



Belastingdienst

## **Manual for the web form MDR/DAC6**

# Filing cross-border arrangements (CBA's)

Version 1.0 - 20200518

This is the first published version of this manual.

If necessary, this manual will be updated.

The most recent version is available at [www.belastingdienst.nl/mdr](http://www.belastingdienst.nl/mdr).



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13.12	<b>Birth date .....</b>	<b>26</b>
13.13	<b>Birth place .....</b>	<b>26</b>
13.14	<b>Street .....</b>	<b>26</b>
13.15	<b>Building .....</b>	<b>26</b>
13.16	<b>Suite .....</b>	<b>26</b>
13.17	<b>Floor .....</b>	<b>26</b>
13.18	<b>District name .....</b>	<b>26</b>
13.19	<b>P.O. Box .....</b>	<b>26</b>
13.20	<b>Postal code .....</b>	<b>26</b>
13.21	<b>City .....</b>	<b>26</b>
13.22	<b>Country .....</b>	<b>26</b>
13.23	<b>Email address .....</b>	<b>26</b>
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# 1 Specification data file

## 1.1 Reading guide

This manual provides technical guidance for disclosures regarding DAC6<sup>1</sup> via a web form. The web portal of the Dutch tax and customs administration<sup>2</sup> will guide you through all the steps, but if necessary this manual will help you in your data collection process before you are logged in the web portal and it will help you to fill in the correct information in the correct fields.

It is explicitly noted that this manual is only written for the specification of the data. In case of discrepancies with the governing legal provisions and guidelines, the relevant legal provisions and regulations are always leading.

## 1.2 General

DAC6 (EU/2018/822) requires member states to disclose aggressive cross-border tax arrangements ('**CBA**'). These disclosures will be placed in a central EU directory to be reviewed and used by relevant member states. The Dutch government implemented DAC6 into domestic law (*Wet op de Internationale Bijstandsverlening bij de heffing van belastingen – WIB*) thereby compelling intermediaries and relevant taxpayers to disclose aforementioned arrangements to the Netherlands Tax and Customs Administration.

The primary obligation to file a CBA lies with the intermediary that designs, markets, organises or makes available for implementation or manages the implementation of a reportable CBA. This obligation also exists for intermediaries who, directly or by means of other persons, provided aid, assistance of advice with regard to the aforementioned activities. An intermediary shall only be exempt from filing the information to the extent that it has proof that the same information has already been filed in another member state or by another intermediary who is involved in the same CBA. If there is no intermediary or the intermediary is not legally required to file a reportable CBA, the reporting obligation shifts to the taxpayer who benefits from the arrangement.

Reportable CBA's must be done through the DAC6 web portal. This portal is the only official way to report. At this moment it is not possible to correct Initial Disclosures.

After logging in with eHerkenning or DigID (individual), you will be asked to enter your name, telephone number and email address. Notifications are sent by the Netherlands Tax and Customs Administration to this email address.

You can choose to use the web form to manually file one arrangement at a time, or to upload an XML-file to report multiple arrangements (each arrangement can contain one or more disclosures).

This manual refers to 'Supply through web form'. A separate manual for software developers with respect to the supply of a data file is available via <https://odb.belastingdienst.nl/>.

In the CBA file all elements are to be filed in the English language.

The webportal is not supported with Internet Explorer 11.

1 Directive (EU) 2018/822 as implemented in Dutch legislation: de Wet op de internationale bijstandsverlening bij de heffing van belastingen en de Algemene wet inzake rijksbelastingen.

2 Available as from the date the legislation will be applicable.

## 2 Overview

In the table on the next page all the fields available in the web form are shown. The fields are 'Mandatory', 'Optional' or 'Dependent'. By clicking on the name you will be forwarded to the specific details of the field.

When 'Dependent' is selected it means that this field is sometimes mandatory, depending on the type of Disclosure:

- SenderArrangementRefID is mandatory, unless it is a periodic update of a Marketable arrangement. In that case the ArrangementID of the initial Marketable arrangement must be filled in and the SenderArrangementRefID must be left blank.
- ArrangementID is mandatory if you file a periodic report of a Marketable arrangement you fill in the ArrangementID of the initial disclosure.
- TaxpayerImplementingDate must only be filled in when it is a Marketable arrangement (both in case of an initial disclosure as in case of a periodic update) and you want to report one or more Relevant Taxpayers. the field must be filled in separately for each Relevant Taxpayer.
- DAC6D1 Other info must only be filled in, in case the hallmark D1 Other is selected.

### For example

<b>Section</b>	<b>Name</b>	<b>Mandatory</b>	<b>Optional</b>	<b>Dependent</b>
<b>8.</b>	<b>Intermediaries</b>		<b>X</b>	
8.1	Organisation or Individual	X		
8.2	Capacity		X	
8.3	National exemption		X	
8.4	Country			X

*In this situation the total section 'intermediaries' is optional (see the bold marked 'X' under 'Optional'). When you want to fill in this section, the field 'Organisation or Individual' is mandatory, the fields 'Capacity' and 'National exemption' are optional and the field Country depends on National exemption.*

## 2.1

**Table**

<b>Section</b>	<b>Name</b>	<b>Mandatory</b>	<b>Optional</b>	<b>Dependent</b>
<b>3</b>	<b>Data set</b>	<b>X</b>		
3.1	Sender Message ID	X		

<b>Section</b>	<b>Name</b>	<b>Mandatory</b>	<b>Optional</b>	<b>Dependent</b>
<b>4</b>	<b>Arrangement</b>	<b>X</b>		
4.1	SenderArrangementRefID			X
4.2	Receiving Countries		X	
4.3	InitialDisclosureMA			X
4.4	ArrangementID			X

<b>Section</b>	<b>Name</b>	<b>Mandatory</b>	<b>Optional</b>	<b>Dependent</b>
<b>5</b>	<b>Discloser</b>	<b>X</b>		
5.1	Organisation or Individual	X		
5.2	Liability	X		
5.3	Nexus	X		
5.4	Capacity		X	

<b>Section</b>	<b>Name</b>	<b>Mandatory</b>	<b>Optional</b>	<b>Dependent</b>
<b>6</b>	<b>Relevant Taxpayer(s)</b>	<b>X</b>		
6.1	Organisation or Individual	X		
6.2	TaxpayerImplementingDate			X

<b>Section</b>	<b>Name</b>	<b>Mandatory</b>	<b>Optional</b>	<b>Dependent</b>
<b>7</b>	<b>Associated Enterprise(s)</b>		<b>X</b>	
7.1	Organisation or Individual	X		
7.2	Status "Affected Person"	X		

<b>Section</b>	<b>Name</b>	<b>Mandatory</b>	<b>Optional</b>	<b>Dependent</b>
<b>8</b>	<b>Affected Person(s)</b>		<b>X</b>	
8.1	Organisation or Individual	X		

<b>Section</b>	<b>Name</b>	<b>Mandatory</b>	<b>Optional</b>	<b>Dependent</b>
<b>9</b>	<b>Intermediaries</b>		<b>X</b>	
9.1	Organisation or Individual	X		
9.2	Capacity		X	
9.3	National exemption		X	
9.4	Country			X

<b>Section</b>	<b>Name</b>	<b>Mandatory</b>	<b>Optional</b>	<b>Dependent</b>
<b>10</b>	<b>Disclosure information</b>	<b>X</b>		
10.1	Amount	X		
10.2	Currency	X		
10.3	ImplementingDate	X		
10.4	Reason		X	
10.5	Hallmarks	X		
10.6	DAC6D1 Other info			X
10.7	Concerned Member States	X		
10.8	Disclosure name	X		
10.9	Summary	X		
10.10	National provision	X		

**Table (continuation)**

<b>Section</b>	<b>Name</b>	<b>Mandatory</b>	<b>Optional</b>	<b>Dependent</b>
<b>11</b>	<b>Arrangement chart</b>		<b>X</b>	
11.1	<u>Organisation/person (top level)</u>	X		
11.2	<u>Organisation/person (lower level)</u>	X		
11.3	Child of	X		
11.4	Ownership	X		
11.5	Investment amount	X		
11.4	Currency	X		
11.5	Other information	X		

<b>Section</b>	<b>Name</b>	<b>Mandatory</b>	<b>Optional</b>	<b>Dependent</b>
<b>12</b>	<b>Organisation</b>			<b>X</b>
12.1	Name	X		
12.2	Language			X
12.3	Tax Identification Number	X		
12.4	Issued by			X
12.5	Street		X	
12.6	Building		X	
12.7	Suite		X	
12.8	Floor		X	
12.9	District name		X	
12.10	P.O. Box		X	
12.11	Postal code		X	
12.12	City	X		
12.13	Country	X		
12.14	Email address		X	
12.15	Country of Residence	X		

<b>Section</b>	<b>Name</b>	<b>Mandatory</b>	<b>Optional</b>	<b>Dependent</b>
<b>13</b>	<b>Individual</b>			<b>X</b>
13.1	Preceding title		X	
13.2	Title		X	
13.3	First name	X		
13.4	Middle name		X	
13.5	Name prefix		X	
13.6	Last name	X		
13.7	Generation identifier		X	
13.8	Suffix		X	
13.9	General suffix		X	
13.10	Tax Identification Number	X		
13.11	Issued by			X
13.12	Birth date	X		
13.13	Birth place	X		
13.14	Street		X	
13.15	Building		X	
13.16	Suite		X	
13.17	Floor		X	
13.18	District name		X	
13.19	P.O. Box		X	
13.20	Postal code		X	
13.21	City	X		
13.22	Country	X		
13.23	Email address		X	
13.24	Country of Residence	X		



### **3 Dataset**

A new dataset you want to file must have an unique identification number. In a dataset multiple CBA's can be created. The whole dataset can be sent to the Netherlands Tax and Customs Administration at once.

#### **3.1 Sender Message ID**

Identification number that the sending entity allocates for the purpose of identification of the dataset. The Netherlands Tax and Customs Administration uses this number in communications about the submitted file.

*Format: 1 – 25 characters, only [0-9], [A-Z].*

## 4 Arrangements

### 4.1 **SenderArrangementRefID**

Identification number for a CBA created by the sender, to be used to link the ArrangementID in the administration of the Sender.

A new arrangement must have an unique SenderArrangementRefID.

In case of a periodic update of a Marketable arrangement (every three months) the SenderArrangementRefID must be left blank.

*Format: 1 – 25 characters, only [0-9], [A-Z]*

### 4.2 **Receiving Countries**

Receiving countries refers to all Member States where the discloser has a reporting obligation.

#### **Intermediaries**

When the discloser is liable to file information on the CBA with more than one Member State, it shall be filed only in the Member State that features first in the list below:

- a. *the Member State where the intermediary is resident for tax purposes;*
- b. *the Member State where the intermediary has a permanent establishment through which the services with respect to the arrangement are provided;*
- c. *the Member State which the intermediary is incorporated in or governed by the laws of;*
- d. *the Member State where the intermediary is registered with a professional association related to legal, taxation or consultancy services.*

**Please select all the Member States where you are liable to file information on the CBA.**

#### **Relevant Taxpayers**

When the relevant taxpayer has an obligation to file information on the reportable CBA with more than one Member State, it shall be filed only in the Member State that features first in the list below:

- a. *the Member State where the relevant taxpayer is resident for tax purposes;*
- b. *the Member State where the relevant taxpayer has a permanent establishment benefiting from the arrangement;*
- c. *the Member State where the relevant taxpayer receives income or generates profits, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State;*
- d. *the Member State where the relevant taxpayer carries on an activity, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State.*

**Please select all the Member States where you are liable to file information on the CBA.**

*Format: multiselection from dropdown list*

### 4.3 **InitialDisclosureMA**

This Boolean element is used to identify the initial Disclosure of a Marketable arrangement which contains the arrangement; in principle, it does not contain the list of Relevant Taxpayers, but depending on the marketing time, it might include an initial set of Relevant Taxpayers.

If you are filing a Bespoke arrangement, do not select this box ('false').

If you are filing an initial disclosure of a Marketable arrangement, please select this box ('true').

If you are filing a periodic update on a Marketable arrangement, do not select this box ('false').

*Format: radio button (true/false)*

#### 4.4

##### **ArrangementID**

In case of a periodic update of a Marketable arrangement (every three months), the ArrangementID related to the initial disclosure of this specific Marketable arrangement must be filled in.

The ArrangementID is an identification number for a CBA. The ArrangementID is issued automatically by the Member State sending a Disclosure related to an Arrangement to the Central Directory.

##### *Format:*

*An ArrangementID is structured as "CCAYYYMMDDXXXXXX" where:*

- *Position 01-02 (CC) stands for the country code of the country which issued the ID*
- *Position 03-03 (A) stands for Arrangement*
- *Position 04-11 (YYMMDD) stands for the date the ID is issued*
- *Position 12-17 (XXXXXX) stands for a string making the ID unique*

## 5 Discloser

This group contains identification information on the discloser, as well as its nexus with the Disclosure.

It contains the identification of the Discloser: The Intermediary or Relevant Taxpayer liable to report the disclosure.

### 5.1 Organisation or Individual

This section contains all elements of the identification information on an Intermediary or a Relevant Taxpayer with respect to the Disclosure, in accordance with the Individual or Organisation types, see [12 \(organisation\)](#) or [13 \(individual\)](#).

### 5.2 Liability

Choose 'Intermediary' or 'Relevant Taxpayer' as the discloser, it clarifies the status of the discloser.

*Format: radio buttons*

### 5.3 Nexus

In case the discloser is an Intermediary, choose one of the following options to establish the nexus with The Netherlands:

- *INEXa – The Member State where the intermediary is resident for tax purposes;*
- *INEXb – The Member State where the intermediary has a permanent establishment through which the services with respect to the arrangement are provided;*
- *INEXc – The Member State where the intermediary is incorporated in, or by which laws the intermediary is governed;*
- *INEXd – The Member State where the intermediary is registered with a professional association related to legal, taxation or consultancy services.*

In case the discloser is a Relevant Taxpayer, choose one of the following options to establish the nexus with The Netherlands:

- *RTNEXa – The Member State where the relevant taxpayer is resident for tax purposes;*
- *RTNEXb – The Member State where the relevant taxpayer has a permanent establishment benefiting from the arrangement;*
- *RTNEXc – The Member State where the relevant taxpayer receives income or generates profits, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State;*
- *RTNEXd – The Member State where the relevant taxpayer carries on an activity, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State.*

*Format: selection from dropdown list*

### 5.4 Capacity

In case the discloser is an Intermediary, choose one of the following options to establish the capacity:

- *DAC61101 – Designer / Promoter / Implementation (managing/organizing/executing)*
- *DAC61102 – Service Provider / Assistant*

In case the discloser is a Relevant Taxpayer, choose one of the following options to establish the capacity:

- *DAC61104 – Professional secrecy of intermediary;*
- *DAC61105 – Intermediary in non-EU country;*
- *DAC61106 – In-house Arrangement.*

*Format: selection from dropdown list*

## 6 Relevant Taxpayer(s)

A Relevant Taxpayer means any person to whom a reportable CBA is made available for implementation, or who is ready to implement a reportable cross-border arrangement or has implemented the first step of such an arrangement.

If the field InitialDisclosureMA, as mentioned in 4.3, is "false", the Relevant Taxpayer elements as listed below are mandatory.

### 6.1 Organisation or Individual

This section contains all elements of the identification information on a Relevant Taxpayer with respect to the Disclosure, in accordance with the Individual or Organisation types, see 12 (organisation) or 13 (individual).

### 6.2 ImplementingDate

This element contains the date on which the first step in implementing the Marketable arrangement has been made or will be made for each of the taxpayers to whom the Marketable arrangement has been sold.

The field ImplementingDate must only be filled in when it is a Marketable arrangement (both in case of an initial disclosure as in case of a periodic update) and you want to report a Relevant Taxpayer. This element must be provided for every Relevant Taxpayer in the Disclosure.

*Format: DD-MM-YYYY*

**7****Associated Enterprise(s)**

An associated enterprise means a person who is related to another person in at least one of the following ways:

- *a person participates in the management of another person by being in a position to exercise a significant influence over the other person;*
- *a person participates in the control of another person through a holding that exceeds 25% of the voting rights;*
- *a person participates in the capital of another person through a right of ownership that, directly or indirectly, exceeds 25% of the capital;*
- *a person is entitled to 25% or more of the profits of another person.*

*If more than one person participates, as outlined above, in management, control, capital or profits of the same person, all persons concerned shall be regarded as associated enterprises.*

*If the same persons participate, as outlined above, in management, control, capital or profits of more than one person, all persons concerned shall be regarded as associated enterprises.*

*For the purpose of this point, a person who acts together with another person in respect of the voting rights or capital ownership of an entity shall be treated as holding a participation in all of the voting rights or capital ownership of that entity that are held by the other person.*

*In indirect participations, the fulfilment of requirements under point (3) shall be determined by multiplying the rates of holding through the successive tiers. A person holding more than 50% of the voting rights shall be deemed to hold 100%.*

*An individual, his or her spouse and his or her lineal ascendants or descendants shall be treated as a single person.*

In this section you can fill in the elements of the Associated Enterprise(s), but at least, the organisations/persons who are associated enterprises to the Relevant Taxpayer and are involved in the arrangement.

**7.1****Organisation or Individual**

This section contains all elements of the identification information on an Associated Enterprise with respect to the Disclosure, in accordance with the Individual or Organisation types, see 12 (organisation) or 13 (individual).

**7.2****Status “Affected Person”**

This element is used to add the “Affected Person” status to a specific Associated Enterprise with respect to the Disclosure.

*Format: radio button (true/false)*

## **8 Affected Person(s)**

The identification of any other person in a Member State likely to be affected by the reportable CBA, indicating to which Member State such a person is linked (this is not the person already mentioned as Associated Enterprise to the Relevant Taxpayer).

### **8.1 Organisation or Individual**

This section contains all elements of the identification information on an Affected Person with respect to the Disclosure, in accordance with the Individual or Organisation types, see 12 (organisation) or 13 (individual).

## 9 Intermediaries

Indicates any person who is involved as an intermediary in the disclosure.  
When the discloser is an Intermediary you don't have to file the information of this Intermediary here again.

The Intermediaries who are mentioned here have their own liability of filing information on a reportable CBA.

### 9.1 Organisation or Individual

This section contains all elements of the identification information on an Intermediary with respect to the Disclosure, in accordance with the Individual or Organisation types, see 12 (organisation) or 13 (individual).

### 9.2 Capacity

- DAC61101 - Designer / Promoter / Implementation (managing/organizing/executing)
- DAC61102 - Service Provider / Assistant

*Format: selection from dropdown list*

### 9.3 National exemption

This element indicates if and into which Member State(s), an Intermediary is exempted to declare a Disclosure.

*Format: radio button (true/false)*

### 9.4 Country

This repeatable element is applicable when National exemption is selected ('true') and is used to show in which Member States the Intermediary is exempted from the obligation to report.

*Format: multiselection from dropdown list*



## 10 Disclosure information

This data group contains elements with detailed information on the structure and features of the Disclosure.

This data group will not be taken into account in case of a periodic report of an update on a Marketable arrangement. In all other cases (initial Disclosure of a Marketable arrangement or Disclosure related to a Bespoke Arrangement), the DisclosureInformation element must be declared.

### 10.1 Amount

This element contains the value of the reportable CBA, not being the value of the tax benefit.

This amount shall be given in full units, i.e. without preceding zeroes, without thousands separator and without decimal separators. Amounts are to be rounded up to a full amount. Negative amounts have a minus character that precedes the amount and positive amounts have none. A Negative amount have the minus character at the first position (e.g. '-100').

*Format: number (in full units)*

### 10.2 Currency

This element contains the currency that relates to the amount.

*Format: currency code, according to the ISO 4217 list*

### 10.3 Implementing Date

This element specifies the date on which the first step in implementing the reportable CBA has been made or will be made and includes the date on which the Arrangement was made available for implementation; the date on which the Arrangement was ready for implementation; the date on which the first step in the implementation of the Arrangement was made; or the date on which the intermediary was provided, directly or by means of other persons, with aid, assistance or advice.

*Format: DD-MM-YYYY*

### 10.4 Reason

This element indicates the event that triggered the obligation to disclose. The allowed entries are:

- DAC6701 - Arrangement is made available for implementation;
- DAC6702 - Arrangement is ready for implementation;
- DAC6703 - First step in the implementation of the Arrangement has been made or will be made;
- DAC6704 - Provision of aid, assistance or advice.

*Format: selection from dropdown list*

### 10.5 Hallmarks

This repeatable element depicts the hallmark as described in the directive. The allowed values are:

- |         |  |
|---------|--|
| DAC6A1  | An arrangement where the relevant taxpayer or a participant in the arrangement undertakes to comply with a condition of confidentiality which may require them not to disclose how the arrangement could secure a tax advantage vis-à-vis other intermediaries or the tax authorities; |
| DAC6A2a | An arrangement where the intermediary is entitled to receive a fee (or interest, remuneration for finance costs and other charges) for the arrangement and that fee is fixed by reference to the amount of the tax advantage derived from the arrangement;                             |

- DAC6A2b An arrangement where the intermediary is entitled to receive a fee (or interest, remuneration for finance costs and other charges) for the arrangement and that fee is fixed by reference to whether or not a tax advantage is actually derived from the arrangement. This would include an obligation of the intermediary to partially or fully refund the fees where the intended tax advantage derived from the arrangement was not partially or fully achieved;*
- DAC6A3 An arrangement that has substantially standardised documentation and/or structure and is available to more than one relevant taxpayer without a need to be substantially customised for implementation;*
- DAC6B1 An arrangement whereby a participant in the arrangement takes contrived steps which consist of acquiring a loss-making company, discontinuing the main activity of such company and using its losses in order to reduce its tax liability, including through a transfer of those losses to another jurisdiction or by the acceleration of the use of those losses;*
- DAC6B2 An arrangement that has the effect of converting income into capital, gifts or other categories of revenue which are taxed at a lower level or exempted from tax;*
- DAC6B3 An arrangement which includes circular transactions resulting in the round-tripping of funds, namely through involving interposed entities without other primary commercial function or transactions that offset or cancel each other or that have other similar features;*
- DAC6C1a An arrangement that involves deductible cross-border payments made between two or more associated enterprises where the recipient is not resident for tax purposes in any tax jurisdiction;*
- DAC6C1bi An arrangement that involves deductible cross-border payments made between two or more associated enterprises where although the recipient is resident for tax purposes in a jurisdiction, that jurisdiction does not impose any corporate tax or imposes corporate tax at the rate of zero or almost zero;*
- DAC6C1bii An arrangement that involves deductible cross-border payments made between two or more associated enterprises where although the recipient is resident for tax purposes in a jurisdiction, that jurisdiction is included in a list of third-country jurisdictions which have been assessed by Member States collectively or within the framework of the OECD as being non-cooperative;*
- DAC6C1c An arrangement that involves deductible cross-border payments made between two or more associated enterprises where the payment benefits from a full exemption from tax in the jurisdiction where the recipient is resident for tax purposes;*
- DAC6C1d An arrangement that involves deductible cross-border payments made between two or more associated enterprises where the payment benefits from a preferential tax regime in the jurisdiction where the recipient is resident for tax purposes;*
- DAC6C2 Deductions for the same depreciation on the asset are claimed in more than one jurisdiction;*
- DAC6C3 Relief from double taxation in respect of the same item of income or capital is claimed in more than one jurisdiction;*
- DAC6C4 There is an arrangement that includes transfers of assets and where there is a material difference in the amount being treated as payable in consideration for the assets in those jurisdictions involved;*

- DAC6D1a An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the use of an account, product or investment that is not, or purports not to be, a Financial Account, but has features that are substantially similar to those of a Financial Account;*
- DAC6D1b An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the transfer of Financial Accounts or assets to, or the use of jurisdictions that are not bound by the automatic exchange of Financial Account information with the State of residence of the relevant taxpayer;*
- DAC6D1c An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the reclassification of income and capital into products or payments that are not subject to the automatic exchange of Financial Account information;*
- DAC6D1d An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the transfer or conversion of a Financial Institution or a Financial Account or the assets therein into a Financial Institution or a Financial Account or assets not subject to reporting under the automatic exchange of Financial Account information;*
- DAC6D1e An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the use of legal entities, arrangements or structures that eliminate or purport to eliminate reporting of one or more Account Holders or Controlling Persons under the automatic exchange of Financial Account information;*
- DAC6D1f An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include arrangements that undermine, or exploit weaknesses in, the due diligence procedures used by Financial Institutions to comply with their obligations to report Financial Account information, including the use of jurisdictions with inadequate or weak regimes of enforcement of anti-money-laundering legislation or with weak transparency requirements for legal persons or legal arrangements;*
- DAC6D1Other Specific hallmarks concerning automatic exchange of information and beneficial ownership not being explicitly listed in the list of hallmarks D. The list of hallmarks under D1 is not exhaustive. Therefore, it might be possible to select this item if none of the specific choices under D1 applies;*

**DAC6D2**      *Covers Hallmarks D2a, D2b and D2c.*  
*D2a – An arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal arrangements or structures that do not carry on a substantive economic activity supported by adequate staff, equipment, assets and premises;*  
  
*D2b - An arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal arrangements or structures that are incorporated, managed, resident, controlled or established in any jurisdiction other than the jurisdiction of residence of one or more of the beneficial owners of the assets held by such persons, legal arrangements or structures;*  
  
*D2c - An arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal arrangements or structures where the beneficial owners of such persons, legal arrangements or structures, as defined in Directive (EU) 2015/849, are made unidentifiable.*

**DAC6E1**      *An arrangement which involves the use of unilateral safe harbour rules;*

**DAC6E2**      *Covers Hallmarks E2a and E2b.*  
*E2a - An arrangement involving the transfer of hard-to-value intangibles. The term "hard-to-value intangibles" covers intangibles or rights in intangibles for which, at the time of their transfer between associated enterprises no reliable comparable exist;*  
  
*E2b - An arrangement involving the transfer of hard-to-value intangibles. The term "hard-to-value intangibles" covers intangibles or rights in intangibles for which, at the time of their transfer between associated enterprises at the time the transaction was entered into, the projections of future cash flows or income expected to be derived from the transferred intangible, or the assumptions used in valuing the intangible are highly uncertain, making it difficult to predict the level of ultimate success of the intangible at the time of the transfer.*  
  
**DAC6E3**      *An arrangement involving an intragroup cross-border transfer of functions and/or risks and/or assets, if the projected annual earnings before interest and taxes (EBIT), during the three-year period after the transfer, of the transferor or transferors, are less than 50 % of the projected annual EBIT of such transferor or transferors if the transfer had not been made.*

*Format: multiselection from dropdown list*

10.6      **DAC6D1 Other info**  
 This element depicts the explanation to be provided by the discloser when the hallmark DAC6D1Other ("Other") is selected.

*Format: 1 - 4.000 characters*

10.7      **Concerned Member States**  
 This group represents the Identification of the Member State of the relevant taxpayer(s) and any other Member States which are likely to be concerned by the reportable CBA.

*Format: multiselection from dropdown list*

10.8      **Disclosure name**  
 This element is used to provide a reference to the name of the Disclosure by which it is commonly known.

*Format: 1 - 400 characters*

10.9

**Summary**

This element permits the narrative description in abstract terms of the relevant business activities or arrangements, without leading to the disclosure of a commercial, industrial or professional secret or of a commercial process, or of information the disclosure of which would be contrary to public policy.

*Format: 1 - 4.000 characters*

10.10

**National provision**

This element details the national provisions that form the basis of the reportable CBA.

Reading guide / example:

artikel 10a Wet op de vennootschapsbelasting 1969 (of Vpb) must be mentioned in the following format: article 10a Corporate Income tax.

*Format: 1 - 4.000 characters*

## 11 Arrangement Chart

This data group contains detailed information on the structure and features of the disclosed Arrangement to identify each organisation or individual that is relevant to describe the structure of the Arrangement, in accordance with the Person or Organisation.

### 11.1 Organisation/person (top level)

Choose from the list the organisation/person at top level. The list containing persons and organisations as declared in paragraphs 6, 7 and 8.

*Format: selection from dropdown list*

Then Select 'Add organization or individual'

### 11.2 Organisation/person (lower level)

Choose from the list the organisation/person at lower level. The list containing organisations as declared in paragraphs 6, 7 and 8.

*Format: selection from dropdown list*

### 11.3 Child of

This element specifies the parent (organisation/person). It is not to be provided for the top level ArrangementChart element.

This element allows the creation of the lower level of sub elements of an organisation or individual in the Arrangement chart.

*Format: selection from dropdown list*

### 11.4 Ownership

This element allows, for each organisation in the Arrangement chart, the specification of the ownership in the entity in percentages, by indicating a number between 0 and 100. It is not to be provided for the top level ArrangementChart element.

It is not to be provided for the top-level ArrangementChart element.

*Format: number (1 – 100)*

### 11.5 Investment amount

This element allows, for each organisation in the Arrangement chart, the specification of the investment amount in the entity in full units, i.e. without preceding zeroes, without thousands separator and without decimal separators. Amounts are to be rounded up to a full amount. Negative amounts have a minus character that precedes the amount and positive amounts have none. Negative amounts have the minus character at the first position (e.g. '-100').

It is not to be provided for the top-level ArrangementChart element.

*Format: number (in full units)*

### 11.6 Currency

This element contains the currency that relates to the amount.

It is not to be provided for the top-level ArrangementChart element.

*Format: currency code, according to the ISO 4217 list*

### 11.7 Other information

This element allows to specify, for each organisation or individual in the Arrangement chart, any relevant information with respect to the role of the organisation or individual, as well as the link with the lower level organisation or individual, in a free text format. Such information could for instance include details on the contractual or legal arrangements, details on the capital invested, the annual cash flows and the nature of the link between two levels (e.g. shareholder, beneficiary of trustee, agent, etc.).

*Format: 1 - 4.000 characters*

## 12 Organisation

This element is used to provide identification information on an organisation that is either the Discloser, a Relevant Taxpayer, an Intermediary, an Associated Enterprise and/or an Affected Person.

### 12.1 Name

This element allows the reporting of the name of an organisation in the most detailed way.

*Format: 1 – 200 characters*

### 12.2 Language

This element allows the language in which the name of the organisation is written. Default is English.

*Format: selection from dropdown list*

### 12.3 Tax Identification Number (TIN)

The TIN of the organisation is the ID to make the organisation unique in his country. It is the Tax Identification Number.

*Please note that this element is optional only when the TIN is unknown. In all other cases it must be provided.*

*Format: if it is a Dutch TIN: 9 characters [only 0-9], otherwise 1 – 200 characters*

### 12.4 Issued By

Each TIN has an attribute called issued By. Issued By means the Country of Residence. It is possible that someone has more than 1 TIN.

*Format: selection from dropdown list*

### 12.5 Street

*Format: 1 – 200 characters*

### 12.6 Building

*Format: 1 – 200 characters*

### 12.7 Suite

*Format: 1 – 200 characters*

### 12.8 Floor

*Format: 1 – 200 characters*

### 12.9 District name

*Format: 1 – 200 characters*

### 12.10 P.O. Box

*Format: 1 – 200 characters*

### 12.11 Postal code

*Format: 1 – 200 characters*

### 12.12 City

*Format: 1 – 200 characters*

12.13 **Country**

*Format: selection from dropdown list*

12.14 **Email address**

The email address of the organisation.

*Format: 1 – 400 characters*

12.15 **Country of Residence**

The country/countries where the organisation is settled.

*Format: multiselection from dropdown list*



## 13 Individual

The element is used to provide identification information on an individual that is either the Discloser, a Relevant Taxpayer, an Associated Enterprise, an Affected Person, and/or an Intermediary.

### 13.1 Preceding title

Reading guide / example: His Excellency, Estate of the Late

*Format: 1 – 200 characters*

### 13.2 Title

Greeting Title.

Reading guide / example: Dr, Ms, Mr.

*Format: 1 – 200 characters*

### 13.3 First name

The first name of the individual.

*Format: 1 – 200 characters*

### 13.4 Middle name

Middle name essential part of the name.

Reading guide / example:

Sakthi in 'Nivetha Sakthi Shanta' or Fitzgerald in 'John Fitzgerald Kennedy'

*Format: 1 – 200 characters*

### 13.5 Name Prefix

A prefix is a word that is placed before the Last name.

Reading guide / example: De, van, von, de la.

*Format: 1 – 200 characters*

### 13.6 Last name

The last name of the individual.

*Format: 1 – 200 characters*

### 13.7 Generation Identifier

Reading guide / example: Jnr, Thr, Third, III

*Format: 1 – 200 characters*

### 13.8 Suffix

Could be compressed initials.

Reading guide / example: PhD, VC, QC

*Format: 1 – 200 characters*

### 13.9 General suffix

Reading guide / example: Deceased, Retired

*Format: 1 – 200 characters*

### 13.10 Tax Identification Number (TIN)

The TIN of the individual is the ID to make the individual unique in his country. It is the Tax Identification Number.

*Please note that this element is optional only when the TIN is unknown. In all other cases it must be provided.*

*Format: if it is a Dutch TIN: 9 characters [only 0-9], otherwise 1 – 200 characters*

- 13.11 **Issued By**  
Each TIN has an attribute called issued By. Issued By means the country of Residence. It is possible that someone has more than 1 TIN.  
*Format: selection from dropdown list*
- 13.12 **Birth date**  
Date when the individual is born.  
*Format: DD-MM-YYYY*
- 13.13 **Birth place**  
Place where the individual is born.  
*Format: 1 – 200 characters*
- 13.14 **Street**  
*Format: 1 – 200 characters*
- 13.15 **Building**  
*Format: 1 – 200 characters*
- 13.16 **Suite**  
*Format: 1 – 200 characters*
- 13.17 **Floor**  
*Format: 1 – 200 characters*
- 13.18 **District name**  
*Format: 1 – 200 characters*
- 13.19 **P.O. Box**  
*Format: 1 – 200 characters*
- 13.20 **Postal code**  
*Format: 1 – 200 characters*
- 13.21 **City**  
*Format: 1 – 200 characters*
- 13.22 **Country**  
*Format: selection from dropdown list*
- 13.23 **Email address**  
The personal email address of the individual.  
*Format: 1 – 400 characters*
- 13.24 **Country of Residence**  
The country/countries where the individual resides for tax purposes.  
*Format: multiselection from dropdown list*