



# Data specifications

Part of the specifications  
of the message structure  
Dividend Withholding Tax Confirmation BO

Version 14 of 07/02/2017



Message DWT Confirmation BO

# Data specifications

## Table of Contents



## Message DWT Confirmation BO

**Table of Contents**

<b>Explanatory notes to the specifications of the message structure</b>	<b>4</b>
1. General	5
2. The major authorised representatives	5
3. Message DWT Confirmation BO	5
4. Message metadata	5
5. Message structure and data specifications	5
6. Specifications for XML messages	6
7. General comments about electronic messages	6
7.1 'Eleven test'	6
7.2 Zero value	7
7.3 Country codes	7
8. Layout of data specifications	7
8.1 Explanatory notes to format	8
8.2 Use of norms and constants	8
8.3 Data lines	8
8.4 Operators:	8
8.5 Examples of calculation rules and the associated meaning	9
8.6 Naming of the data lines section of the Specifications	10
<b>Domains used in the data specifications</b>	<b>11</b>
<b>Dividend Withholding Tax Confirmation BO</b>	<b>14</b>
Party	15
Shareholder	17



Message DWT Confirmation BO

# **Data specifications**

Explanatory notes to the specifications  
of the message structure

Version 14 of 07/02/2017



## Message DWT Confirmation BO

### 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 Confirmation BO

With this message (DWT\_Confirmation\_BO) the DTA notifies the authorised representative (intermediary) the assigned and registered Dutch Tax Identification Numbers for the beneficial owners. These Dutch Tax Identification Numbers must be used (mandatory) in the collective reclaim message (DWT\_Collective\_Reclaim).

### 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 &#1080 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:

&lt;	< (less than)
&gt;	> (greater than)
&amp;	& (ampersand)
&apos;	' (apostrophe or single quote)
&quot;	" (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.

waarden bevatten, zijn dus géén onderdeel van het elektronisch bericht.

### 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



Message DWT Confirmation BO

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





## Message DWT Confirmation BO

if
then
and
filled
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 <b>not</b> contain the values of elements 160, 180 and 200, for which reason the values of the elements 220, 240 and 260 must <b>not</b> 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 <b>not</b> contain the value of element 160, for which reason the values of elements 220, 240 and 260 must <b>not</b> 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 <b>not</b> contain the values of elements 120 and 140, for which reason the values of elements 220, 240 and 260 must <b>not</b> be included in the message.
10	If (and (	The message contains the value of element 100 <u>and</u> does <b>not</b>



## Message DWT Confirmation BO

	Calculation rule	Meaning
	is.filled([100]); is.empty(and([120];[140] ) ) ) then (is.empty([220]))	contain the values of elements 120 and 140, for which reason the value of element 220 must <b>not</b> 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 <b>not</b> contain the value of element 160, for which reason the values of elements 220, 240 and 260 must <b>not</b> be included in the message.
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 <b>not</b> contain the value of element 120, for which reason the value of element 220 must <b>not</b> 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 <b>not</b> 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>>



# Data specifications

Domains used in  
the data specifications

Version 14 of 07/02/2017



## Message DWT Confirmation BO

<b>Domain name</b>	BSN-RSIN-var
<b>Domain description</b>	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
<b>Detailed specification</b>	<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"><li>- the first digit of the BSN or RSIN by 9,</li><li>- the second digit by 8,</li><li>- the third digit by 7,</li><li>- the fourth digit by 6,</li><li>- the fifth digit by 5,</li><li>- the sixth digit by 4,</li><li>- the seventh digit by 3,</li><li>- the eighth digit by 2.</li></ul> <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>
<b>Format</b>	n..9
<b>Value range</b>	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.

---

<b>Domain name</b>	World country code
<b>Domain description</b>	code label based on ISO-3166, i.e. the 3-letter code.
<b>Format</b>	a3

---

<b>Domain name</b>	Tax Identification Number
<b>Domain description</b>	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.
<b>Format</b>	an..20



## Message DWT Confirmation BO

<b>Domain name</b>	House number suffix
<b>Domain description</b>	Addition to and after a house number
<b>Detailed specification</b>	Addition to and after a house number
<b>Format</b>	an..4

---

<b>Domain name</b>	Postal code or location outside the Netherlands
<b>Domain description</b>	Specification of the location or zip code of an address outside the Netherlands.
<b>Detailed specification</b>	Specification of the location or zip code of an address outside the Netherlands.
<b>Format</b>	an..35

---

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

---



Message DWT Confirmation BO

# Data specifications

Dividend Withholding Tax Confirmation BO



Message DWT Confirmation BO

**Party**

Definition                      A party is the company that filed the return 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.

Feedback of tax identification number	
	<b>Party</b>
	name party personal number party



## Message DWT Confirmation BO

<b>Name</b>	name party
<b>Identification number</b>	1751981
<b>Tax type</b>	DWT
<b>Definition</b>	The name of the authorised representative that files the return for a dividend tax refund.
<b>Explanation</b>	NNP name
<b>Domain</b>	name party
<b>Specifications</b>	

---

<b>Name</b>	personal number party
<b>Identification number</b>	1751984
<b>Tax type</b>	DWT
<b>Definition</b>	The tax identification number under which a party is known to the Dutch Tax and Customs Administration.
<b>Explanation</b>	A 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.
<b>Domain</b>	BSN-RSIN-var
<b>Specifications</b>	
<u>Name: 2031059</u> Filled[1751984] <<personal number party>> Dutch: Gevuld[1751984] <<persoonsnummer partij>>	
<u>Name: 2031060</u> #eleven test[1751984] <<personal number party>> Dutch: #elfproef[1751984] <<persoonsnummer partij>>	

---





Message DWT Confirmation BO

## Shareholder

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

Shareholder	
	personal number of shareholder name of shareholder tin shareholder street shareholder house number shareholder house number suffix shareholder extra address data shareholder postal code shareholder town/city shareholder country shareholder



Message DWT Confirmation BO

<b>Name</b>	personal number of shareholder
<b>Identification number</b>	1751982
<b>Tax type</b>	DWT
<b>Definition</b>	The tax identification number under which a shareholder is known to the Dutch Tax and Customs Administration.
<b>Explanation</b>	A 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.
<b>Domain</b>	BSN-RSIN-var

**Specifications**

Name: 2031062

#eleven test[1751982] <<personal number of shareholder>>

Dutch: #elfproef[1751982] <<persoonsnummer aandeelhouder>>

Name: 2031063

Filled[1751982] <<personal number of shareholder>>

Dutch: Gevuld[1751982] <<persoonsnummer aandeelhouder>>

---

<b>Name</b>	name of shareholder
<b>Identification number</b>	1751983
<b>Tax type</b>	DWT
<b>Definition</b>	Name of the shareholder.
<b>Format</b>	an..200

**Specifications**

Name: 2031061

Filled[1751983] <<name of shareholder>>

Dutch: Gevuld[1751983] <<naam aandeelhouder>>



Message DWT Confirmation BO

**Name** tin shareholder  
**Identification number** 1751985  
**Tax type** DWT  
**Definition** The Taxpayer Identification Number is a tax reference number that persons can use to identify themselves to the Tax and Customs Administration  
**Domain** Tax Identification Number  
**Specifications**

---

**Name** street shareholder  
**Identification number** 1751986  
**Tax type** DWT  
**Definition** Name of the street where the shareholder is established.  
**Format** an..24  
**Specifications**

Name: 2031065  
Filled[1751986] <<street shareholder>>  
Dutch: Gevuld[1751986] <<straat aandeelhouder>>

---

**Name** house number shareholder  
**Identification number** 1751987  
**Tax type** DWT  
**Definition** The number of the shareholder's premises.  
**Format** n..5  
**Specifications**

Name: 2031066  
Filled [1751987] <<house number shareholder>>  
Dutch: Gevuld[1751987] <<huisnummer aandeelhouder>>

---



## Message DWT Confirmation BO

<b>Name</b>	house number suffix shareholder
<b>Identification number</b>	1751988
<b>Tax type</b>	DWT
<b>Definition</b>	Addition to and after a house number.
<b>Domain</b>	House number suffix
<b>Specifications</b>	

---

<b>Name</b>	extra address data shareholder
<b>Identification number</b>	1751989
<b>Tax type</b>	DWT
<b>Definition</b>	Extra details that increase the quality of the exact location of the address.
<b>Explanation</b>	Extra address details, such as floor, suite, district, east or west side, etc.
<b>Format</b>	an..200
<b>Specifications</b>	

---

<b>Name</b>	postal code shareholder
<b>Identification number</b>	1751990
<b>Tax type</b>	DWT
<b>Definition</b>	Postal code of the shareholder.
<b>Domain</b>	Postal code or location outside the Netherlands
<b>Specifications</b>	

---



Message DWT Confirmation BO

**Name** place shareholder  
**Identification number** 1751991  
**Tax type** DWT  
**Definition** Name of the shareholder's town/city.  
**Format** an..24

**Specifications**

Name: 2031070

Filled[1751991] <<town or city shareholder>>

Dutch: Gevuld[1751991] <<plaats aandeelhouder>>

---

**Name** country shareholder  
**Identification number** 1751992  
**Tax type** DWT  
**Definition** Name of the country in which the shareholder is established.  
**Domain** World country code

**Specifications**

Name: 2031071

Filled[1751992] <<country shareholder>>

Dutch: Gevuld[1751992] <<land aandeelhouder>>

---