



## Product overview

In this overview you find all products regarding Country-by-country Reporting.

On our [website](#) all products of the Dutch Tax and Customs Administration (DTCA) from this overview can be downloaded in one ZIP-file.

You will find an explanation of the product overview in the guide on our [website](#).

### Version history Product overview

| Version | Date       | Explanation  |
|---------|------------|--|
| 08      | 21-10-2025 | In the category Message- and Data specifications is replaced:<br>- HL_CBCNL_4.1_Part_1_General (unofficial English translation)<br>See Particulars |
| 07      | 27-08-2025 | Known errorlist added (Known errors)   |
| 06      | 22-04-2021 | New specifications and XML-schema's added  |
| 05      | 06-12-2019 | Common errors made by MNE's in preparing Country-by-Country Reports added (Service documents)  |

### Particulars

5th column table 1 Profit (loss) before income tax

In the fifth column of the template, the Reporting Entity should report the sum of the profit (loss) before income tax for all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction.

The profit (loss) before income tax should include all extraordinary income and expense items.

Payments received from other group entities that are treated as dividends in the tax jurisdiction of the payer are excluded from the profit (or loss) before income tax.

### Content

| Category/Product  | Change    |
|---|-----------|
| <b>Dialogue</b>   |           |
| CbCR_Part 2a_EBV Dialogue model Digipoort (WUS)_v16.2.0 (unofficial English translation)<br>PDF   Version 16.2.0   18-04-2017 | Unchanged |
| <b>Message- and Data specifications</b>   |           |
| HL_CBCNL_4.1_Part_1_General (unofficial English translation)<br>PDF   Version 4.1 – 20251014   21-10-2025                     | New       |
| HL_CBCNL_4.0_Part_2_Message_Specification (unofficial English translation)<br>PDF   Version 4.0 – 20210330   30-03-2021       | Unchanged |
| HL_CBCNL_4.0_Part_3_Overview_Data_Structure (unofficial English translation)<br>PDF   Version 4.0 – 20210329   29-03-2021     | Unchanged |
| HL_CBCNL_4.0_Wijzigingenoverzicht<br>PDF   Version 4.0   30-03-2021   | Unchanged |
| HL_CBCNL_4.0_Wijzigingenadministratie_Berichtspecificaties<br>XLSX   Version 4.0   30-03-2021                                 | Unchanged |
| CBCNL_4.0_V1.20210330<br>XSD   Version 1.20210330   30-03-2021  | Unchanged |
| CBCNL_3.0_ISOTypes_V1.20181109<br>XSD   Version 1.20181109   08-11-2018   | Unchanged |
| CBCNL_4.0_BDtypes_V1.20210330<br>XSD   Version 1.20210330   30-03-2021  | Unchanged |
| Responsemessage 2006 v1.0<br>XSD   Version 1.0   30-08-2010   | Unchanged |



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| <b>Known errors</b>   |           |
| Known-errorlist v5.0 Country-by-country Reporting<br>PDF   27-08-2025   | Unchanged |
| <b>Service documents</b>  |           |
| Stappenplan CbC Rapport<br>PDF   29-09-2017   | Unchanged |
| Example messages CbCR v4.0<br>ZIP   07-04-2021  | Unchanged |
| Common errors made by MNE's in preparing Country-by-Country Reports<br>PDF   November 2019  | Unchanged |
| <b>Interface specification</b>  |           |
| <a href="#">Digipoort Koppelvlak WUS 2.0 voor bedrijven v1.2</a><br>ZIP   Version 1.2   11-09-2013<br>This set of documentation contains the English version of the interface specification. The interface specification of Logius describes how the services of Digipoort have to be invoked. The details of each service are described in the service descriptions.<br>More information about Digipoort Interface WUS can be found on the <a href="#">website of Logius</a> and on the <a href="#">Aansluit Suite Digipoort</a> . |           |
| <a href="#">Berichtsoortentabel</a><br>XLSX   Version see website<br>This table contains the information about all message flows. Like the exact name of a message flow, period of validity, endpoint, etc. etc.<br>The Berichtsoortentabel is published in the <a href="#">Aansluit Suite Digipoort</a> .<br>The changes are specified on the tab Release Notes in this file.  |           |
| <a href="#">Messageflowspecifications Country by Country</a><br>Each message flow has a fixed set of specifications. In the interface these specifications are enforced through Digipoort.  |           |
| <a href="#">Statussenflow - Aanleverproces Belastingdienst Country-by-country Reporting</a><br>PNG   Version 1.0   29-09-2017<br>The Statuses flow is a schematic representation of the process of filing to the DTCA through Digipoort. The Statuses flow - Aanleverproces Belastingdienst contains the statuses and error codes applicable to this message flow.  |           |
| <a href="#">Statussen en foutcodes van Digipoort - Aanleverproces Belastingdienst</a><br>PDF   Version 1.5   19-03-2019<br>This document describes the various process steps of Digipoort and the possible statuses and error codes, which a message can contain during the processing.<br>This document contains all statuses and error codes of Digipoort.  |           |
| <b>Test facilities</b>  |           |
| <a href="#">Aansluit Suite Digipoort (Logius)</a><br>The Aansluit Suite Digipoort (Compliance Suite) of Logius offers functionality to assist in connecting with Digipoort (Procesinfrastructuur) and also in preparing and exchanging of messages.<br>The primary purpose of the Aansluit Suite Digipoort is to support software developers in developing system connections with Digipoort.   |           |
| <a href="#">ValidatieTestService (VTS) (DTCA)</a>   |           |



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| <p>The ValidatieTestService (VTS) is a service provided by the DTCA and available to software developers. The service offers the opportunity to software developers to check if the XML- or XBRL-messages generated through software, meet the Message- and Data specifications applicable for that message.</p> <p>The VTS is only accessible for those with a subscription.</p> |           |
| Specifications ValidationTestService CbC Reporting v5.0<br>PDF   Version 5.0   21-04-2021   | Unchanged |

| ZIP-file   |
|--|
| All DTCA products from this Product overview in one ZIP-file.<br>ZIP   Version 08   21-10-2025 |