



Belastingdienst

## Manual

# Filing CbC-reports ("Country-by-Country Reporting")

Part 2 – Message Specification

Version 4.0 - 20210330



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# 1 Introduction

## 1.1 Reading guide

The manual for Filing CbC-reports ("Country-by-Country Reporting") consists of the following parts:

1. General: describes the tax law related topics and the filing process;
2. Message specification: describes the framework and conditions which need to be met for filing messages
3. Structure diagram: describes the structure of the message specification in the shape of a diagram.

You are now reading part 2 - specification data file.

## 1.2 Support for software developers

When developing the software for the CbC Report, you can consult ODB (Ondersteuning Digitaal Berichtenverkeer) for additional support. Consult the website <https://odb.belastingdienst.nl/> or sent an e-mail to [servicedesk.odb@belastingdienst.nl](mailto:servicedesk.odb@belastingdienst.nl).

## 2 Method of delivery

In this chapter, you can see how the data can be submitted in an automated manner. We will also look at the requirements set by the Dutch Tax and Customs Administration.

Data files must be free from viruses. Files that contain a virus will be rejected and not processed.

### 2.1 Data file format

The data file must use:

- encoding according to Unicode Transformation Format-8 (UTF-8, described in ISO/IEC 10646-1/UTF-8);
- repertoire (limitation) according to Multilingual European Subset-1 (MES-1, described in norm CWA 13873:2000);

When using XML, the use of the following characters is not permitted in its current writing method:

< (less than)

& (ampersand)

If you have to use these characters, you must write them in the following way:

&lt;            < (less than)

&amp;        & (ampersand)

The most recent version of the XSD is published on <https://odb.belastingdienst.nl>.

XSD is an XML Schema Definition Language, a language for describing the structure of XML documents. An XSD, also referred to as XML Schema, indicates the elements for an XML document, where they occur and the characteristics that must be fulfilled.

An XML structure contains multiple groups of data. The XML structure for the data file contains the root element 'CBC\_NL' at the highest level.

The file name for the data file containing the Country-by-Country Report is structured as follows:

CBCNLGEG\_<ReportingEntity/Entity/TIN>\_<MessageRefId>\_<ReportingPeriod>.xml

#### Please note:

The Tax and Customs Administration can only process the data delivered if for the namespaces the specific prefixes are defined and that prefix is also used for the elements concerned.

- Use the prefix 'cbc' for the namespace  
xmlns:cbc="http://xml.belastingdienst.nl/schemas/CBCNL/4.0/01".
- Use the prefix 'stf' for the namespace  
xmlns:stf="urn:belastingdienst:BDtypes:4.0.V1"

Consult the XSD-Schemes and examples of data files at [odb.belastingdienst.nl](https://odb.belastingdienst.nl) for more information for the proper use of the prefixes.

### Corrections/supplements and withdrawals

Previously submitted data can be corrected and amended by providing us with a new data file just as you would submit an initial data file. Both for an initial delivery and for a subsequent, corrective delivery, under  
/.../ReportingEntity/DocSpec/DocTypeIndic enter the value OECD1 (New Data). The

value OECD2 (Corrected Data) will not be used by the Dutch Tax and Customs Administration to obtain CbC data.

An entire message cannot be withdrawn. It is only possible to withdraw previously delivered CbcReports and AdditionalInfo, with a new message. You do this by entering the value 'OECD3' in `../CbcReports/DocSpec/DocTypeIndic` and providing a reference to the CbcReports that are to be withdrawn in `CorrDocRefId`.

**Please note:**

There are exceptional situations, that manifest themselves when changes occur in:

- the reporting year;
- the role of the Reporting Entity;
- tax jurisdictions that were falsely added.

In these exceptional situations one must submit a correction in two steps.

1. One must first withdraw all previously submitted instances of CbcReports and AdditionalInfo within a submission with 'OECD3' as described above.
2. Subsequently one must submit the whole new situation to us within a submission with 'OECD1' as described above.

## 3 Specification data file

### 3.1 General

This chapter details the structure of the data file.

The XSD defines the structure of the delivery file and the mandatory order of the elements, the names of the elements, the character types, lengths and domains of the elements and which elements are mandatory. The order in which the elements are specified does not correspond to the order in which the elements should be delivered; this is set out in the XSD. The reason for this deviation is that a group element in the XSD sometimes has a different group element preceding it. If a deviant sequence applies this is indicated with an asterix.

The preferred language for free text fields is English. The language used is indicated in the 'Language' data element.

Negative figures have a minus character at the first position. So, for example '-100'. When there is an indicated length, this concerns the length excluding the position of any minus character. The indication 'n1..3' therefore means that this is a numeric element with a value between -999 and 999.

Figures are given without preceding zeroes and without decimals. Negative amounts have a minus character that precedes the amount and positive amounts have none. Figures must be rounded without using decimals.

**Please note:**

A figure (value used for calculations) should not have preceding zeroes.

### 3.2 Specification of data groups and elements

This paragraph contains a description of the data groups and elements from the delivery file if you deliver in XML.

The message specification has been given a unique name within the Tax and Customs Administration 'CBC\_NL', as characterisation of the specification for the reporting of CBC\_NL.

Every element is described according to the structure below.

<b>Data name/ Data group</b>	<b>The name of the element/a characterisation of an element with underlying elements</b>
Xpath (XML)	The path in the data file to this element.
Description	A description of the element.
Conditions	Conditions which must be met by the content of the element.
Explanation	Additional explanation.
Cardinality	Indicates how often an element can occur in the above element. 1..1 means that the element is mandatory and may not occur more than once. 0..n means that the element is optional and may occur as many times as required.
Format	The format which must be met by the data. This can be numeric (n) or alphanumeric (an). There is also an indication of how long the field can be. For example, 'an4' means that the field is alphanumeric and is precisely 4 positions long. If there is 'an1..4', this means that this is alphanumeric, and can be at least 1 and at most 4 positions long. The indication n4 means a number of exactly 4 figures. 'n1..4' means that the value is a number of at least 1 and at most 4 figures. A number may not have any preceding zeroes.
Domain	If there is a limitation on the range of an element value, this is set out in the domain.

The data groups are included in the order in which they occur in the file.

**Please note:**

The indication [XSD] means that this element is being checked as part of the technical checks. Upon technical errors, the entire message will be rejected and an error message will be sent back. See paragraph 5 for more information.

## 4 Specification message CBC\_NL

Data group	CBC_NL	
Xpath (XML)	CBC_NL	
Explanation for the entire data group	Indication of this message schema according to the Data Delivery for Country-by-Country Reporting manual.	
Namespace	[XSD] xmlns:cbc="http://xml.belastingdienst.nl/schemas/CBCNL/4.0/01"	
Attribute	<b>Version</b>	
	Description	[XSD] The root element CBC_NL contains the attribute version. This field must have the value '4.0/01'. If it is not filled in or filled in incorrectly, your data delivery will not be accepted and/or processed and you will receive an error message.
	Conditions	-
	Explanation	Indication of this message schema according to the Data Delivery for landenrapporten (Country-by-Country Reporting).
	Cardinality	[XSD] 1..1
	Format	[XSD] an1..7
	Domain	[XSD] '4.0/01'
Cardinality	[XSD] 1..1	

Element name	FileType
Xpath (XML)	CBC_NL/FileType
Description	The context of the submitted data file.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an8
Domain	[XSD] 'CBCNLGEG'

### 4.1 MessageSpec

Data group	MessageSpec
Xpath (XML)	CBC_NL/MessageSpec
Explanation for the entire data group	Meta data about the data file for Country-by-Country Reporting.
Attribute	-
Namespace	-
Cardinality	[XSD] 1..1

Element name	SendingEntityIN
Xpath (XML)	CBC_NL/MessageSpec/SendingEntityIN
Conditions	-
Description	For the submittal of data, the Dutch Tax and Customs Administration distinguishes sources and message providers in its administration. A source is the formal owner of the data and is obliged to submit the data. A message provider is the organisation that actually submits the data on behalf of the source. SendingEntityIN concerns the message provider. Here, you indicate the TIN of the Sending Entity (message provider).
Conditions	-
Explanation	For the Netherlands, you provide the RSIN of the Sending Entity here.
Cardinality	[XSD] 1..1
Format	[XSD] n9
Domain	-



Element name	SendingEntityName
Xpath (XML)	CBC_NL/MessageSpec/SendingEntityName
Description	Here, you provide the full legal name of the Sending Entity (message provider).
Cardinality	[XSD] 1..1
Format	[XSD] an1..50

Element name	TransmittingCountry
Xpath (XML)	CBC_NL/MessageSpec/TransmittingCountry
Conditions	-
Description	This element is only relevant for the international data exchange which will be carried out by the Dutch Tax and Customs Administration only.
Conditions	-
Explanation	Always provide here: 'NL'
Cardinality	[XSD] 1..1
Format	[XSD] an2
Domain	'NL'

Element name	MessageType
Xpath (XML)	CBC_NL/MessageSpec/MessageType
Description	Context and type of message.
Explanation	Enter 'CbC' for a file with the country-by-country report.
Cardinality	[XSD] 1..1
Format	[XSD] an3
Domain	[XSD] 'CBC'

Element name	Language
Xpath (XML)	CBC_NL/MessageSpec/Language
Description	This element allows you to indicate which language has been used for the content of the data group [AdditionalInfo] and for free text fields. The preferred language is English.
Conditions	Languagecode according to ISO 639-1.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an2
Domain	[XSD] 'NL', 'EN'

Element name	Warning
Xpath (XML)	CBC_NL/MessageSpec/Warning
Description	This concerns a free text field for indicating specific instructions for the use of the data given in this data message.
Conditions	-
Explanation	If the ReportingPeriod does not correspond to a period of 12 months, this data element allows you to indicate the length of the reporting period (e.g. 'ten month period').
Cardinality	[XSD] 0..1
Format	[XSD] an0..500
Domain	-

Element name	Contact
Xpath (XML)	CBC_NL/MessageSpec/Contact
Description	Free text field for indicating the contact information of the Sending Entity.
Conditions	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..250
Domain	-

Element name	<b>EULocalFiling</b>
Xpath (XML)	CBC_NL/MessageSpec/EULocalFiling
Description	With this element you can indicate that the reporting entity is designated to file the CbC report on behalf of the EU domiciled entities/branches of the MNE.
Conditions	-
Explanation	1 = EU local filing.
Cardinality	[XSD] 0..1
Format	[XSD] an1
Domain	[XSD] 1

Element name	<b>MessageRefId</b>
Xpath (XML)	CBC_NL/MessageSpec/MessageRefId
Description	Identification number that the sending entity allocates for the purposes of identification.
Conditions	-
Explanation	<p>Every data file has to have an identification number made by your system. We will use this number in communication about the file.</p> <p>The ID must be unique through all of your deliveries and must be made up of three elements:</p> <ul style="list-style-type: none"> <li>- The first element is the country code of the sending tax jurisdiction (NL).</li> <li>- The second element is the year covered by the data with a hyphen thereafter ('-').</li> <li>- The third element is a series of characters which, together with the first two elements, provide the message with a unique identification within all of your deliveries. The OECD suggests using the TIN from the ReportingEntity (.../reportingEntity/Entity/TIN) as part of this third element supplemented with e.g. a sequence number or UUID without the underscore ('-').</li> </ul> <p>If this element is not populated or populated incorrectly, your data delivery will not be accepted and/or processed and you will receive an error message.</p>
Cardinality	[XSD] 1..1
Format	[XSD] an1..100
Domain	[XSD] 'NL''YYYY''-''A-Z, a-z, 0-9'

Element name	<b>Timestamp</b>
Xpath (XML)	CBC_NL/MessageSpec/Timestamp
Description	The date and time when the data file was created.
Conditions	[XSD] The Timestamp should contain a valid date and time.
Explanation	<p>The Timestamp must be unique throughout all of the delivered files from one Sending Entity. This is important for processing and defining a valid situation of data delivery (example of a Timestamp: 2017-11-18T12:02:23).</p> <div style="background-color: #e6f2ff; padding: 10px; margin: 10px 0;"> <p><b>Please note:</b> We determine the order of any corrections on the basis of the Timestamp supplied.</p> </div> <p>The report from the file with the most recent Timestamp indicates the valid situation irrespective of the order of delivery.</p>
Cardinality	[XSD] 1..1
Format	[XSD] an19 (yyyy-mm-ddThh:mm:ss)
Domain	[XSD] all valid dates and times

Element name	RelNr
Xpath (XML)	CBC_NL/MessageSpec/RelNr
Description	The relationship number which identifies the software developer's subscription in relation to us.
Conditions	[XSD] The RelNr element must meet the following pattern: 'SWOxxxxx', whereby 'x' is a numerical sign.
Explanation	You receive the relationship number from the Tax and Customs Administration, Software Developers Support (OSWO) Team.
Cardinality	[XSD] 1..1
Format	[XSD] an8
Domain	'SWO00000' - 'SWO99999'

Element name	UsedSoftwarePackage
Xpath (XML)	CBC_NL/MessageSpec/UsedSoftwarePackage
Description	Description of the software package that the message's sending entity has used to prepare the message.
Explanation	This element can be used by the software developer in order to indicate the name and version number of the software package.
Cardinality	[XSD] 1..1
Format	[XSD] an1..27
Domain	-

## 4.2 CbcBody

Data group	CbcBody
Xpath (XML)	CBC_NL/CbcBody
Conditions for the entire data group	-
Explanation for the entire data group	This data group describes the country-by-country report.
Cardinality	[XSD] 1..1

### 4.2.1 ReportingEntity

Data group *)	ReportingEntity
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity
Conditions for the entire data group	-
Explanation for the entire data group	For the delivery of data, the Tax and Customs Administration distinguishes sources and message providers in its administration. A source is the formal owner of the data and is obliged to deliver the data. A message provider is the organisation that actually makes the delivery on behalf of the source. For this manual, the reporting entity is referred to as the source.
Cardinality	[XSD] 1..1

Element name	NameMNEGroup
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/NameMNEGroup
Description	This element allows to specify the name of the MNE group under which the group is commonly known, in case this name differs from Reporting Entity's name.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Element name	ReportingRole
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/ReportingRole
Description	The capacity/role of the ReportingEntity for this data delivery.
Conditions	-
Explanation	'CBC701' = Ultimate Parent Entity 'CBC702' = Surrogate parent Entity 'CBC703' = Local Filing 'CBC704' = Local Filing with Incomplete Information
Cardinality	[XSD] 1..1
Format	[XSD] an6
Domain	[XSD] 'CBC701', 'CBC702', 'CBC703', 'CBC704'

#### 4.2.1.1 DocSpec

Data group	DocSpec
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/DocSpec
Conditions for the entire data group	-
Explanation for the entire data group	In the data group [DocSpec] the item [ReportingEntity] is uniquely identified.
Cardinality	[XSD] 1..1

Element name	DocTypeIndic
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/DocSpec/DocTypeIndic
Description	With this element, you qualify the delivered data. For an initial delivery or a correction delivery, you use OECD1.
Conditions	-
Explanation	'OECD1' = New or corrected data
Cardinality	[XSD] 1..1
Format	[XSD] an5
Domain	[XSD] 'OECD1'

Element name	DocRefId
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/DocSpec/DocRefId
Description	With this element, you allocate an identifying feature to the data group [ReportingEntity] which is unique within all of your deliveries. All subsequent deliveries that contain a correction and/or withdrawal must also be allocated an identifying feature that is unique in both time and location. The ID comprises three elements. The first element is the country code of the sending tax jurisdiction (NL). The second element is the year covered by the data with a hyphen thereafter ('-'). The third element is a series of characters which, together with the first two elements, provide the element [ReportingEntity] with a unique identification within all of your deliveries. The OECD suggests using the TIN from the ReportingEntity (.../reportingEntity/Entity/TIN) as part of this third element. If this field is not filled in or filled in incorrectly, your data delivery will not be accepted and/or processed and you will receive an error message.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..250
Domain	[XSD] 'NL'YYYY'-A-Z, a-z, 0-9'

#### 4.2.1.2 Entity

Data group	Entity
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/Entity
Conditions for the entire data group	-
Explanation for the entire data group	For the delivery of data, the Tax and Customs Administration distinguishes sources and message providers in its administration. For this manual, the reporting entity is referred to as the source. For this data group, you provide the data for the ReportingEntity.
Cardinality	[XSD] 1..1

Element name	ResCountryCode
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/Entity/ResCountryCode
Description	The country code, according to ISO 3166-1, from the registered country of the reporting entity.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an2
Domain	[XSD] 'NL'

Element name	TIN	
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/Entity/TIN	
Description	The Tax Identification Number from the country of registration [ReportingEntity]	
Conditions	-	
Explanation	Fill in the RSIN for the Netherlands here. In case the constituent entity does not have a TIN, please use "NOTIN".	
Attribute	<b>issuedBy</b>	
	Description	The country code, according to the international ISO 3166-1 list (status: officially assigned) for the country that has issued the [TIN].
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	[XSD] an2
Cardinality	Domain	[XSD] 'NL'
	Cardinality	[XSD] 1..1
Format	[XSD] n9	

Element name	IN	
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/Entity/IN	
Description	Other identification numbers	
Conditions	-	
Explanation	With this data element, you can indicate another identifying number multiple times, such as the Global Entity Identification Number (EIN).	
Attribute	<b>issuedBy</b>	
	Description	The country code, according to the international ISO 3166-1 list (status: officially assigned) for the country that has issued the [IN].
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	[XSD] an2
	Domain	[XSD] 'NL'
Attribute	<b>INType</b>	
	Description	Here, you can enter the type of IN, e.g. 'EIN'.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	[XSD] an1..50
	Domain	-
Cardinality	[XSD] 0..n	
Format	[XSD] an1..100	

Element name	Name
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/Entity/Name
Description	Here, you provide the full legal name of the Reporting Entity.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

#### 4.2.1.3 ReportingPeriod

Data group	ReportingPeriod
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/ReportingPeriod
Conditions for the entire data group	-
Explanation for the entire data group	With this data data group one can provide (on ReportingEntity level) the first and last day of the reporting year pertaining to the data submitted.
Cardinality	[XSD] 1..1

Element name	StartDate
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/ReportingPeriod/StartDate
Description	The first day of the reporting period to which the data relates.
Conditions	-
Explanation	When the Reporting Period for a MultiNational Entity (or MNE) runs from 1 April 2016 to 31 March 2017, then '2016-04-01' is entered as the ReportingPeriodBegin.
Cardinality	[XSD] 1..1
Format	[XSD] an10 (YYYY-MM-DD)
Domain	[XSD] All valid dates

Element name	EndDate
Xpath (XML)	CBC_NL/CbcBody/ReportingEntity/ReportingPeriod/EndDate
Description	The last day of the reporting period to which the data relates.
Conditions	-
Explanation	When the Reporting Period for an MNE) runs from 1 April 2016 to 31 March 2017, then '2017-03-31' should be entered as the ReportingPeriod. If the ReportingPeriod does not correspond to a 12 month period, the length of the reporting period must be indicated in the (Warning) element
Cardinality	[XSD] 1..1
Format	[XSD] an10 (YYYY-MM-DD)
Domain	[XSD] All valid dates

#### 4.2.2 CbcReports

Data group *)	CbcReports
Xpath (XML)	CBC_NL/CbcBody/CbcReports
Conditions for the entire data group	-
Explanation for the entire data group	For each tax jurisdiction, you provide an indication of where the MNE group operates, a summary of business indicators, a list of participations and an overview of the business activities carried out by these participations.
Cardinality	[XSD] 1..n

Element name	ResCountryCode
Xpath (XML)	CBC_NL/CbcBody/CbcReports/ResCountryCode
Description	Here, you indicate the tax jurisdiction for which the data from the Constituent entities and the summary report is intended.
Conditions	-
Explanation	In addition to the international ISO 3166-1 country code list, the following codes are also allowed: 'XK' = Kosovo 'X5' = Stateless / unknown 'XX' = Other Country
Cardinality	[XSD] 1..1
Format	[XSD] an2
Domain	[XSD] Country code according to ISO 3166-1 (status: officially assigned) XK, X5, XX.

#### 4.2.2.1 DocSpec

Data group	DocSpec
Xpath (XML)	CBC_NL/CbcBody/CbcReports/DocSpec
Conditions for the entire data group	-
Explanation for the entire data group	In the data group [DocSpec] the item [CbCreports] is uniquely identified, whereby there is the option to withdraw this item [CbcReports] in a subsequent delivery. See also chapter 2.1 Delivery format, paragraph 'Corrections/supplements and withdrawals'.
Cardinality	[XSD] 1..1

Element name	DocTypeIndic
Xpath (XML)	CBC_NL/CbcBody/CbcReports/DocSpec/DocTypeIndic
Description	With this element, you indicate the qualification of the delivered data. For an initial delivery or a correction delivery, you use OECD1, and for the withdrawal of an item [CbcReports] you use OECD3. In the latter case, you also complete [CorrDocRefId].
Conditions	-
Explanation	'OECD1' = New data or corrected data 'OECD3' = Deletion of data
Cardinality	[XSD] 1..1
Format	[XSD] an5
Domain	[XSD] 'OECD1', 'OECD3'

Element name	DocRefId
Xpath (XML)	CBC_NL/CbcBody/CbcReports/DocSpec/DocRefId
Description	With this element, you allocate an identifying feature to the data group [CbcReports] which is unique within all of your deliveries. All subsequent deliveries that contain a correction and/or withdrawal must also be allocated a unique identifying feature. The ID comprises three elements. The first element is the country code of the sending tax jurisdiction (NL). The second element is the year covered by the data with a hyphen thereafter ('-'). The third element is a series of characters which, together with the first two elements, provide the element [CbcReports] with a unique identification within all of your deliveries. The OECD suggests using the TIN from the ReportingEntity (.../reportingEntity/Entity/TIN) as part of this third element. If this field is not filled or filled incorrectly, your data delivery will not be accepted and/or processed and you will receive an error message.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..250
Domain	[XSD] 'NL'YYYY-'A-Z, a-z, 0-9'



Element name	CorrDocRefId
Xpath (XML)	CBC_NL/CbcBody/CbcReports/DocSpec/CorrDocRefId
Description	With this element, you refer to the [DocRefID] from previously delivered [CbcReports] data group that are to be withdrawn.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..250
Domain	[XSD] 'NL''YYYY'-'A-Z, a-z, 0-9'

#### 4.2.2.2 Summary

Data group *)	Summary
Xpath (XML)	CBC_NL/CbcBody/CbcReports/Summary
Conditions for the entire data group	-
Explanation for the entire data group	In this data group, you provide the indicators of the group activities of an MNE in a tax jurisdiction, as detailed in the CbC report.
Cardinality	[XSD] 1..1

Element name	ProfitOrLoss	
Xpath (XML)	CBC_NL/CbcBody/CbcReports/Summary/ProfitOrLoss	
Description	With this data element, you indicate the sum of the profit (or loss if it is a negative figure) before tax on profit for all group entities that are registered for tax purposes in the corresponding tax jurisdiction.	
Conditions	-	
Explanation	-	
Attribute	<b>currCode</b>	
	Description	currency
	Conditions	-
	Explanation	The code according to the international NEN-ISO 4217, that relates to the amount.
	Cardinality	[XSD] 1..1
	Format	[XSD] an3
	Domain	[XSD] Currency code according to NEN-ISO 4217.
Cardinality	[XSD] 1..1	
Format	[XSD] n1..20	

Element name	TaxPaid	
Xpath (XML)	CBC_NL/CbcBody/CbcReports/Summary/TaxPaid	
Description	With this data element, you indicate the total amount of tax on profit paid by all of the group entities that are registered for tax purposes within the relevant tax jurisdiction, over the appropriate reporting year.	
Conditions	-	
Explanation	-	
Attribute	<b>currCode</b>	
	Description	currency
	Conditions	-
	Explanation	The code according to the international NEN-ISO 4217, that relates to the amount.
	Cardinality	[XSD] 1..1
	Format	[XSD] an3
	Domain	[XSD] Currency code according to NEN-ISO 4217.
Cardinality	[XSD] 1..1	
Format	[XSD] n1..20	

Element name	TaxAccrued	
Xpath (XML)	CBC_NL/CbcBody/CbcReports/Summary/TaxAccrued	
Description	With this data element, you indicate the sum of the accrued current tax expense recorded on taxable profits or losses for the reporting period, for all group entities that are registered for tax purposes in the relevant tax jurisdiction.	
Conditions	-	
Explanation	-	
Attribute	<b>currCode</b>	
	Description	currency
	Conditions	-
	Explanation	The code according to the international NEN-ISO 4217, that relates to the amount.
	Cardinality	[XSD] 1..1
	Format	[XSD] an3
	Domain	[XSD] Currency code according to NEN-ISO 4217.
Cardinality	[XSD] 1..1	
Format	[XSD] n1..20	

Element name	Capital	
Xpath (XML)	CBC_NL/CbcBody/CbcReports/Summary/Capital	
Description	With this data element, you indicate the sum of the amount of stated capital for all group entities that are registered for tax purposes in the relevant tax jurisdiction.	
Conditions	-	
Explanation	-	
Attribute	<b>currCode</b>	
	Description	currency
	Conditions	-
	Explanation	The code according to the international NEN-ISO 4217, that relates to the amount.
	Cardinality	[XSD] 1..1
	Format	[XSD] an3
	Domain	[XSD] Currency code according to NEN-ISO 4217.
Cardinality	[XSD] 1..1	
Format	[XSD] n1..20	

Element name	Earnings	
Xpath (XML)	CBC_NL/CbcBody/CbcReports/Summary/Earnings	
Description	With this data element, you indicate the sum of the total accumulated profit for all group entities that are registered for tax purposes in the relevant tax jurisdiction, as of the end of the year.	
Conditions	-	
Explanation	-	
Attribute	<b>currCode</b>	
	Description	currency
	Conditions	-
	Explanation	The code according to the international NEN-ISO 4217, that relates to the amount.
	Cardinality	[XSD] 1..1
	Format	[XSD] an3
	Domain	[XSD] Currency code according to NEN-ISO 4217.
Cardinality	[XSD] 1..1	
Format	[XSD] n1..20	

Element name	NbEmployees
Xpath (XML)	CBC_NL/CbcBody/CbcReports/Summary/NbEmployees
Description	With this data element, you indicate the total number of staff members working on a full-time basis (FTE) for all group entities that are registered for tax purposes with the relevant tax jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1..10
Domain	-

Element name	Assets	
Xpath (XML)	CBC_NL/CbcBody/CbcReports/Summary/Assets	
Description	With this data element, you indicate the sum of the net book value of tangible assets for all group entities that are registered for tax purposes with the relevant tax jurisdiction.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	currency
	Conditions	-
	Explanation	The code according to the international NEN-ISO 4217, that relates to the amount.
	Cardinality	[XSD] 1..1
	Format	[XSD] an3
	Domain	[XSD] Currency code according to NEN-ISO 4217.
Cardinality	[XSD] 1..1	
Format	[XSD] n1..20	

#### 4.2.2.2.1 Revenues

Data group	Revenues
Xpath (XML)	CBC_NL/CbcBody/CbcReports/Summary/Revenues
Conditioes voor de gehele gegevensgroep	-
Explanation for the entire data group	-
Cardinality	[XSD] 1..1

Element name	Unrelated	
Xpath (XML)	CBC_NL/CbcBody/CbcReports/Summary/Revenues/Unrelated	
Description	With this data element, you indicate the income from transactions conducted with unrelated parties for all group entities that are registered for tax purposes with the relevant tax jurisdiction.	
Conditions	-	
Explanation	-	
Attribute	<b>currCode</b>	
	Description	currency
	Conditions	-
	Explanation	The code according to the international NEN-ISO 4217, that relates to the amount.
	Cardinality	[XSD] 1..1
	Format	[XSD] an3
	Domain	[XSD] Currency code according to NEN-ISO 4217.
Cardinality	[XSD] 1..1	
Format	[XSD] n1..20	

Element name	Related	
Xpath (XML)	CBC_NL/CbcBody/CbcReports/Summary/Revenues/Related	
Description	With this data element, you indicate the income from transactions conducted with related businesses for all group entities of the multinational group in the relevant tax jurisdiction.	
Conditions	-	
Explanation	-	
Attribute	<b>currCode</b>	
	Description	currency
	Conditions	-
	Explanation	The code according to the international NEN-ISO 4217, that relates to the amount.
	Cardinality	[XSD] 1..1
	Format	[XSD] an3
	Domain	[XSD] Currency code according to NEN-ISO 4217.
Cardinality	[XSD] 1..1	
Format	[XSD] n1..20	

Element name	Total	
Xpath (XML)	CBC_NL/CbcBody/CbcReports/Summary/Revenues/Total	
Description	With this data element, you indicate the sum of [Unrelated] and [Related].	
Conditions	-	
Explanation	-	
Attribute	<b>currCode</b>	
	Description	currency
	Conditions	-
	Explanation	The code according to the international NEN-ISO 4217, that relates to the amount.
	Cardinality	[XSD] 1..1
	Format	[XSD] an3
	Domain	[XSD] Currency code according to NEN-ISO 4217.
Cardinality	[XSD] 1..1	
Format	[XSD] n1..20	

#### 4.2.2.3 ConstEntities

Data group *)	ConstEntities
Xpath (XML)	CBC_NL/CbcBody/CbcReports/ConstEntities
Conditions for the entire data group	
Explanation for the entire data group	With the data element [ConstEntities] (constituent entities), you indicate the tax jurisdiction in which this is registered and what type of business activities take place, as set out in the CbC reporting template.
Cardinality	[XSD] 1..n

Element name	Role
Xpath (XML)	CBC_NL/CbcBody/CbcReports/ConstEntities/Role
Description	This element indicates the role of the Reporting Entity in relation to the MNE group. It also allows the designation of the Ultimate Parent Entity from a list of Constituent Entities belonging to the MNE group.
Conditions	-
Explanation	'CBC801' = Ultimate Parent Entity 'CBC802' = Reporting Entity 'CBC803' = Both (Ultimate Parent Entity and Reporting Entity)
Cardinality	[XSD] 0..1
Format	[XSD] an6
Domain	[XSD] 'CBC801', 'CBC802', 'CBC803'

Element name	IncorpCountryCode
Xpath (XML)	CBC_NL/CbcBody/CbcReports/ConstEntities/IncorpCountryCode
Description	The jurisdiction in which the Constituent Entity is organised if this is different to the Tax Jurisdiction.
Conditions	-
Explanation	In addition to the international ISO 3166-1 country code list, the following codes are also allowed: 'XK' = Kosovo 'X5' = Stateless / unknown 'XX' = Other Country
Cardinality	[XSD] 0..1
Format	[XSD] an2
Domain	[XSD] Country code according to ISO 3166-1 (status: officially assigned), XK, X5, XX.

Element name	BizActivities
Xpath (XML)	CBC_NL/CbcBody/CbcReports/ConstEntities/BizActivities
Description	With this element, you indicate the business activities that are conducted by the [ConstEntities].
Conditions	-
Explanation	'CBC501' = Research and Development 'CBC502' = Holding or Managing intellectual property 'CBC503' = Purchasing or Procurement 'CBC504' = Manufacturing or Production 'CBC505' = Sales, Marketing or Distribution 'CBC506' = Administrative, Management or Support Services 'CBC507' = Provision of Services to unrelated parties 'CBC508' = Internal Group Finance 'CBC509' = Regulated Financial Services 'CBC510' = Insurance 'CBC511' = Holding shares or other equity instruments 'CBC512' = Dormant 'CBC513' = Other  If 'CBC513' applies, you are expected to further elaborate on business activities under the [OtherEntityInfo] element.
Cardinality	[XSD] 1..n
Format	[XSD] an6
Domain	[XSD] 'CBC501', 'CBC502', 'CBC503', 'CBC504', 'CBC505', 'CBC506', 'CBC507', 'CBC508', 'CBC509', 'CBC510', 'CBC511', 'CBC512', 'CBC513'

Element name	OtherEntityInfo
Xpath (XML)	CBC_NL/CbcBody/CbcReports/ConstEntities/OtherEntityInfo
Description	With this element, you can provide additional information in relation to the [ConstEntities].
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an0..4000
Domain	-

#### 4.2.2.3.1 ConstEntity

Data group	ConstEntity
Xpath (XML)	CBC_NL/CbcBody/CbcReports/ConstEntities/ConstEntity
Conditions for the entire data group	-
Explanation for the entire data group	With this data group, you can provide the identifying information for a Constituent Entity.
Cardinality	[XSD] 1..1

Element name	ResCountryCode
Xpath (XML)	CBC_NL/CbcBody/CbcReports/ConstEntities/ConstEntity/ResCountryCode
Description	Code of the Tax Jurisdiction
Conditions	-
Explanation	In addition to the international ISO 3166-1 country code list, the following codes are also allowed: 'XK' = Kosovo 'X5' = Stateless / unknown 'XX' = Other Country
Cardinality	[XSD] 1..n
Format	[XSD] an2
Domain	[XSD] Country code according to ISO 3166-1 (status: officially assigned), XK, X5, XX.

Element name	TIN
Xpath (XML)	CBC_NL/CbcBody/CbcReports/ConstEntities/ConstEntity/TIN
Description	The Tax Identification Number from the country of registration [ConstEntity]
Conditions	-
Explanation	Fill in the RSIN. In case the constituent entity does not have a TIN, please use "NOTIN".
Attribute	<b>issuedBy</b>
	Description
	The code, according to the international ISO 3166-1 list (status: officially assigned) for the country that has issued the [TIN].
	Conditions
	-
	Explanation
	In addition to the international ISO 3166-1 country code list, the following codes are also allowed: 'XK' = Kosovo 'X5' = Stateless / unknown 'XX' = Other Country
Attribute	Cardinality
	[XSD] 1..1
	Format
	[XSD] an2
Attribute	Domain
	[XSD] Country code according to ISO 3166-1 (status: officially assigned), XK, X5, XX.
Cardinality	[XSD] 1..1
Format	[XSD] an1..100

Element name	IN	
Xpath (XML)	CBC_NL/CbcBody/CbcReports/ConstEntities/ConstEntity/IN	
Description	Other identification numbers	
Conditions	-	
Explanation	With this data group, you can provide the other identifying numbers, such as the Global Entity Identification Number (EIN).	
Attribute	issuedBy	
	Description	The country code, according to the international ISO 3166-1 list (status: officially assigned) for the country that has issued the [IN].
	Conditions	-
	Explanation	In addition to the international ISO 3166-1 country code list, the following codes are also allowed: 'XK' = Kosovo 'X5' = Stateless / unknown 'XX' = Other Country
	Cardinality	[XSD] 0..1
	Format	[XSD] an2
	Domain	[XSD] De Country code according to the ISO 3166-1 (status: officially assigned), XK, X5, XX.
Attribute	INType	
	Description	Here, you can enter the type of IN, e.g. 'EIN'.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	[XSD] an1..50
	Domain	-
Cardinality	[XSD] 0..n	
Format	[XSD] an1..100	

Element name	Name
Xpath (XML)	CBC_NL/CbcBody/CbcReports/ConstEntities/ConstEntity/Name
Description	Name of the Constituent Entity.
Conditions	-
Explanation	If the constituent entity is regarded as a permanent establishment, the name should be followed with the designation 'P.E.'
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

#### 4.2.3 AdditionalInfo

Data group *)	AdditionalInfo
Xpath (XML)	CBC_NL/CbcBody/AdditionalInfo
Conditions for the entire data group	-
Explanation for the entire data group	<p>In the data group [AdditionalInfo], you can provide extra information and notes that are necessary in order to understand the information that is provided in the overall report, or that is given in a specific CbcReports element.</p> <p>NB: If you wish to provide information which relates to an individual entity, you must indicate this with the relevant [OtherEntityInfo] element under CBC_NL/CbcBody/CbcReports/ConstEntities/.</p> <p><b>Please note:</b> You are not permitted to supplement this data group with a local file.</p>
Cardinality	[XSD] 0..n

Element name	OtherInfo
Xpath (XML)	CBC_NL/CbcBody/AdditionalInfo/OtherInfo
Description	With this element you can provide additional information.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an0..4000
Domain	-

Element name	ResCountryCode
Xpath (XML)	CBC_NL/CbcBody/AdditionalInfo/ResCountryCode
Description	For each [AdditionalInfo] element, it is possible to indicate the CbcReports to which it relates, by indicating the country or countries of the jurisdiction.
Conditions	-
Explanation	In addition to the international ISO 3166-1 country code list, the following codes are also allowed: 'XK' = Kosovo 'X5' = Stateless / unknown 'XX' = Other Country
Cardinality	[XSD] 0..n
Format	[XSD] an2
Domain	[XSD] Country code according to ISO 3166-1 (status: officially assigned),XK, X5, XX.

Element name	SummaryRef
Xpath (XML)	CBC_NL/CbcBody/AdditionalInfo/SummaryRef
Description	It is also possible to further relate the [AdditionalInfo] to one or more [Summary] elements with the codes CBC601 up to and including CBC610. If the name of the Reporting Entity deviates substantially from the commercial name of the MNE, it is possible to add this commercial name at [OtherInfo] and be interpreted with code CBC611.
Conditions	-
Explanation	'CBC601' = Revenues - Unrelated 'CBC602' = Revenues - Related 'CBC603' = Revenues - Total 'CBC604' = Profit or Loss 'CBC605' = Tax Paid 'CBC606' = Tax Accrued 'CBC607' = Capital 'CBC608' = Earnings 'CBC609' = Number of Employees 'CBC610' = Assets 'CBC611' = Name of MNE Group
Cardinality	[XSD] 0..n
Format	[XSD] an6
Domain	[XSD] 'CBC601', 'CBC602', 'CBC603', 'CBC604', 'CBC605', 'CBC606', 'CBC607', 'CBC608', 'CBC609', 'CBC610', 'CBC611'

#### 4.2.3.1 DocSpec

Data group	DocSpec
Xpath (XML)	CBC_NL/CbcBody/AdditionalInfo/DocSpec
Conditions for the entire data group	-
Explanation for the entire data group	In the data group [DocSpec] the item [AdditionalInfo] is uniquely identified, whereby there is the option to withdraw this [AdditionalInfo] in a subsequent delivery. See also chapter 2.1 Delivery format, paragraph 'Corrections/supplements and withdrawals'.
Cardinality	[XSD] 1..1



Element name	DocTypeIndic
Xpath (XML)	CBC_NL/CbcBody/AdditionalInfo/DocSpec/DocTypeIndic
Description	With this element, you indicate the qualification of the delivered data. For an initial delivery or a correction delivery, you use OECD1, and for the withdrawal of an item [CbcReports] you use OECD3. In the latter case, you also complete [CorrDocRefId].
Conditions	-
Explanation	'OECD1' = New data 'OECD3' = Deletion of data
Cardinality	[XSD] 1..1
Format	[XSD] an5
Domain	[XSD] 'OECD1', 'OECD3'

Element name	DocRefId
Xpath (XML)	CBC_NL/CbcBody/AdditionalInfo/DocSpec/DocRefId
Description	With this element, you allocate an identifying feature to the data group [AdditionalInfo] which is unique within all of your deliveries. All subsequent deliveries that contain a correction and/or withdrawal must also be allocated an identifying feature that is unique in both time and location. The ID comprises three elements. The first element is the country code of the sending tax jurisdiction (NL). The second element is the year covered by the data with a hyphen thereafter ('-'). The third element is a series of characters which, together with the first two elements, provide the element [AdditionalInfo] with a unique identification within all of your deliveries. The OECD suggests using the TIN from the ReportingEntity (.../reportingEntity/Entity/TIN) as part of this third element. If this field is not filled in or filled in incorrectly, your data delivery will not be accepted and/or processed and you will receive an error message.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..250
Domain	[XSD] 'NL''YYYY''-A-Z, a-z, 0-9'

Element name	CorrDocRefId
Xpath (XML)	CBC_NL/CbcBody/AdditionalInfo/DocSpec/CorrDocRefId
Description	With this element, you refer to the [DocRefID] of the [AdditionalInfo] data group to be corrected or withdrawn.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..250
Domain	[XSD] 'NL''YYYY''-A-Z, a-z, 0-9''

## 4.3 Reference Data Group

### 4.3.1 ADDRESS

Reference data group *)	ADDRESS
Xpath (XML)	<ADDRESS>
Conditions for the entire data group	[XSD] [CHOICE] You must choose between either [AddressFree] with the full address in one string, or a "SEquence" of [AddressFix] in combination with optionally an [AddressFree].
Explanation for the entire data group	You must indicate the address as fully as possible, see explanation under operational elements. This concerns a choice between [AddressFix] and [AddressFree]. The completion of [AddressFix] is preferable to the element [AddressFree]. If you are not able to supply the data group [AddressFix], the [AddressFree] element is mandatory.
Attribute	<b>legalAddressType</b>
	Description The further clarification of the legal status of the address.
	Conditions -
	Explanation 'OECD301' for residential or business 'OECD302' for residential 'OECD303' for business 'OECD304' for registered office 'OECD305' for unspecified
	Cardinality [XSD] 0..1
	Format [XSD] an7
	Domain [XSD] 'OECD301', 'OECD302', 'OECD303', 'OECD304', 'OECD305'

Element name	CountryCode
Xpath (XML)	<ADDRESS>/CountryCode
Description	Code for the country of domicile.
Conditions	-
Explanation	In addition to the ISO country list (3166-1), the following codes are also permitted for this element: 'XK' = Kosovo 'X5' = Stateless / unknown 'XX' = Other Country
Cardinality	[XSD] 1..1
Format	[XSD] an2
Domain	[XSD] The country code, according to the international ISO 3166-1 (status: officially assigned) list, XK, X5, XX.

Element name	AddressFix
Xpath (XML)	<ADDRESS>/AddressFix
Reference data group	<ADDRESSFIX>
Conditions for the entire data group	-
Explanation for the entire data group	The address according to fixed pre-defined elements.
Cardinality	[XSD] 0..1

Element name	AddressFree
Xpath (XML)	<ADDRESS>/AddressFree
Description	<p>If you cannot split the address details as a whole into the separate components detailed under [AddressFix], you must enter these details here as one string. In this case, do not use the [AddressFix] element.</p> <p>If you do use [AddressFix] (and this is the preferred option), but you cannot split the address into the relevant components (Street, BuildingIdentifier, etc.), you must provide the street address here. In this case, you must still enter the individual [AddressFix] elements City, CountrySubentity and PostCode as far as possible.</p>
Conditions	<p>[XSD] You have to choose between the [Addressfree] containing the full address as one string or [AddressFix] with an optional [AddressFree].</p> <p>The cardinality of [Addressfree] is hence dependent on the choice between:</p> <ol style="list-style-type: none"> <li>1. only [AddressFree]</li> <li>2. [AddressFix] in combination with [AddressFree]</li> </ol>
Explanation	The address in 1 string.
Cardinality	<p>Ad. 1. [XSD] 1..1 if only [AddressFree] is chosen</p> <p>Ad. 2. [XSD] 0..1 if [AddressFix] in combination with [AddressFree] is chosen</p>
Format	[XSD] an1..500
Domain	-

#### 4.3.1.1 ADDRESSFIX

Reference data group	ADDRESSFIX
Xpath (XML)	<ADDRESSFIX>
Conditions for the entire data group	[XSD] You have to choose between the [Addressfree] containing the full address as one string or [AddressFix] with an optional [AddressFree].
Explanation for the entire data group	You must indicate the address as fully as possible.
Cardinality	[XSD] 0..1

Element name	Street
Xpath (XML)	<ADDRESSFIX>/Street
Description	The street name of the business address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..100
Domain	-

Element name	BuildingIdentifier
Xpath (XML)	<ADDRESSFIX>/BuildingIdentifier
Description	The house number of the business address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..50
Domain	-

Element name	SuiteIdentifier
Xpath (XML)	<ADDRESSFIX>/SuiteIdentifier
Description	The room of the business address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..50

Element name	FloorIdentifier
Xpath (XML)	<ADDRESSFIX>/FloorIdentifier
Description	The floor of the business address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..50
Domain	-

Element name	DistrictName
Xpath (XML)	<ADDRESSFIX>/DistrictName
Description	The district or region of the business address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..100
Domain	-

Element name	POB
Xpath (XML)	<ADDRESSFIX>/POB
Description	The PO box of the business address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..50
Domain	-

Element name	PostCode
Xpath (XML)	<ADDRESSFIX>/PostCode
Description	The postcode of the business address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..50
Domain	-

Element name	City
Xpath (XML)	<ADDRESSFIX>/City
Description	The town that corresponds to the business address.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..100
Domain	-

Element name	CountrySubentity
Xpath (XML)	<ADDRESSFIX>/CountrySubentity
Description	The district, region or province of the country.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..100
Domain	-

## 5 Responsemessage

The Tax and Customs Administration monitors the data that you supply. We conduct a technical check on each delivery. If the check identifies any errors in your data file delivery, you will receive feedback about it.

### 5.1 Technical control

A technical check will determine whether we can process the data delivery in an automated manner. This is the case if:

- no viruses are identified (there is no feedback about this);
- a permitted message format is used;
- a permitted or practical file name is used;
- the content of the file fulfils the specifications.

The feedback on technical errors will generally comprise a so-called 'error message'. This will indicate that a data delivery has been rejected and, if possible, the reasons for this rejection. The situation may also require us to contact you by telephone.

**Please note:**

If you have not received a message after 72 hours, please contact us.  
For further details, see for the dialogue model on the ODB website.

### 5.2 Specification responsemessage

XML-tag	Explanation
Responsemessage	Version attribute must contain value "2006.1".
<b>Identification</b>	
MessageId	The identification allocated to the response message by the Tax and Customs Administration
RefersToMessageId	The MessageRefId (the identification number) of the originally submitted message. If there is no identification number provided upon the submitting, the element contains the value "none"/"geen".
MessageIdBd	The unique ID that is allocated by the Tax and Customs Administration to the response message.
DatumTijdOntvangst	Indication of the date and time of receipt by the Tax and Customs Administration for the message. Format is yyyy '-' mm '-' dd 'T' hh ':' mm ':' ss '+' hh ':' mm, (For example 2017-12-21T10:20:43+01:00).
ResponseType	'error'
<b>Specification</b>	
Class	Contains the letter 'X'.
Code	Contains the letter 'e'.
Description	This element contains the text 'Error in XML message structure' ('Fout in XML-berichtstructuur'). Should you receive a so-called 'error message', the submitted message is Invalid. By using the XSD you are able to determine where the problem is located within the file delivered.
Location	Location details the location of the error with a row and column number. The layout is as follows: 'row: [' <rijnummer> '], column: [' <kolomnummer> ']', for example 'row: [67], column: [17]'.