



**Dutch Tax and Customs
Administration
taxonomy definitions
Dividend Withholding Tax
for XBRL taxonomy version
10.2**

**Definition list,
Dividend Withholding Tax
version 10.2**



Introduction

The Dutch Tax and Customs Administration section of the taxonomy ('bd' domain) contains XBRL references to definitions under the name of belastingdienst taxonomie definities.pdf'. These refer to this document.

The definitions are linked to a specific version of the XBRL taxonomy, specified above on the title page. Definitions may be amended without the XBRL taxonomy being changed. For this reason, the version of the definition list is also specified on the title page to distinguish the version from a previous version.

An XBRL reference also states a chapter and a number. The chapters are present in this document and the unique number of the XBRL reference is enclosed in each chapter.



Chapter: MDA definitions

Section: 300

Definition

The client number (SWOxxxxx) OSWO has issued to the developer who developed software used to compile the details in the electronic message.

Section: 301

Definition

The name of the software package used to create the electronic message.

Section: 302

Definition

The version of the software package used to create the electronic message.

Section: 495

Definition

The name of the party that files the return for a refund of dividend tax.

Section: 496

Definition

The tax identification number under which a shareholder is known to the Tax and Customs Administration.

Section: 497

Definition

The Tax Identification Number is a tax reference number that persons can use to identify themselves.



Section: 498

Definition

ISIN is the abbreviation of International Securities Identification Number. This is an alphanumeric code consisting of 12 positions that serves as a unique global identification number for securities.

Section: 498

Explanation

When there is more than one ISIN for a share then the reporting is by ISIN. The ISIN structure is specified in ISO 6166.

Section: 499

Definition

The name of a share fund.

Section: 500

Definition

The Bank Identifier Code, abbreviated to BIC, is a code used to identify a bank in cross-border payments. The code - as the name indicates - is used to identify a bank, in contrast to the IBAN, which specifies an individual bank account.

Section: 500

Explanation

A BIC can be provided in a fixed length of 8 alphanumeric (an8) or in a fixed length of 11 alphanumeric (an11).

Section: 501

Definition

Account number of a share deposit account.



Section: 502

Definition

Dividend per share in euros.

Section: 503

Definition

The number of shares per dividend payment.

Section: 504

Definition

Date on which the dividend is made payable.

Section: 505

Definition

The gross dividend in euros.

Section: 506

Definition

The assessed refund of dividend tax in euros.

Section: 507

Definition

Name of the shareholder.

Section: 508

Definition

Postal code of the shareholder



Section: 509

Definition

Name of the country in which the shareholder is established.

Section: 510

Definition

Extra details that increase the quality of the exact location of the address.

Section: 510

Explanation

Extra address details, such as floor, suite, district, east or west side, etc.



Chapter: GSP definitions

Section: 118771

Definition

The place of domicile or establishment of the person who or the body that is the shareholder of the company that is filing the return.

Section: 512376

Definition

The name of the street in the shareholder's address.

Section: 512377

Definition

The number of the home in the shareholder's address.

Section: 512378

Definition

The suffix to the number of the home in the shareholder's address.

Section: 625792

Definition

The date of the assessment or decision.

Section: 749705

Definition

The total gross amount of the refund of dividend tax that is being requested, in euros.



Section: 749707

Definition

The total net amount of the refund of dividend tax that is being requested, in euros.

Section: 1750736

Definition

Assessed amount of dividend tax to be refunded, in euros.

Section: 1750736

Explanation

The amount is rounded off to whole euros.

Section: 1750793

Definition

Motivation of the Tax and Customs Administration's adjustment to the data submitted by the authorized party.

Section: 1751769

Definition

The number of a decision.

Section: 1751974

Definition

Indication whether the shareholder has a full right to come into consideration for a dividend tax refund.

Section: 1751975

Definition

Indication whether the person is a natural or non-natural person.
