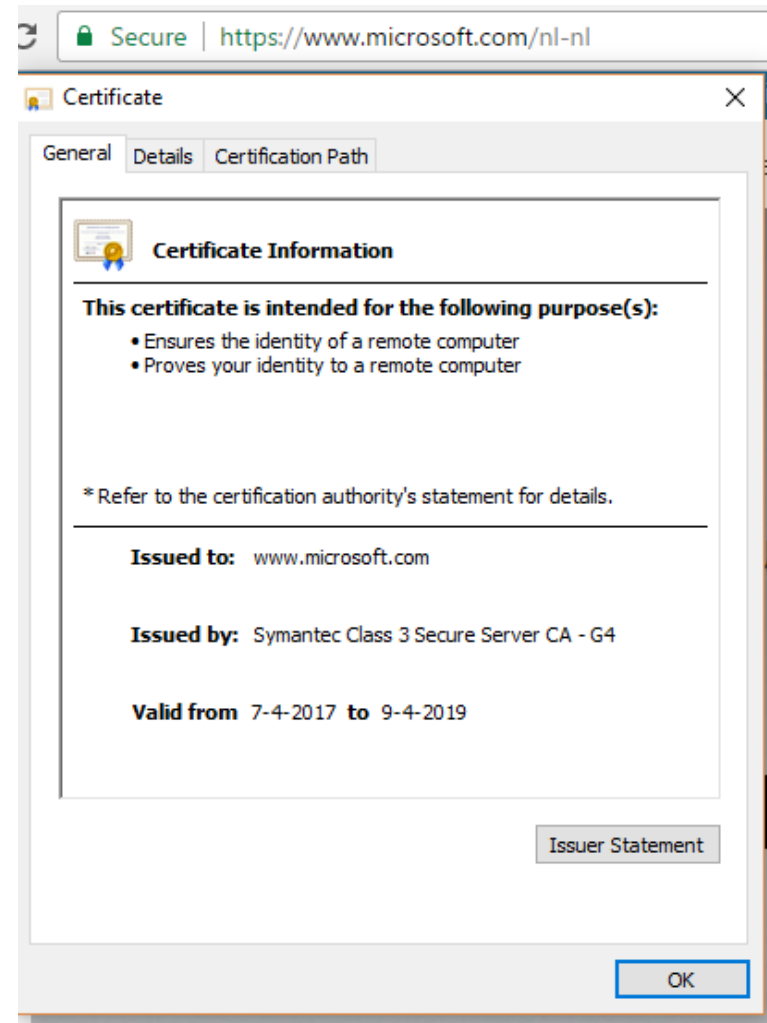
Certificates

X.509 standard

Used in SSL/TLS connection

Every website secured with SSL/TLS has a X.509 certificate

- Proof of identity
- Allows set up of secure channel



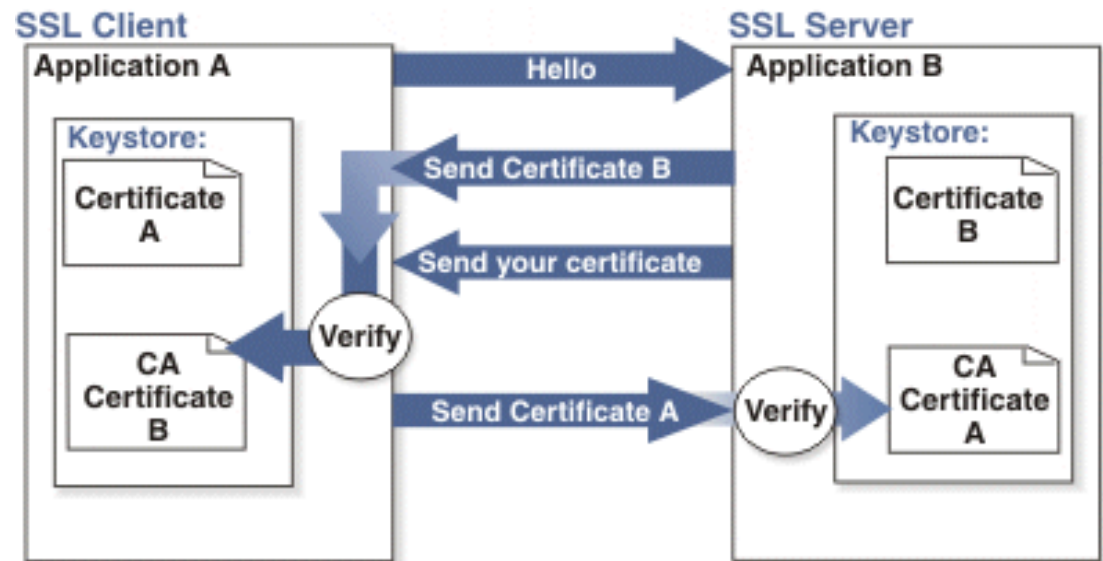


Certificates

Usage within Digipoort

Establishing two-way TLS connection

- Both client and server present a certificate





Certificates

Usage within Digipoort

Adding an XML signature to a message

Guarantees reliability between:

- Sender - Digipoort
- Digipoort - Recipient

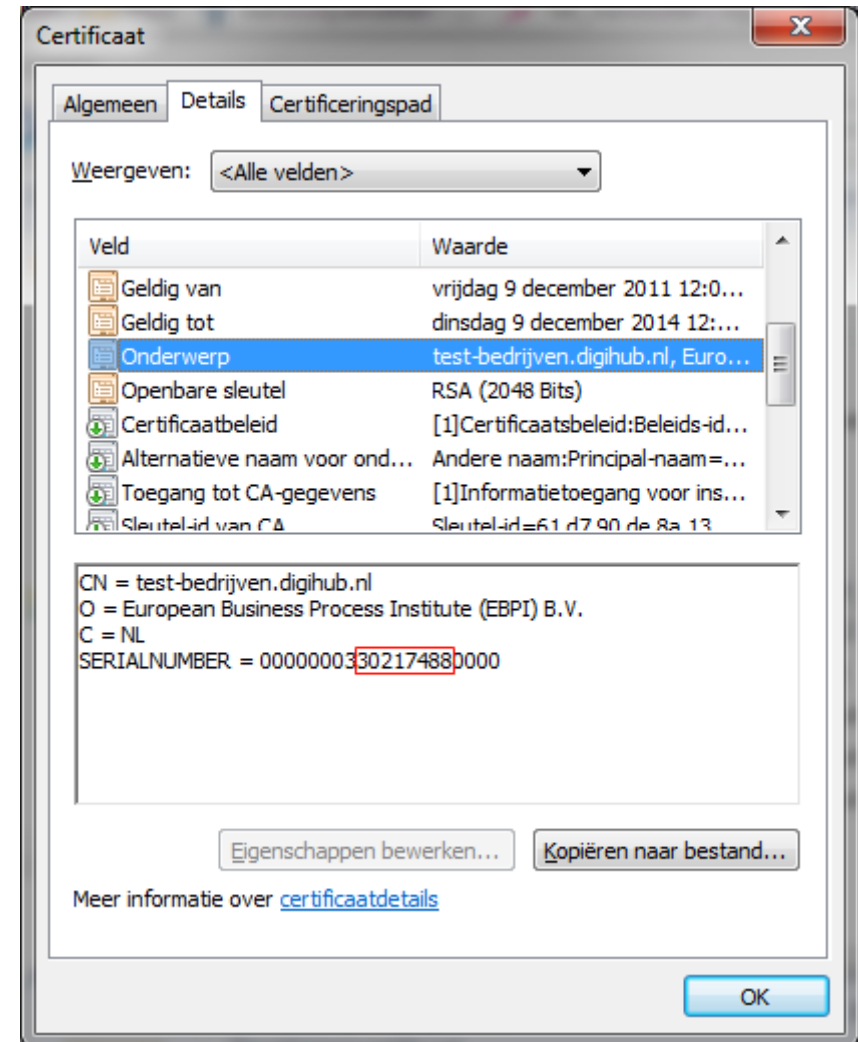


Certificates

X.509 standard

Electronic passport

- Name of the owner
- Public key of the owner
- Validity (startdate, enddate)
- Certificate Revocation List
- Hash of the certificate
- **SERIALNUMBER** containing identifying number of organization





PKIo services server certificate

- KvK-number (Chamber of commerce number) is the standard in PKIo services server certificates
- Foreign companies have no KvK-number and need to use the FI-number (Fiscal number from the DTA)
- If using Digipoort for DWT, the FI-number needs to be registered in the Logius OIN register, register of Government Identification Numbers.
 - The DTA will register your FI-number in the register



PKIo services server certificate

What foreign organizations need to do:

If a KvK-number is available

- no extra actions and registration is needed

If no KvK-number is available

- Inform the Certificate Service Provider (CSP) that:
 - you need a PKIo services certificate based on a FI-number
 - your FI-number is registered in the Logius “OIN register”



PKIo services server certificate

Requirements for acquiring a PKIo certificate:

- Proof of name and existence of organization of (locale) Chamber of Commerce
- A copy of the identity of the certificate manager
- If wanted a representative of the certificate manager can be appointed.
- This person needs to be authorized and a copy of his/her identity is needed
- Face to face check
 - By a notary in your country
 - By representative in NL
 - Check the possibilities with the CSP (Certificate Service Provider)



PKIo services server certificate

Current CSP's for PKIo certificates

- Digidentity (www.digidentity.eu)
- ESG (www.de-electronische-signatuur.nl)
- KPN (certificaat.kpn.com)
- QuoVadis (www.quovadisglobal.nl)



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•The technique behind Digipoort (for DWT)

- Digipoort
 - Processes
 - Services
 - Statusses

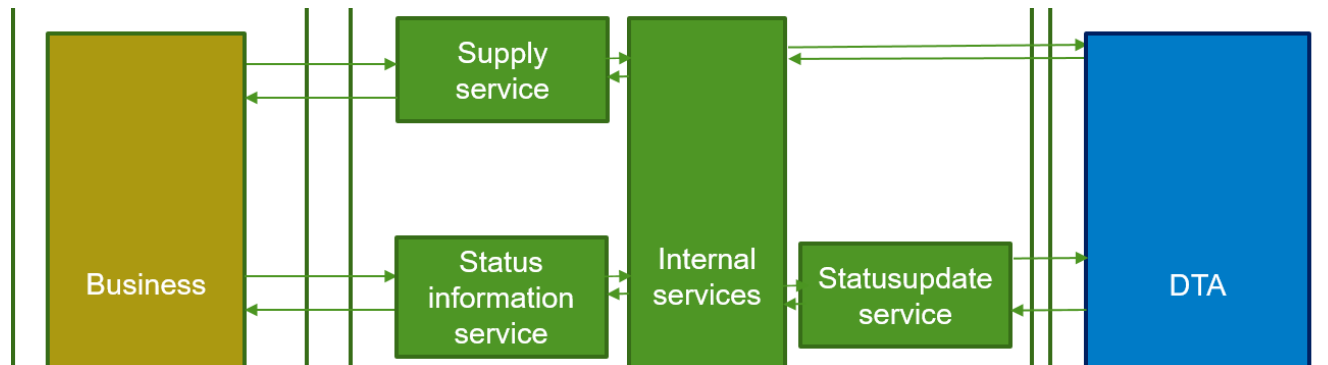


The technique behind Digipoort (for DWT)

Processes

Supply process

- Sending an XBRL message to Digipoort
 - 'Registration BO' and 'Collective Reclaim'
- Checking the status of the message (track & trace)



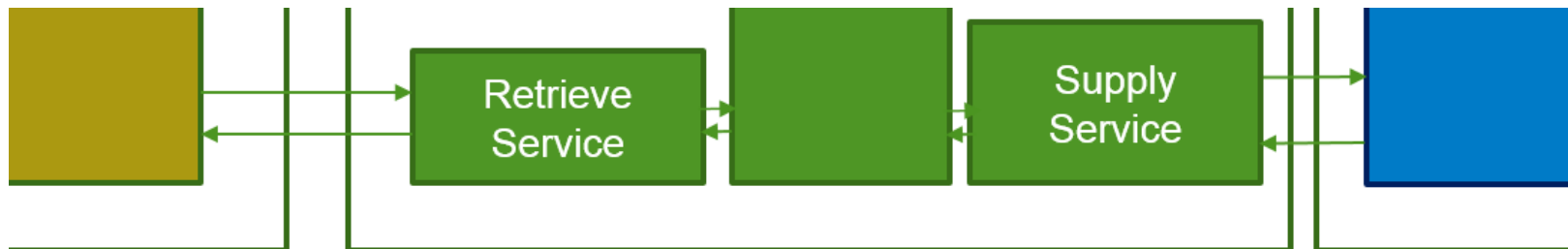


The technique behind Digipoort (for DWT)

Processes

Retrieve process

- Retrieving an XBRL message from Digipoort
 - 'Confirmation BO' and 'Collective Decree'





Services

Three different webservices

Supply Service

- Supplying the message to Digipoort

Statusinformation Service

- Requesting the status of the supplied message

Retrieve Service

- Retrieving messages from Digipoort



Services

Three different webservices

Supply Service

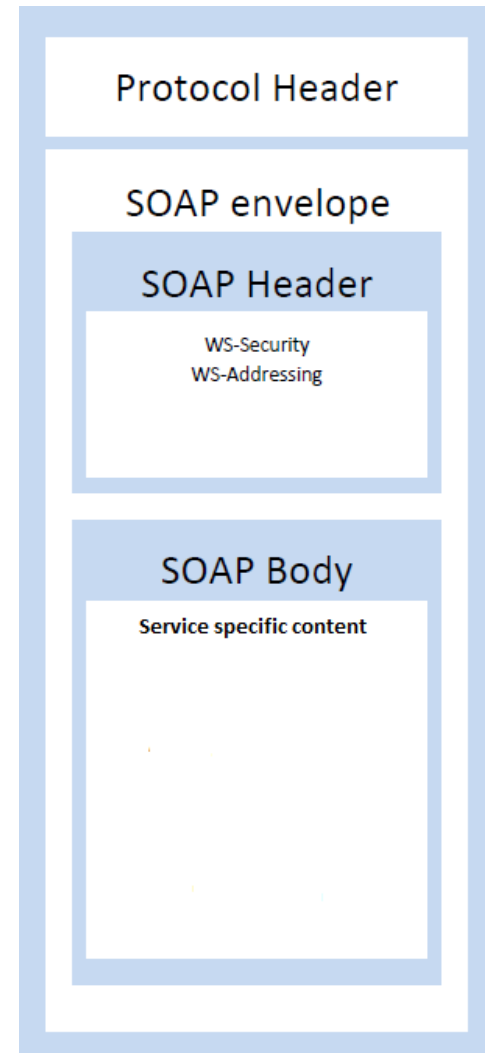
Statusinformation Service

Retrieve Service

Same principal:

Send Request

Receive Response/Fault





Services

WS-Security

Open standard of www.w3.org

Enveloped signature

Elements:

<Security>

<BinarySecurityToken/>

Contains base64 encoded certificate

<Timestamp/>

Timestamp of signature

<Signature/>

Contains multiple hash values and
signaturevalue

</Security>





Services

WS-Addressing

Open standard of www.w3.org

Elements:

<Addressing>

<Action/>

The action which is being called

<Message-ID/>

Unique identifier of the message (uuid)

<To/>

The endpoint of the web service

<ReplyTo/>

Optional field. See WSDL.

</Addressing>

See WSDL for the specific content





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Supply Service

Sending XBRL messages to Digipoort



Supply Service

Dutch: AanleverService

Used to send an XBRL instance to Digipoort

DWT_Collective_Reclaim

DWT_Registration_BO

Size limit for DWT = 5 MiB (including base64 encoding + soap envelope)

Base64 encoding $\approx$ 33% file size increase

Size limit XBRL instance $\approx$ 3,5 MiB

MiB (mebibyte) = 1.048.576 bytes

MB (megabyte) = 1.000.000 bytes



Supply Service

Element / childelement	Translation	Content
aanleverRequest	Supply request	Main element of body, contains all following subelements
berichtsoort	Message type	DWT_Collective_Reclaim or DWT_Registration_BO
aanleverkenmerk	supplier reference number	Reference number for your own administration <i>Also used to correlate messages from DTA</i>
identiteitBelanghebbende / nummer	Identity stakeholder / number	The FI number (must match identifier in XBRL instance)
identiteitBelanghebbende / type	type	Fi
rolBelanghebbende	Role stakeholder	Intermediar
berichtInhoud / mimeType	Message content / mimeType	text/xml
berichtInhoud / bestandsnaam	Filename	Name of the XBRL file
⁶⁶ berichtInhoud / inhoud	Content	Base64 encoded XBRL instance



Supply Service

• AanleverResponse

```
<Envelope>
  <Header>
    <Security />
    <Addressing />
  </Header>
  <Body>
    <aanleverResponse>
      <kenmerk>bbc212a2-594e-4079-a75f-6916....</kenmerk>
      <berichtsoort>DWT_Registration_BO</berichtsoort>
      <tijdstempelAangeleverd>2017-...</tijdstempelAangeleverd>
      <identiteitBelanghebbende>
        <nummer>123456789</nummer>
        <type>Fi</type>
      </identiteitBelanghebbende>
      <rolBelanghebbende>Intermediair</rolBelanghebbende>
    </aanleverResponse>
  </Body>
</Envelope>
```



Supply Service

- AanleverResponse

Element: kenmerk

Characteristics:

- *Unique identifier of the supply process*
- *Needs to be used in the Statusinformation service*
- *Logius will ask for this identifier when asked for support*

Example:

<kenmerk>

bbc212a2-594e-4079-a75f-6916db6c1802

</kenmerk>



Supply Service

- AanleverResponse

Element: tijdstempelAangeleverd

Characteristics:

- *When the message has been processed by the DTA succesfully, this timestamp will be the official time of delivery.*

Example:

<tijdstempelAangeleverd>

2017-05-15T00:00:00.000Z

</tijdstempelAangeleverd>



Supply Service

AanleverFault

SOAP fault

- faultcode
- faultstring
- faultactor
- detail
 - aanleverFault
 - foutcode
 - foutbeschrijving

```
<Body>
  <Fault>
    <faultcode />
    <faultstring />
    <faultactor />
    <detail>
      <aanleverFault>
        <foutcode />
        <foutbeschrijving />
      </aanleverFault>
    </detail>
  </Fault>
</Body>
```



Supply Service

Summary

Use supply service to send your XBRL instance

Happyflow:

Save the 'kenmerk' for use in statusinformation and future reference

Errorflow:

Save the error code and description

Look at document for translation and take corresponding action. Contact Logius if necessary.



Statusses

What are statuses?

- Supplying the message to Digipoort does not necessarily mean a successful delivery to (and acceptance by) the DTA.
- Your message will go through several services
- Every service has its own statuses
- With the Statusinformation Service you can see the statuses of your message



Statusses

Statusflow of DWT messages (Registration BO and Collective Reclaim)

Supply Service

Blacklist Service

XBRL validation services

Delivery Service

External validation





Statusses

Statusses of DWT messages

Examples:

Happyflow – message will go through:

105 → 100 → 110 → 900 → 301 → 301 → 405 → 400 → 500

Errorflow – XBRL validation error:

105 → 100 → 110 → 900 → 311

Errorflow – DTA gives error after validation

105 → 100 → 110 → 900 → 301 → 301 → 405 → 400 → 510



Statusses

Statusses of DWT messages

Statusses are accompanied by a description

See documentation for translation

Use the Statusinformation Service to view the statuses (+description) of your message



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Statusinformation Service

How to check the status of
your message

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Statusinformation Service

Two types of request messages:

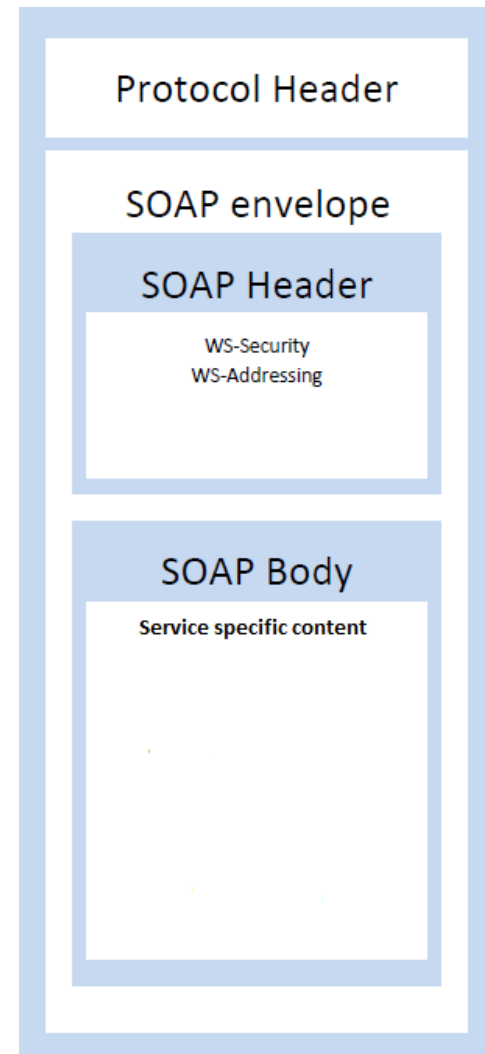
getStatussenProcesRequest:

Returns all statuses of the message with the supplied 'kenmerk'

getNieuweStatussenProcesRequest:

Only return 'new' statuses of the message with the supplied 'kenmerk'

'new' = status which has not been returned yet





Statusinformation Service

- Further notes:
- StatusinformatieFault contains errorcode and description
- Use the same certificate as the one used to supply the message
- Request status until message has reached a final status



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Retrieve Service

How to retrieve messages from
Digipoort

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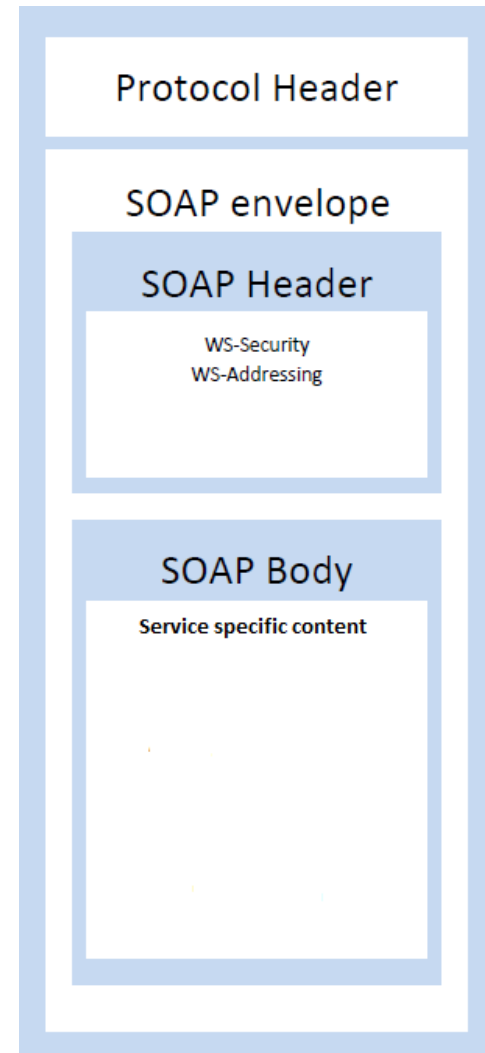
Retrieve Service

- Used to retrieve messages from Digipoort
- Messages which have been sent by the DTA
- Message types:
 - DWT_Confirmation_BO
 - DWT_Collective_Decree



Retrieve Service

- Two-step process:
- 1) getBerichtenLijst
- Returns a list with identifiers (kenmerk) of messages you can retrieve
- 2) getBerichtenKenmerk
- Use a kenmerk from step 1 to retrieve a message





Element / childelement	Translation	Content
Kenmerk	Identifier	Identifier of message
berichtsoort	Message type	DWT_Collective_Decree or DWT_Confirmation_BO
aanleverkenmerk	supplier reference number	Reference number of supplier <i>Also used to correlate messages from DTA</i>
identiteitBelanghebbende / nummer	Identity stakeholder / number	The Fi number
identiteitBelanghebbende / type	type	Fi
rolBelanghebbende	Role stakeholder	Intermediar
identiteitAanleveraar	Identity of message supplier	Contains the OIN of the message supplier
berichtInhoud / mimeType	Message content / mimeType	text/xml
berichtInhoud / bestandsnaam	Filename	Name of the XBRL file
⁸² berichtInhoud / inhoud	Content	Base64 encoded XBRL instance



Retrieve Service

Further notes:

Use the retrieve service on a daily basis to check for new messages

First use `getBerichtenLijst`, then `getBerichtenKenmerk`

Unretrieved messages will be stored indefinitely

After you successfully retrieve a message, you have 2 hours to retrieve it again if necessary. After 2 hours it will no longer be retrievable.



DWT on Digipoort

Summary:

- 1) Request a PKIo services server certificate
- 2) Read the documentation on the WUS interface, the service descriptions, and the message specification
- 3) Implement WSDL/XSD files, implement WS-Security & WS-Addressing

Supply service = send XBRL instance

Statusinformation service = check status of supplied message

Retrieve service = retrieve messages sent by DTA



Contact information

Logius service centre:

Servicecentrum Logius

by telephone: 0900 555 4555 (10 ct p/m)

from abroad: +31 70 88 96 360

Weekdays from 08.00 tot 17.00 CEST

Contactform (mail): <https://www.logius.nl/contact/>



Maintenance and incident information

- Register at Logius for receiving maintenance and incident messages
 - Register for incidents:
<http://logius.a1.mailplus.nl/genericservice/code/servlet/React?wpEncId=BhjdqUBv6E&wpMessageId=12059&userId=3100101&command=viewPage&activityId=preview&encId=1>
 - Register for maintenance:
<http://logius.a1.mailplus.nl/genericservice/code/servlet/React?wpEncId=KgsIDqz4KL&wpMessageId=12175&userId=3100101&command=viewPage&activityId=preview&encId=1>
 - Planned maintenance:
<https://www.logius.nl/ondersteuning/onderhoud/>
 - Information about incidents:
<https://www.logius.nl/ondersteuning/storingen/>



Code documentation

.Net / C#:

<http://aansluiten.procesinfrastructuur.nl/site/binaries/content/assets/documentatie/ontwikkelondersteuning/wus-connection-test-stubs-final-1.0.pdf>

Java:

<http://aansluiten.procesinfrastructuur.nl/site/binaries/content/assets/documentatie/ontwikkelondersteuning/wus-connection-test-stubs-final-1.0-java.zip>



Logius
*Ministerie van Binnenlandse Zaken en
Koninkrijksrelaties*

Questions?

May 15, 2017



Tax and Customs administration

New E-filing - reclaims

**Additional information
Dividend Withholding
Tax business process**

Anton-Jan van Roekel

May 15, 2017



Introduction

- The new filing process in Digiport
- Some checks in the system
- Some important points



New filing proces in Digiport

1. Registration of beneficiary
(Reclaims from unregistered beneficiaries will be rejected)
2. The system determines whether the beneficiary has a right to a full or partial refund
3. Beneficiary receives a Dutch tax ID (RSIN)
4. Filing of reclaims by E-file
5. Check of the reclaims: granted/rejected, corrected



Some checks in the system

- The system does not accept a file that does not meet the datamodel.
- The system corrects the reclaim amounts.
We inform you about the correction digitally by Digipoort.
- Check on duplicate reclaims during the proces.
The entire E-file will be on hold pending receipt of proof.



Important points

- The time it takes to grant a reclaim will depend upon the quality of the data provided by you.
- Always use the exact name of the issuer. The most up-to-date list of issuers/security names will be published on CSO.
- Reclaims will be checked at random. In connection with checks information can be requested, such as:
 - > Trust agreement/Articles of association
 - > Annual accounts
 - > Pension plans
 - > Certificate of residence



Important points

- Once the new way of E-filing comes into effect, it is no longer possible to file the reclaims via email.
- Periodical audit once a year remains the same.
Once every 5 to 6 years we will visit you.





Pause





Tax and Customs administration

Demonstration

- **Validatie Test Service (VTS)**
- **Aansluit (Compliance) Suite Digipoort (ASD)**

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Tax and Customs administration

Demonstration

- **Portal**

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Review & Closing



Tax and Customs administration

Possibility for questions

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