



BD-FRIS

Requirements for and explanatory notes to XBRL instances

for use with Dutch Taxonomy (NT) 2016, version 10.2

regarding Dividend Withholding Tax

9 March 2017

NT 2016, version 10.2.3

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Version history

No.	Date	Change
1	23-08-2016	Initial draft specifically for Dividend Withholding Taks
2	25-01-2017	New English version 10.2.2 in accordance with the Dutch BD-FRIS version 10.2.2 which is published on the site of SBR.
3	09-03-2017	New English version 10.2.3 in accordance with the Dutch BD-FRIS version 10.2.3 which is published on the site of SBR. The change concerns DWT_Collective Reclaim: Check on "Period" has been removed



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1 Introduction

1.1 Scope

The FRIS-BD supplements FRIS (Financial Reporting Instance Standards 1.0; Public Working Draft, dated 14 November 2004) and NL-FRIS dated (1 December 2015) with a specification of the conditions the Dutch Tax and Customs Administration attaches to XBRL instances.

This version of the BD-FRIS is applicable solely to Dutch Taxonomy 10.2 and should be used for the following requests:

Reports	DT10.2
• Dividend Withholding Tax _Collective_ Reclaim	X
• Dividend Withholding Tax _Registration_ Beneficial Owner	X



2 Instance document structure

2.1 XBRL instance document rules

Instances for the Dutch Tax and Customs Administration follow the above documentation, with the following supplements.

2.1.1 Solely characters in the ISO/IEC 8859-1 character set **MUST** be used.

Solely characters in the ISO/IEC 8859-1 character set are permitted for the data of an instance. This, in other words relates to Unicode characters from the Basic Latin and Latin-1 Supplement blocks.

2.1.2 The use of entity references is **NOT PERMITTED**.

The use of entity references (such as и) is not permitted other than one of the following entity references:

Entity reference	Meaning
<	< (smaller than)
>	> (larger than)
&	& (ampersand)
'	' (apostrophe or single quotation mark)
"	" (double quotation mark)

2.2 SchemaRef

No supplementary requirements.

2.3 LinkbaseRef

No supplementary requirements.

2.4 Context

Instances for the Dutch Tax and Customs Administration follow the above documentation, with the following supplements.

2.4.1 Contexts general

The use of the `xbrli:identifier` in an `xbrli:entity` varies between the types of message (returns, applications, statements, declarations and requests). The `xbrli:identifier` consists of a specific URI for the type of message (the value of the `@scheme` attribute) and a specific identification number for the type of message. The identification number to be used is specified in the lists for each type of message and depends on the context (scenario/party) with which the party to be identified is linked.

The Dutch Tax and Customs Administration uses the following identification numbers for natural and non-natural persons:

- Citizen service number (BSN)
- Legal Entities and Partnerships Identification Number (RSIN)
- Tax identification number (fi number)

The BSN, RSIN or fi number can be used as such or as part of the VAT number or payroll tax number. Correct identification numbers comply with the following rules.

BSN/RSIN/fi number
The BSN, RSIN or fi number must consist of 9 numeric positions and must pass the 'Eleven test'.
VAT number
<p>The VAT number must consist of 12 positions and must meet the following conditions:</p> <ul style="list-style-type: none"> • The first nine characters (BSN/RSIN/tax identification number) must be numeric characters. • The BSN/RSIN/tax identification number may not begin with '000'. • The character in position 10 must be a capital "B". • The last two characters must be numeric characters. • The last two characters may not be equal to '00'. • The BSN/RSIN/tax identification number must pass the 'Eleven test'.
Payroll tax number
<p>The payroll tax number must consist of 12 positions and must meet the following conditions:</p> <ul style="list-style-type: none"> • The first nine characters (BSN/RSIN/tax identification number) must be numeric characters. • The identification number/tax identification number may not begin with '000'. • The character in position 10 must be a capital "L". • The last two characters must be numeric characters. • The last two characters may not be equal to '00'. • The BSN/RSIN/tax identification number must pass the 'Eleven test'.

The use of contexts varies between message flows and is discussed in the following subparagraphs.

2.4.15 Contexts Dividend Withholding Tax_Collective_Reclaim

2.4.15.1 The `@scheme` attribute of the `xbrli:identifier` element MUST have the value of the URI assigned to the type of message as shown in the following list.

2.4.15.2 The value of the `xbrli:identifier` element MUST be a valid identification number as shown in the following list.

URI	Scenario\Party	Identification number
www.belastingdienst.nl/identification	Not applicable	BSN/RSIN (of the declarant)





2.4.16 Contexts Dividend Withholding Tax_Registration Beneficial Owner

2.4.16.1 The @scheme attribute of the xbrli:identifier element MUST have the value of the URI assigned to the messagetype as shown in the following list.

2.4.16.2 The value of the xbrli:identifier element MUST be a valid identification number as shown in the following list.

URI	Scenario\Party	Identification number
www.belastingdienst.nl/identification	Not applicable	BSN/RSIN (of the declarant)



2.5 Period

2.5.1 Period general

The use of periods varies between messagetypes and is discussed in the following subparagraphs.

2.5.15 Period Dividend Withholding Tax_Collective_Reclaim

No supplementary requirements

2.5.16 Period Dividend Withholding Tax_Registration Beneficial Owner

No supplementary requirements.



2.6 Segments and Scenarios

Instances for the Dutch Tax and Customs Administration follow the above documentation, with the following supplements.

2.6.1 Scenario general

The party dimension in the scenarios is used to specify the business units for which the return is filed. The use of the dimensions varies between types of return or declaration.

2.6.15 Scenarios Dividend Withholding Tax_Collective_Reclaim

No supplementary requirements

2.6.16 Scenarios Dividend Withholding Tax_Registration Beneficial Owner

No supplementary requirements.



2.7 Units

Instances for the Dutch Tax and Customs Administration follow the above documentation, with the following supplements.

2.7.1 Units general

2.7.1.1 Deleted.

2.7.1.2 The xbrli:measure element MUST have the value xbrli:pure or xbrli:shares or of a valid ISO 4217 currency code.

2.7.15 Units Dividend Withholding Tax_Collective_Reclaim

2.7.15.1 Amounts MUST be denominated in euros.

2.7.16 Units Dividend Withholding Tax_Registration Beneficial Owner

No supplementary requirements.

2.8 Facts

2.8.1 Facts general

2.8.1.1 The @decimals attribute MUST have the value "INF".

When using the Dutch Taxonomy (NT) all drafts derived from numeric values must make use of the decimals attribute. The value that must be entered is: "INF".

2.8.1.2 The elements listed below MUST be present.

Elements	Description
bd-alg:SoftwareVendorAccountNumber	The client number (SWOxxxxx) OSWO has issued to the developer who developed software used to compile the details in the electronic message.
bd-alg:SoftwarePackageName	The name of the software package used to create the electronic message.
bd-alg:SoftwarePackageVersion	The version of the software package used to create the electronic message.

2.8.15 Facts Dividend Withholding Tax_Collective_Reclaim

2.8.15.1 The elements listed below MUST be present.

Elements
bd-ext2:DividendGrossAmountTotal
bd-ext2:DividendToBeReceivedTotal
bd-ext2: PartyName

2.8.15.2 The elements listed below MUST be present in each DividendDonativesSpecification tuple.

Elements
bd-ext2:ShareholderIdentificationNumber
bd-ext2:FundName
bd-ext2:DividendAmountPerShare
bd-ext2:SharesNumber
bd-ext2:DividendPaymentDate
bd-ext2:DividendGrossAmount
bd-ext2:DividendToBeReceived

2.8.15.3 It is NOT ALLOWED to include more than 99 occurrences of a specific tuple per unique identifier at root level in an instance WITH THE EXCEPTION of the tuples listed below, for which other maximum numbers of occurrences are allowed.

Tuples	Maximum allowed
DividendDonativesSpecification	9999

2.8.15.4 The tuple in the following list MUST be present at least once.

Tuples
bd-tuple-ext2:DividendDonativesSpecification



2.8.16 Facts Dividend Withholding Tax_Registration Beneficial Owner

2.8.16.1 It is NOT ALLOWED to include more than 99 occurrences of a specific tuple per unique identifier at root level in an instance WITH THE EXCEPTION of the tuples listed below, for which other maximum numbers of occurrences are allowed.

Tuples	Maximum allowed
ShareholderSpecification	9999

2.8.16.2 The tuple in the following list MUST be present at least once.

Tuples
bd-tuple-ext2:ShareholderSpecification

2.8.16.3 The elements listed below MUST be present in each ShareholderSpecification tuple.

Elements
FullAttributionIndication
NaturalPersonIndication