



Data specifications

Part of the specifications
of the message structure
Dividend Withholding Tax Collective Decree
Version 19 of 07/02/2017



Data specifications

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Data specifications

Explanatory notes to the specifications
of the message structure

Version 19 of 07/02/2017



1. General

It has transpired that there is a need for information about the tax status of data, the conditions to be met by the data and the mutual relationship between the data. This information is necessary to be able to build applications. The software suppliers also have a need for the incorporation of checks in their applications such that the Dutch Tax and Customs Administration's processing systems accept returns that have been prepared with their application as correct.

This need of information gave cause to the Dutch Tax and Customs Administration to supplement the publication of the message structure documentation with data specification documentation containing a further explanation.

2. The major authorised representatives

The authorised representatives are the representatives (which include banks) of large groups of applicants for whom pursuant to an arrangement it has been agreed that the authorised representatives can request refunds on behalf of these groups of beneficial owners. It has been decided, for speed, appropriateness and cost-savings reasons, to process all these requests from the authorised representatives as a single request, whereby payments will be made immediately on the receipt of the (digital) request and retrospective audits will be conducted of random samples of the decisions. The authorised representative - which are regarded as being reliable - submit digital requests without supporting documents. A number of substantive audits are conducted for the processing. The request is always granted in full once it can be processed (i.e. the file does not contain any errors).

Digital requests can be submitted solely by authorised representatives with whom the Tax and Customs Administration has concluded an agreement for the submission of digital requests for dividend tax refunds. Although the list is limited (to about 10) these authorised representatives jointly account for the majority of the requests for refunds

3. Message DWT Collective Decree

With this message (DWT_Collective_Decree) the DTA notifies the authorised representative (intermediary) the total amount of dividend withholding tax to be refunded (decree).

This message also includes the corrections by the DTA with associated reason (motivation).

The data of the distributions approved by the DTA are not included in this message.

The total amount to be refunded is transferred to the bank account of the authorised representative (intermediary) which is known by the DTA.

4. Message metadata

The data specifications are an extract from 'Bericht Meta Gegevens' (Message metadata, BMG). The BMG contains a summary of the data elements that are included in the message and are used by the Dutch Tax and Customs Administration with tax legislation. The BMG is also used as a metasystem for the conversion into in-house format.

5. Message structure and data specifications

The relationship between data from the message structure and those in the data specifications is established by a key number. This number is stated in the message structure after the description of the item of data. The corresponding number in the data specifications can be found under the identification number.



6. Specifications for XML messages

UTF-8 coding must be used for XML messages.

However, to avoid problems with the tax processing of returns, solely characters from the ISO 8859-1 (Latin-1) character set may be used in the data of the returns. The use of character entities that refer to a character not included in the set of ISO 8859-1, for example и for the character и, is not permitted.

The use of the symbols < (less than), > (greater than), & (ampersand), ' (apostrophe or single quote) and " (double quote) is not permitted in their current notation. The following notation must be used for any symbols that are nevertheless included:

<	< (less than)
>	> (greater than)
&	& (ampersand)
'	' (apostrophe or single quote)
"	" (double quote)

The targetNamespace stated in the XSD must be included in the XML message to be sent, for example xmlns="http://xml.belastingdienst.nl/schemas/VA/2017/01"

Entries in empty optional fields will be ignored. This is applicable, for example, to the following entries:

```
< NameBelPI />  
< NameBelPI></ NameBelPI>
```

7. General comments about electronic messages

Electronic returns as supported by software suppliers must comply with the Dutch Tax and Customs Administration specifications. The message structure and the data specifications as based on the relevant statutory provisions are then determinative. The test phase will include a check that this requirement is met.

A number of elements that are not included in the message structure are included in the data specifications. These elements contain what are referred to as "calculated" values ("traceable assertions"): the Dutch Tax and Customs Administration's backoffice systems calculate the value of these elements on the basis of the specifying elements included in the electronic messages. Calculated values can be computed solely when the specifying elements (the elements from which the total is compiled) are included in the electronic message. Consequently, the elements that contain calculated values are not included in the electronic message.

7.1 'Eleven test'

The citizen service number (BSN), Entities and Partnerships Information Number (RSIN) as well as the tax consultant's number (BECON number) are tested against the Eleven test on the receipt of the message.

The Eleven test is included as a condition in the relevant elements. The detailing of the Eleven test is included in the relevant domain.



7.2 Zero value

When the data specifications prescribe that a field is a mandatory field, whether or not in combination with other fields, and the value in the mandatory field would be "0", then the value "0" must be submitted to the Dutch Tax and Customs Administration. Entering "0" (zero) is filing a return of "0". In other words, the element is present but the value is zero. An element is not present when its field is empty.

When the result of a calculation is "0" then the result with the value "0" must be submitted to the Dutch Tax and Customs Administration. The results from calculations must always be submitted to the Dutch Tax and Customs Administration. An example, relates to the fields for an allocation between a taxpayer and his/her tax partner, what are referred to as the 'allocation fields'. These are always mandatory fields. When, for example, the taxpayer wishes to make an allocation of 100% to his/her partner then the allocation field of the taxpayer must contain the value "0": the allocation field may not be left empty. A value of "0" in a return entered by the person filing the return is then visible to the inspector processing the return. Consequently, this zero is an entered value that is visible on consultation and is then clearly different from an empty amount field.

7.3 Country codes

When applicable, country codes must be entered in the form of the three-letter code associated with the alpha 3 code element of the country in the standard ISO 3166-1 list.

8. Layout of data specifications

The data are written using a number of aspects (fields) for each item of data. The texts contained therein can refer to other data elements included in the data specifications. This is shown in the form: [identification number]<Name>.

A distinction is made between the following fields:

Field	Description
Name	Abbreviated designation of the item of data in the Message metadata.
Identification number	Identification under which the item of data is included in the Message metadata.
Tax type	The type of tax to which the element is applicable. A combination of types of tax is also feasible.
Definition	Description of the item of data.
Explanation	Further explanation if so required.
Source	A reference to an article in the Income Tax Act 2001, or Corporate Income Tax Act 1969, or (when stated) other legislation or regulation.
Has a relationship with	This field states solely whether the relevant element is included in another element in a data line.
Specifications	All types of data rules, such as derivative rules (counts) and restrictive rules (conditions).
Format/Domain	The attribute type assigned by the Tax and Customs Administration. The format and the domains are listed below. The data specifications diverge for the date attribute type. These are referred to separately.



8.1 Explanatory notes to format

Format	Length	Explanation
a1	1	Mandatory length of 1 position, only alphabetic (no space permitted)
a3	3	Mandatory length of 3 positions, only alphabetic (no space permitted)
a4	4	Mandatory length of 4 positions, only alphabetic (no space permitted)
an..4	4	Alphanumeric, from 0 to a maximum of 4 positions permitted
an..9	9	Alphanumeric, from 0 to a maximum of 9 positions permitted
an..10	10	Alphanumeric, from 0 to a maximum of 10 positions permitted
an..14	14	Alphanumeric, from 0 to a maximum of 14 positions permitted
an..20	20	Alphanumeric, from 0 to a maximum of 20 positions permitted
an..24	24	Alphanumeric, from 0 to a maximum of 24 positions permitted
an..30	30	Alphanumeric, from 0 to a maximum of 30 positions permitted
an..34	34	Alphanumeric, from 0 to a maximum of 34 positions permitted
an..70	70	Alphanumeric, from 0 to a maximum of 70 positions permitted
an..200	200	Alphanumeric, from 0 to a maximum of 200 positions permitted
an6	6	Mandatory length of 6 alphanumeric positions
an8	8	Mandatory length of 8 alphanumeric positions
n..3	3	0 through 999
n..5	5	0 through 99999
n..9	9	0 through 999999999
n..13	13	-999999999999 through 999999999999
n1	1	Mandatory length of 1 position, numeric, i.e. 0 through 9
n2	2	Mandatory length of 2 positions, numeric, i.e. 00 through 99
n4	4	Mandatory length of 4 positions, numeric, i.e. 0000 through 9999
n6	6	Mandatory length of 6 positions, numeric, i.e. 000000 through 999999
n8	8	Mandatory length of 8 positions, numeric, i.e. 00000000 through 99999999

8.2 Use of norms and constants

The data lines now use norms and constants that are not (made) immediately recognisable as such. The relevant data are now enclosed in a separate document.

8.3 Data lines

The data lines are now included in a more formal, less natural language. A list of the operators is enclosed below, followed by an explanation of the operation of a number of lines.

8.4 Operators:

-
#eleven test
/
+
<
<=
=
>
>=
<>
if
then
and
filled



Message Decision (DWT_Collective_Decree)

is.filled
is.empty
year-out-
or
year-out-
sum

8.5 Examples of calculation rules and the associated meaning

	Calculation rule	Meaning
1	Filled ([100])	Element 100 must always contain a value.
2	#eleven test ([100])	The value of element 100 must pass the eleven test. This eleven test is explained in the preface to the Data specifications.
3	If (is.filled ([100])) then (is.filled ([120]))	The message contains the values of elements 100 and 120.
4	If (is.filled ([100])) then (is.filled (and ([120];[140])))	The message contains the values of elements 100, 120 and 140.
5	If (is.filled ([100])) then (is.empty ([120]))	The message does not contain the value of element 120 when the message contains the value of element 100.
6	If (is.filled ([100])) then (is.empty (and([120];[140])))	The message does not contain the value of elements 120 and 140 when the message contains the value of element 100.
7	If (and (is.filled (or([120];[140])) ; is.empty (and ([160] ; [180] ;[200])))) then (is.empty(and ([220];[240];[260])))	The message contains the value of element 120 or 140 <u>and</u> does not contain the values of elements 160, 180 and 200, for which reason the values of the elements 220, 240 and 260 must not be included in the message.
8	If (and (is.filled ([120]); is.empty([160]))) then (is.empty (and([220];[240];[260])))	The message contains the value of element 120 <u>and</u> does not contain the value of element 160, for which reason the values of elements 220, 240 and 260 must not be included in the message.
9	If (and (is.filled([100]); is.empty(and([120];[140])))) then (is.empty (and ([220];[240];[260])))	The message contains the value of element 100 <u>and</u> does not contain the values of elements 120 and 140, for which reason the values of elements 220, 240 and 260 must not be included in the message.
10	If (and (is.filled([100]); is.empty(and([120];[140])))) then (is.empty([220]))	The message contains the value of element 100 <u>and</u> does not contain the values of elements 120 and 140, for which reason the value of element 220 must not be included in the message.
11	If (and (is.filled(and([120];[140])); is.empty([160]))) then (is.empty (and([220];[240];[260])))	The message contains the values of elements 120 and 140 <u>and</u> does not contain the value of element 160, for which reason the values of elements 220, 240 and 260 must not be included in the message.



Message Decision (DWT_Collective_Decree)

)	
12	If (is.filled ([100])) then (is.filled (or ([120];[140])))	The message contains the value of element 100 and also includes the value of either element 120 or element 140.
13	([100]) >= 0	The amount may not be negative.
14	sum ([100])	The total of the repeated values of element 100.
15	If (and (is.filled([100]); is.empty ([120]))) then (is.empty([220]))	The message contains the value of element 100 <u>and</u> does not contain the value of element 120, for which reason the value of element 220 must not be included in the message.
16	If (is.filled(or([120]; [140]))) then (is.filled (and ([220];[240];[260])))	The message contains the value of element 120 or 140 and for this reason the values of elements 220, 240 and 260 must be included in the message.
17	If (is.filled([100]) then ((abs([100])) <= (abs([140])))	The message contains the value of element 100 and the absolute value of this element is smaller than or equal to the absolute value of element 140.
18	If (([100]) <0) then (or (is.empty([120])); ([120]) =0))	The message contains the value of element 100 and this value is smaller than 0. For this reason the value of element 120 is not included in the message or the value = 0 of that element is included in the message.
19	If (([100]) >= 0) then (([120]) <= ([100]))	The message contains the value of element 100 and this value is larger or equal to 0. For this reason the value element 120 is smaller than or equal to the value of element 100.
20	(Year_out- ([100])) >= ([120])	The year of the value of element 100 must be equal to the value of element 120. Example: the CCYY of the date 01012007 (or 2007-01-01) = 2007, which is equal to the value of element 120 (=2007).

8.6 Naming of the data lines section of the Specifications

The identification 2031021 in the following example refers to an internal name.

The software developer can ignore this internal name. However, the other data is of importance.

In the data specifications the error message is also mentioned in Dutch. That is because the ValidationTestService (VTS) prints all error messages only in Dutch.

Specifications

```

Name: 2031021
Filled[1750692] <<personal number>>
Dutch: Gevuld[1750692] <<persoonsnummer>>

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Data specifications

Domains used in
the data specifications

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Message Decision (DWT_Collective_Decree)

Domain name	BSN-RSIN-var
Domain description	The Citizen Service Number or the Legal Entities and Partnerships Identification Number of the person. Check of the potential existence of the Citizen Service Number or the Legal Entities and Partnerships Identification Number using the 11 modules
Detailed specification	<p>Check of the potential existence of the Citizen Service Number (BSN) or the Legal Entities and Partnerships Identification Number (RSIN) using the 11 modules.</p> <p>Multiply:</p> <ul style="list-style-type: none">- the first digit of the BSN or RSIN by 9,- the second digit by 8,- the third digit by 7,- the fourth digit by 6,- the fifth digit by 5,- the sixth digit by 4,- the seventh digit by 3,- the eighth digit by 2. <p>Total the product from all the multiplications. Divide the total by 11. The remainder from the division must be equal to the ninth digit of the BSN or RSIN.</p>
Format	n..9
Value range	Identification numbers assigned to natural persons in the series beginning with 01 through 69 fall within the range from 0100.00.000 to 6999.99.999 and the series beginning with 78 through 79 falls within the range from 7800.00.000 to 7999.00.000.

Domain name	Year CCYY
Domain description	Valid year in accordance with the Gregorian calendar.
Format	n4
Mask	CCYY
Value range	minimum: 1901, maximum: 2200

Domain name	Tax Identification Number
Domain description	Most EU countries use Tax Identification Numbers (TINs) to identify taxpayers and facilitate the administration of their national tax affairs. TINs are also useful for identifying taxpayers who invest in other EU countries and are more reliable than other.
Format	an..20



Message Decision (DWT_Collective_Decree)

Domain name	Date
Domain description	A 24-hour period pursuant to the Gregorian calendar, consisting of a year, month (number) and day (number).
Detailed specification	The date is stated in the sequence year-month-day (including the hyphens).
Format	an10
Mask	CCYY-MM-DD

Domain name	NNP name
Domain description	Name of non-natural person
Detailed specification	Name of non-natural person
Format	an..200

Domain name	International Securities Identification Number
Domain description	Global identification of securities. The ISIN structure is specified in ISO-6166
Format	an12

Domain name	Bank Identifier Code
Domain description	Identification of bank institutions involved in cross-border payments.
Detailed specification	8 or 11 character alphanumeric string.
Format	an..11

Domain name	Amount Pos9.5
Domain description	A positive amount
Detailed specification	A positive amount expressed with a maximum of 9 digits before the decimal point and a maximum of 5 digits after the decimal point.
Format	n..14
Mask	#####.#####
Value range	0 through 999999999.99999



Message Decision (DWT_Collective_Decree)

Domain name	Amount 10
Domain description	amount expressed as an integer
Detailed specification	amount expressed as an integer
Format	n..10

Domain name	Number 9.5
Domain description	A positive number with a maximum of 9 digits before the decimal point and always 5 digits after the decimal point.
Format	n..14
Mask	#####.#####
Value range	0.00000 through 999999999.99999



Message Decision (DWT_Collective_Decree)

Data specifications

Dividend Withholding Tax_Decision



Message Decision (DWT_Collective_Decree)

Party

Definition	A party is the authorised representative (bank/tax intermediary) that files the request for a dividend tax refund.
Explanation	An authorised representative (Bank) is a party that represents the shareholders in the Refund of Dividend process, whereby specific agreements have been made with the Dutch Tax and Customs Administration on the manner in which the data are submitted.

DWT Decision	
Party	
	Name party personal number party

Name	name party
Identification number	1750691
Tax type	DWT
Definition	The name of the party that files the return for a dividend tax refund.
Explanation	The name of an authorised representative (Bank).
Domain	NNP name
Specifications	



Message Decision (DWT_Collective_Decree)

Name	personal number party
Identification number	1750692
Tax type	DWT
Definition	The tax identification number under which a party is known to the Dutch Tax and Customs Administration.
Explanation	The personal number must comply with the requirements of the Eleven test and be registered in the Dutch Tax and Customs Administration's Relationship Management system.
Domain	BSN-RSIN-var

Specifications

Name: 2031021

Filled[1750692] <<personal number party>>

Dutch: Gevuld[1750692] <<persoonsnummer partij>>

Name: 2031022

#eleven test[1750692] <<personal number party>>

Dutch: #elf proef[1750692] <<persoonsnummer partij>>



Message Decision (DWT_Collective_Decree)

Decision data

Definition Data about the decision.

Party	
	Distribution of dividend Decision data
	decision number date total dividend refund annual distribution

Name decision number
Identification number 1751769
Tax type DWT
Definition The number of a decision.
Format an..25

Specifications

Name: 2031036
Filled[1751769] <<decision number>>
Dutch: Gevuld[1751769] <<beschikkingsnummer>>

Name date
Identification number 1751770
Tax type DWT
Definition The date on which the decision is adopted.
Domain Date

Specifications

Name: 2031037
Filled[1751770] <<date>>
Dutch: Gevuld[1751770] <<dagtekening>>



Message Decision (DWT_Collective_Decree)

Name total dividend refund
Identification number 1750736
Tax type DWT
Definition Assessed amount of dividend tax to be refunded, in euros.
Explanation The amount is rounded off to whole euros.
Domain Amount 10

Specifications

Name: 2031038

Filled[1750736] <<total dividend refund>>

Dutch: Gevuld[1750736] <<totaaldividendteruggave>>

Name annual distribution
Identification number 1750739
Tax type DWT
Definition The calendar year in which the dividend was distributed.
Domain Year CCYY

Specifications

Name: 2031039

Filled[1750739] <<annual distribution>>

Dutch: Gevuld[1750739] <<jaaruitdeling>>

Distribution of dividend

Definition The data required for the Dividend tax refund.

Shareholder

Definition The data of a person who possesses shares in a company.

Distribution of dividend	
	Shareholder Fund Deposit account ↓
	personal number of shareholder tin



Message Decision (DWT_Collective_Decree)

Name	personal number of shareholder
Identification number	1750694
Tax type	DWT
Definition	The tax identification number under which the shareholder is known to the Dutch Tax and Customs Administration.
Explanation	The personal number must comply with the requirements of the Eleven test and be registered in the Relationship Management System of the Dutch Tax and Customs Administration
Domain	BSN-RSIN-var
Specifications	

Name	tin shareholder
Identification number	1750693
Tax type	DWT
Definition	The Tax Identification Number is a tax reference number that persons can use to identify themselves to the Dutch Tax and Customs Administration
Domain	Tax Identification Number
Specifications	

Fund

Definition	Data about a fund.
------------	--------------------

Distribution of dividend	
	Shareholder Fund Deposit account Adjusted distribution data
	isin Fund name



Message Decision (DWT_Collective_Decree)

Name	isin
Identification number	1750702
Tax type	DWT
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.
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.
Domain	International Securities Identification Number
Specifications	

Name	Fund name
Identification number	1750703
Tax type	DWT
Definition	The name of a share fund.
Format	an..200
Specifications	

Deposit account

Definition	Data about the deposit account in which the shareholder has placed his/her shares.
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Distribution of dividend	
	Shareholder Fund Deposit account Adjusted distribution data
	bic depositary deposit account number



Message Decision (DWT_Collective_Decree)

Name	bic depositary
Identification number	1750704
Tax type	DWT
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.
Explanation	A BIC can be provided in a fixed length of 8 alphanumeric (an8) or in a fixed length of 11 alphanumeric (an11).
Domain	Bank Identifier Code
Specifications	

Name	deposit account number
Identification number	1750706
Tax type	DWT
Definition	Account number of a share deposit account.
Format	an..25
Specifications	

Adjusted distribution data

Definition	The adjusted dividend distribution data as assessed by the Dutch Tax and Customs Administration.
-------------------	--

Distribution of dividend	
↑ Fund Deposit account Adjusted distribution data	
	dividend per share number of shares date made payable gross dividend dividend refund motivation for adjustment



Message Decision (DWT_Collective_Decree)

Name	dividend per share
Identification number	1750708
Tax type	DWT
Definition	Dividend per share in euros
Domain	Amount Pos9.5
Specifications	

Name	number of shares
Identification number	1750709
Tax type	DWT
Definition	The number of shares per dividend payment.
Domain	Number 9.5
Specifications	

Name	date made payable
Identification number	1750710
Tax type	DWT
Definition	Date on which the dividend is made payable.
Domain	Date
Specifications	

Name	gross amount of dividend
Identification number	1750711
Tax type	DWT
Definition	The gross dividend in euros
Domain	Amount Pos9.5
Specifications	



Message Decision (DWT_Collective_Decree)

Name	dividend refund
Identification number	1750715
Tax type	DWT
Definition	The assessed refund of dividend tax in euros.
Domain	Amount Pos9.5
Specifications	

Name	motivation
Identification number	1750793
Tax type	DWT
Definition	Motivation of the Dutch Tax and Customs Administration's adjustment to the data submitted by the authorized party.
Format	an..500
Specifications	
