

Release notes “MAN_DPINL_R2.8”

Overview

The purpose of this release is to clarify a number of issues encountered in the Manual DPINL – Specification Data File.

With this release a new business rule (40910) will be introduced.

Release “MAN_DPINL_R2.8 contains the following changes:

- NEW COUNTRIES ADDED TO COUNTRY LIST
- USE OF MESSAGEREFID AND DOCREFIDS
- OPTIONAL (MANDATORY) ELEMENTS
- USE OF PROPERTYTYPE
- BUSINESS RULES
 - Added business rule
 - *Business rule 40910*
- CHANGES TO THE MANUAL “SPECIFICATION STATUS MESSAGE”
- CORRESPONDING EU SPECIFICATIONS

New countries added to country list

Please note that 3 countries have been added to the country list. You are obliged to exchange relevant information for these countries as of tax year 2025. This means that you have to report on these countries in January 2026.

The following countries were added to the list:

- | | |
|------------------|-------------------------------------|
| • Canada | OECD Model Rules and Extended Scope |
| • New Zealand | OECD Model Rules only |
| • United Kingdom | OECD Model Rules and Extended Scope |

Under OECD Model Rules

Only 2 categories of activities are allowed and must be submitted:

- immovable property
- personal services

Under OECD Extended Scope

All 4 categories of activities must be submitted:

- immovable property
- personal services
- sale of goods
- transportation rental

Use of MessageRefId and DocRefIds

The following text was added to paragraph 3.6.3:

Please note:

As long as the message is rejected, the same MessageRefId and DocRefIds should preferably be used, until the message is accepted.

This means that if a message is rejected, you must not use a new MESSAGEREFID and/or DOCREFIDS. Please use the same IDs until the message is accepted. Only then you need to use new IDs.

Extra information was also added to the explanation of element MESSAGEREFID in paragraph 5.1.

Optional (mandatory) elements

The text in paragraph 4.1 explaining the use of optional (mandatory) elements has been altered:

Please note, that if an element is technically optional, this does not mean it is legally optional. An element may be technically optional according to its cardinality. However, even if the cardinality deems an element optional, the same element might still be mandatory by law. In fact most data elements to be reported are in fact mandatory by law. If the directive instructs a platform operator to collect a certain data element, then a platform operator is obliged to report this element.

For instance, LastName (part of the IndividualSeller data group) is a mandatory data element. This can be inferred from the cardinality which is set to [1..1]. A platform operator should collect this data element as part of its due diligence (Annex V, Part II, par. B, no. 1[a], directive 2021/514/EU). Hence, a platform operator should always be able to report said data element.

On the other hand, the AccountHolderName (part of FinancialAccount data group) is an “optional (mandatory)” data element. Although, there is no business rule enforcing its delivery, a platform operator is required by law to provide the AccountHolderName if it is available (Annex V, Part III, par. B, no. 2[b], directive 2021/514/EU). A data element is considered available if a Platform Operator processes that data element. However, if the Platform Operator does not process the data element, then it is not obliged to collect this data element. In that case the Platform Operator can refrain from reporting it.

The following text was added to the Explanation all optional (mandatory) elements:

This element must be provided, if available.

Use of PropertyType

The following text was added to the Explanation of the element PROPERTYTYPE in paragraph 5.2.3.3:

It is important to use the correct value to indicate the property type.

For example: when the property is a hotel room, use the value DPI902 and NOT DPI910 supplemented with OtherPropertyType. Only if none of the mentioned property types applies, the value DPI910 may be used.

Business rules

A new business rule (40910) has been added to the Manual and the following documents:

- DAC7 Business rules for RPOs in NL_20250520
- DAC7 Business rules voor nationale leveranciers_20250520
- DPINL – Changelog_Specification data file

Paragraph 3.2.4.1 was added to the Manual explaining the obligation of supplying a TIN (BSN or RSIN) for Dutch Taxpayers.

Added business rule

Business rule 40910

[RULE-40910] A Dutch TIN must be provided when the ResCountryCode is 'NL'.

Explanation: A Dutch TIN must always be provided for Dutch taxpayers. This applies to Individual Sellers (BSN) as well as Entity Sellers (RSIN). The attribute unknown = 'true' and/or value NOTIN, unknown, onbekend, N/A, NVT, n.v.t. etc. must not be used. Violation of this rule will not lead to the rejection of the message – see paragraph 3.2.4 of the Manual. Please see paragraph 3.2.4.1 Obligation to supply a Dutch TIN.

Changes to the Manual “Specification Status Message”

Rule 40910 was added to paragraph 1.3.1 under c.

Corresponding EU Specifications

DPI manual	EU functional specifications	EU technical specifications	EU XSD
MAN_DPINL_Specification data file_v2.8_20250624 MAN_DPINL_Specification status message_v2.8_20250624	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.03	DPIXML_v1.0 isodpitypes_v1.0 oecddpitypes_v1.0
MAN_DPINL_Specification data file_v2.7_20240917	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.03	DPIXML_v1.0 isodpitypes_v1.0 oecddpitypes_v1.0
MAN_DPINL_Specification data file_v2.6_20240725	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.03	DPIXML_v1.0 isodpitypes_v1.0 oecddpitypes_v1.0
MAN_DPINL_Specification data file_v2.5_20240429	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.03	DPIXML_v1.0 isodpitypes_v1.0 oecddpitypes_v1.0
MAN_DPINL_Specification data file_v2.4_20240201 MAN_DPINL_Specification status message_v2.4_20240201	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.01	DPIXML_v1.0 isodpitypes_v1.0 oecddpitypes_v1.0
MAN_DPINL_Specification data file_v2.3_20231204 MAN_DPINL_Specification status message_v2.3_20231204	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.01	DPIXML_v1.0 isodpitypes_v1.0 oecddpitypes_v1.0
MAN_DPINL_Specification data file_v2.2_20231016 MAN_DPINL_Specification status message_v2.2_20231016	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.01	DPIXML_v1.0 isodpitypes_v1.0 oecddpitypes_v1.0
MAN_DPINL_Specification data file_v2.1_20230913 MAN_DPINL_Specification status message_v2.1_20230913	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.01	DPIXML_v1.0 isodpitypes_v1.0 oecddpitypes_v1.0
MAN_DPINL_Specification data file_v2.0_20230727 MAN_DPINL_Specification status message_v2.0_20230727	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.01	DPIXML_v1.0 isodpitypes_v1.0 oecddpitypes_v1.0
MAN_DPINL_Specification data file_v1.0_20221222 MAN_DPINL_Specification status message_v1.0_20221222	FS-AEOI DAC7-v1.20	TS-AEOI DAC7-v1.20	DPIXML_1.09 isodpitypes_v1.0 oecddpitypes_v1.0