

**DAC7 Business Rules for Platform Operators reporting in the Netherlands**

The following Business Rules apply to messages submitted in the Netherlands. Please consult the manual 'MAN_DPINL_Specification data file' for an explanation on the conditions of these rules.

Business Rule	
Nr	Description
10010	SendingEntityIN must NOT be provided
10060	The reporting period cannot be in the future
10900	The ReceivingCountry must be a valid country code
10910	The TransmittingCountry must be filled with 'NL'
20010	Attribute "Assumed Reporting" must be set to "false" or not provided (unless reporting is done on national level)
20020	No information about the Assuming Platform Operator must be provided
20030	When the Message Type Indic is set to "DPI403", at least one Assumed Platform Operator must be provided -OR- When the Message Type Indic is set to "DPI402", representing any subsequent correction of a Nil Report message, at least one Platform Operator must be linked to the related Reporting Platform Operator in the database of the receiving country
20040	When the Message Type Indic is set to "DPI401", at least one Reportable Seller must be provided -OR- When the Message Type Indic is set to "DPI402", representing any subsequent correction of a previously sent message, at least one Reportable Seller must be linked to the related Reporting Platform Operator in the database of the receiving country
20050	When the Message Type Indic is set to "DPI403", Reportable Seller must NOT be provided
30030	GVS may NOT be provided for messages under [EU DIR2021/514]
30040	At least one type of Relevant Activities must be provided
30050	In case "DPI910" is selected as Property Type, the type of property must be provided
30060	No "Other Property Type" may be provided in case the type of property is not "DPI910"
30900	SaleOfGoods en TransportationRental may not be provided under OECD Model Rules
40010	The Nationality of the Individual Seller must NOT be provided
40020	At least one Individual Identification Number (IN of type IIN) must be provided for the foreign Reporting Platform Operator
40040	At least one Residence Country Code must be provided for the assumed Platform Operator
40050	At least one Residence Country Code provided for an assumed Platform Operator must equal the Receiving Country Code
40060	At least one Residence Country Code must be provided for the Entity Seller
40070	When an (Entity or Individual) Seller is provided without immovable properties located in the Receiving Country, at least one Residence Country Code of that Entity Seller must equal the Receiving Country
40080	In case a TIN is provided, i.e. not flagged as being unknown and a value is provided, the jurisdiction that issued the corresponding TIN must be provided
40090	In case several TINs are provided for one specific entity, none of them can be flagged as unknown
40100	In case the Reporting Platform Operator has an address country code within the European Union, the TIN must be provided (and the "unknown" flag cannot be used)
40110	In case no value is provided for the TIN, the "unknown" flag must be set to "true"
40130	The date of birth of the Individual Seller must be in a valid range, i.e. between 1900 and the current year, both included
40140	In case the TIN of the Individual Seller is flagged as being unknown, information on the birthplace must be provided
40900 ¹⁾	Details of the Individual with a Dutch TIN must correspond to the details registered in the administration of the Netherlands
40910 ¹⁾	A Dutch TIN must be provided when the ResCountryCode is 'NL'



Business Rule	
Nr	Description
50007	The message must be XSD compliant
50008	The structure of the MessageRefId must follow a specific format
50009	The MessageRefId must be unique (in space and time)
60010	At least one address of the Reporting Platform Operator must represent the "Registered Office Address" (OECD304)
80000	The DocRefId must be unique (in space and time)
80001	The structure of the DocRefId must follow a specific format
80002	The CorrDocRefId must refer to a prior submitted (and accepted) DocRefId
80003	The CorrDocRefId must refer to a correctable DocRefId
80004	The CorrDocRefId may not be used for an initial or resent element
80006	CorrMessageRefId may NOT be used
80008	The resend option may only be used for a Reporting Platform Operator
80009	The Platform Operator may only be deleted when all relating Reportable Sellers and other Platform Operator information has been deleted
80010	The content of the message must be aligned with the MessageTypeIndic
80011	The CorrDocRefId may not be used more than once in the same DPI message
80013	When resending a record (OECD), the DocRefId must refer to a prior submitted (and accepted) DocRefId
80014	When resending a record (OECD0), the DocRefId must refer to a valid DocRefId
90010	The DPiBody must be provided
90030	The message may not contain resent data only
90040	When correcting or deleting a record (OECD2 or OECD3) a CorrDocRefId must be provided

¹⁾ The violation of Business Rule 40900 or 40910 does not lead to the rejection of the message. You must however correct the data as soon as possible.