



Belastingdienst

Manual DPINL

Specification Data File

Filing information on Income derived by
Sellers from activities facilitated by
Digital Platforms (DPI)

Version 2.11 - 20260105



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1 Introduction

1.1 Reading guide

The manual for filing information on Income derived by Sellers from activities facilitated by Digital Platforms (DPIs) first covers the legal obligations and describes the filing process itself. It also specifies the required structure of the data file and its elements, based on the OECD Model Rules and EU specifications.

It is explicitly noted that this manual is only written for the filing process and the specification of the data file.

1.2 Up-to-date information

When information has to be provided to The Netherlands Tax and Customs Administration, the most up-to-date information is needed in order to know which requirements must be met. This information is available on the separate secure ODB website of The Netherlands Tax and Customs Administration (<https://odb.belastingdienst.nl/en>, "Support Digital Messaging"). An account must be created.

For further support please see chapter 7 Support.

2 Legal Obligation

The submitted data will be used by The Netherlands Tax and Customs Administration primarily for the validation purposes of tax returns. The data will also be used for data exchanges with third parties where an exemption of our legal duty of confidentiality applies.

The legal base for the described data exchange can be found in the Wet op de internationale bijstandsverlening bij de heffing van belastingen (from here on: WIB) or more specific chapter 2, section 4AC WIB (articles: 10i to 10o). For now this legal base only covers the data exchange required by the amended EU directive on administrative cooperation in tax matters (EU:2021/514).

More information on the Directive on Administrative Cooperation #7 can be found on <https://eur-lex.europa.eu/eli/dir/2021/514/oj>.

A DPI message has to be filed by the Reportable Platform Operator, no later than 31 January following the calendar year in which the Seller is identified as a Reportable Seller.

3 Delivery

3.1 Data file

The data file must:

- use encoding according to Unicode Transformation Format-8 (UTF-8, described in ISO/IEC 10646-1/UTF-8);
- be maximum 15 MiB in size (uncompressed).

The file size mentioned in this document (MiB) is in accordance with the IEC standard.

The abbreviation MiB stands for mebibyte, which equals 2^{20} or 1.048.576 bytes. A mebibyte is about 4,9% larger than a megabyte (MB) of 1.000.000 bytes.

The data has to be submitted in XML that complies with the XSD which is published on the Support site for Software Developers: <https://odb.belastingdienst.nl/en>.

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 "DPI_OECD" at the highest level.

Please note:

The Netherlands 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.

- See chapter 5 "Specification DPI_OECD" for the mandatory namespaces and specific prefixes.

XML Schemas and examples of data files are available at <https://odb.belastingdienst.nl/en>.

3.1.1 Forbidden characters

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

Forbidden character(s)	Meaning	Use this
/	slash	no alternative/not allowed
*	asterisk	no alternative/not allowed
--	double hyphen-minus (Unicode U+002D)	no alternative/not allowed
&#	ampersand hash	no alternative/not allowed
<	less than	<
>	greater than	>
&	ampersand	&
'	apostrophe or single quote	'
"	double quote	"

3.1.2 White space usage

The following rules apply to character series, with respect to the usage of white space in the data:

- A tab or row-end is NOT permitted;

- Preceding and following white space is NOT permitted;
- A series of white space characters is NOT permitted; only one space is permitted between non-white space characters;
- Empty tags are only permitted when specifically specified as such: [XSD] empty.

EXAMPLE I:

The following character series within speech marks is incorrect: " Stationsdwarsstraat 45 Heemskerk ". When applying the rules, this is correct: "Stationsdwarsstraat 45 Heemskerk".

EXAMPLE II:

The following character series within speech marks is incorrect: " ", " ". According to the rules for the use of white space, there should be nothing there.

EXAMPLE III:

This is not allowed <OtherInfo><\OtherInfo>. The tags should contain information, for example: <OtherInfo>This element allows to specify any relevant information.<\OtherInfo>.

3.2 Submitting a data file

3.2.1 How to submit a data file

Only one channel is available for the delivery of DPI data, namely via Digipoort.

Please note that a separate message should be submitted for each country the information is intended for (ReceivingCountry). Such a message may only include data intended for that specific country. For more information on determining the receiving countries, please see 3.3 Use of Receiving Countries and TIN.

3.2.1.1 Digipoort

The delivery channel for DPI messages is via Digipoort from Logius. This is a WUS interface. More information on gaining access to this channel can be found on the Logius website.

3.2.2 XML Schema used

The same schema (XSD) is used for messages submitted under the OECD Model Rules, OECD Extended Scope and [EU DIR2021/514]. All entities should be supplied for both, with the exception of the Relevant Activities as mentioned below.

3.2.2.1 Relevant Activities

The Relevant Activities element includes information on the Relevant Activities provided by Reportable Sellers and the Consideration derived therefrom. The element is comprised of the Immovable Property, Personal Services, Sale of Goods and Transportation Rental elements, reflecting the nature of the activities provided by the Reportable Seller.

- Under the OECD Model Rules, information in respect of the Immovable Property and Personal Services elements must be provided.

- Under the OECD Extended Scope and [EU DIR2021/514], information in respect of the Immovable Property, Personal Services, Sale of Goods and Transportation Rental elements must be provided.

To determine under which rules or scope the reporting is done, please consult the relevant DAC7 country list on the ODB website, <https://odb.belastingdienst.nl/en>.

3.2.3 Validation of the data file

The received data file will be validated by The Netherlands Tax and Customs Administration.

During the technical validation a number of validations, such as a virus scan and validating the message against the XSD, is executed. Blocking errors can arise from this: the data from the delivery cannot be saved in the systems of The Netherlands Tax and Customs Administration and will be rejected. An error determined by the virus scan will never be reported back.

If no errors were determined during the technical validation, the message is checked against the business rules as defined in this manual. Violation of business rules leads to the rejection of the entire message.

If no errors or violations were detected, the message is accepted. For more information on this process, please see the DPINL manual "Specification Status Message".

Only messages that have been accepted, can be corrected. This means that corrections and additional information on previously sent information, can only be submitted once the original message has been accepted.

3.2.4 Verification of Dutch Tax Identification Numbers

The identity of individuals with a Dutch Tax Identification Number (TIN) ¹ will be verified. By law (Wet algemene bepalingen burgerservicenummer) The Netherlands Tax and Customs Administration must verify that the received TIN belongs to the person for whom the details were received. The details received for the provided TIN will be compared to the details in the administration of The Netherlands Tax and Customs Administration.

If any of the relevant information does not correspond to the administration of The Netherlands Tax and Customs Administration, RULE-40900 is violated. Unlike the violation of other business rules, the failure of the verification does NOT lead to the rejection of the message or parts thereof. The message is accepted, but the failed verifications are mentioned in the status message. You are required to correct these records as soon as possible. See 3.6.4.3 Correcting a Reportable Seller on how to do this.

¹ The Dutch TIN for individuals is called a burgerservicenummer (BSN) or citizen service number. A BSN is the unique personal number you are registered under in the Personal Records Database (BRP). A BSN comprises of 8 or 9 digits, without formatting. When supplying a Dutch TIN, the attribute issuedBy must be filled with 'NL'.

3.2.4.1 Obligation to supply a Dutch TIN

Please note that failing to supply a Dutch TIN (BSN or RSIN) ² for a Dutch Taxpayer (ResCountryCode 'NL') results in the violation of RULE-40910. The value 'NOTIN' may not be used and the attribute unknown may not be set to 'true'. This rule applies to Individual and Entity Sellers.

As with RULE-40900, RULE-40910 will NOT lead to the rejection of the message. The message is accepted, but the violations of RULE-40910 are mentioned in the status message. You are required to correct these records as soon as possible.

3.2.5 Splitting data files larger than 15 MiB

The maximum size of a data file is 15 MiB. This means that XML messages larger than 15 MiB cannot be transferred in one single file. A split mechanism has been designed allowing the Platform Operators to exchange information by splitting the information in multiple parts.

3.2.5.1 Structure of a Split Message

Both full messages and split messages are using the same XML Schema Definition. In order to reduce the complexity during the splitting and reconciliation mechanisms, the message should be split on the AssumedPlatformOperator and ReportableSeller top-level elements. The association with their child elements cannot be split.

The split message must still contain the associated PlatformOperator top-level element, it will be sent with a DocTypeIndic element set to "OECD0", except for the first one where "OECD1" must be used. This way, a message is always self-contained and requires no further information to be processed.

This decision greatly reduces the impact of the split.

Please note:

The first message (where the PlatformOperator is submitted with DocTypeIndic "OECD1") **must be accepted first before** the other messages (where the PlatformOperator is submitted with DocTypeIndic "OECD0") can be submitted. In other words: you may only submit subsequent messages after you have received a Status Message (see the DPINL manual "Specification Status Message") with Status "Accepted" on the first message.

Since messages are self-contained, each part of a split message will be validated independently. A separate Status Message for each part of the split message will be generated, and may lead to rejection of one part while accepting the others.

3.3 Use of Receiving Countries and TIN

A separate message should be submitted for each country the information is intended for (ReceivingCountry). Such a message may only include data intended for that specific country.

A message must **always** be submitted for the country where the Reportable Seller is a resident. The TIN issued by the country of residence must **always** be supplied.

² The Dutch TIN for entities is called a Rechtspersonen en Samenwerkingsverbanden Informatienummer (RSIN). It is an identification number for legal entities. An RSIN is not the same as a KVK number or a VAT number. An RSIN comprises of 9 digits without formatting. When supplying a Dutch TIN, the attribute issuedBy must be filled with 'NL'.

The country that issued the TIN (issuedBy) must correspond to the receiving country (ReceivingCountry) of the message.

In case of Immovable Property, a message must also be submitted to the country where the Immovable Property is located. Once again the TIN issued by the country of residence is supplied. This country of issuance may therefore differ from the receiving country. If the TIN issued by the receiving country is available, this may also be supplied, in addition to the TIN issued by the country of residence.

By way of an example, a Seller is a resident of the Netherlands and rents out a house in France. A message for the Netherlands is submitted with a TIN issued by the Netherlands. A second message for France is submitted, also with a TIN issued by the Netherlands. If the TIN issued by France is available, this may also be supplied, but this is not compulsory.

3.4 Use of Other Platform Operators

The OtherPlatformOperators element represents the information defining the other Platform Operators, either assuming the reporting in the name of the Reporting Platform Operator or each Platform Operator for which the Reporting Platform Operator assumes the reporting.

By way of an example, Platform Z is operated by two Platform Operators: Platform Operator 1 (resident in jurisdiction 1) and Platform Operator 2 (resident in jurisdiction 2). In satisfying the reporting requirements, Platform Operator 1 has obtained assurances from Platform Operator 2 that it will fulfil the reporting obligations with respect to all of the Reportable Sellers of Platform Operator 1 in jurisdiction 2.

Platform Operator 1 will therefore provide its identification information and set the AssumedReporting element to "true" to notify its jurisdiction residence (jurisdiction 1) that it has relied on another Platform Operator to fulfil the reporting requirements. Platform Operator 1 will also use the AssumingPlatformOperator element to report to its jurisdiction (jurisdiction 1) identification information on Platform Operator 2, assuming the reporting obligation in the name of Platform Operator 1. Platform Operator 1 will not provide ReportableSeller elements.

At the same time, Platform Operator 2 will use the AssumedPlatformOperator element to report identification information on Platform Operator 1, for which it has assumed reporting obligations, and complete the Platform Operator element for itself. This message is intended for jurisdiction 1, so the ReceivingCountry must be filled with the country code of jurisdiction 1.

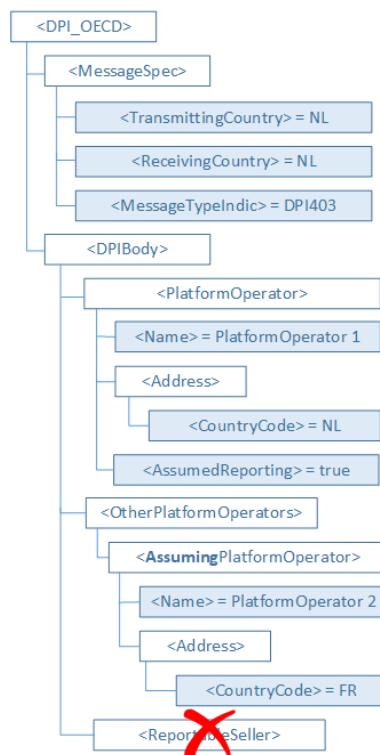
3.4.1 Examples

The examples illustrate the use of OtherPlatformOperators element when reporting in the Netherlands.

3.4.1.1 Platform Operator in NL transfers reporting responsibility to other Platform Operator

- Platform Operator 1 resides in NL; Platform Operator 2 resides in FR.
- In satisfying the reporting requirements, Platform Operator 1 has obtained assurances from Platform Operator 2 that it will fulfil the reporting obligations in FR, with respect to all of the Reportable Sellers of Platform Operator 1.
- Platform Operator 1 will therefore provide its identification information and set the AssumedReporting element to "true" to notify NL that it has relied on another Platform Operator to fulfil the reporting requirements.

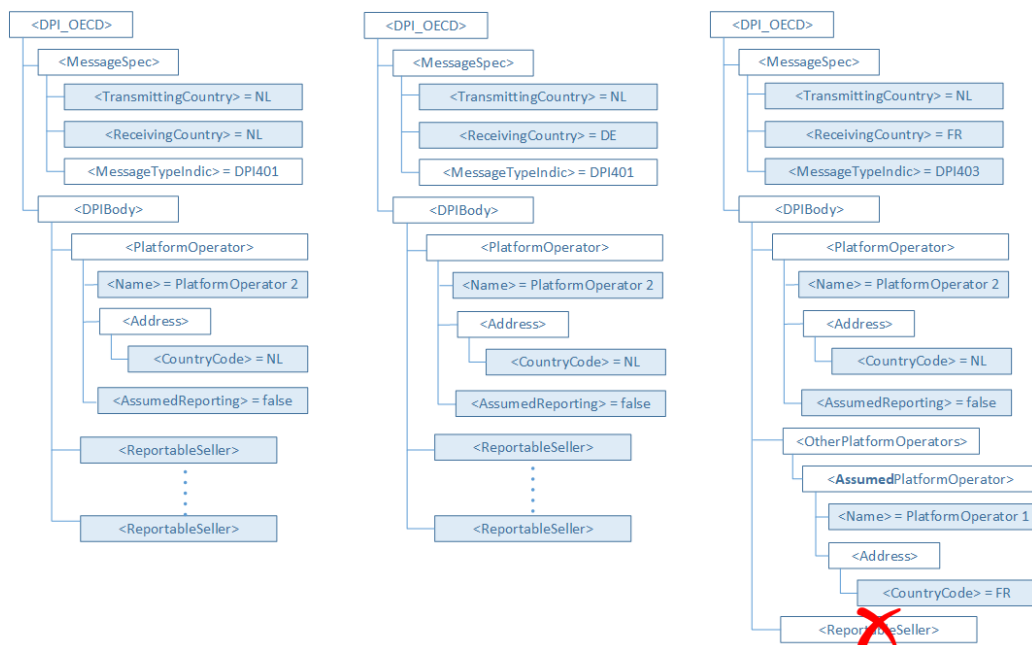
- Platform Operator 1 will also use the AssumingPlatformOperator element to report identification information on Platform Operator 2, assuming the reporting obligation in the name of Platform Operator 1, to NL.
- Platform Operator 1 will not provide ReportableSeller elements (as indicated by the **✗**).
- In this example Platform Operator 1 (in NL) is the Assumed Platform Operator and Platform Operator 2 (in FR) is the Assuming Platform Operator.



3.4.1.2 Platform Operator in NL is reporting on behalf of another Platform Operator

- Platform Operator 1 resides in FR; Platform Operator 2 resides in NL.
- In satisfying the reporting requirements, Platform Operator 1 has obtained assurances from Platform Operator 2 that it will fulfil the reporting obligations in NL, with respect to all of the Reportable Sellers of Platform Operator 1.
- Platform Operator 2 must inform the jurisdiction of Platform Operator 1 (FR) that it is assuming the reporting obligations for Platform Operator 1 by sending a message intended for jurisdiction FR. Platform Operator 2 will use the AssumingPlatformOperator element to report identification information on Platform Operator 1, for which it has assumed reporting obligations, and complete the Platform Operator element for itself.
- Platform Operator 2 will send a message for each relevant country on the Reportable Sellers of Platform Operator 1.
- In the example there are no ReportableSellers in the jurisdiction of Platform Operator 1 (FR). Platform Operator 2 must therefore send a nil report (DPI403) for jurisdiction FR. Platform Operator 2 will not provide ReportableSeller elements in the nil report (as indicated by the **✗**).

- In this example Platform Operator 1 (in FR) is the Assumed Platform Operator and Platform Operator 2 (in NL) is the Assuming Platform Operator.



3.5 Corrections

In case you become aware of inaccurate information, be it in relation to the Platform Operator, an assuming Reporting Platform Operator, one or more assumed Reporting Platform Operators or one or more Reportable Sellers, a correction will need to be made, in accordance with the guidance set out in section 3.6. Such a correction can only be submitted after the message to be corrected has been approved by The Netherlands Tax and Customs Administration (you have received a Status Message with Status “Accepted”).

In order to facilitate a targeted reporting of corrections, the DPI XML Schema has only four correctable types. These are:

- Platform Operator;
- Assuming Platform Operator;
- Assumed Platform Operator and
- Reportable Seller.

If a correction concerns a previously sent child element of a top-level element, the system must resend the related parent top-level element and all its children, including the ones unchanged. Even if this may result in a waste of space when the correction only concerns some items, it allows the receiving system to easily identify the changed record(s).

When correcting a Platform Operator or Reportable Seller(s), the Other Platform Operator(s) must not be resent.

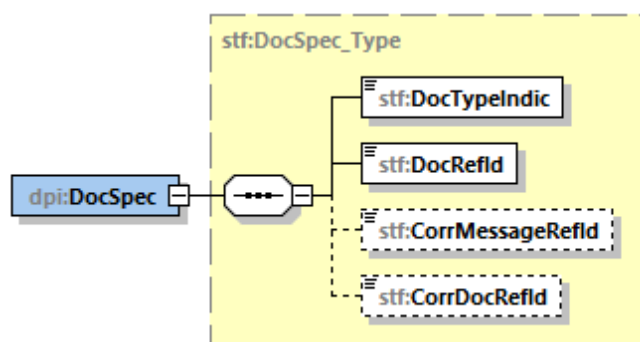
3.6 Technical Guidance

This section describes how to:

- submit initial messages
- make corrections by sending a file of corrected data that can be processed in the same systems as the original data that was received. Reference to corrections in this section also includes deletion of records.

In order to identify the elements to correct, the correctable elements Platform Operator, assuming Platform Operator, assumed Platform Operator and Reportable Seller include an element (DocSpec) of the DocSpec_Type. This type contains the necessary information to identify a specific element (for corrections). The DocSpec_Type is mandatory for all messages.

3.6.1 DocSpec_Type



DocSpec identifies the particular record within the DPI message that is being transmitted. It permits the identification of records requiring correction. The DocSpec element is composed of the following:

3.6.1.1 DocTypeIndic

A message can either contain new records (OECD1) or corrections and/or deletions (OECD2 and OECD3), but should not contain a mixture of both. This means that new records and corrections cannot be sent in one message, however it is allowed to send corrections and deletions in one message.

The resend option (OECD0) can only be used for the Reporting Platform Operator element when the Platform Operator element has already been sent. The resend option (OECD0) can be used in the two following cases:

- New data: in case new Reportable Seller information and/or other Platform Operator information is provided in respect of a Reportable Period and the Platform Operator element has already been sent.
- Correction/deletion: in case the Reportable Seller and/or other Platform Operator element is corrected (or deleted) and the Platform Operator element has already been sent and the Platform Operator element does not need to be corrected (or deleted). The Platform Operator cannot be deleted without deleting all related Reportable Seller information and other Platform Operator information (either in the same message or in previous messages).

Please note that you need to submit the Reporting Platform Operator as new (OECD1) for each country the message is intended for (ReceivingCountry). Once the initial message for a particular country is accepted, you can use the resend option for that country.

The element DocTypeIndic specifies the type of data being submitted.

Allowable entries are:

- OECD0 = Resent Data
- OECD1 = New Data
- OECD2 = Corrected Data
- OECD3 = Deleted Data

3.6.1.2 DocRefId

The DocRefId is a unique identifier for the document (i.e. one record and all its children data elements). An element containing a correction (or deletion) must have a new unique DocRefId for future reference.

3.6.1.3 CorrMessageRefId

This element must NOT be used.

3.6.1.4 CorrDocRefId

The CorrDocRefId references the DocRefId of the document to be corrected or deleted. It must always refer to the latest reference of the record (DocRefId) that was sent.

The latest reference of the record (DocRefId) that was sent must be part of the latest message in which the record was sent.

In this way, a series of corrections or amendments can be handled as each correction completely replaces the previous version.

3.6.2 Uniqueness of MessageRefId and DocRefId

In order to ensure that a message and a record can be identified and corrected, the MessageRefId and DocRefId must be unique in space and time (i.e. there must be no other message or record in existence that has the same reference identifier).

Please note:

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

The MessageRefId can contain whatever information the sender wishes to use to allow identification of the particular message but must start with the country code of the sending jurisdiction, then the year of the reportable period, then the receiving country code before a unique identifier chosen by the sender.

e.g. NL2023LU123456789

This MessageRefId indicates that the Netherlands (NL) is the country of the sending Competent Authority, the year of the reportable period is 2023, the receiving Competent Authority is Luxembourg (LU) and that the unique identifier is "123456789".

The unique identifier in the DocRefId is used by the sender to identify a unique record and is composed of the country code of the sending jurisdiction, then the year of the reportable period, followed by a unique identifier.

e.g. NL2023286abc123xyz

This DocRefId indicates that the Netherlands (NL) is the sending jurisdiction, the year of the reportable period is 2023 and the unique identifier is "286abc123xyz".

Please note:

There is one exception: a Platform Operator keeps the same DocRefId (per receiving country for a reporting period) as long as the Platform Operator itself has not been corrected (see 3.6.4.2 on correcting a Platform Operator). A different DocRefId must be used for a Platform Operator per receiving country.

Once the Platform Operator is submitted in an initial message and this message has been accepted, the same DocRefId must be used for that Platform Operator in all subsequent messages for the particular receiving country.

See 3.6.4.1 on how to submit the Platform Operator in the initial message (Initial 1) with DocTypeIndic OECD1. When adding an extra Reportable Seller or Sellers to the same Platform Operator (Initial 2), the Platform Operator is resent (DocTypeIndic OECD0) with the **same** DocRefId as in the initial message.

3.6.3 MessageSpec, Corrections and Deletions

Initial and correction messages must have their own unique MessageRefId so they can also be corrected in the future. There is no equivalent for the DocSpec type when it comes to messages as a whole.

To delete a complete message, there is no element in the MessageSpec which can be used for that purpose. Instead, a correction message should be sent deleting all records of the erroneous message.

3.6.4 Examples

The following examples show how the DocSpec_Type elements are used to submit data and correct data that was previously sent and accepted. Only if you have

received a Status Message with the status “Accepted”, a correction message can be sent.

Please note:

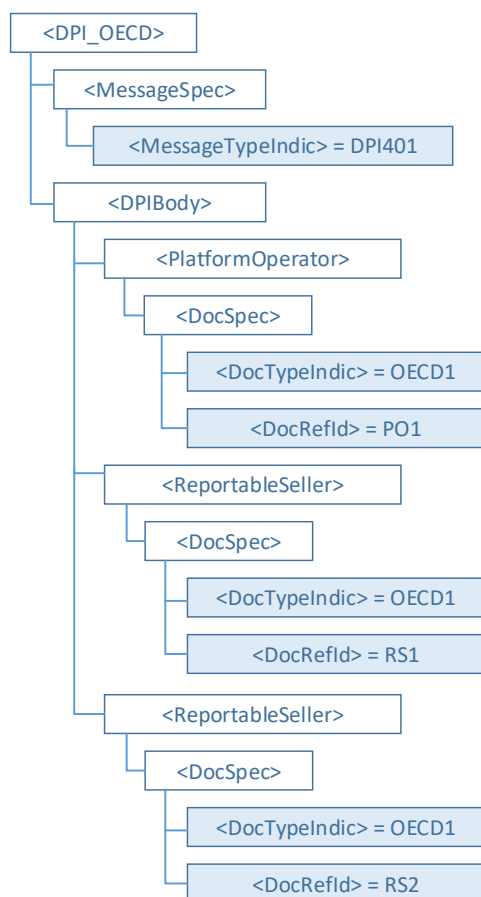
The Reference IDs in the examples are only used to illustrate the mechanism. They do not meet the specifications as set out in this manual.

3.6.4.1 Submitting a new Platform Operator and Reportable Sellers

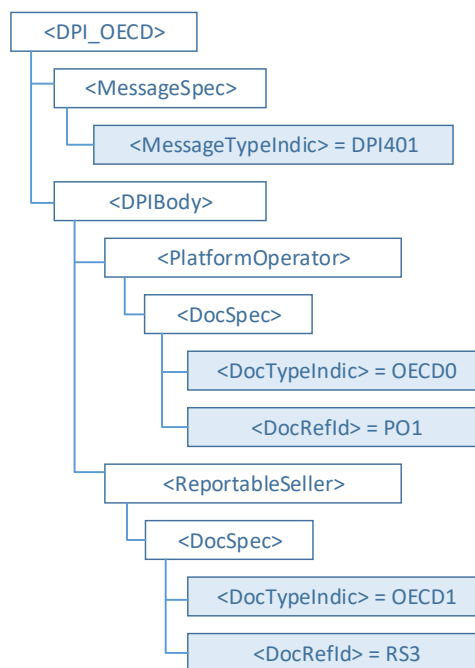
In the following example:

- Initial 1: An initial message with a new Platform Operator and two new Reportable Sellers is submitted and accepted.
- Initial 2: One extra Reportable Seller is added to the same Platform Operator. The Platform Operator is resent (DocTypeIndic = OECD0) in a new Initial message. The new Reportable Seller is added as new (DocTypeIndic = OECD1).

Initial 1



Initial 2

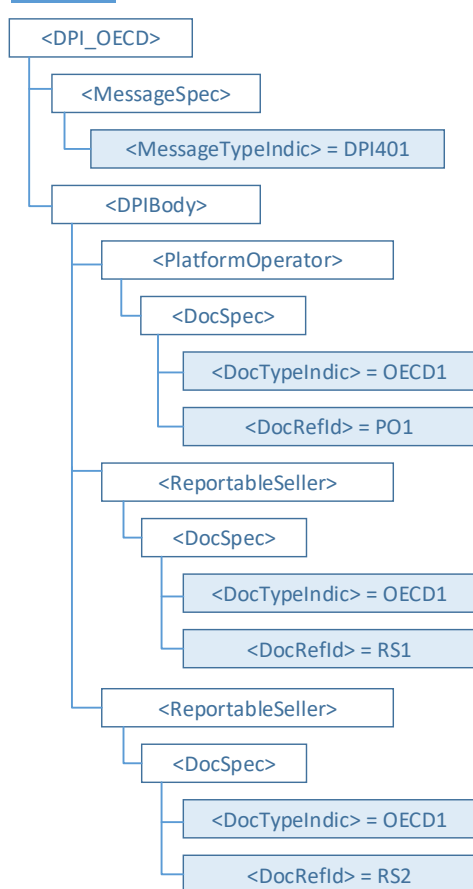


3.6.4.2 Correcting a Platform Operator

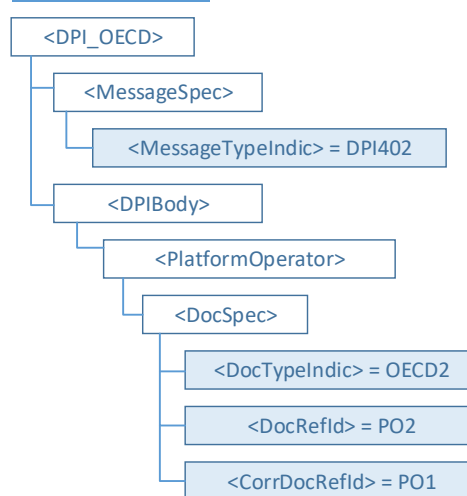
In the following example:

- Initial: An initial message with a new Platform Operator and two new Reportable Sellers is submitted and accepted.
- Correction: The previously submitted Platform Operator needs to be corrected. A Correction message is submitted (MESSAGE TYPE INDIC = DPI402). The corrected Platform Operator is submitted as corrected data (DocTypeIndic = OECD2). The CorrDocRefId refers to the Platform Operator that needs to be corrected.

Initial



Correction

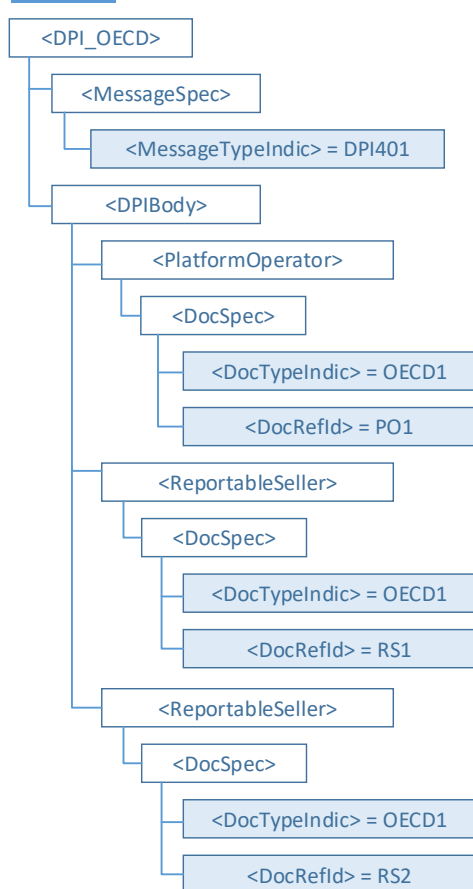


3.6.4.3 Correcting a Reportable Seller

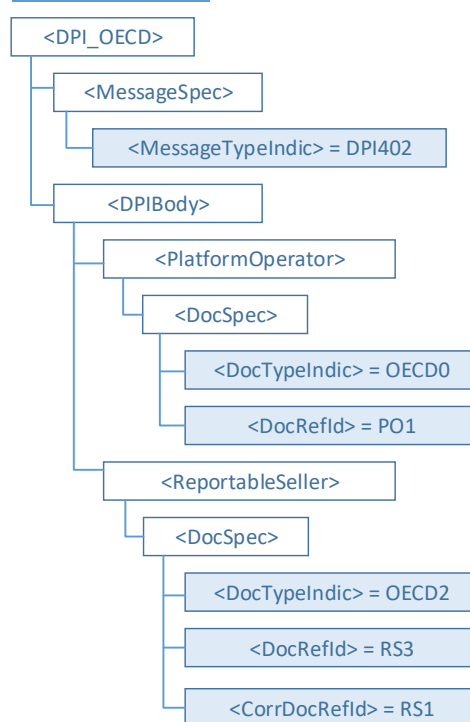
In the following example:

- Initial: An initial message with a new Platform Operator and two new Reportable Sellers is submitted and accepted.
- Correction: One of the previously submitted Reportable Sellers needs to be corrected. A Correction message is submitted (MESSAGE TYPE INDIC = DPI402). The Platform Operator is resent (DOC TYPE INDIC = OECD0). The corrected Reportable Seller is submitted as corrected data (DOC TYPE INDIC = OECD2). The CorrDocRefId refers to the Reportable Seller that needs to be corrected.

Initial



Correction

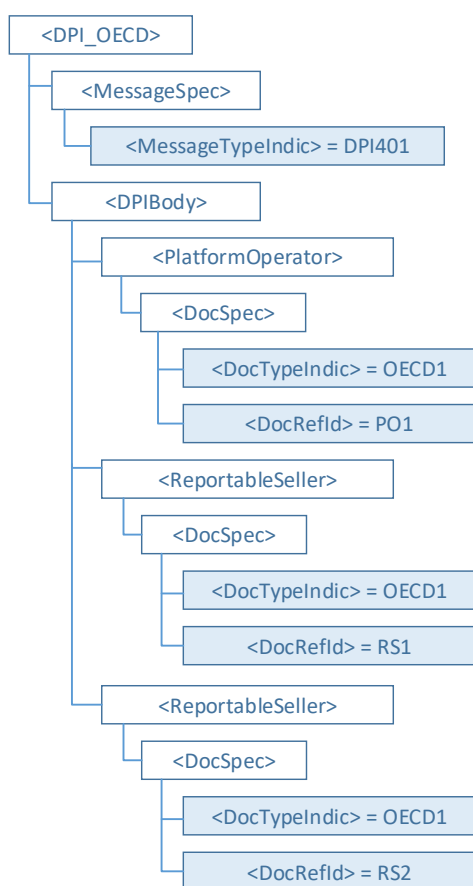


3.6.4.4 Deleting a Reportable Seller

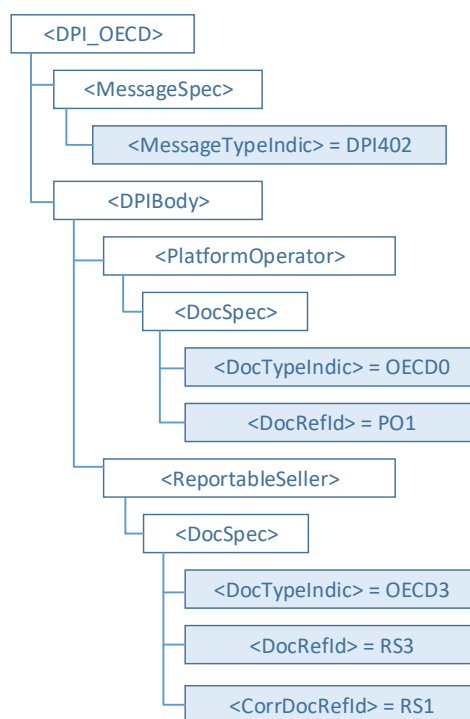
In the following example:

- Initial: An initial message with a new Platform Operator and two new Reportable Sellers is submitted and accepted.
- Correction: One of the previously submitted Reportable Seller needs to be deleted. A Correction message is submitted (MESSAGEINDIC = DPI402). The Platform Operator is resent (DOCTYPEINDIC = OECD0). The to be deleted Reportable Seller is submitted as deleted data (DOCTYPEINDIC = OECD3). The CorrDocRefId refers to the Reportable Seller that needs to be deleted.

Initial



Correction

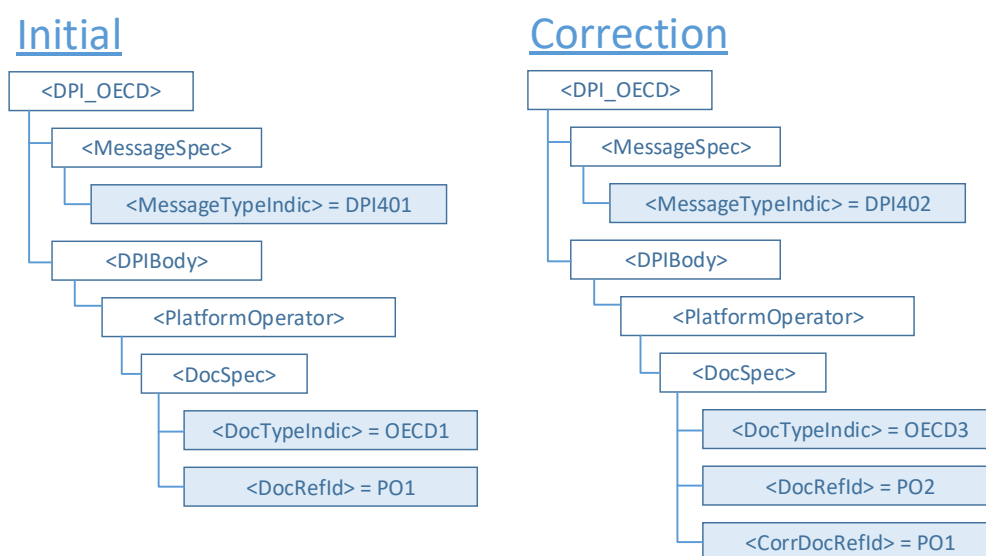


3.6.4.5 Deleting a Platform Operator

In the following example:

- Initial: An initial message with a new Platform Operator is submitted and accepted.
- Correction: The previously submitted Platform Operator needs to be deleted. A Correction message is submitted (MESSAGE TYPE INDIC = DPI402). The to be deleted Platform Operator is submitted as deleted data (DOC TYPE INDIC = OECD3). The CorrDocRefId refers to the Platform Operator that needs to be deleted.

The Platform Operator cannot be deleted without deleting all related Reportable Seller information and other Platform Operator information (either in the same message or in previous messages).

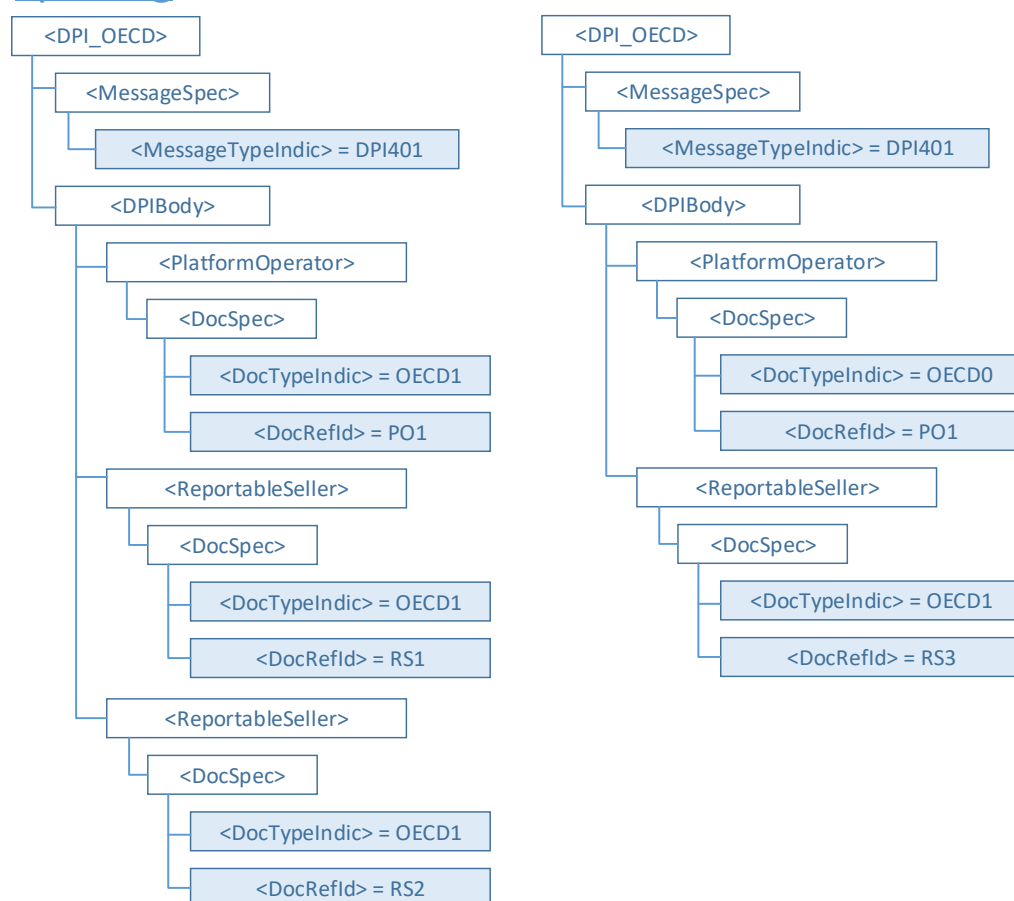


3.6.4.6 Splitting a delivery

In the following example:

- Splitting: The data to be submitted exceeds the maximum file size – see 3.2.5 Splitting data files larger than 15 MiB. The delivery must be split into several files:
 - Reportable Sellers RS1 and RS2 are submitted in the first message;
 - The first message is accepted;
 - Reportable Seller RS3 is submitted with a second message;
 - Both messages are submitted as new initial messages (MESSAGEINDIC = DPI401), but The Platform Operator is submitted as “resent data” (DOCTYPEINDIC = OECD0) in the second message.

Splitting



4 Specification data file

4.1 General

The XSD defines the structure of the DPI 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 technically mandatory or optional.

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 order in which elements are specified in this manual does not correspond with the order in which the elements should be filed. The order in which the elements must be filed is set out in the XSD. The reason for the deviation taken in this section is that a group element in the XSD sometimes has a different group element preceding it.

DPI messages must be filed in the English language.

Numbers are given without preceding zeroes and without decimal separators. Numbers must be rounded without using decimals. Negative amounts have a minus character that precedes the amount and positive amounts have none (e.g. -100 and 100). Where there is an indicated length, it 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.

4.2 Specification of data groups and elements

This paragraph contains a description of the data groups and elements from the delivery file.

Data element/ Data group	The name of the element/a characterisation of an element with underlying elements
Xpath (XML)	The path/place of this element or group relative to the structure of the data file.
Reference group	The element points to a set of reference elements. These are specified once but may be applied more than once in the message.
Description	A definition of the element or group.
Attribute	Additional information regarding the information in the element
Conditions	Conditions which must be met by the content of the element. Technical and Business Rules are checked by The Netherlands Tax and Customs Administration. When these rules are violated, they will be reported back via the Status Message. For more information, see the ODB website https://odb.belastingdienst.nl/en .
Explanation	An additional explanation of the element or group.
Cardinality	Indicates how often an element or group can or must occur. 0..1 means an element can (optional) occur, but only once (min 0, max 1). 1..n means an element must (mandatory) occur, and can do so infinite times (min 1, max ∞).
Format	The format which must be met by the filed data.
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 XSD errors, the entire message will be rejected (with code 50007) and an error message will be sent back.

4.3 Reference groups

A reference group is a data group that is used in more than one data group. In chapter 5 'Specification DPI_OECD' the reference groups are specified only once (see 5.3 Reference groups).

The name of a reference group consists of capital letters only.

4.4 Formats and domains

4.4.1 Format types

Each data element is specified with one format that indicates which rules apply to the validity of the possible values of the data element. Each format has one of the following format types:

- alphanumeric
- date/time
- numeric
- decimal
- boolean

The format type describes the basic rules of valid values of the data element.

In addition to the format type, a format consists of additional value limiting rules (for example the length of an element).

To avoid writing out the format completely each time, a format notation is used in the message specification, which is explained below per format type.

4.4.2 Domain

A data element can have a domain in addition to a format. The domain describes which additional value limiting rules apply in addition to the format rules for the data element.

4.4.3 Alphanumeric format

An alphanumeric data element is indicated by format type notation 'an'.

An alphanumeric format type can be used for a data element whose value is a string of characters without formatting and without white space usage. For more information on white space usage, please see 3.1.2 White space usage.

One of the following 2 length-limiting rules is always added to any alphanumeric format.

- The element must consist of an exact number of characters. For this, format notation 'anx' is used where the x indicates the number of characters.

For example: 'an4' means that the data element must consist of exactly 4 characters.

- The element must consist of a minimum and a maximum of characters. For this, format notation 'anx..y' is used where the x indicates the minimum number of characters and y the maximum number of characters.

For example: 'an1..4' means that the data element must consist of at least 1 and a maximum of 4 characters.

Please note:

If formatting characters, tabs, or spaces are used within an alphanumeric data element, they count towards the length.

4.4.4 Date/time format

A date/time data element is indicated by one of the following format type notations:

- YYYY-MM-DD (date)
- YYYY-MM-DDThh:mm:ss (time)
- YYYY-MM-DDThh:mm:ssZ (time with timezone)

Where YYYY indicates the year in 4 digits, MM the month in 2 digits and DD the day in 2 digits. The time element is based on a 24-hour notation.

For Example:

- YYYY-MM-DD 2022-03-31
- YYYY-MM-DDThh:mm:ss 2022-03-31T12:24:54
- YYYY-MM-DDThh:mm:ssZ 2022-03-31T12:24:54Z

4.4.5 Numeric format

A numeric data element is indicated by format type notation 'n'.

A numeric format is used when the value of a data element is an integer. A data element with a numeric format can be used in calculations.

Value limiting rules can be added as additional format rules.

The number behind the 'n' indicates the limits of the numerical value. For example, 'n4' means that the element is numeric and can contain at least the value '-9999' and at most the value '9999'.

Additional restrictive rules on the scope are specified with a domain. A data element of format 'n4' and domain '> 0' indicates that the value can contain a minimum of '1' and a maximum of '9999'.

Negative values of numeric data elements have a minus sign in the first position. Value 0 is not a negative value and must not have a '-' sign.

If only positive or negative numerical values are allowed, this is indicated by a domain specification.

Please note:

A data element that is defined as an integer with no restrictions in the XSD, is indicated by format notation 'n10' and domain ' ≥ -2147483648 and ≤ 2147483647 '.

4.4.6 Decimal format

A variation of the numerical format is the decimal format. The same rules that apply to the numeric format also apply to the decimal format.

A decimal data element is also denoted by format type notation 'n', but also contains digits after the decimal point.

Format 'n4.n2' indicates that the element is numeric and can contain a minimum value of '-9999.99' and a maximum value of '9999.99'.

The same value limiting rules that apply to the numeric format can also be applied to the decimal format.

4.4.7 Boolean format

A boolean data element is indicated by format type notation 'boolean'.

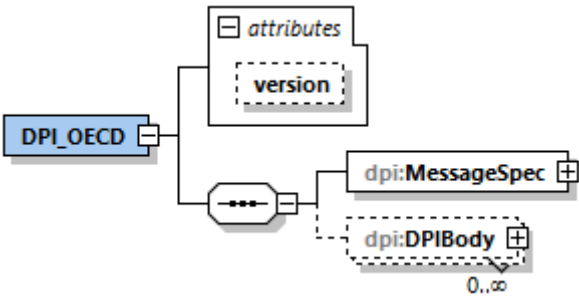
A boolean format is used when the value of a data element can only be 'true' or 'false'.

4.5 Convention

The following convention has been followed in this document:

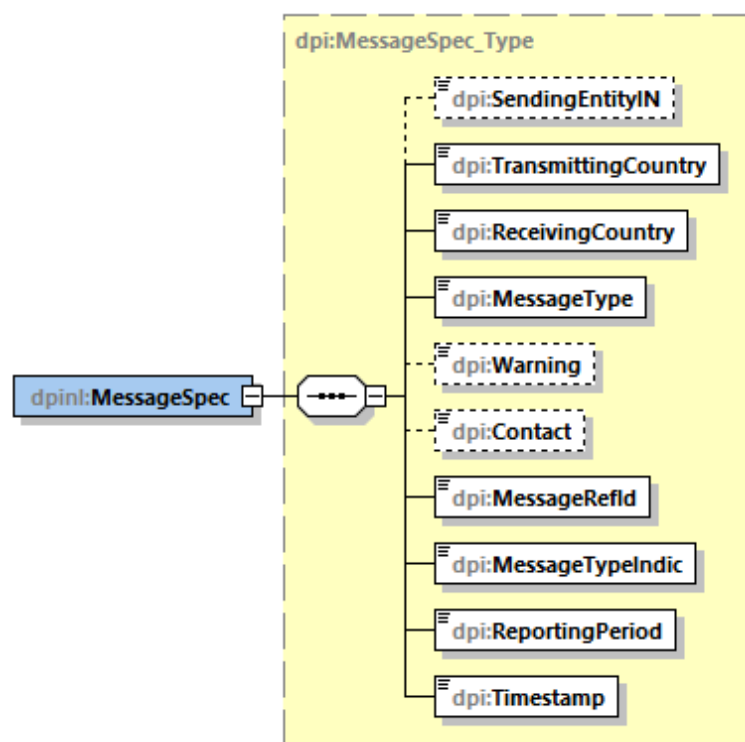
- Any EU specific items (under [EU DIR2021/514]) are identified via the tag **[EU Specific]**;
- Any OECD specific items (under OECD Model Rules) are identified via the tag **[OECD Specific]**.

5 Specification DPI_OECD



Data group	DPI_OECD	
Xpath (XML)	DPI_OECD	
Description	Top level of the message schema to accomodate the Data Delivery for DPI reporting to The Netherlands Tax and Customs Administration.	
Namespaces and prefixes	[XSD] dpi = urn:oecd:ties:dpi:v1 [XSD] stf = urn:oecd:ties:dpistf:v1 [XSD] iso = urn:oecd:ties:isodpitypes:v1	
Conditions	-	
Explanation	-	
Attribute	version	
	Description	Version of the XML schema.
	Conditions	[RULE-50007] The version must always be filled with '1.0'.
	Explanation	Always use the value '1.0'
	Cardinality	[XSD] 0..1
	Format	[XSD] an1..10
	Domain	-
Cardinality	[XSD] 1..1	

5.1 Message Spec



Data group	MessageSpec
Xpath (XML)	DPI_OECD/MessageSpec
Description	Information in the message header specifies the country the message is intended for, the type of message, when the message was created and the period the report applies to.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	SendingEntityIN
Xpath (XML)	DPI_OECD/MessageSpec/SendingEntityIN
Description	The SendingEntityIN element is NOT to be provided as part of the DPI schema.
Conditions	[RULE-10010] The SendingEntityIN must NOT be provided.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data Element	TransmittingCountry
Xpath (XML)	DPI_OECD/MessageSpec/TransmittingCountry
Description	The TransmittingCountry identifies the jurisdiction of the Competent Authority transmitting the DPI message.
Conditions	[RULE-10910] The TransmittingCountry must always be filled with 'NL'.
Explanation	Always use the value 'NL'.
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)

Data Element	ReceivingCountry
Xpath (XML)	DPI_OECD/MessageSpec/ReceivingCountry
Description	The ReceivingCountry identifies the jurisdiction of the Competent Authority for which the DPI message is intended.
Conditions	[RULE-10900] The ReceivingCountry must be a valid country code.
Explanation	The country code must be an EU Member State, or be included in the relevant country list on the ODB website, https://odb.belastingdienst.nl/en .
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)

Data Element	MessageType
Xpath (XML)	DPI_OECD/MessageSpec/MessageType
Description	The Message Type identifies the type of message being sent. The only allowable entry for messages exchanged under the OECD Model Rules and [EU DIR2021/514] in this field is "DPI".
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] DPI

Data Element	Warning
Xpath (XML)	DPI_OECD/MessageSpec/Warning
Description	This data element is a free text field allowing input of specific cautionary instructions about the use of the DPI message content.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..4000
Domain	-

Data Element	Contact
Xpath (XML)	DPI_OECD/MessageSpec/Contact
Description	This data element is a free text field allowing input of specific contact information relating to the sender of the message.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..4000
Domain	-

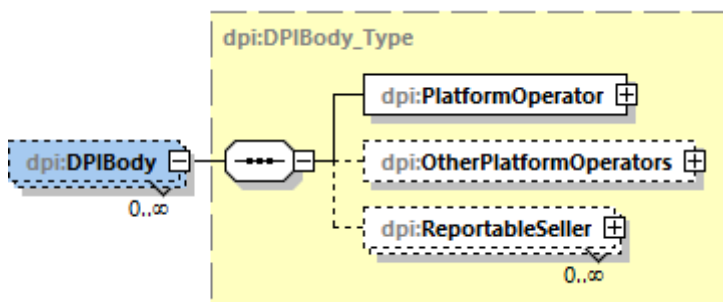
Data element	MessageRefId
Xpath (XML)	DPI_OECD/MessageSpec/MessageRefId
Description	This data element is a free text field capturing the sender's unique message identifier (created by the sender) that identifies the particular message being sent. The identifier allows both the sender and receiver to identify the specific message later, if questions arise. The MessageRefId must start with the country code of the sending jurisdiction, then the year of the reportable period, followed by the receiving country code before a unique identifier.
Conditions	<p>[RULE-50008] The structure of the Message Reference must follow a specific format:</p> <ul style="list-style-type: none"> • the 2 first characters are equal to the Transmitting Country code of the message; • the 4 characters after the second character are equal to the year of the reporting period; • the 2 characters after the sixth character are equal to the Receiving Country code of the message; • followed by a unique identifier. <p>[RULE-50009] The Message Reference must be unique (in space and time).</p>
Explanation	<p>For example: NL2022DE123456789, where NL is the transmitting country, 2022 the year of the reportable period, DE the receiving country and 123456789 a unique identifier.</p> <p>Please note: As long as the message is rejected the same MessageRefId and Docrefids should preferably be used. Once the message is accepted, a new and unique MessageRefId must be used for all subsequent messages.</p>
Cardinality	[XSD] 1..1
Format	[XSD] an1..170
Domain	-

Data element	MessageTypeIndic
Xpath (XML)	DPI_OECD/MessageSpec/MessageTypeIndic
Description	<p>This data element specifies the type of information that is sent, i.e. whether it is new information or whether the message seeks to correct or delete previously sent information.</p> <ul style="list-style-type: none"> • DPI401: the message contains new (including additional) information • DPI402: the message contains corrections and/or deletions for previously sent information • DPI403: the message advises that there is no data to report (nil reporting) <p>A message can either contain new records (OECD1) or corrections and/or deletions (OECD2 and OECD3), but should not contain a mixture of both.</p>
Conditions	<p>[RULE-80010] The content of the message must be aligned with the MessageTypeIndic. (see Explanation)</p> <p>[RULE-90030] The message may not contain resent data only.</p>
Explanation	<p>The content of the message must be aligned with the MessageTypeIndic:</p> <ul style="list-style-type: none"> • When the MessageTypeIndic indicates new data (DPI401), the message may only contain records with DocTypeIndic OECD1; • When the MessageTypeIndic indicates corrected/deleted data (DPI402), the message may only contain records DocTypeIndic OECD2 or OECD3; <p>OECD0 may be used in both messages.</p>
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] DPI401, DPI402, DPI403

Data element	ReportingPeriod
Xpath (XML)	DPI_OECD/MessageSpec/ReportingPeriod
Description	This data element identifies the year to which the information in the DPI message relates in YYYY-MM-DD format, on the basis of the calendar year in which the relevant Reportable Period under the OECD Model Rules or [EU DIR2021/514] ended. For example, if the information relates to the 2022 Reportable Period, the field would read "2022-12-31".
Conditions	[RULE-10060] The Reporting Period cannot be in the future.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

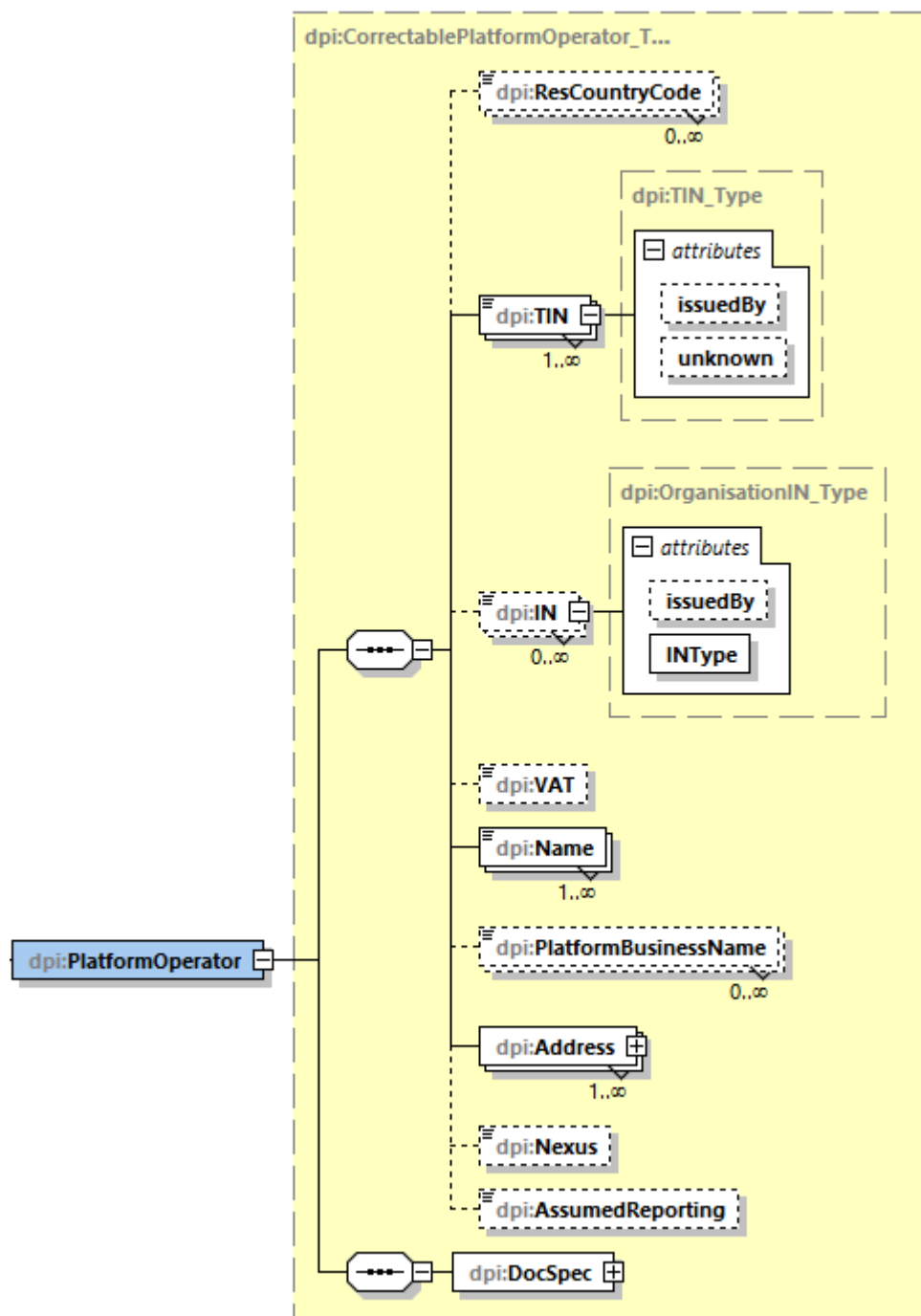
Data element	Timestamp
Xpath (XML)	DPI_OECD/MessageSpec/Timestamp
Description	This data element identifies the date and time when the message was compiled.
Conditions	-
Explanation	[EU Specific] The default time zone is "CET" (Central European Time).
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DDThh:mm:ss
Domain	-

5.2 DPI Body



Data group	DPIBody
Xpath (XML)	DPI_OECD/DPIBody
Description	The repeatable DPI Body element contains the information on the Reporting Platform Operator, Other Platform Operators, as well as on the Relevant Activities performed by Reportable Sellers that give rise to the exchange.
Conditions	[RULE-90010] The DPIBody must be provided.
Explanation	-
Cardinality	[XSD] 0..n

5.2.1 Reporting Platform Operator



Data group	PlatformOperator
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator
Description	The Platform Operator element identifies the Reporting Platform Operator.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	ResCountryCode
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator/ResCountryCode
Description	The optional (mandatory) tax residence country code(s) of the Reporting Platform Operator.
Conditions	-
Explanation	<p>The residence country code should correspond to the jurisdiction where the Reporting Platform Operator is resident for tax purposes or, where it does not have a residence for tax purposes, either the jurisdiction it is incorporated under, or the jurisdiction that it has its place of management (including effective management) in, or the Member State where it has a permanent establishment in.</p> <p>[OECD Specific] This element must be provided, if available. [EU Specific] This element is optional for the purposes of [EU DIR2021/514].</p>
Cardinality	[XSD] 0..n
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)

Data element	TIN	
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator/TIN	
Description	This data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of residence of the Platform Operator assuming the reporting.	
Conditions	<p>[RULE-40090] In case several TINs are provided for one specific entity, none of them can be flagged as unknown.</p> <p>[RULE-40100] [EU Specific] 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).</p>	
Explanation	<p>Please note that this element is mandatory. When the TIN is unknown, the attribute unknown must be used and set to “true”. In all other cases the TIN must be provided.</p> <p>[OECD Specific] In case the entity does not have a TIN, or the TIN is not known, the value “NOTIN” should be entered, in addition to setting the attribute unknown to “true”.</p> <p>Each TIN has an attribute called issuedBy. IssuedBy contains the country code of the issuing country, indicating the country of residence. It is possible for an organisation to have more than 1 TIN.</p> <p>Please note: A Dutch TIN (RSIN) must be submitted as 9 digits, without formatting: For example: 123456789 and NOT 1234 56 789 or 1234.56.789.</p>	
Attribute	issuedBy	
	Description	The optional (mandatory) country code, according to the ISO 3166-1 Alpha 2 list (status: officially assigned) for the country that has issued the TIN.
	Conditions	[RULE-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.
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	-
	Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)
Attribute	unknown	
	Description	When the TIN is not known, set this attribute to “true”.
	Conditions	<p>[RULE-40110] In case no value is provided for the TIN, the “unknown” flag must be set to “true”.</p> <p>[RULE-50007] Only use the values ‘true’ or ‘false’.</p>
	Explanation	When the TIN is flagged as “unknown”, any value provided for a TIN will be discarded.
	Cardinality	[XSD] 0..1
	Format	[XSD] Boolean

	Domain	-
Cardinality	[XSD] 1..n	
Format	[XSD] an0..200	
Domain	-	

Data element		IN
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator/IN	
Description	This optional (mandatory) data element can be provided (and repeated) if there are other Identification Numbers available, such as a company registration number or an Entity Identification Number (EIN).	
Conditions	[RULE-40020] [EU Specific] At least one Individual Identification Number (IN of type IIN) must be provided for the foreign Reporting Platform Operator. (A foreign Reporting Platform Operator is characterized by an address country code outside the European Union.)	
Explanation	Each IN has an attribute called issuedBy. IssuedBy contains the country code of the issuing country. It is possible for an organisation to have more than one IN.	
Attribute	issuedBy	
	Description	The optional (mandatory) country code, according to the ISO 3166-1 Alpha 2 list (status: officially assigned) for the country that has issued the IN.
	Conditions	-
	Explanation	This element must be provided, if available.
	Cardinality	[XSD] 0..1
	Format	-
	Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)
Attribute	INType	
	Description	The following type of identification number shall be used: <ul style="list-style-type: none"> • IIN for the reporting of an individual identification number • LEI for the reporting of a legal entity identifier • EIN for the reporting of an entity identification number • BRN for the reporting of a business registration number • Other
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] IIN, LEI, EIN, BRN, Other
Cardinality	[XSD] 0..n	
Format	[XSD] an1..200	
Domain	-	

Data element		VAT
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator/VAT	
Description	The value added tax (VAT) Identification number of the organisation. This element is optional (mandatory).	
Conditions	-	
Explanation	This element must be provided, if available.	
Cardinality	[XSD] 0..1	
Format	[XSD] an1..200	
Domain	-	

Data element	Name
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator/Name
Description	This element allows the reporting of the name of an Organisation in the most detailed way. It should contain the legal name of the entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n
Format	[XSD] an1..200
Domain	-

Data element	PlatformBusinessName
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator/PlatformBusinessName
Description	This optional (mandatory) element identifies the business name(s) of the Assumed Reporting Platform(s) in respect of which the Reporting Platform Operator is reporting.
Conditions	-
Explanation	This element must be provided, if available.
Cardinality	[XSD] 0..n
Format	[XSD] an1..200
Domain	-

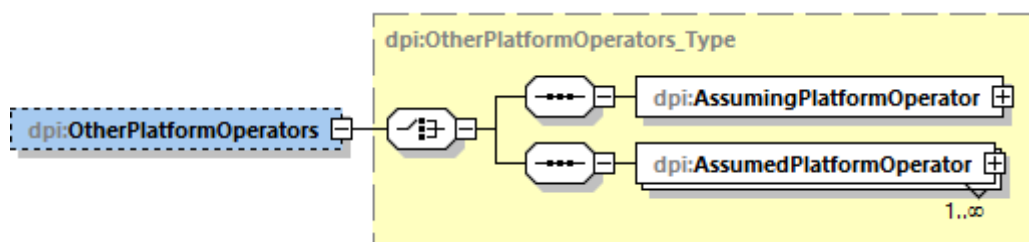
Data group	Address
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator/Address
Reference group	ADDRESS
Description	The address(es) of the Organisation.
Conditions	[RULE-60010] At least one address of the Reporting Platform Operator must represent the "Registered Office Address": its Legal Address Type must be "OECD304".
Explanation	-
Cardinality	[XSD] 1..n

Data element	Nexus
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator/Nexus
Description	<p>[EU Specific] This optional (mandatory) data element provides the reason for which the information will be reported to the competent authority of the EU Member State on the basis of subparagraph A(4) of section I of Annex V in [EU DIR2021/514].</p> <ul style="list-style-type: none"> • RPONEX1: The Reporting Platform Operator is resident for tax purposes in the EU Member State. • RPONEX2: The Reporting Platform Operator does not have a residence for tax purposes but it is incorporated under the laws of the EU Member State. • RPONEX3: The Reporting Platform Operator does not have a residence for tax purposes but it has its place of management (including effective management) in the EU Member State. • RPONEX4: The Reporting Platform Operator does not have a residence for tax purposes but it has a permanent establishment in the EU Member State and it is not a Qualified Non-Union Platform Operator. • RPONEX5: The Reporting Platform Operator is neither resident for tax purposes, nor incorporated or managed in the EU Member State, nor has a permanent establishment in the EU Member State but it facilitates the carrying out of a Relevant Activity by Reportable Sellers or a Relevant Activity involving the rental of immovable property located in the EU Member State and it is not a Qualified Non-Union Platform Operator.
Conditions	-
Explanation	This element must be provided, if available.
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] RPONEX1, RPONEX2, RPONEX3, RPONEX4, RPONEX5

Data element	AssumedReporting
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator/AssumedReporting
Description	This optional (mandatory) element identifies whether the Platform Operator is not reporting information on Reportable Sellers, because another Reporting Platform Operator has assumed the reporting.
Conditions	[RULE-20010] The attribute "Assumed Reporting" must be set to "false" or not provided (unless reporting is done on national level). [RULE-50007] Only use the values 'true' or 'false'.
Explanation	Please note: Assumed Reporting may only be set to "true" on national level (i.e. when the ReceivingCountry = "NL"), when a Reporting Platform Operator informs The Netherlands Tax and Customs Administration that the reporting will be done by another Reporting Platform Operator. When AssumedReporting is set to "true", it means that another Reporting Platform Operator reported for the Platform Operator. Otherwise, this element must be set to "false". Please see 3.4 Use of Other Platform Operators. [EU Specific] This element is optional for the purposes of [EU DIR2021/514].
Cardinality	[XSD] 0..1
Format	[XSD] Boolean
Domain	-

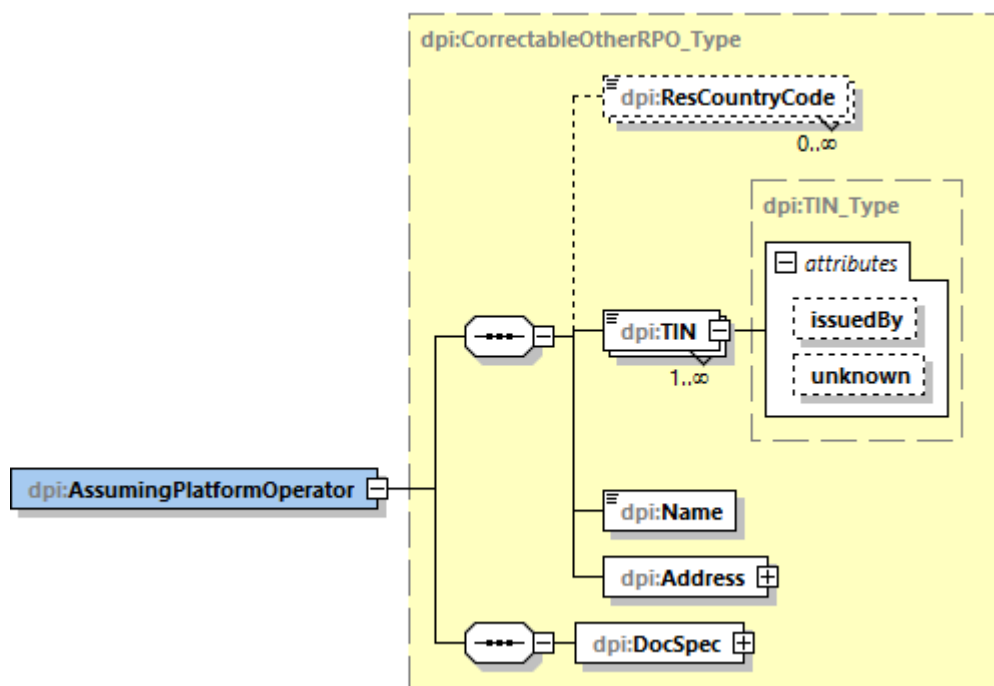
Data group	DocSpec
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator/DocSpec
Reference group	DOCSPEC
Description	This reference group identifies the particular record within the DPI message being transmitted. It permits the identification of records requiring correction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

5.2.2 Other Platform Operators



Data group	OtherPlatformOperators
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators
Description	The Other Platform Operators element identifies the assuming or assumed Platform Operator.
Conditions	[XSD] OtherPlatformOperators must contain either AssumingPlatformOperator or AssumedPlatformOperator.
Explanation	<p>This Other Platform Operators element identifies either:</p> <ul style="list-style-type: none"> The Platform Operator assuming the reporting in the name of the Reporting Platform Operator, as identified in the Platform Operator element; Each Platform Operator for which the Reporting Platform Operator, as identified in the Platform Operator element, assumes the reporting. <p>Please see 3.4 Use of Other Platform Operators.</p> <p>[OECD Specific] This element must be provided, if available.</p> <p>[EU Specific] This element is optional for the purposes of [EU DIR2021/514].</p>
Cardinality	[XSD] 0..1

5.2.2.1 Assuming Platform Operator



Data group	AssumingPlatformOperator
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators/AssumingPlatformOperator
Description	This element provides information about the Platform Operator assuming the reporting in the name of the Reporting Platform Operator, as identified in the Platform Operator element.
Conditions	[RULE-20020] No information about the Assuming Platform Operator must be provided (unless reporting is done on national level).
Explanation	<p>This data group will be used when AssumedReporting is set to "true".</p> <p>Assumed Reporting may only be set to "true" on national level (i.e. when the ReceivingCountry = "NL"), when a Reporting Platform Operator informs The Netherlands Tax and Customs Administration that the reporting will be done by another Reporting Platform Operator.</p> <p>Either AssumingPlatformOperator or AssumedPlatformOperator may be used. When the AssumingPlatformOperator element is used, the element AssumedPlatformOperator cannot be used.</p> <p>Please see 3.4 Use of Other Platform Operators.</p>
Cardinality	[XSD] 1..1

Data element	ResCountryCode
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators/AssumingPlatformOperator/ResCountryCode
Description	The optional (mandatory) tax residence country code(s) of the other Platform Operator assuming the reporting.
Conditions	-
Explanation	<p>As with the residence country code(s) of the Reporting Platform Operator, the residence country code of the Platform Operator assuming the reporting should correspond to the jurisdiction where the Platform Operator is resident for tax purposes or, where it does not have a residence for tax purposes, either the jurisdiction it is incorporated under or the jurisdiction that it has its place of management (including effective management) in, or the Member State where it has a permanent establishment in.</p> <p>[OECD Specific] This element must be provided, if available.</p> <p>[EU Specific] This element is optional for the purposes of [EU DIR2021/514].</p>
Cardinality	[XSD] 0..n
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)

Data element	TIN
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators/AssumingPlatformOperator/TIN
Description	This data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of residence of the Platform Operator assuming the reporting.
Conditions	[RULE-40090] In case several TINs are provided for one specific entity, none of them can be flagged as unknown.
Explanation	<p>Please note that this element is mandatory. When the TIN is unknown, the attribute unknown must be used and set to "true". In all other cases the TIN must be provided.</p> <p>[OECD Specific] In case the entity does not have a TIN, or the TIN is not known, the value "NOTIN" should be entered, in addition to setting the attribute unknown to "true".</p> <p>Each TIN has an attribute called issuedBy. IssuedBy contains the country code of the issuing country, indicating the country of residence.</p> <p>It is possible for an organisation to have more than 1 TIN.</p> <p>Please note: A Dutch TIN (RSIN) must be submitted as 9 digits, without formatting:</p>

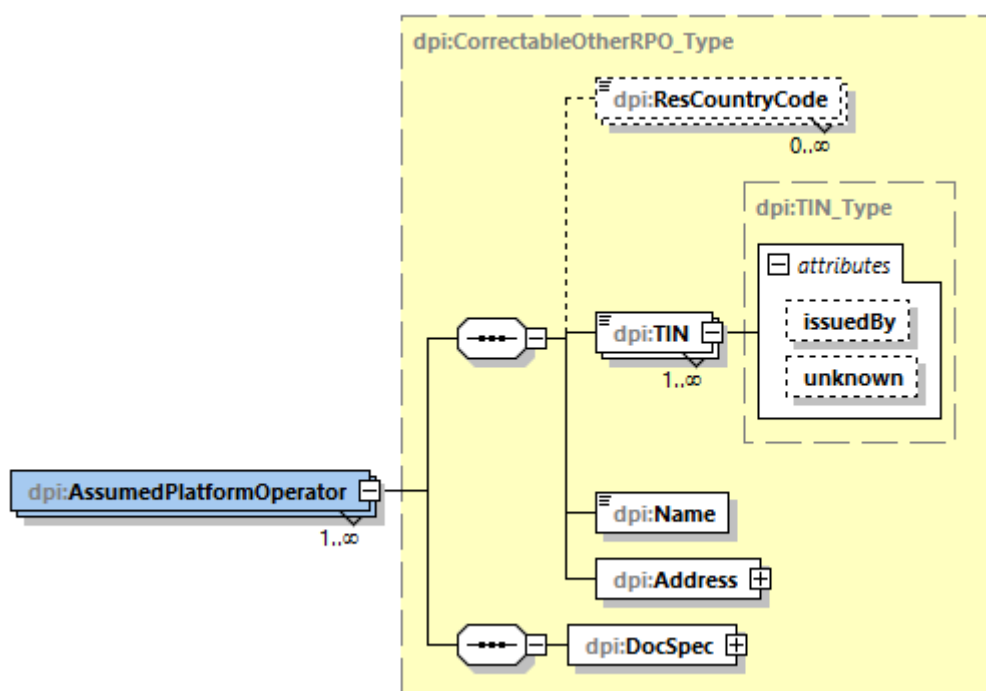
For example: 123456789 and NOT 1234 56 789 or 1234.56.789.		
Attribute	issuedBy	
	Description	The optional (mandatory) country code, according to the ISO 3166-1 Alpha 2 list (status: officially assigned) for the country that has issued the TIN.
	Conditions	[RULE-40080] In case a TIN is provided, i.e. not flagged as being unknown and a value is provided, the jurisdiction that issued the corresponding TIN must be provided.
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	-
	Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)
Attribute	unknown	
	Description	When the TIN is not known, set this attribute to "true".
	Conditions	[RULE-40110] In case no value is provided for the TIN, the "unknown" flag must be set to "true". [RULE-50007] Only use the values 'true' or 'false'.
	Explanation	When the TIN is flagged as "unknown", any value provided for a TIN will be discarded.
	Cardinality	[XSD] 0..1
	Format	[XSD] Boolean
	Domain	-
Cardinality	[XSD] 1..n	
Format	[XSD] an0..200	
Domain	-	

Data element	Name
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators/AssumingPlatformOperator/Name
Description	This element allows the reporting of the name of an Organisation in the most detailed way. It must contain the legal name of the Platform Operator assuming the reporting.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data group	Address
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators/AssumingPlatformOperator/Address
Reference group	ADDRESS
Description	The address(es) of the Platform Operator assuming the reporting.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	DocSpec
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators/AssumingPlatformOperator/DocSpec
Reference group	DOCSPEC
Description	This reference group identifies the particular record within the DPI message being transmitted. It permits the identification of records requiring correction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

5.2.2.2 Assumed Platform Operator



Data group	AssumedPlatformOperator
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators/AssumedPlatformOperator
Description	This repeatable element provides information about each Platform Operator for which the Reporting Platform Operator, as identified in the Platform Operator element, assumes the reporting.
Conditions	<p>[RULE-20030] When the Message Type Indic is set to “DPI403”, at least one Assumed Platform Operator must be provided.</p> <p>[RULE-20030] 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 Member State.</p>
Explanation	<p>This data group must be used when AssumedReporting is set to “false” AND the PlatformOperator is reporting on behalf of other Platform Operators. AssumedPlatformOperator may only be used in a message intended for the country of the assumed Platform Operator.</p> <p>Either AssumingPlatformOperator or AssumedPlatformOperator may be used. When the AssumingPlatformOperator element is used, the element AssumedPlatformOperator cannot be used.</p> <p>Please see 3.4 Use of Other Platform Operators.</p>
Cardinality	[XSD] 1..n

Data element	ResCountryCode
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators/AssumedPlatformOperator/ResCountryCode
Description	The optional (mandatory) tax residence country code(s) of the Platform Operator for which the Reporting Platform Operator assumes the reporting.
Conditions	<p>[RULE-40040] At least one Residence Country Code must be provided for the assumed Platform Operator.</p> <p>[RULE-40050] At least one Residence Country Code provided for an assumed Platform Operator must equal the Receiving Country Code.</p>

Explanation	As with the residence country code of the Reporting Platform Operator, the residence country code of each Platform Operator for which the Reporting Platform Operator assumes the reporting should correspond to the jurisdiction where the Platform Operator is resident for tax purposes or, where it does not have a residence for tax purposes, either the jurisdiction it is incorporated under or the jurisdiction that it has its place of management (including effective management) in, or the Member State where it has a permanent establishment in. This element must be provided, if available.
Cardinality	[XSD] 0..n
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)

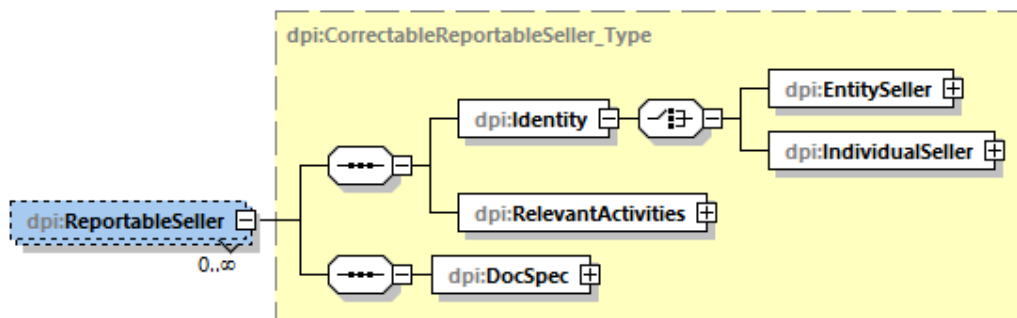
Data element	TIN	
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators/AssumedPlatformOperator/TIN	
Description	This data element provides the tax identification number (TIN) used by the tax administration(s) of the jurisdiction(s) of residence of each Platform Operator for which the Reporting Platform Operator assumes the reporting.	
Conditions	[RULE-40090] In case several TINs are provided for one specific entity, none of them can be flagged as unknown.	
Explanation	<p>Please note that this element is mandatory. When the TIN is unknown, the attribute unknown must be used and set to "true". In all other cases the TIN must be provided.</p> <p>[OECD Specific] In case the entity does not have a TIN, or the TIN is not known, the value "NOTIN" should be entered, in addition to setting the attribute unknown to "true".</p> <p>Each TIN has an attribute called issuedBy. IssuedBy contains the country code of the issuing country, indicating the country of residence. It is possible for an organisation to have more than 1 TIN.</p> <p>Please note: A Dutch TIN (RSIN) must be submitted as 9 digits, without formatting: For example: 123456789 and NOT 1234 56 789 or 1234.56.789.</p>	
Attribute	issuedBy	
	Description	The optional (mandatory) country code, according to the ISO 3166-1 Alpha 2 list (status: officially assigned) for the country that has issued the TIN.
	Conditions	[RULE-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.
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	-
	Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)
Attribute	unknown	
	Description	When the TIN is not known, set this attribute to "true".
	Conditions	<p>[RULE-40110] In case no value is provided for the TIN, the "unknown" flag must be set to "true".</p> <p>[RULE-50007] Only use the values 'true' or 'false'.</p>
	Explanation	When the TIN is flagged as "unknown", any value provided for a TIN will be discarded.
	Cardinality	[XSD] 0..1
	Format	[XSD] Boolean
	Domain	-
Cardinality	[XSD] 1..n	
Format	[XSD] an0..200	
Domain	-	

Data element	Name
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators/AssumedPlatformOperator/Name
Description	This element allows the reporting of the name of an Organisation in the most detailed way. It must contain the legal name of each Platform Operator for which the Reporting Platform Operator assumes the reporting.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data group	Address
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators/AssumedPlatformOperator/Address
Reference group	ADDRESS
Description	The address(es) of each Platform Operator for which the Reporting Platform Operator assumes the reporting.
Conditions	[RULE-60010] At least one address of the Reporting Platform Operator must represent the "Registered Office Address": its Legal Address Type must be "OECD304".
Explanation	-
Cardinality	[XSD] 1..1

Data group	DocSpec
Xpath (XML)	DPI_OECD/DPIBody/OtherPlatformOperators/AssumedPlatformOperator/DocSpec
Reference group	DOCSPEC
Description	This reference group identifies the particular record within the DPI message being transmitted. It permits the identification of records requiring correction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

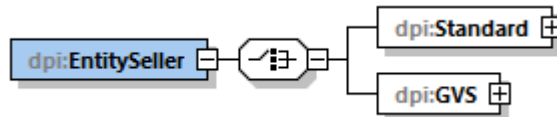
5.2.3 Reportable Seller



Data group	ReportableSeller
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller
Description	The correctable and repeatable Reportable Seller element is comprised of the Identity, Relevant Activities and DocSpec elements.
Conditions	<p>[RULE-20040] When the Message Type Indic is set to "DPI401", at least one Reportable Seller must be provided.</p> <p>[RULE-20040] 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 Member State.</p> <p>[RULE-20050] When the Message Type Indic is set to "DPI403", Reportable Seller must NOT be provided.</p>
Explanation	-
Cardinality	[XSD] 0..n

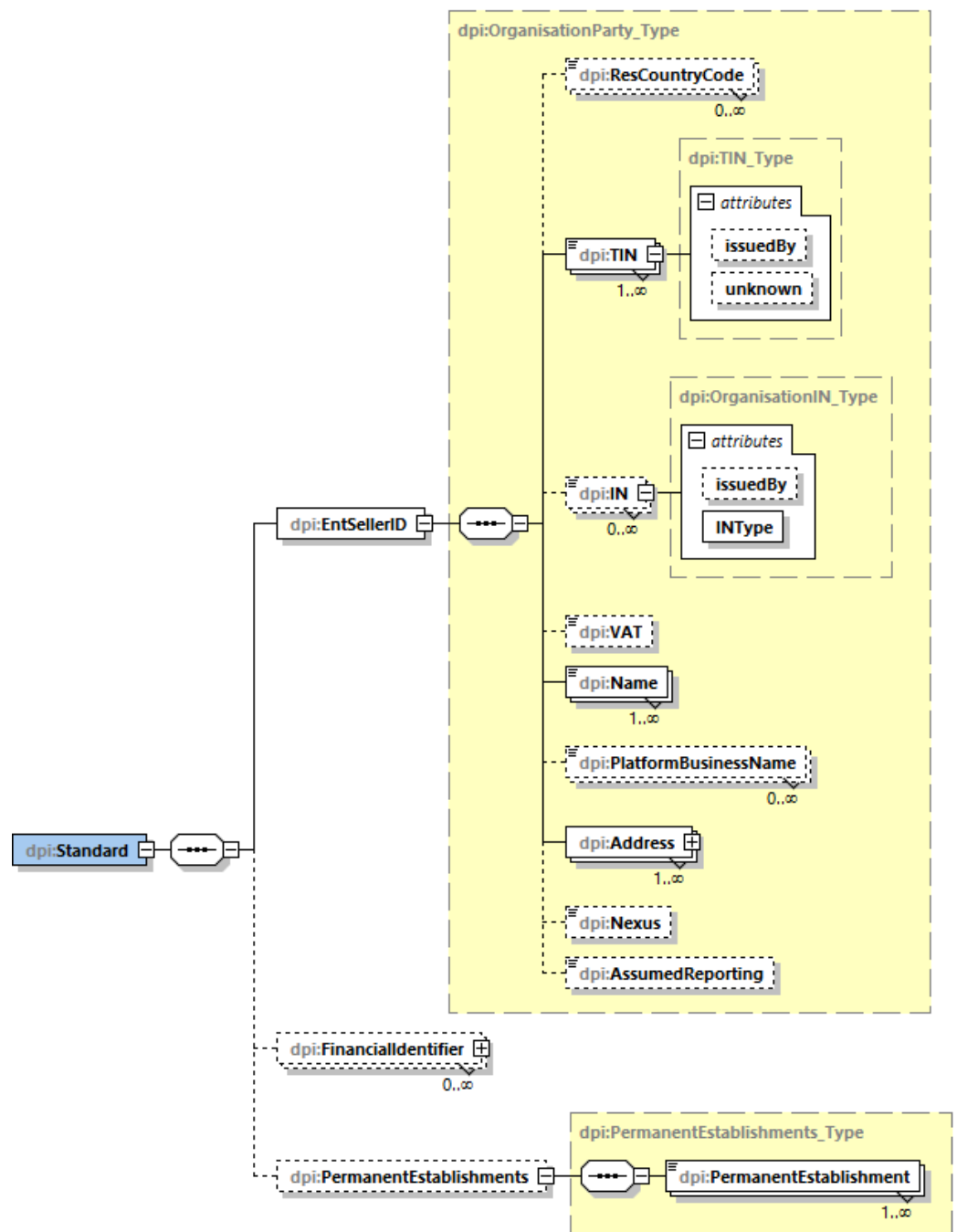
Data group	Identity
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity
Description	The Identity element identifies the Reportable Seller subject to exchange under the OECD Model Rules or [EU DIR2021/514].
Conditions	[XSD] Identity must contain either EntitySeller or IndividualSeller.
Explanation	-
Cardinality	[XSD] 1..1

5.2.3.1 Entity Seller



Data group	EntitySeller
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller
Description	The Entity Seller element should be completed in case the Reportable Seller is an entity (organisation).
Conditions	[XSD] EntitySeller must contain either Standard or GVS.
Explanation	<p>The Entity Seller element is comprised of the Standard and Government Verification Service (GVS) elements, reflecting the two types of due diligence procedures a Reportable Platform Operator may rely upon to determine the identity and tax residence of an Entity Seller.</p> <p>Either EntitySeller or IndividualSeller should be used. When the EntitySeller element is used, the element IndividualSeller cannot be used.</p>
Cardinality	[XSD] 1..1

Standard



Data group	Standard
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard
Description	The Standard element reflects the information subject to reporting and exchange where a Reporting Platform Operator relied on the standard (non-GVS) due diligence procedures to determine the identity and tax residence of an Entity Seller. The element is comprised of the EntSellerID and FinancialIdentifier elements. Platform Operators by default would use the standard due diligence procedures, but can also rely on the GVS procedure where it has been made available by the Reportable Jurisdiction.
Conditions	-
Explanation	The Standard element should be completed in case the Reporting Platform Operator has relied on the standard (non-GVS) due diligence procedures of the OECD Model Rules or [EU DIR2021/514] to identify and document the Entity Seller. Either Standard or GVS should be used. When the Standard element is used, the element GVS cannot be used.
Cardinality	[XSD] 1..1

Data group	EntSellerID
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/EntSellerID
Description	This data group identifies the Entity Seller.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	ResCountryCode
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/EntSellerID/ResCountryCode
Description	The optional (mandatory) tax residence country code(s) of the Seller.
Conditions	[RULE-40060] At least one Residence Country Code must be provided for the Entity Seller. [RULE-40070] When an Entity 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.
Explanation	The residence country code should correspond to the jurisdiction of residence identified on the basis of the due diligence requirements of the OECD Model Rules or [EU DIR2021/514]. Specifically, under the OECD Model Rules, the residence country code of an Entity Seller should correspond to the jurisdiction in which its registered office is located. Please note that the above mentioned requirement is only applicable when no immovable property located in the Receiving Country, is provided for the Entity Seller.
Cardinality	[XSD] 0..n
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)

Data element	TIN
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/EntSellerID/TIN
Description	The TIN of the organisation is the ID to make the organisation unique in its country. It is the Tax Identification Number.
Conditions	[RULE-40090] In case several TINs are provided for one specific entity, none of them can be flagged as unknown. [RULE-40910] A Dutch TIN must be provided when the ResCountryCode is 'NL'.
Explanation	Please note that this element is mandatory. When the TIN is unknown, the attribute unknown must be used and set to "true". In all other cases the TIN must be provided.

	<p>[OECD Specific] In case the entity does not have a TIN, or the TIN is not known, the value "NOTIN" should be entered, in addition to setting the attribute unknown to "true".</p> <p>Each TIN has an attribute called issuedBy. IssuedBy contains the country code of the issuing country, indicating the country of residence.</p> <p>It is possible for a person to have more than 1 TIN.</p> <p>For more information on RULE-40910, see 3.2.4.1 Obligation to supply a Dutch TIN</p> <p>Please note: A Dutch TIN (RSIN) must be submitted as 9 digits, without formatting: For example: 123456789 and NOT 1234 56 789 or 1234.56.789.</p>	
Attribute	issuedBy	
	Description	The optional (mandatory) country code, according to the ISO 3166-1 Alpha 2 list (status: officially assigned) for the country that has issued the TIN.
	Conditions	[RULE-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.
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	-
	Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)
Attribute	unknown	
	Description	When the TIN is not known, set this attribute to "true".
	Conditions	[RULE-40110] In case no value is provided for the TIN, the "unknown" flag must be set to "true". [RULE-50007] Only use the values 'true' or 'false'.
	Explanation	When the TIN is flagged as "unknown", any value provided for a TIN will be discarded.
	Cardinality	[XSD] 0..1
	Format	[XSD] Boolean
	Domain	-
Cardinality	[XSD] 1..n	
Format	[XSD] an0..200	
Domain	-	

Data element	IN	
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/EntSellerID/IN	
Description	This optional (mandatory) data element can be provided (and repeated) if there are other Identification Numbers available, such as a company registration number or an Entity Identification Number (EIN).	
Conditions	-	
Explanation	<p>Each IN has an attribute called issuedBy. IssuedBy contains the country code of the issuing country.</p> <p>It is possible for an organisation to have more than 1 IN.</p> <p>This element must be provided, if available.</p>	
Attribute	issuedBy	
	Description	The optional (mandatory) country code, according to the ISO 3166-1 Alpha 2 list (status: officially assigned) for the country that has issued the IN.
	Conditions	-
	Explanation	This element must be provided, if available.
	Cardinality	[XSD] 0..1
	Format	-
	Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)
Attribute	INType	

	Description	<p>This attribute describes the jurisdiction that issued the IN. If the issuing jurisdiction is not known then this element may be omitted.</p> <p>The following type of identification number shall be used:</p> <ul style="list-style-type: none"> • IIN for the reporting of an individual identification number • LEI for the reporting of a legal entity identifier • EIN for the reporting of an entity identification number • BRN for the reporting of a business registration number • Other
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] IIN, LEI, EIN, BRN, Other
Cardinality	[XSD] 0..n	
Format	[XSD] an1..200	
Domain	-	

Data element	VAT
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/EntSellerID/VAT
Description	The value added tax (VAT) Identification number of the organisation. This optional (mandatory) element must be provided if there is a VAT identification number available.
Conditions	-
Explanation	This element must be provided, if available.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	Name
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/EntSellerID/Name
Description	This element allows the reporting of the name of an Organisation in the most detailed way. It should contain the legal name of the entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n
Format	[XSD] an1..200
Domain	-

Data element	PlatformBusinessName
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/EntSellerID/PlatformBusinessName
Description	This element may NOT be used for Entity Sellers.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n
Format	[XSD] an1..200
Domain	-

Data group	Address
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/EntSellerID/Address
Reference group	ADDRESS
Description	The address(es) of the organisation.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

Data element	Nexus
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/EntSellerID/Nexus
Description	This element may NOT be used for Entity Sellers.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] RPONEX1, RPONEX2, RPONEX3, RPONEX4, RPONEX5

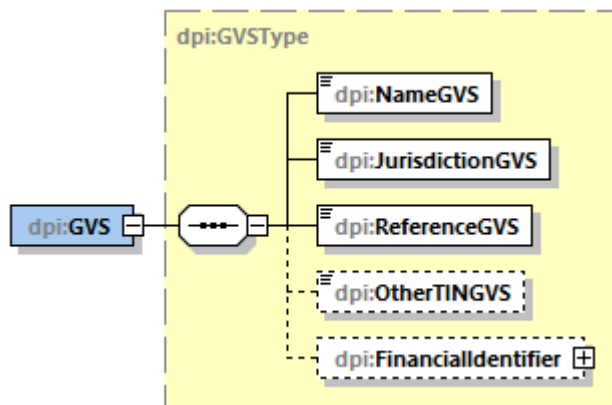
Data element	AssumedReporting
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/EntSellerID/AssumedReporting
Description	This element may NOT be used for Entity Sellers.
Conditions	[RULE-50007] Only use the values 'true' or 'false'.
Explanation	-
Cardinality	[XSD] 0..n
Format	[XSD] Boolean
Domain	-

Data group	FinancialIdentifier
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/FinancialIdentifier
Reference group	FINANCIALIDENTIFIER
Description	<p>The Financial Identifier is an optional (mandatory) element that reflects the Financial Account Identifier which, under the OECD Model Rules or [EU DIR2021/514], is the unique identifying number or reference available to the Reporting Platform Operator of the bank account or other payment account to which the Consideration is paid or credited.</p> <p>Under subparagraphs B(2)(c) and B(3)(c) of Section III of the OECD Model Rules or subparagraphs B(2)(b) and B(3)(b) of Section III of [EU DIR2021/514], the Financial Identifier must be reported and exchanged provided that it is available to the Reporting Platform Operator and that the jurisdiction of the Reportable Seller's residence has indicated that it wishes to receive such Financial Identifiers for taxpayer matching purposes.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	PermanentEstablishments
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/PermanentEstablishments
Description	[EU Specific] This optional (mandatory) data element provides information on any permanent establishment through which Relevant Activities are carried out by the Entity Seller in the Union, indicating each respective EU Member State where such a permanent establishment is located.
Conditions	-
Explanation	This element must be provided, if available.
Cardinality	[XSD] 0..1

Data element	PermanentEstablishment
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/PermanentEstablishments/PermanentEstablishment
Description	This repeatable element identifies an EU Member State where a permanent establishment through which Relevant Activities are carried out by the Entity Seller in the Union is located.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] Country codes according to the EU Member States list

GVS



Data group	GVS
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/GVS
Description	The GVS element reflects the Government Verification Service (GVS) due diligence procedures under the OECD Model Rules and is composed of the Name GVS, Jurisdiction GVS, Reference GVS and Other TIN GVS elements, which contain the information items subject to reporting (and exchange) in respect of an Entity Seller that has been identified on the basis of a Government Verification Service, as well as the Financial Identifier element.
Conditions	[RULE-30030] [EU Specific] GVS may NOT be provided for messages under [EU DIR2021/514].
Explanation	[EU Specific] At the time of publication, the collection and exchange of GVS information is not a legal requirement under [EU DIR2021/514]. Either Standard or GVS should be used. When the Standard element is used, the element GVS cannot be used.
Cardinality	[XSD] 1..1

Data element	NameGVS
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/GVS/NameGVS
Description	The legal name of the Entity Seller.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

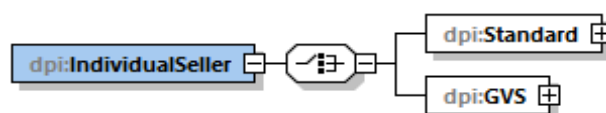
Data element	JurisdictionGVS
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/GVS/JurisdictionGVS
Description	The jurisdiction whose Government Verification Service was relied upon by the Reporting Platform Operator in respect of the Entity Seller.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)

Data element	ReferenceGVS
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/GVS/ReferenceGVS
Description	The unique reference number or code provided by the jurisdiction whose GVS was used, allowing that jurisdiction to match the Entity Seller to a taxpayer within its database.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	OtherTINGVS
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/GVS/OtherTINGVS
Description	Reflecting subparagraph B(2)(b) and B(3)(b) of Section III of the OECD Model Rules, the Other TIN GVS element contains any TIN available to the Reporting Platform Operator, including the jurisdiction of issuance.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

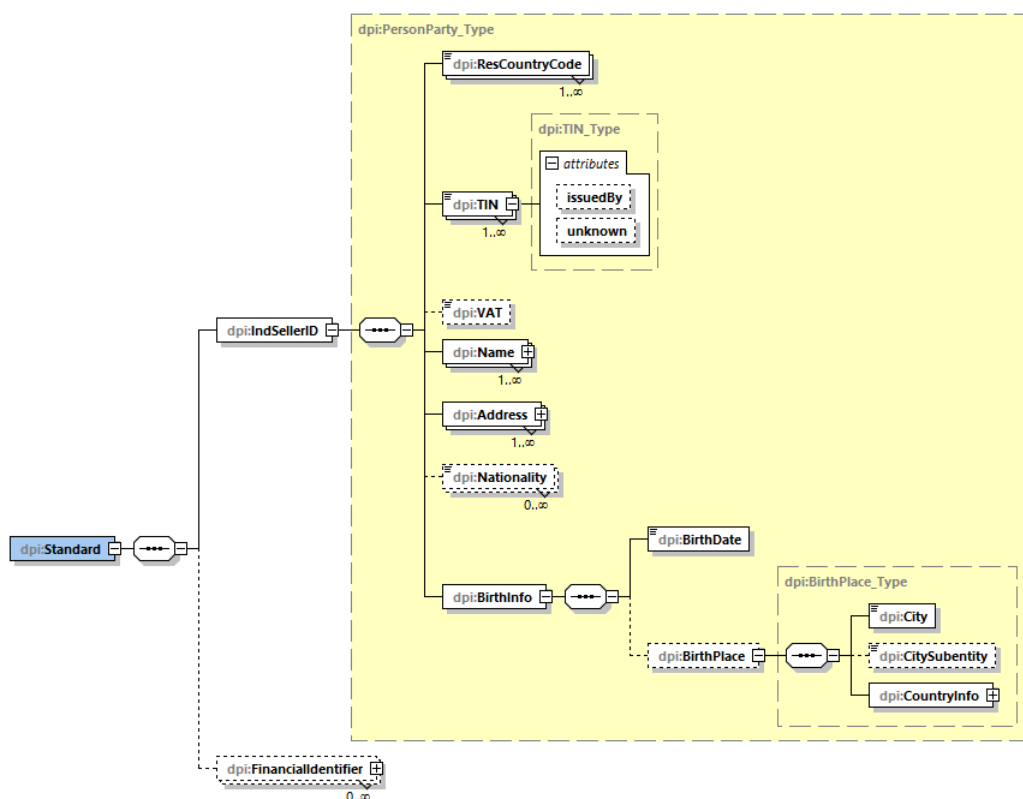
Data group	FinancialIdentifier
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/GVS/FinancialIdentifier
Reference group	FINANCIALIDENTIFIER
Description	<p>The Financial Identifier is an optional (mandatory) element that reflects the Financial Account Identifier which, under the OECD Model Rules or [EU DIR2021/514], is the unique identifying number or reference available to the Reporting Platform Operator of the bank account or other payment account to which the Consideration is paid or credited.</p> <p>Under subparagraphs B(2)(c) and B(3)(c) of Section III of the OECD Model Rules or subparagraphs B(2)(b) and B(3)(b) of Section III of [EU DIR2021/514], the Financial Identifier must be reported and exchanged provided that it is available to the Reporting Platform Operator and that the jurisdiction of the Reportable Seller's residence has indicated that it wishes to receive such Financial Identifiers for taxpayer matching purposes.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

5.2.3.2 Individual Seller



Data group	IndividualSeller
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller
Description	The Individual Seller element should be completed in case the Reportable Seller is an individual (person).
Conditions	[XSD] IndividualSeller must contain either Standard or GVS.
Explanation	<p>The Individual Seller element is comprised of the Standard and GVS elements, reflecting the two types of due diligence procedures a Reportable Platform Operator may rely upon to determine the identity and tax residence of an Individual Seller.</p> <p>Either EntitySeller or IndividualSeller should be used. When the EntitySeller element is used, the element IndividualSeller cannot be used.</p>
Cardinality	[XSD] 1..1

Standard



Data group	Standard
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard
Description	The Standard element reflects the information subject to reporting and exchange where a Reporting Platform Operator relied on the standard (non-GVS) due diligence procedures to determine the identity and residence of an individual Seller. The element is further comprised of the IndSellerID element and the Financial Identifier element. Platform Operators by default would use the standard due diligence procedures, but can also rely on the GVS procedure where it has been made available by the Reportable Jurisdiction.
Conditions	-
Explanation	<p>The Standard element should be completed in case the Reporting Platform Operator has relied on the standard due diligence procedures of the OECD Model Rules or [EU DIR2021/514] to identify and document the Individual Seller.</p> <p>Either Standard or GVS should be used. When the Standard element is used, the element GVS cannot be used.</p>
Cardinality	[XSD] 1..1

Data group	IndSellerID
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID
Description	This data group identifies the Individual Seller.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

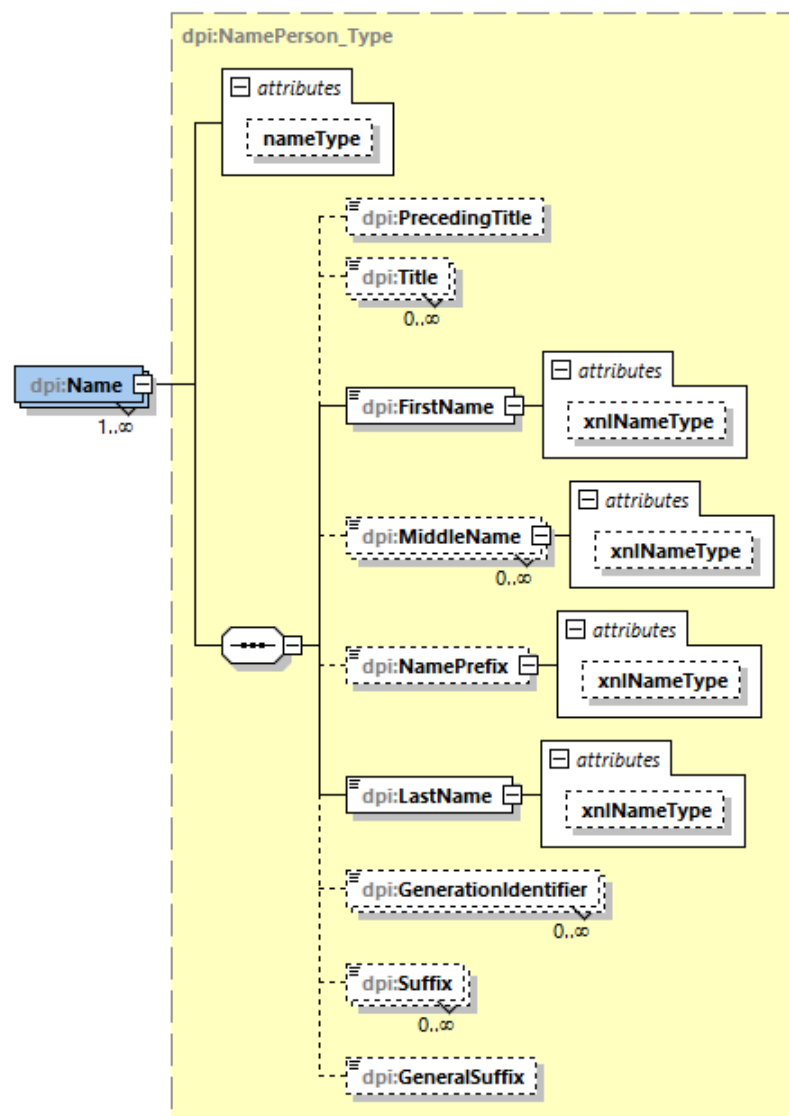
Data element	ResCountryCode
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/ResCountryCode

Description	The tax residence country code(s) of the Seller.
Conditions	[RULE-40070] When an Individual Seller is provided without immovable properties located in the Receiving Country, at least one Residence Country Code of that Individual Seller must equal the Receiving Country.
Explanation	<p>The residence country code should correspond to the jurisdiction of residence identified on the basis of the due diligence requirements of the OECD Model Rules or [EU DIR2021/514]. Specifically, under the OECD Model Rules, the residence country code of an Individual Seller should correspond to the jurisdiction Seller's primary residence.</p> <p>Please note that the above mentioned requirement is only applicable when no immovable property located in the Receiving Country, is provided for the Individual Seller.</p>
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)

Data element	TIN	
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/TIN	
Description	The TIN of the person is the ID to make the person unique in its country. It is the Tax Identification Number.	
Conditions	<p>[RULE-40090] In case several TINs are provided for one specific individual, none of them can be flagged as unknown.</p> <p>[RULE-40900] The last name and birth date of the Seller must correspond to the details for the provided TIN, as registered in the national administration of the Netherlands.</p> <p>[RULE-40910] A Dutch TIN must be provided when the ResCountryCode is 'NL'.</p>	
Explanation	<p>Please note that this element is mandatory. When the TIN is unknown, the attribute unknown must be used and set to "true". In all other cases the TIN must be provided.</p> <p>[OECD Specific] In case the individual does not have a TIN, or the TIN is not known, the value "NOTIN" should be entered, in addition to setting the attribute unknown to "true".</p> <p>Each TIN has an attribute called issuedBy. IssuedBy contains the country code of the issuing country, indicating the country of residence. It is possible for a person to have more than 1 TIN.</p> <p>For more information on RULE-40900, see 3.2.4 Verification of Dutch Tax Identification Numbers.</p> <p>For more information on RULE-40910, see 3.2.4.1 Obligation to supply a Dutch TIN</p> <p>Please note: A Dutch TIN (BSN) must be submitted as 8 or 9 digits, without formatting: For example: 123456789 and NOT 12345678.9 or 1234.56.789.</p>	
Attribute	issuedBy	
	Description	The optional (mandatory) country code, according to the ISO 3166-1 Alpha 2 list (status: officially assigned) for the country that has issued the TIN.
	Conditions	[RULE-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.
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	-
	Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)
Attribute	unknown	

	Description	When the TIN is not known, set this attribute to “true”.
	Conditions	[RULE-40110] In case no value is provided for the TIN, the “unknown” flag must be set to “true”. [RULE-50007] Only use the values ‘true’ or ‘false’.
	Explanation	When the TIN is flagged as “unknown”, any value provided for a TIN will be discarded.
	Cardinality	[XSD] 0..1
	Format	[XSD] Boolean
	Domain	-
Cardinality	[XSD] 1..n	
Format	[XSD] an0..200	
Domain	-	

Data element	VAT
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/VAT
Description	The optional (mandatory) value added tax (VAT) Identification number of the person.
Conditions	-
Explanation	This element must be provided if there is a VAT identification number available.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-



Data group	Name
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Name
Description	This data group allows the reporting of the name of the person in the most detailed way.
Conditions	-
Explanation	-
Attribute	nameType
	<div> <div>Description</div> <div> <p>This attribute serves to indicate the type of name:</p> <ul style="list-style-type: none"> • OECD201: SMFAliasOrOther • OECD202: indiv (individual) • OECD203: alias (alias) • OECD204: nick (nickname) • OECD205: aka (also known as) • OECD206: dba (doing business as) • OECD207: legal (legal name) • OECD208: atbirth (name at birth) </div> </div>
	Conditions
	Explanation
	Cardinality
	Format
	Domain
Cardinality	[XSD] 1..n

Data element	PrecedingTitle
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Name/PrecedingTitle
Description	The preceding title of the person.
Conditions	-
Explanation	For example: His Excellency, Estate of the Late.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	Title
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Name/Title
Description	Greeting title of the person.
Conditions	-
Explanation	For example: Dr, Ms, Herr etc.
Cardinality	[XSD] 0..n
Format	[XSD] an1..200
Domain	-

Data element	FirstName	
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Name/FirstName	
Description	The first name of the person.	
Conditions	-	
Explanation	If the first name is not known, an initial or "NFN" ("No First Name") may be used.	
Attribute	xnINameType	
	Description	This attribute serves to define the meaning of the First Name element, which may vary from one cultural environment to another.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	[XSD] an1..200
	Domain	-
Cardinality	[XSD] 1..1	
Format	[XSD] an1..200	
Domain	-	

Data element	MiddleName	
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Name/MiddleName	
Description	The middle name(s), essential part of the name.	
Conditions	-	
Explanation	For example: Sakthi in "Nivetha Sakthi Shanta".	
Attribute	xnINameType	
	Description	This attribute serves to define the meaning of the Middle Name element, which may vary from one cultural environment to another.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	[XSD] an1..200
	Domain	-
Cardinality	[XSD] 0..n	
Format	[XSD] an1..200	
Domain	-	

Data element	NamePrefix	
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Name/NamePrefix	
Description	A prefix is a word that is placed before the Last Name.	
Conditions	-	
Explanation	For example: De, van, von etc. Example: Martijn de Jong or Sander van der Schoot.	
Attribute	xnINameType	
	Description	This attribute serves to define the meaning of the Name Prefix element, which may vary from one cultural environment to another.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	[XSD] an1..200
	Domain	-
Cardinality	[XSD] 0..1	
Format	[XSD] an1..200	
Domain	-	

Data element	LastName	
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Name/LastName	
Description	The last name (surname) of the person.	
Conditions	-	
Explanation	-	
Attribute	xnlNameType	
	Description	This attribute serves to define the meaning of the Last Name element, which may vary from one cultural environment to another.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	[XSD] an1..200
	Domain	-
Cardinality	[XSD] 1..1	
Format	[XSD] an1..200	
Domain	-	

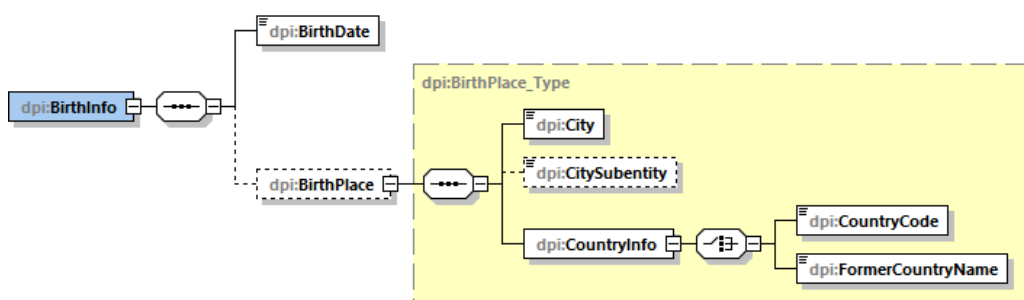
Data element	GenerationIdentifier	
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Name/GenerationIdentifier	
Description	The generation identifier of the person.	
Conditions	-	
Explanation	For example: Jnr, Third, III.	
Cardinality	[XSD] 0..n	
Format	[XSD] an1..200	
Domain	-	

Data element	Suffix	
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Name/Suffix	
Description	The suffix of the person. Could be compressed initials.	
Conditions	-	
Explanation	For example: PhD, VC, QC.	
Cardinality	[XSD] 0..n	
Format	[XSD] an1..200	
Domain	-	

Data element	GeneralSuffix	
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Name/GeneralSuffix	
Description	A general suffix of the person.	
Conditions	-	
Explanation	For example: Deceased, Retired.	
Cardinality	[XSD] 0..1	
Format	[XSD] an1..200	
Domain	-	

Data group	Address
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Address
Reference group	ADDRESS
Description	The address(es) of the person.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

Data element	Nationality
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Nationality
Description	The nationality element is NOT to be provided as part of the DPI schema.
Conditions	[RULE-40010] The Nationality of the Individual Seller must NOT be provided.
Explanation	-
Cardinality	[XSD] 0..n
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)



Data group	BirthInfo
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/BirthInfo
Description	This data group allows the reporting of the birth date and place of the person in the most detailed way.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	BirthDate
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/BirthInfo/BirthDate
Description	Date on which the person is born.
Conditions	[RULE-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.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data group	BirthPlace
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/BirthInfo/BirthPlace
Description	This data group is for providing information about the place of birth of the Individual Seller. Where the OECD Model Rules or [EU DIR2021/514] require the place of birth to be provided in respect of an Individual Seller, at the minimum the city and country of birth must also be provided.
Conditions	[RULE-40140] In case the TIN of the Individual Seller is flagged as being unknown, information on the birthplace must be provided.
Explanation	-
Cardinality	[XSD] 0..1

Data element	City
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/BirthInfo/BirthPlace/City
Description	City where the person is born.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	CitySubentity
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/BirthInfo/BirthPlace/CitySubentity
Description	City subentity (suburb) where the person is born.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

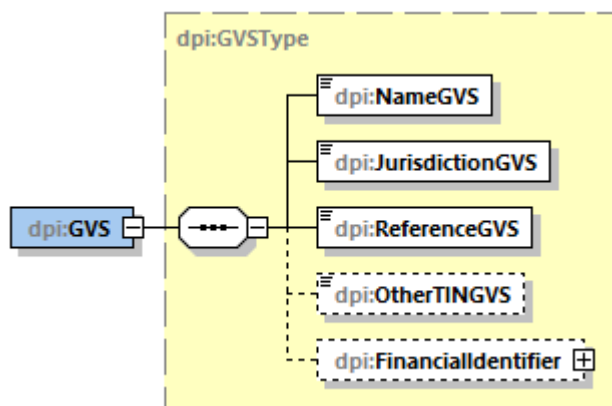
Data group	CountryInfo
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/BirthInfo/BirthPlace/CountryInfo
Description	This data group allows the reporting of the country of birth.
Conditions	[XSD] CountryInfo must contain either CountryCode or FormerCountryName.
Explanation	This required data element gives a choice between a current jurisdiction (identified by 2-character country code) or a former jurisdiction (identified by name). One or the other should be supplied if place of birth is reported, together with City or City and City Subentity. The Former Country Name element should be used in case the person was born in a country that has since ceased to exist.
Cardinality	[XSD] 1..1

Data element	CountryCode
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/BirthInfo/BirthPlace/CountryInfo/CountryCode
Description	The country code of the country of birth.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)

Data element	FormerCountryName
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/BirthInfo/BirthPlace/CountryInfo/FormerCountryName
Description	The former name of the country of birth.
Conditions	-
Explanation	The Former Country Name element should be used in case the person was born in a country that has since ceased to exist.
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data group	FinancialIdentifier
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/FinancialIdentifier
Reference group	FINANCIALIDENTIFIER
Description	<p>The Financial Identifier is an optional (mandatory) element that reflects the Financial Account Identifier which, under the OECD Model Rules or [EU DIR2021/514], is the unique identifying number or reference available to the Reporting Platform Operator of the bank account or other payment account to which the Consideration is paid or credited.</p> <p>Under subparagraphs B(2)(c) and B(3)(c) of Section III of the OECD Model Rules or subparagraphs B(2)(b) and B(3)(b) of Section III of [EU DIR2021/514], the Financial Identifier must be reported and exchanged provided that it is available to the Reporting Platform Operator and that the jurisdiction of the Reportable Seller's residence has indicated that it wishes to receive such Financial Identifiers for taxpayer matching purposes.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

GVS



Data group	GVS
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/GVS
Description	The GVS element reflects the Government Verification Service (GVS) due diligence procedures under the OECD Model Rules and is composed of the Name GVS, Jurisdiction GVS, Reference GVS and Other TIN GVS elements, which contain the information items subject to reporting (and exchange) in respect of an Individual Seller that has been identified on the basis of a Government Verification Service, as well as the Financial Identifier element.
Conditions	[RULE-30030] [EU Specific] GVS may NOT be provided for messages under [EU DIR2021/514].
Explanation	[EU Specific] At the time of publication, the collection and exchange of GVS information is not a legal requirement under [EU DIR2021/514]. Either Standard or GVS should be used. When the Standard element is used, the element GVS cannot be used.
Cardinality	[XSD] 1..1

Data element	NameGVS
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/GVS/NameGVS
Description	The legal name of the Individual Seller.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	JurisdictionGVS
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/GVS/JurisdictionGVS
Description	The jurisdiction whose Government Verification Service was relied upon by the Reporting Platform Operator in respect of the Individual Seller.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)

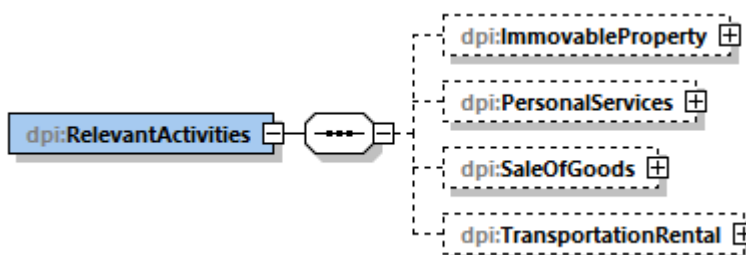
Data element	ReferenceGVS
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/GVS/ReferenceGVS
Description	The unique reference number or code provided by the jurisdiction whose GVS was used, allowing that jurisdiction to match the Individual Seller to a taxpayer within its database.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	OtherTINGVS
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/GVS/OtherTINGVS
Description	Reflecting subparagraph B(2)(b) and B(3)(b) of Section III of the OECD Model Rules, the Other TIN GVS element contains any TIN available to the Reporting Platform Operator, including the jurisdiction of issuance.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Format	[XSD] an1..200
Domain	-

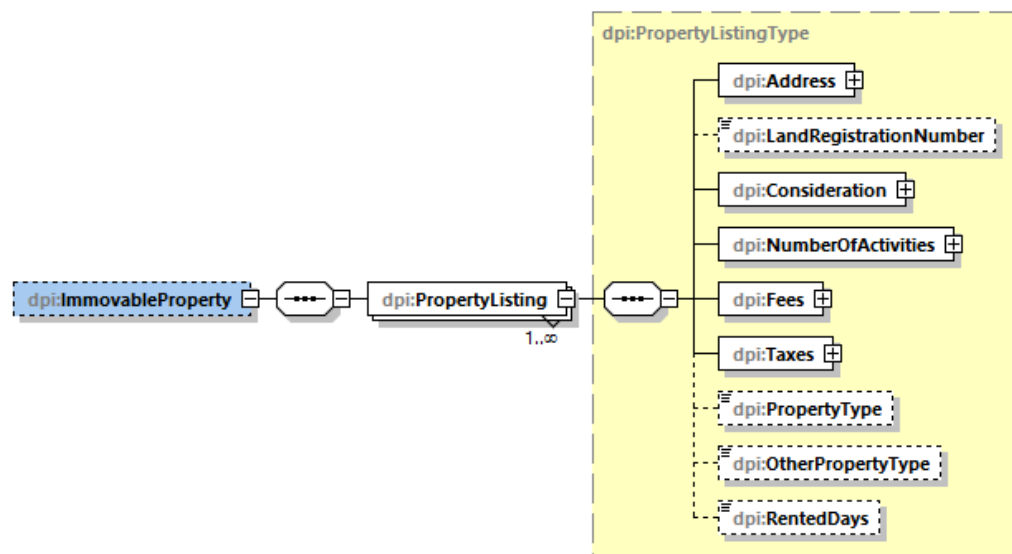
Data group	FinancialIdentifier
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/GVS/FinancialIdentifier
Reference group	FINANCIALIDENTIFIER
Description	<p>The Financial Identifier is an optional (mandatory) element that reflects the Financial Account Identifier which, under the OECD Model Rules or [EU DIR2021/514], is the unique identifying number or reference available to the Reporting Platform Operator of the bank account or other payment account to which the Consideration is paid or credited.</p> <p>Under subparagraphs B(2)(c) and B(3)(c) of Section III of the OECD Model Rules or subparagraphs B(2)(b) and B(3)(b) of Section III of [EU DIR2021/514], the Financial Identifier must be reported and exchanged provided that it is available to the Reporting Platform Operator and that the jurisdiction of the Reportable Seller's residence has indicated that it wishes to receive such Financial Identifiers for taxpayer matching purposes.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

5.2.3.3 Relevant Activities



Data group	RelevantActivities
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities
Description	<p>The Relevant Activities element includes information on the Relevant Activities provided by Reportable Sellers and the Consideration derived therefrom. The element is comprised of the Immovable Property, Personal Services, Sale of Goods and Transportation Rental elements, reflecting the nature of the activities provided by the Reportable Seller.</p> <p>Under the OECD Model Rules, information in respect of the Immovable Property and Personal Services elements must be provided.</p> <p>Under the OECD Extended Scope and [EU DIR2021/514], information in respect of the Immovable Property, Personal Services, Sale of Goods and Transportation Rental elements must be provided.</p>
Conditions	<p>[RULE-30040] At least one type of Relevant Activities must be provided, among the following:</p> <ul style="list-style-type: none"> • Personal Services • Sale of Goods • Transportation Rental • Rental of Immovable Property
Explanation	<p>Please note:</p> <p>To determine under which rules or scope the reporting is done, please consult the relevant country list on the ODB website, https://odb.belastingdienst.nl/en.</p>
Cardinality	[XSD] 1..1

Immovable Property



Data group	ImmovableProperty
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty
Description	The optional (mandatory) Immovable Property element specifies the Relevant Activities provided by a Reportable Seller with respect to the rental of immovable property.
Conditions	-
Explanation	<p>Only the information with respect of the Reportable Sellers residing and immovable properties located in the Receiving Country must be included in the message.</p> <p>Practically:</p> <ul style="list-style-type: none"> the message sent to the Receiving Country in which the Reportable Seller resides will contain information on all the relevant activities carried out by the Reportable Seller, including all the immovable properties; the message sent to the Receiving Country in which the Reportable Seller has immovable properties will contain information only on the immovable properties in that Member States. Other relevant activities or immovable properties in other Member States will not be part of the message. <p>This element must be provided, if available.</p>
Cardinality	[XSD] 0..1

Data group	PropertyListing
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing
Description	<p>Acknowledging that a single Reportable Seller may rent out more than one property listing, the Property Listing element is repeatable and should be repeated for each property in relation to which a Reportable Seller has received Consideration.</p> <p>The Property Listing element is comprised of the Address, Land Registration Number, Consideration, Number of Activities, Fees, Taxes, Property Type and Rented days elements.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

Data group	Address
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/Address
Reference group	ADDRESS
Description	The address of the property.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	LandRegistrationNumber
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/LandRegistrationNumber
Description	<p>The optional (mandatory) Land Registration Number element contains the land registration number, which under subparagraph B(3)(f) of Section III of the OECD Model Rules or subparagraph B(3)(e) of Section III of [EU DIR2021/514], is reportable if available to the Reporting Platform Operator. For these purposes, the land registration number includes functional equivalents, such as a cadastral number.</p> <p>Please note: A Dutch Land Registration Number (kadastrale aanduiding/kenmerk) must be submitted as xxxxx Y 9999 where:</p> <ul style="list-style-type: none"> • xxxxx is the municipality (gemeente), • Y is the section and • 9999 is the plot number. <p>For example: Nijmegen C 1553</p> <p>This element must be provided, if available.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data group	Consideration
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/Consideration
Reference group	CONSIDERATION
Description	<p>The Consideration element contains information on the Consideration received by a Reportable Seller in relation to the Relevant Activities provided. It is further split into four elements, representing the quarters in respect of which reporting of the total Consideration paid or credited to a Reportable Seller. In this respect, Consideration is considered to be paid or credited to a Reportable Seller when it is paid or credited to an account specified by the Reportable Seller.</p> <p>For Relevant Activities involving the rental of immovable property, the Consideration information must be provided separately with respect to each Property Listing.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	NumberOfActivities
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/NumberOfActivities
Reference group	NUMBEROFACTIVITIES
Description	<p>The Number of Activities element specifies the number of Relevant Activities that a Reportable Seller has provided. It is further split into four elements. Pursuant to subparagraphs B(2)(f) and B(2)(g) of Section III of the OECD Model Rules or subparagraphs B(2)(e) and B(2)(f) of Section III of [EU DIR2021/514], these elements represent the four quarters in respect of which reporting of the number of Relevant Activities in respect of which Consideration was paid or credited to the Reportable Seller is required. As such, that the numbers of activities are reported on the basis of the date of payment or credit of the Consideration.</p> <p>For Relevant Activities involving the rental of immovable property, the number of activities must be provided separately with respect to each Property Listing.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	Fees
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/Fees
Reference group	FEES
Description	<p>The Fees element specifies the fees and commissions that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is split into four elements, representing the quarters in respect of which the reporting of fees or commissions withheld or charged by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514].</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

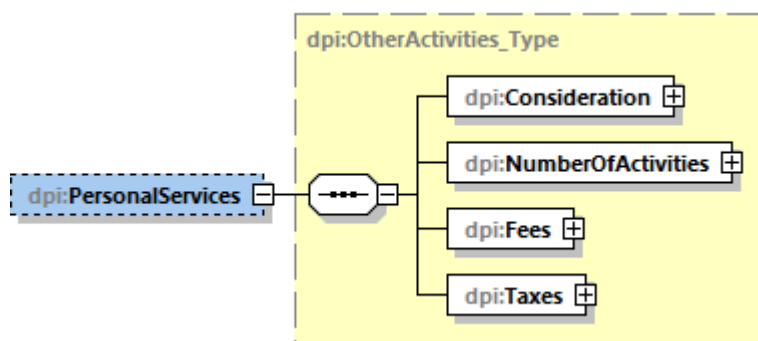
Data group	Taxes
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/Taxes
Reference group	TAXES
Description	<p>The Taxes element specifies the taxes that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is further split into four elements, representing the quarters in respect of which reporting of taxes withheld by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514].</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	PropertyType
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/PropertyType
Description	<p>The optional (mandatory) Property Type element, pursuant to subparagraph B(3)(i) of Section III of the OECD Model Rules or [EU DIR2021/514], specifies the type of property rented by the Reportable Seller. The possible values are:</p> <ul style="list-style-type: none"> • DPI901: Office • DPI902: Hotel room • DPI903: Bed & Breakfast room • DPI904: House • DPI905: Apartment • DPI906: Mobile home • DPI907: Campground • DPI908: Boat • DPI909: Parking space • DPI910: Other
Conditions	-
Explanation	<p>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.</p> <p>This element must be provided, if available.</p>
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] DPI901, DPI902, DPI903, DPI904, DPI905, DPI906, DPI907, DPI908, DPI909, DPI910

Data element	OtherPropertyType
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/OtherPropertyType
Description	This optional (mandatory) element describes the type of property in case "DPI910" is selected as Property Type. This element cannot be used in case another Property Type is selected.
Conditions	<p>[RULE-30050] In case "DPI910" is selected as Property Type, the type of property must be provided.</p> <p>[RULE-30060] No "Other Property Type" may be provided in case the type of property is not "DPI910".</p>
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	RentedDays
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/RentedDays
Description	The optional (mandatory) Rented Days element, pursuant to subparagraph B(3)(i) of Section III of the OECD Model Rules or subparagraph B(3)(h) of Section III of [EU DIR2021/514], contains the number of days that the Property Listing was rented during the Reportable Period.
Conditions	-
Explanation	This element must be provided, if available.
Cardinality	[XSD] 0..1
Format	[XSD] n1..4
Domain	[XSD] > 0

Personal Services



Data group	PersonalServices
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/PersonalServices
Description	The optional (mandatory) Personal Services element contains information on Relevant Activities involving time- or task-based work performed by one or more individuals, acting either independently or on behalf of an Entity, and which is carried out at the request of a user, either online or physically offline after having been facilitated via Platform.
Conditions	-
Explanation	This element must be provided, if available.
Cardinality	[XSD] 0..1

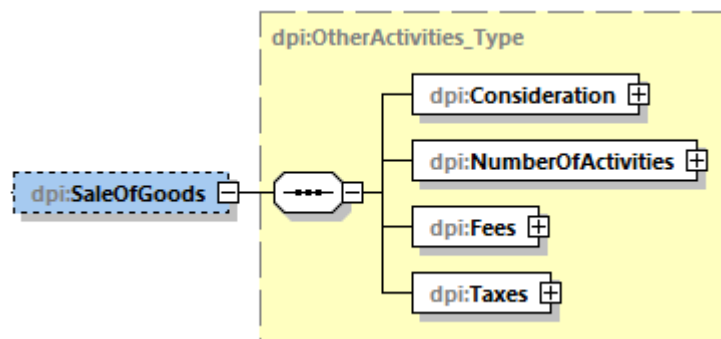
Data group	Consideration
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/PersonalServices/Consideration
Reference group	CONSIDERATION
Description	The Consideration element contains information on the Consideration received by a Reportable Seller in relation to the Relevant Activities provided. It is further split into four elements, representing the quarters in respect of which reporting of the total Consideration paid or credited to a Reportable Seller. In this respect, Consideration is considered to be paid or credited to a Reportable Seller when it is paid or credited to an account specified by the Reportable Seller.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	NumberOfActivities
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/PersonalServices/NumberOfActivities
Reference group	NUMBEROFACTIVITIES
Description	The Number of Activities element specifies the number of Relevant Activities that a Reportable Seller has provided. It is further split into four elements. Pursuant to subparagraphs B(2)(f) and B(2)(g) of Section III of the OECD Model Rules or subparagraphs B(2)(e) and B(2)(f) of Section III of [EU DIR2021/514], these elements represent the four quarters in respect of which reporting of the number of Relevant Activities in respect of which Consideration was paid or credited to the Reportable Seller is required. As such, that the numbers of activities are reported on the basis of the date of payment or credit of the Consideration.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	Fees
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/PersonalServices/Fees
Reference group	FEES
Description	The Fees element specifies the fees and commissions that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is split into four elements, representing the quarters in respect of which the reporting of fees or commissions withheld or charged by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514].
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	Taxes
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/PersonalServices/Taxes
Reference group	TAXES
Description	The Taxes element specifies the taxes that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is further split into four elements, representing the quarters in respect of which reporting of taxes withheld by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514].
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Sale of Goods



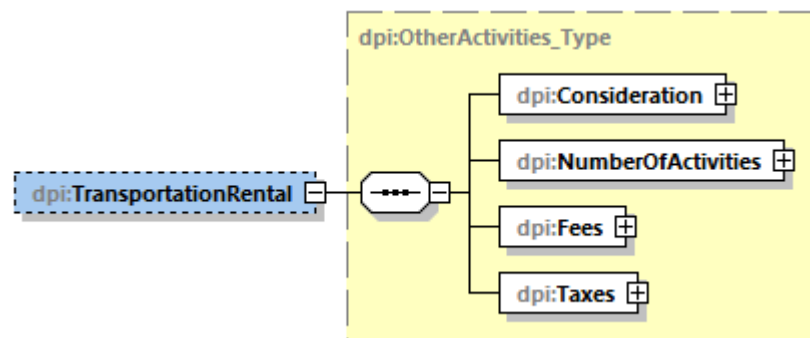
Data group	SaleOfGoods
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/SaleOfGoods
Description	The optional (mandatory) Sale of Goods element specifies the Relevant Activities provided by a Reportable Seller with respect to Sale of Goods.
Conditions	[RULE-30900] These activities may not be provided under OECD Model Rules.
Explanation	Under the OECD Extended Scope and [EU DIR2021/514], information concerning the Sale of Goods elements must be provided, when applicable.
Cardinality	[XSD] 0..1

Data group	Consideration
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/SaleOfGoods/Consideration
Reference group	CONSIDERATION
Description	The Consideration element contains information on the Consideration received by a Reportable Seller in relation to the Relevant Activities provided. It is further split into four elements, representing the quarters in respect of which reporting of the total Consideration paid or credited to a Reportable Seller. In this respect, Consideration is considered to be paid or credited to a Reportable Seller when it is paid or credited to an account specified by the Reportable Seller.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	NumberOfActivities
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/SaleOfGoods/NumberOfActivities
Reference group	NUMBEROFACTIVITIES
Description	The Number of Activities element specifies the number of Relevant Activities that a Reportable Seller has provided. It is further split into four elements. Pursuant to subparagraphs B(2)(f) and B(2)(g) of Section III of the OECD Model Rules or subparagraphs B(2)(e) and B(2)(f) of Section III of [EU DIR2021/514], these elements represent the four quarters in respect of which reporting of the number of Relevant Activities in respect of which Consideration was paid or credited to the Reportable Seller is required. As such, that the numbers of activities are reported on the basis of the date of payment or credit of the Consideration.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	Fees
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/SaleOfGoods/Fees
Reference group	FEES
Description	The Fees element specifies the fees and commissions that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is split into four elements, representing the quarters in respect of which the reporting of fees or commissions withheld or charged by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514].
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	Taxes
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/SaleOfGoods/Taxes
Reference group	TAXES
Description	The Taxes element specifies the taxes that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is further split into four elements, representing the quarters in respect of which reporting of taxes withheld by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514].
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Transportation Rental

Data group	TransportationRental
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/TransportationRental
Description	The optional (mandatory) Transportation Services element specifies the Relevant Activities provided by a Reportable Seller with respect to the rental of any mode of transport.
Conditions	[RULE-30900] These activities may not be provided under OECD Model Rules.
Explanation	Under the OECD Extended Scope and [EU DIR2021/514], information in respect of the Transportation Rental elements must be provided and if applicable.
Cardinality	[XSD] 0..1

Data group	Consideration
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/TransportationRental/Consideration
Reference group	CONSIDERATION
Description	The Consideration element contains information on the Consideration received by a Reportable Seller in relation to the Relevant Activities provided. It is further split into four elements, representing the quarters in respect of which reporting of the total Consideration paid or credited to a Reportable Seller. In this respect, Consideration is considered to be paid or credited to a Reportable Seller when it is paid or credited to an account specified by the Reportable Seller.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	NumberOfActivities
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/TransportationRental/NumberOfActivities
Reference group	NUMBEROFACTIVITIES
Description	The Number of Activities element specifies the number of Relevant Activities that a Reportable Seller has provided. It is further split into four elements. Pursuant to subparagraphs B(2)(f) and B(2)(g) of Section III of the OECD Model Rules or subparagraphs B(2)(e) and B(2)(f) of Section III of [EU DIR2021/514], these elements represent the four quarters in respect of which reporting of the number of Relevant Activities in respect of which Consideration was paid or credited to the Reportable Seller is required. As such, that the numbers of activities are reported on the basis of the date of payment or credit of the Consideration.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	Fees
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/TransportationRental/Fees
Reference group	FEES
Description	The Fees element specifies the fees and commissions that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is split into four elements, representing the quarters in respect of which the reporting of fees or commissions withheld or charged by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514].
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	Taxes
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/TransportationRental/Taxes
Reference group	TAXES
Description	The Taxes element specifies the taxes that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is further split into four elements, representing the quarters in respect of which reporting of taxes withheld by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514].
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

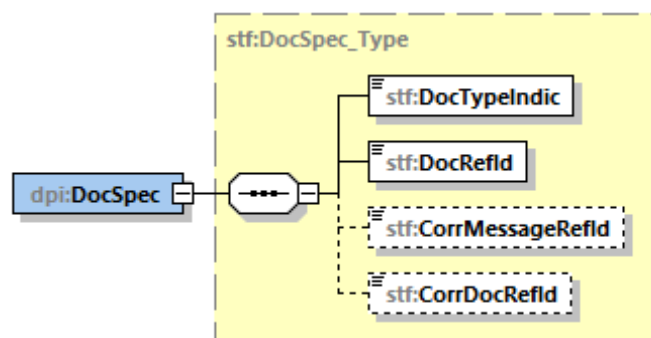
5.2.3.4 DocSpec

Data group	DocSpec
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/DocSpec
Reference group	DOCSPEC
Description	This reference group identifies the particular record within the DPI message being transmitted. It permits the identification of records requiring correction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

5.3 Reference groups

Reference groups are data groups and their underlying data elements, which are specified once in this manual. These data groups may however be used more than once in the message. Where they are used a reference to this section is included.

5.3.1 DOCSPEC



Ref Group	DOCSPEC
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator/DocSpec DPI_OECD/DPIBody/OtherPlatformOperators/AssumingPlatformOperator/DocSpec DPI_OECD/DPIBody/OtherPlatformOperators/AssumedPlatformOperator/DocSpec DPI_OECD/DPIBody/ReportableSeller/DocSpec
Description	This datagroup identifies the particular record within the DPI message being transmitted. It permits the identification of records requiring correction.
Conditions	-
Explanation	For usage of this data group, please see Section 3.6.1 DocSpec_Type.
Cardinality	[XSD] 1..1

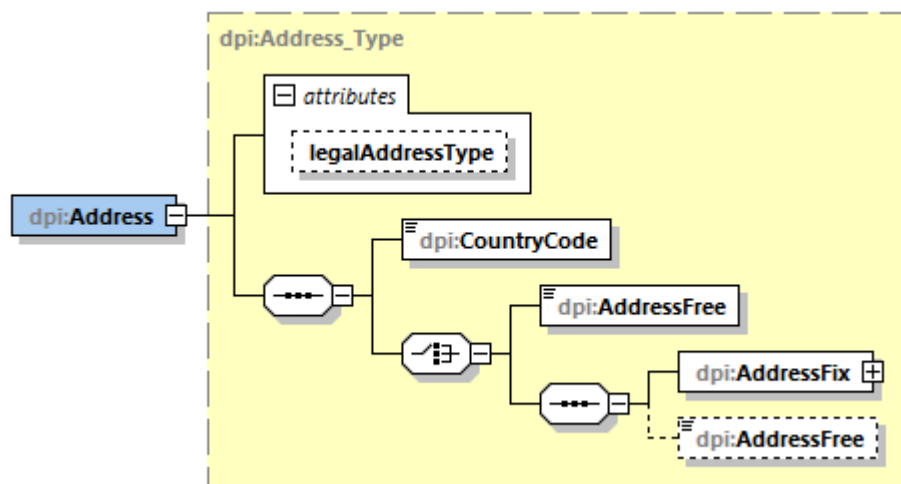
Data element	DocTypeIndic
Xpath (XML)	DOCSPEC/DocTypeIndic
Description	<p>This element specifies the type of data being submitted:</p> <ul style="list-style-type: none"> • OECD0: Resent data • OECD1: New data • OECD2: Corrected data • OECD3: Deleted data <p>The resend option (OECD0) can only be used for the Reporting Platform Operator element when the Platform Operator element has already been sent. The resend option (OECD0) can be used in the two following cases:</p> <ul style="list-style-type: none"> • New data: in case new Reportable Seller information and/or other Platform Operator information is provided in respect of a Reportable Period and the Platform Operator element has already been sent. • Correction/deletion: in case the Reportable Seller and/or other Platform Operator element is corrected (or deleted) and the Platform Operator element has already been sent and the Platform Operator element does not need to be corrected (or deleted). The Platform Operator cannot be deleted without deleting all related Reportable Seller information and other Platform Operator information (either in same message or in previous messages). <p>Please note that you need to submit the Reporting Platform Operator as new data (OECD1) with a unique DocRefId for each country the message is intended for (ReceivingCountry). Once the initial message for a particular country is accepted, you can use the resend option for that country.</p>
Conditions	<p>[RULE-80008] The resend option may only be used for a Reporting Platform Operator (see description above).</p> <p>[RULE-80009] The Platform Operator may only be deleted when all relating Reportable Sellers and other Platform Operator information has been deleted (see description above).</p> <p>[RULE-80010] The content of the message must be aligned with the MessageTypeIndic. (see Explanation)</p>
Explanation	<p>The content of the message must be aligned with the MessageTypeIndic:</p> <ul style="list-style-type: none"> • When the MessageTypeIndic indicates new data (DPI401), the message may only contain records with DocTypeIndic OECD1; • When the MessageTypeIndic indicates corrected/deleted data (DPI402), the message may only contain records DocTypeIndic OECD2 or OECD3; <p>OECD0 may be used in both messages. See MessageTypeIndic for the use of OECD0.</p>
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] OECD0, OECD1, OECD2, OECD3

Data element	DocRefId
Xpath (XML)	DOCSPEC/DocRefId
Description	The DocRefId is a unique identifier for the document (i.e. one record and all its children data elements). An element containing a correction (or deletion) must have a new unique DocRefId for future reference. DocRefId must be unique in space and time (i.e. there must be no other message or record in existence that has the same reference identifier).
Conditions	<p>[RULE-80000] The DocRefId must be unique (in space and time).</p> <p>[RULE-80001] The structure of the DocRefId must follow a specific format:</p> <p>the 2 first characters are equal to the Transmitting Country code of the message;</p> <ul style="list-style-type: none"> the 4 characters after the second character are equal to the year of the reporting period; followed by a unique identifier. <p>[RULE-80013] When resending a record (OECD0), the DocRefId must refer to a prior submitted (and accepted) DocRefId.</p> <p>[RULE-80014] When resending a record (OECD0), the DocRefId must refer to a valid DocRefId. This is a record that has not been invalidated or outdated by a previous correction message.</p>
Explanation	When resending a PlatformOperator (OECD0) the information of the PlatformOperator should be unchanged. If you wish to update the information on the PlatformOperator, you can do so by using the correction mechanism for the PlatformOperator (see 3.6.4.2 Correcting a Platform Operator).
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	CorrMessageRefId
Xpath (XML)	DOCSPEC/CorrMessageRefId
Description	The CorrMessageRefId references the MessageRefId of the message to be corrected. It must always refer to the latest message in which the record that was sent.
Conditions	[RULE-80006] This element may NOT be used.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..170
Domain	-

Data element	CorrDocRefId
Xpath (XML)	DOCSPEC/CorrMessageRefId
Description	<p>The CorrMessageRefId references the DocRefId of the element to be corrected. It must always refer to the latest reference of the record (DocRefId) that was sent. The latest reference of the record (DocRefId) that was sent must be part of the latest message in which the record was sent.</p> <p>In this way, a series of corrections or amendments can be handled as each correction completely replaces the previous version.</p>
Conditions	<p>[RULE-80002] The CorrDocRefId must refer to a prior submitted (and accepted) DocRefId.</p> <p>[RULE-80003] The CorrDocRefId must refer to a correctable DocRefId. This is a record that has not been invalidated or outdated by a previous correction message.</p> <p>[RULE-80004] The CorrDocRefId may not be used for an initial or resent element.</p> <p>[RULE-80011] The CorrDocRefId may not be used more than once in the same DPI message.</p> <p>[RULE-90040] When correcting or deleting a record (OECD2 or OECD3) a CorrDocRefId must be provided.</p>
Explanation	A CorrDocRefId can only refer to a DocRefId which was submitted and accepted earlier. Once this record (DocRefId) has been corrected before (invalidated or outdated), it cannot be corrected anymore.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

5.3.2 ADDRESS



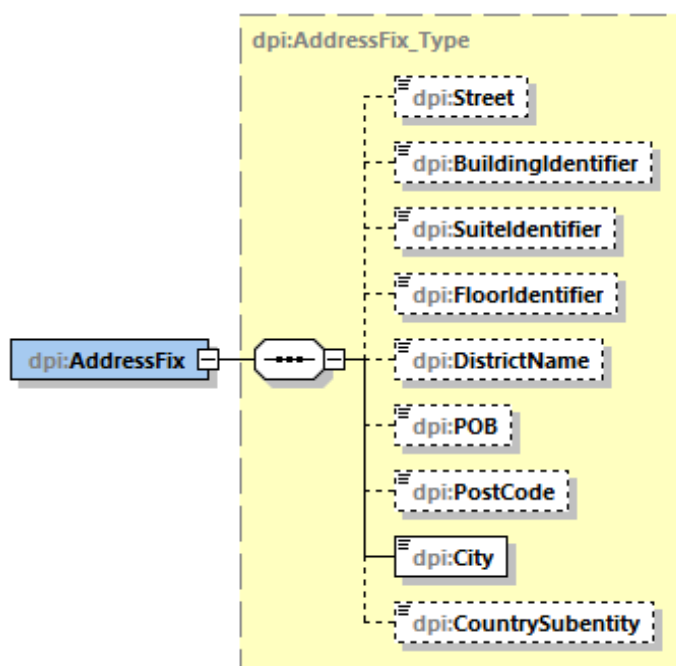
Ref Group	ADDRESS														
Xpath (XML)	DPI_OECD/DPIBody/PlatformOperator/Address DPI_OECD/DPIBody/OtherPlatformOperators/AssumingPlatformOperator/Address DPI_OECD/DPIBody/OtherPlatformOperators/AssumedPlatformOperator/Address DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/EntSellerID/Address DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/IndSellerID/Address DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/PropertyListing/Address														
Description	This data group is used to provide address information on an organisation, a person or a property.														
Conditions	[XSD] Address must contain either AddressFix or AddressFree.														
Explanation	AddressFree should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format.														
Attribute	<table> <tr> <th colspan="2">legalAddressType</th></tr> <tr> <td>Description</td><td>This attribute serves to indicate the legal character of the address (residential, business etc.): <ul style="list-style-type: none"> OECD301: residential or business OECD302: residential OECD303: business OECD304: registered office OECD305: unspecified </td></tr> <tr> <td>Conditions</td><td>-</td></tr> <tr> <td>Explanation</td><td>The address of the Reportable Platform Operator must represent the "Registered Office Address" (OECD304).</td></tr> <tr> <td>Cardinality</td><td>[XSD] 0..1</td></tr> <tr> <td>Format</td><td>-</td></tr> <tr> <td>Domain</td><td>[XSD] OECD301, OECD302, OECD303, OECD304, OECD305</td></tr> </table>	legalAddressType		Description	This attribute serves to indicate the legal character of the address (residential, business etc.): <ul style="list-style-type: none"> OECD301: residential or business OECD302: residential OECD303: business OECD304: registered office OECD305: unspecified 	Conditions	-	Explanation	The address of the Reportable Platform Operator must represent the "Registered Office Address" (OECD304).	Cardinality	[XSD] 0..1	Format	-	Domain	[XSD] OECD301, OECD302, OECD303, OECD304, OECD305
legalAddressType															
Description	This attribute serves to indicate the legal character of the address (residential, business etc.): <ul style="list-style-type: none"> OECD301: residential or business OECD302: residential OECD303: business OECD304: registered office OECD305: unspecified 														
Conditions	-														
Explanation	The address of the Reportable Platform Operator must represent the "Registered Office Address" (OECD304).														
Cardinality	[XSD] 0..1														
Format	-														
Domain	[XSD] OECD301, OECD302, OECD303, OECD304, OECD305														
Cardinality	[XSD] 1..n														

Data element	CountryCode
Xpath (XML)	ADDRESS/CountryCode
Description	The country code associated with the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an2
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK, XX and X5)

5.3.2.1 AddressFree

Data element	AddressFree
Xpath (XML)	ADDRESS/AddressFree
Description	This data element allows input of address information in free text. It should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format.
Conditions	-
Explanation	AddressFree should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format. This element is only mandatory when AddressFix cannot be provided.
Cardinality	[XSD] 1..1
Format	[XSD] an1..4000
Domain	-

5.3.2.2 AddressFix



Data group	AddressFix
Xpath (XML)	ADDRESS/AddressFix
Description	This data element allows input of address information in fixed format.
Conditions	-
Explanation	When possible the address should always be provided in the AddressFix format.
Cardinality	[XSD] 1..1

Data element	Street
Xpath (XML)	ADDRESS/AddressFix/Street
Description	The street and number of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	BuildingIdentifier
Xpath (XML)	ADDRESS/AddressFix/BuildingIdentifier
Description	The identification of a specific building.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	SuiteIdentifier
Xpath (XML)	ADDRESS/AddressFix/SuiteIdentifier
Description	The identification of the suite of the address.

Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	FloorIdentifier
Xpath (XML)	ADDRESS/AddressFix/FloorIdentifier
Description	The floor of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	DistrictName
Xpath (XML)	ADDRESS/AddressFix/DistrictName
Description	The name of the district of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	POB
Xpath (XML)	ADDRESS/AddressFix/POB
Description	The Post Office Box of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

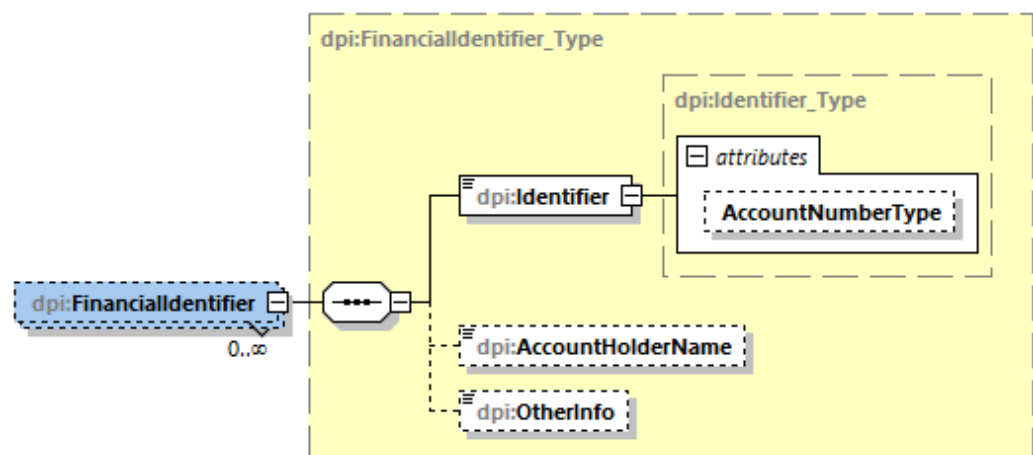
Data element	PostCode
Xpath (XML)	ADDRESS/AddressFix/PostCode
Description	The postal code of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	City
Xpath (XML)	ADDRESS/AddressFix/City
Description	The city of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	CountrySubentity
Xpath (XML)	ADDRESS/AddressFix/CountrySubentity
Description	The country subentity of the address. This represents a state, region or department.
Conditions	
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	AddressFree
Xpath (XML)	ADDRESS/AddressFree
Description	This data element allows input of address information in free text. This data element can only be used in addition to an address in fixed format.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..4000
Domain	-

5.3.3 FINANCIALIDENTIFIER



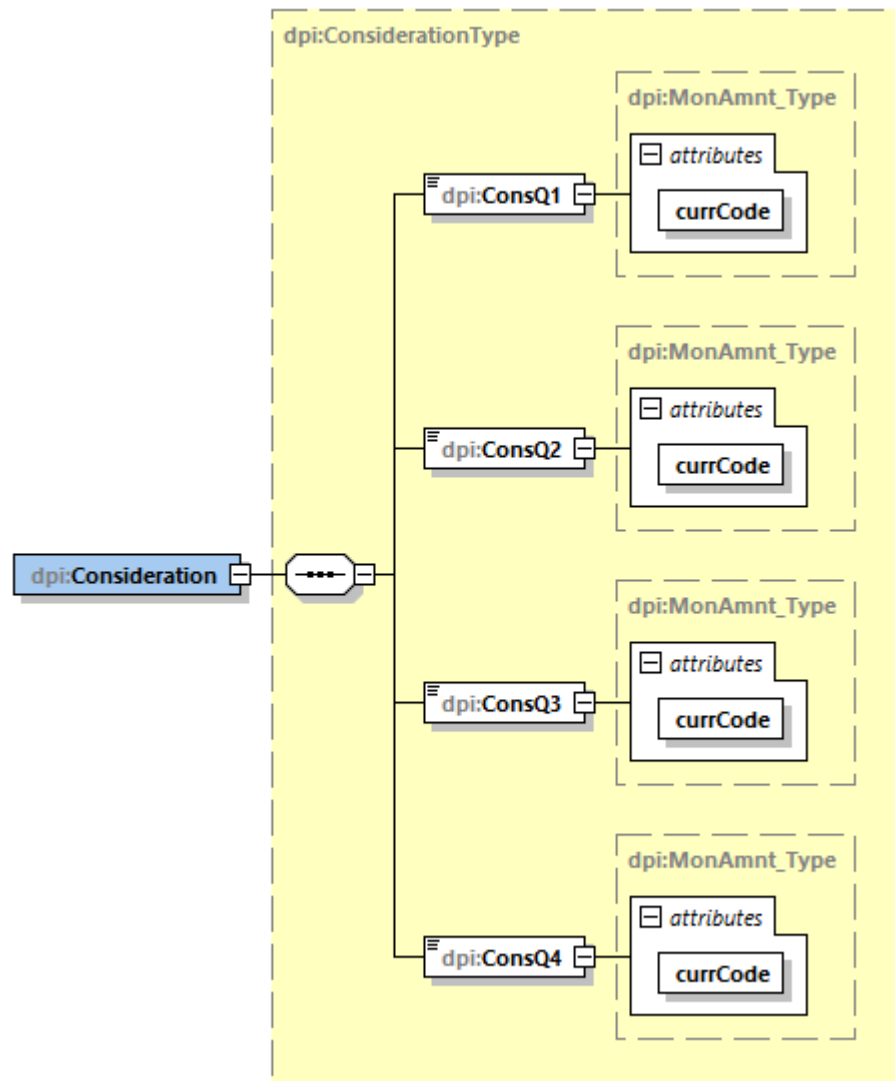
Ref group	FINANCIALIDENTIFIER
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/Standard/FinancialIdentifier DPI_OECD/DPIBody/ReportableSeller/Identity/EntitySeller/GVS/FinancialIdentifier DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/Standard/FinancialIdentifier DPI_OECD/DPIBody/ReportableSeller/Identity/IndividualSeller/GVS/FinancialIdentifier
Description	The Financial Identifier is an optional (mandatory) element that reflects the Financial Account Identifier which, under the OECD Model Rules or [EU DIR2021/514], is the unique identifying number or reference available to the Reporting Platform Operator of the bank account or other payment account to which the Consideration is paid or credited. Under subparagraphs B(2)(c) and B(3)(c) of Section III of the OECD Model Rules or subparagraphs B(2)(b) and B(3)(b) of Section III of [EU DIR2021/514], the Financial Identifier must be reported and exchanged provided that it is available to the Reporting Platform Operator and that the jurisdiction of the Reportable Seller's residence has indicated that it wishes to receive such Financial Identifiers for taxpayer matching purposes.
Conditions	-
Explanation	This element must be provided, if available.
Cardinality	[XSD] 0..n

Data element	Identifier	
Xpath (XML)	FINANCIALIDENTIFIER/Identifier	
Description	This element is a required element which contains the Financial Account Identifier pertaining to the Reportable Seller should be reflected. Financial Account Identifiers can include the IBAN number, sort code and account number and any other payment account identifier that the Reporting Platform Operator used for transferring the Consideration in respect to a Reportable Seller.	
Conditions	-	
Explanation	-	
Attribute	AccountNumberType	
	Description	The optional (mandatory) attribute describes the type of account number being sent.
	Conditions	-
	Explanation	This element must be provided, if available.
	Cardinality	[XSD] 0..1
	Format	[XSD] an1..200
	Domain	-
Cardinality	[XSD] 1..1	
Format	[XSD] an1..200	
Domain	-	

Data element	AccountHolderName	
Xpath (XML)	FINANCIALIDENTIFIER/AccountHolderName	
Description	The optional (mandatory) Account Holder Name field is an optional (mandatory) element which, reflecting subparagraphs B(2)(d) and B(3)(d) of Section III of the OECD Model Rules or subparagraphs B(2)(c) and B(3)(c) of Section III of [EU DIR2021/514], contains the name of the holder of the financial account to which the Consideration is paid or credited, where different from the name of the Reportable Seller and to the extent available to the Reporting Platform Operator.	
Conditions	-	
Explanation	This element must be provided, if available.	
Cardinality	[XSD] 0..1	
Format	[XSD] an1..200	
Domain	-	

Data element	OtherInfo	
Xpath (XML)	FINANCIALIDENTIFIER/OtherInfo	
Description	OtherInfo is an optional (mandatory) element. Reflecting subparagraphs B(2)(d) and B(3)(d) of Section III of the OECD Model Rules or subparagraphs B(2)(c) and B(3)(c) of Section III of [EU DIR2021/514], the OtherInfo field contains any other identifying information available to the Reporting Platform Operator with respect to that account holder.	
Conditions	-	
Explanation	This element must be provided, if available.	
Cardinality	[XSD] 0..1	
Format	[XSD] an1..400	
Domain	-	

5.3.4 CONSIDERATION



Ref group	CONSIDERATION
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/Consideration DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/PersonalServices/Consideration DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/SaleOfGoods/Consideration DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/TransportationalRental/Consideration
Description	<p>The Consideration element contains information on the Consideration received by a Reportable Seller in relation to the Relevant Activities provided. It is further split into four elements, representing the quarters in respect of which reporting of the total Consideration paid or credited to a Reportable Seller. In this respect, Consideration is considered to be paid or credited to a Reportable Seller when it is paid or credited to an account specified by the Reportable Seller.</p> <p>For Relevant Activities involving the rental of immovable property, the Consideration information must be provided separately with respect to each Property Listing.</p>
Conditions	-
Explanation	<p>Amounts shall be given in full units, i.e. without decimals. For example: the amount 1,234.56 must be submitted as 1234 and NOT as 123456.</p> <p>The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in attribute currCode.</p>
Cardinality	[XSD] 1..1

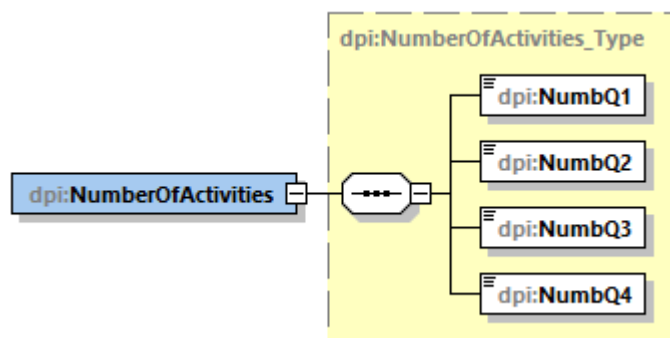
Data element	ConsQ1														
Xpath (XML)	CONSIDERATION/ConsQ1														
Description	This element contains information on the Consideration received by a Reportable Seller in the first quarter.														
Conditions	-														
Explanation	-														
Attribute	<table> <tr> <th colspan="2">currCode</th></tr> <tr> <td>Description</td><td>Code of the currency.</td></tr> <tr> <td>Conditions</td><td>-</td></tr> <tr> <td>Explanation</td><td>-</td></tr> <tr> <td>Cardinality</td><td>[XSD] 1..1</td></tr> <tr> <td>Format</td><td>-</td></tr> <tr> <td>Domain</td><td>[XSD] Currency code according to ISO code list 4217</td></tr> </table>	currCode		Description	Code of the currency.	Conditions	-	Explanation	-	Cardinality	[XSD] 1..1	Format	-	Domain	[XSD] Currency code according to ISO code list 4217
currCode															
Description	Code of the currency.														
Conditions	-														
Explanation	-														
Cardinality	[XSD] 1..1														
Format	-														
Domain	[XSD] Currency code according to ISO code list 4217														
Cardinality	[XSD] 1..1														
Format	[XSD] n10														
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647														

Data element	ConsQ2														
Xpath (XML)	CONSIDERATION/ConsQ2														
Description	This element contains information on the Consideration received by a Reportable Seller in the second quarter.														
Conditions	-														
Explanation	-														
Attribute	<table> <tr> <th colspan="2">currCode</th></tr> <tr> <td>Description</td><td>Code of the currency.</td></tr> <tr> <td>Conditions</td><td>-</td></tr> <tr> <td>Explanation</td><td>-</td></tr> <tr> <td>Cardinality</td><td>[XSD] 1..1</td></tr> <tr> <td>Format</td><td>-</td></tr> <tr> <td>Domain</td><td>[XSD] Currency code according to ISO code list 4217</td></tr> </table>	currCode		Description	Code of the currency.	Conditions	-	Explanation	-	Cardinality	[XSD] 1..1	Format	-	Domain	[XSD] Currency code according to ISO code list 4217
currCode															
Description	Code of the currency.														
Conditions	-														
Explanation	-														
Cardinality	[XSD] 1..1														
Format	-														
Domain	[XSD] Currency code according to ISO code list 4217														
Cardinality	[XSD] 1..1														
Format	[XSD] n10														
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647														

Data element	ConsQ3	
Xpath (XML)	CONSIDERATION/ConsQ3	
Description	This element contains information on the Consideration received by a Reportable Seller in the third quarter.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	Code of the currency.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] Currency code according to ISO code list 4217
Cardinality	[XSD] 1..1	
Format	[XSD] n10	
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647	

Data element	ConsQ4	
Xpath (XML)	CONSIDERATION/ConsQ4	
Description	This element contains information on the Consideration received by a Reportable Seller in the fourth quarter.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	Code of the currency.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] Currency code according to ISO code list 4217
Cardinality	[XSD] n10	
Format	[XSD] ≥ -2147483648 and ≤ 2147483647	
Domain	-	

5.3.5 NUMBEROFACTIVITIES



Ref group	NUMBEROFACTIVITIES
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/NumberOfActivities DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/PersonalServices/NumberOfActivities DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/SaleOfGoods/NumberOfActivities DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/TransportationalRental/NumberOfActivities
Description	<p>The Number of Activities element specified the number of Relevant Activities that a Reportable Seller has provided. It is further split into four elements. Pursuant to subparagraphs B(2)(f) and B(2)(g) of Section III of the OECD Model Rules or subparagraphs B(2)(e) and B(2)(f) of Section III of [EU DIR2021/514], these elements represent the four quarters in respect of which reporting of the number of Relevant Activities in respect of which Consideration was paid or credited to the Reportable Seller is required. As such, that the numbers of activities are reported on the basis of the date of payment or credit of the Consideration.</p> <p>For Relevant Activities involving the rental of immovable property, the number of activities must be provided separately with respect to each Property Listing.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

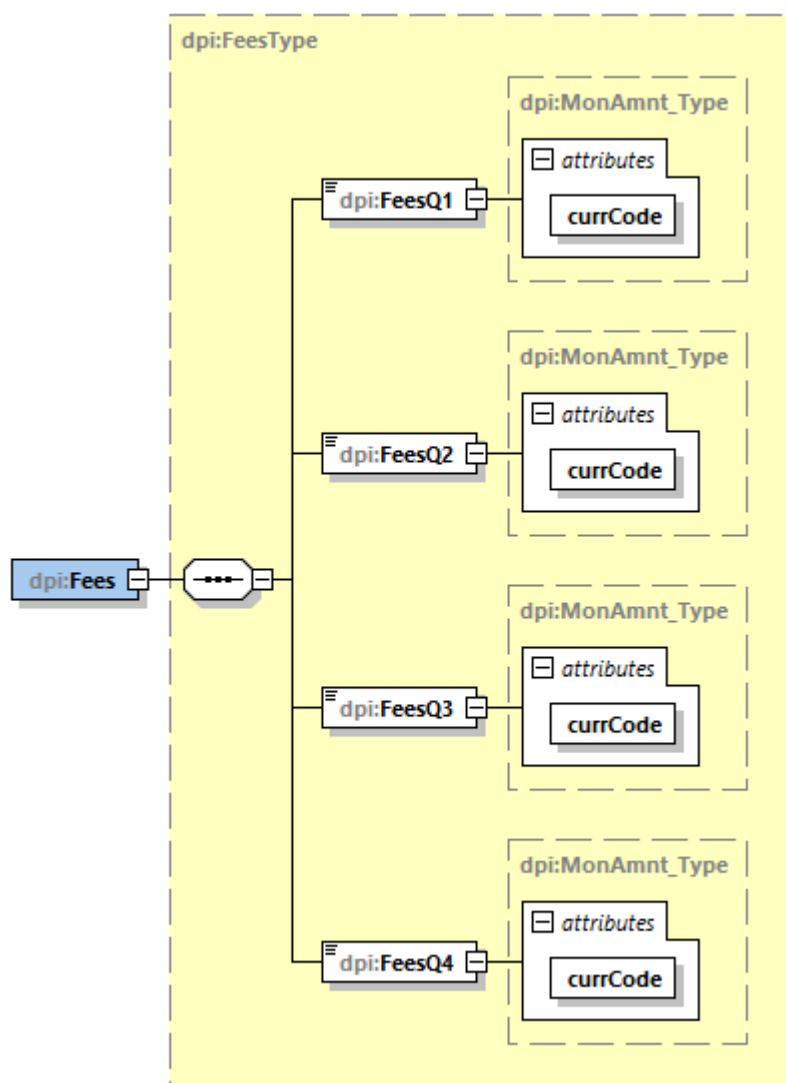
Data element	NumbQ1
Xpath (XML)	NUMBEROFACTIVITIES/NumbQ1
Description	This element contains information on the number of Relevant Activities provided by a Reportable Seller in the first quarter.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	NumbQ2
Xpath (XML)	NUMBEROFACTIVITIES/NumbQ2
Description	This element contains information on the number of Relevant Activities provided by a Reportable Seller in the second quarter.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	NumbQ3
Xpath (XML)	NUMBEROFACTIVITIES/NumbQ3
Description	This element contains information on the number of Relevant Activities provided by a Reportable Seller in the third quarter.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	NumbQ4
Xpath (XML)	NUMBEROFACTIVITIES/NumbQ4
Description	This element contains information on the number of Relevant Activities provided by a Reportable Seller in the fourth quarter.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

5.3.6 FEES



Ref group	FEES
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/Fees DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/PersonalServices/Fees DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/SaleOfGoods/Fees DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/TransportationRental/Fees
Description	The Fees element specifies the fees and commissions that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is split into four elements, representing the quarters in respect of which the reporting of fees or commissions withheld or charged by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514].
Conditions	-
Explanation	Amounts shall be given in full units, i.e. without decimals. For example: the amount 1,234.56 must be submitted as 1234 and NOT as 123456. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in attribute currCode.
Cardinality	[XSD] 1..1

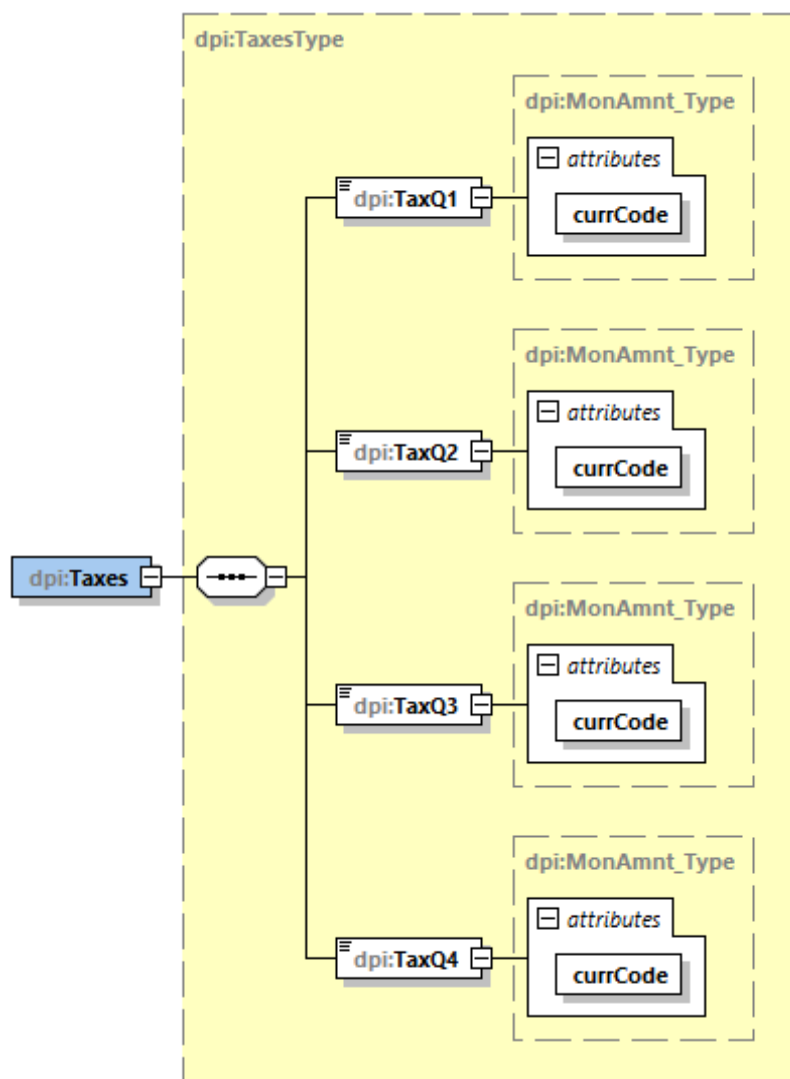
Data element	FeesQ1	
Xpath (XML)	FEES/FeesQ1	
Description	This element contains information on the fees and commissions withheld in respect of a Reportable Seller in the first quarter.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	Code of the currency.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] Currency code according to ISO code list 4217
Cardinality	[XSD] 1..1	
Format	[XSD] n10	
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647	

Data element	FeesQ2	
Xpath (XML)	FEES/FeesQ2	
Description	This element contains information on the fees and commissions withheld in respect of a Reportable Seller in the second quarter.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	Code of the currency.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] Currency code according to ISO code list 4217
Cardinality	[XSD] 1..1	
Format	[XSD] n10	
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647	

Data element	FeesQ3	
Xpath (XML)	FEES/FeesQ3	
Description	This element contains information on the fees and commissions withheld in respect of a Reportable Seller in the third quarter.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	Code of the currency.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] Currency code according to ISO code list 4217
Cardinality	[XSD] 1..1	
Format	[XSD] n10	
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647	

Data element	FeesQ4	
Xpath (XML)	FEES/FeesQ4	
Description	This element contains information on the fees and commissions withheld in respect of a Reportable Seller in the fourth quarter.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	Code of the currency.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] Currency code according to ISO code list 4217
Cardinality	[XSD] 1..1	
Format	[XSD] n10	
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647	

5.3.7 TAXES



Ref group	TAXES
Xpath (XML)	DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/ImmovableProperty/Property Listing/Taxes DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/PersonalServices/Taxes DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/SaleOfGoods/Taxes DPI_OECD/DPIBody/ReportableSeller/RelevantActivities/TransportationRental/Taxes
Description	The Taxes element specifies the taxes that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is further split into four elements, representing the quarters in respect of which reporting of taxes withheld by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514].
Conditions	-
Explanation	Amounts shall be given in full units, i.e. without decimals. For example: the amount 1,234.56 must be submitted as 1234 and NOT as 123456. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in attribute currCode.
Cardinality	[XSD] 1..1

Data element	TaxQ1	
Xpath (XML)	TAXES/TaxQ1	
Description	This element contains information on the taxes withheld in respect of a Reportable Seller in the first quarter.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	Code of the currency.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] Currency code according to ISO code list 4217
Cardinality	[XSD] 1..1	
Format	[XSD] n10	
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647	

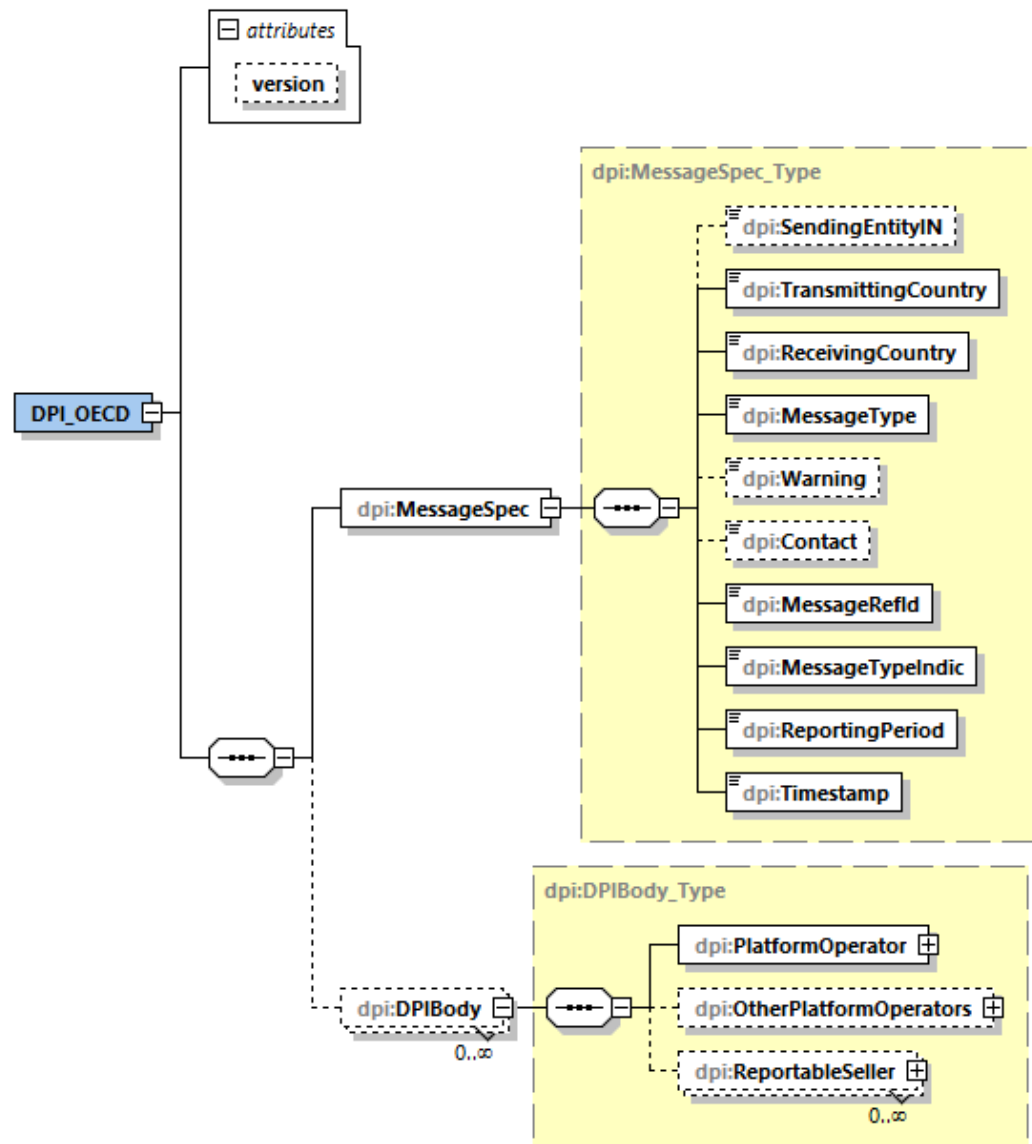
Data element	TaxQ2	
Xpath (XML)	TAXES/TaxQ2	
Description	This element contains information on the taxes withheld in respect of a Reportable Seller in the second quarter.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	Code of the currency.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] Currency code according to ISO code list 4217
Cardinality	[XSD] 1..1	
Format	[XSD] n10	
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647	

Data element	TaxQ3	
Xpath (XML)	TAXES/TaxQ3	
Description	This element contains information on the taxes withheld in respect of a Reportable Seller in the third quarter.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	Code of the currency.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] Currency code according to ISO code list 4217
Cardinality	[XSD] 1..1	
Format	[XSD] n10	
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647	

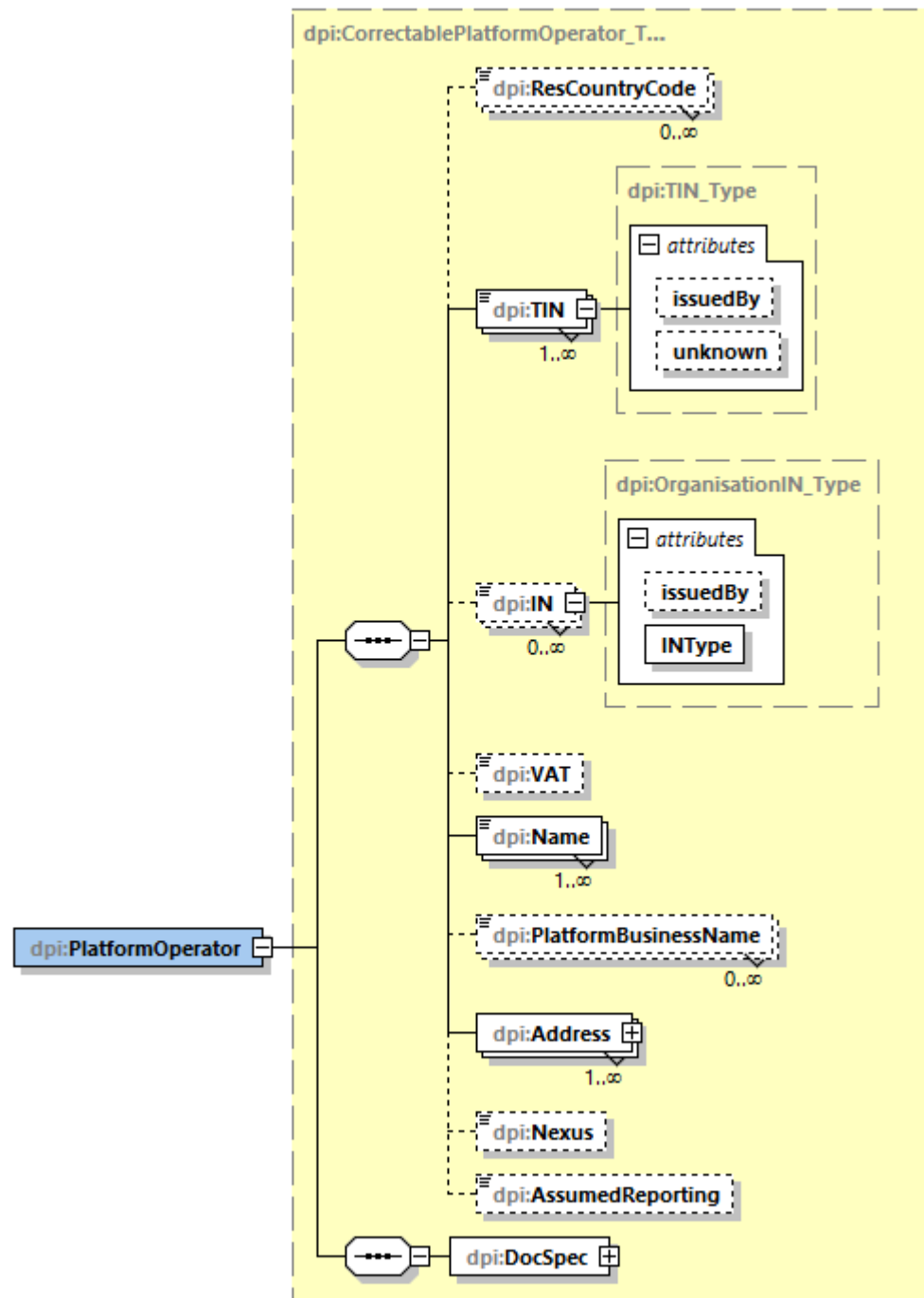
Data element	TaxQ4	
Xpath (XML)	TAXES/TaxQ4	
Description	This element contains information on the taxes withheld in respect of a Reportable Seller in the fourth quarter.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	Code of the currency.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] Currency code according to ISO code list 4217
Cardinality	[XSD] 1..1	
Format	[XSD] n10	
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647	

6 Structural overview

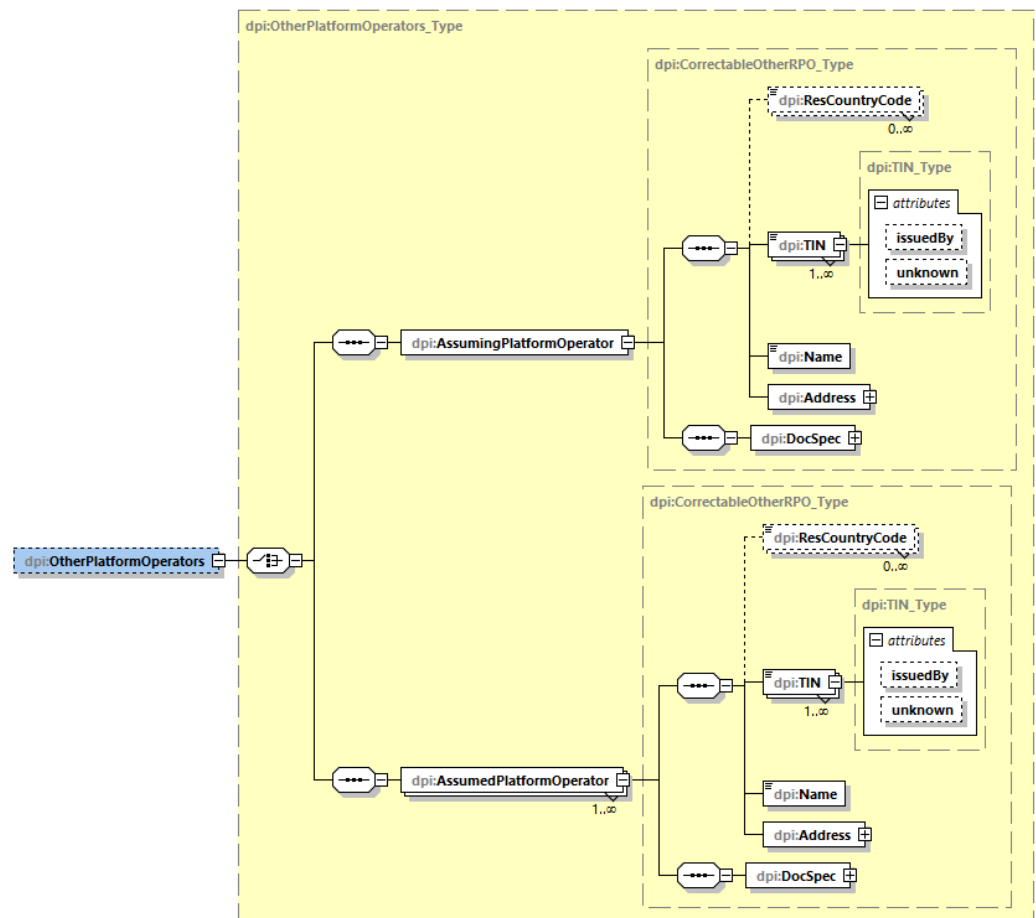
6.1 DPI_OECD



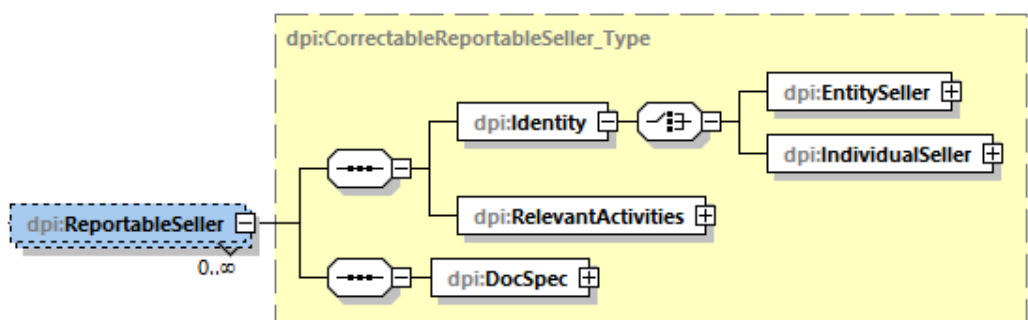
6.1.1 Reporting Platform Operator



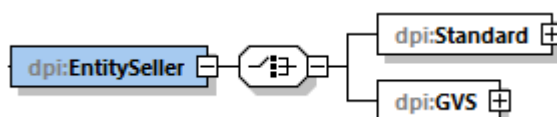
6.1.2 Other Platform Operators



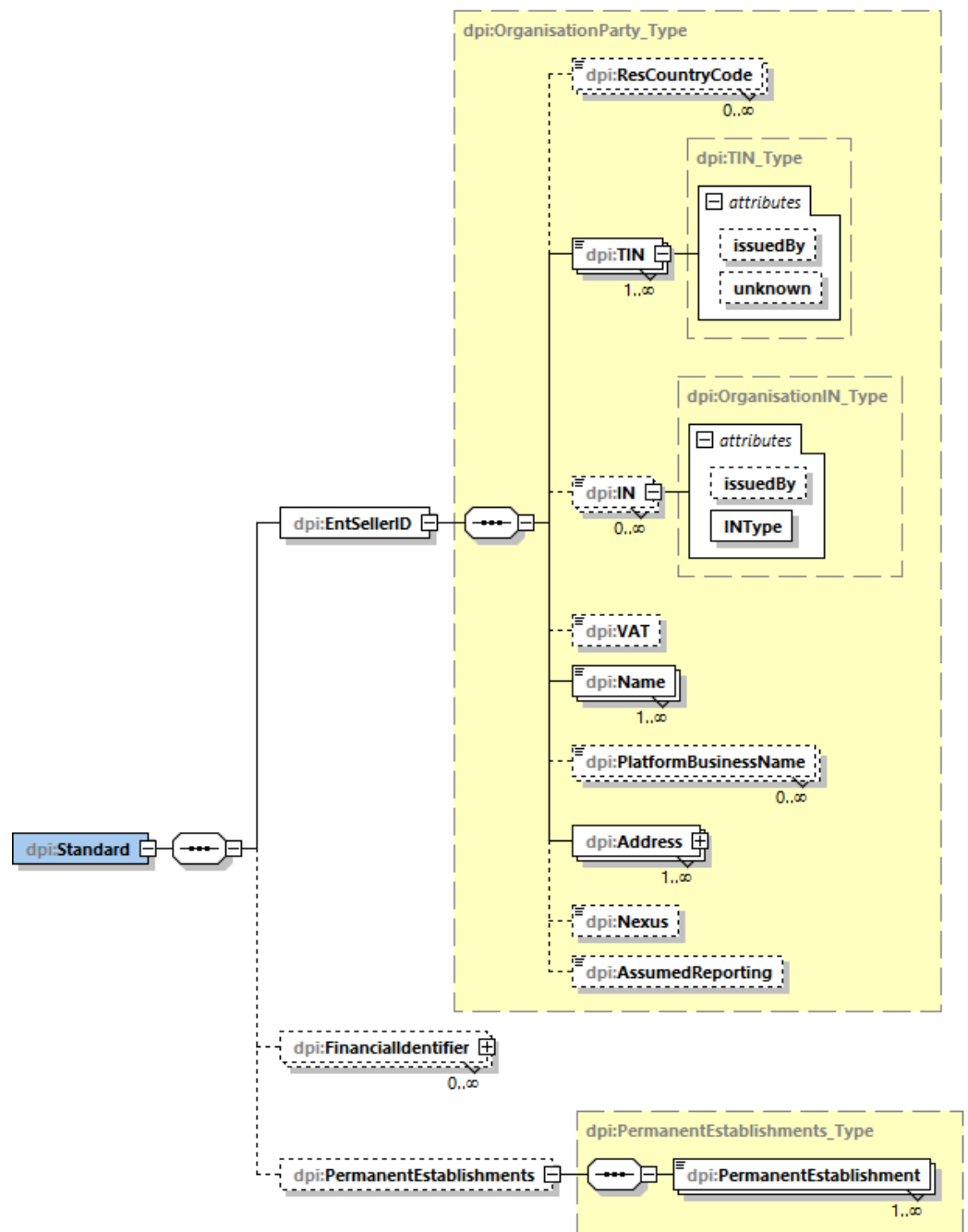
6.1.3 Reportable Seller



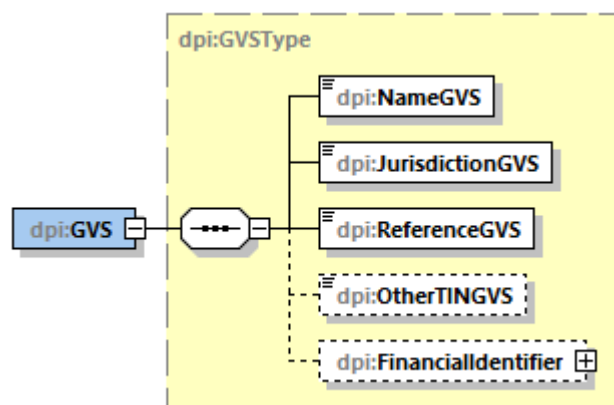
6.1.3.1 Entity Seller



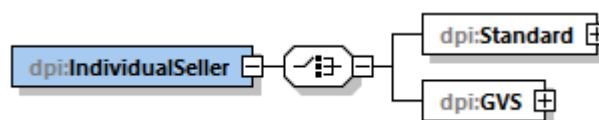
Standard



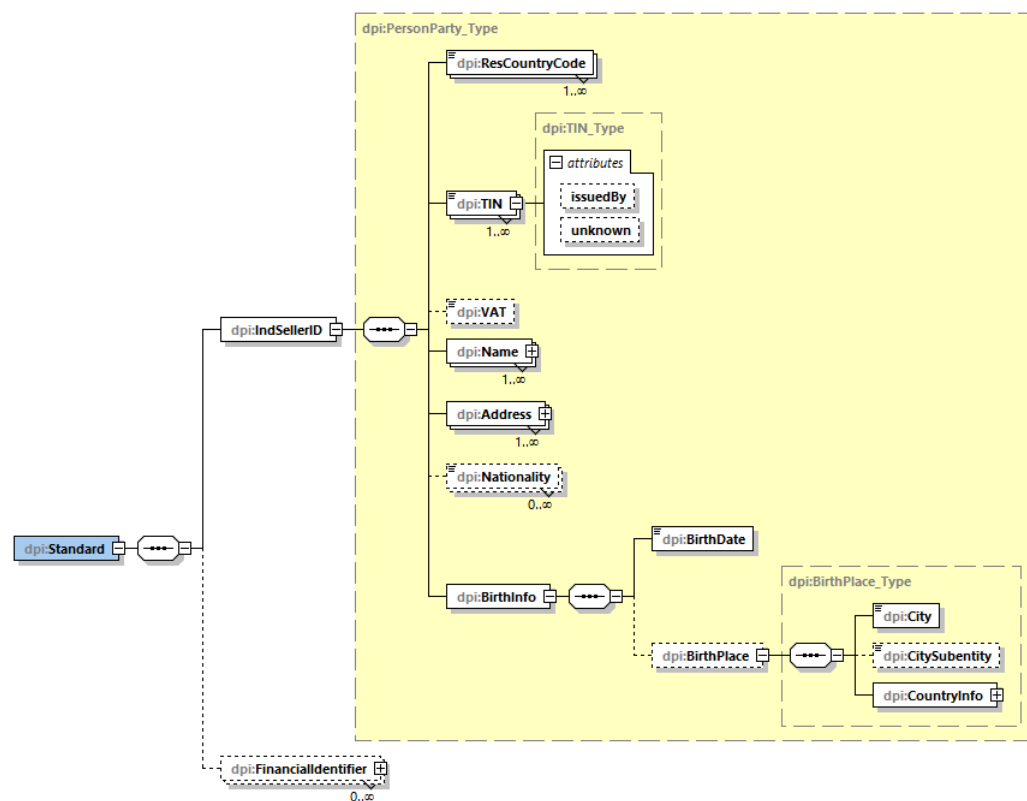
GVS



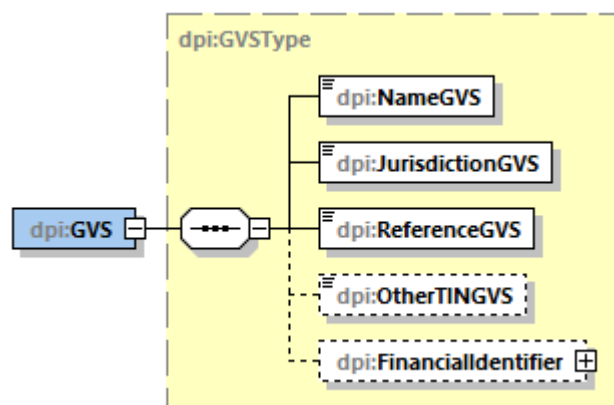
6.1.3.2 Individual Seller



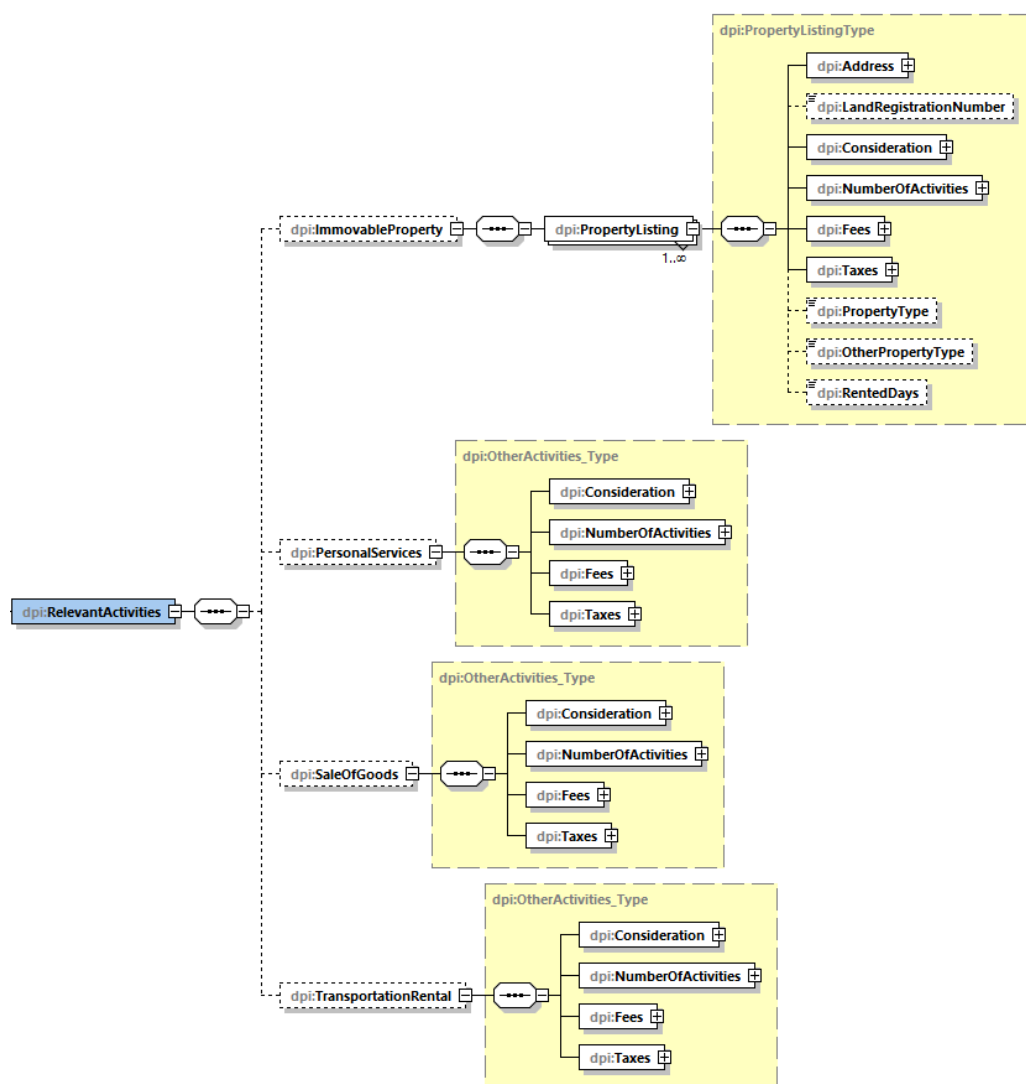
Standard



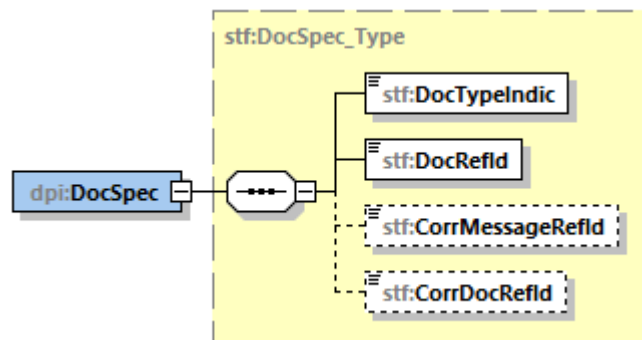
GVS



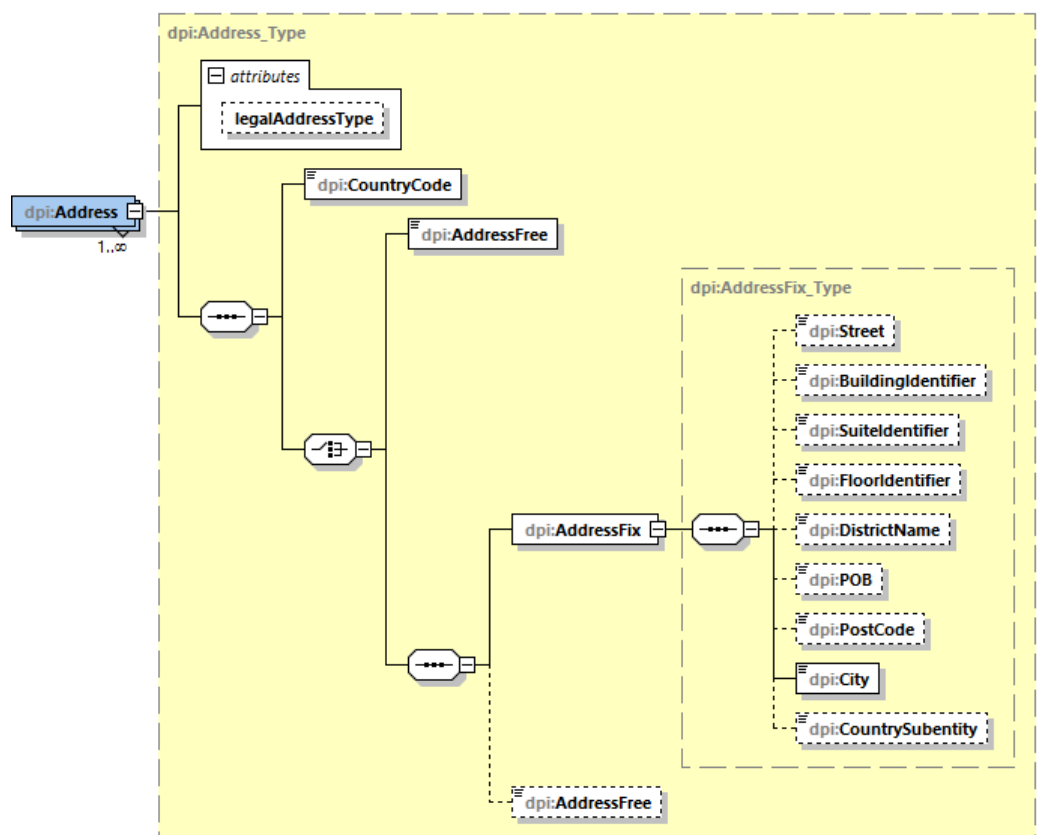
6.1.3.3 Relevant Activities



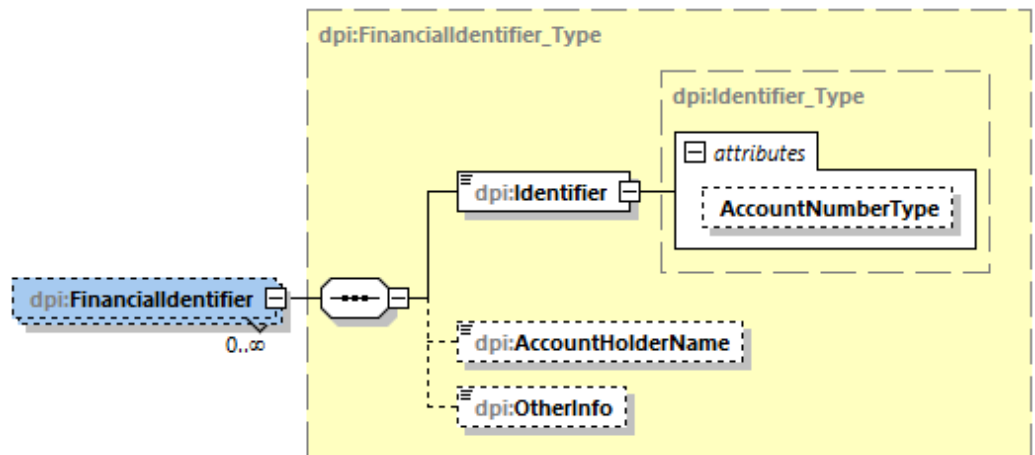
6.2 DOCSPEC



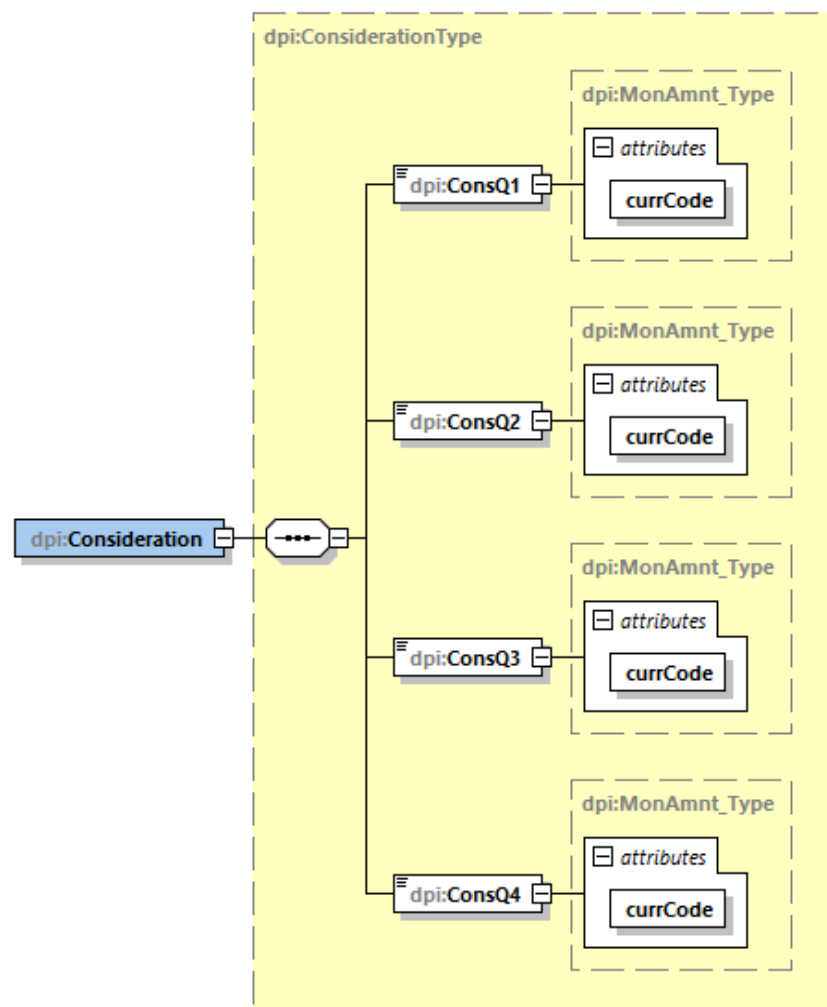
6.3 ADDRESS



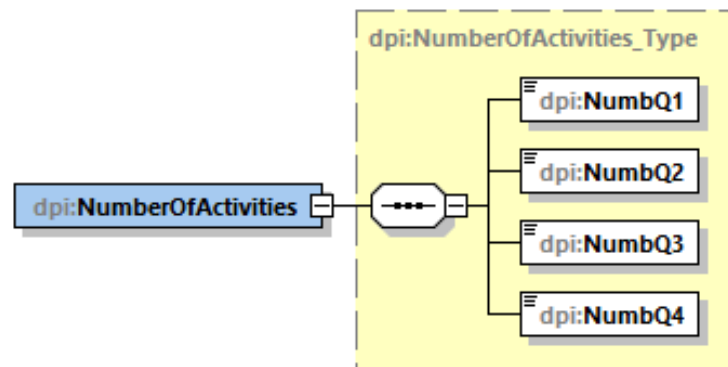
6.4 FINANCIALIDENTIFIER



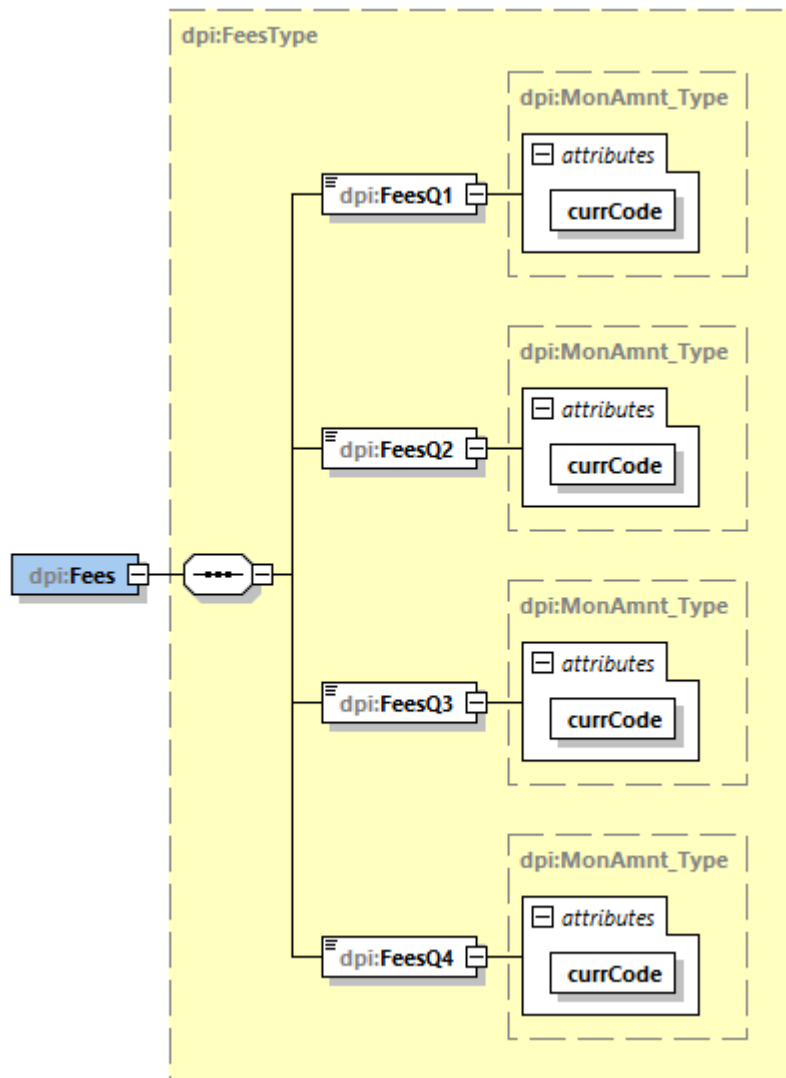
6.5 CONSIDERATION



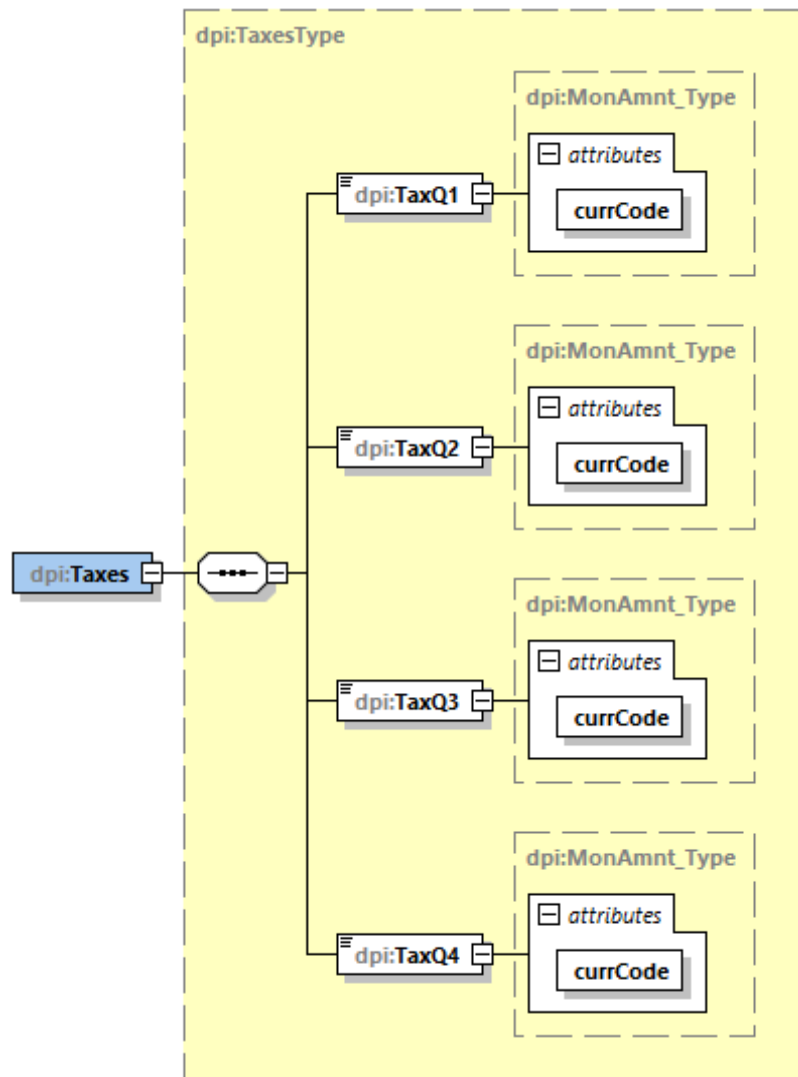
6.6 NUMBEROFACTIVITIES



6.7 FEES



6.8 TAXES



7 Support

Up-to-date information regarding the delivery of data or software development is available on the ODB website of de Netherlands Tax and Customs Administration (<https://odb.belastingdienst.nl/en>, "Support Digital Messaging").

While developing the software for filing "Information on Income derived by Sellers from activities facilitated by Digital Platforms (DPI)", you can consult our support office for software developers (in Dutch: Ondersteuning Software Ontwikkelaars, OSWO) for additional support. We refer to the ODB website for more information or contact OSWO via e-mail: servicedesk.odb@belastingdienst.nl. Information regarding Digipoort is available on the Logius website: <https://www.logius.nl/>.

Contact Centre

The Netherlands Tax and Customs Administration has set up a Contact Centre for first-line questions about the provision of DPI messages. You can contact us if your question specifically about the data exchange cannot be answered by consulting the manual.

The Contact Centre is not available for general questions about laws and regulations and their interpretation. No knowledge on tax and other related questions is available at the Contact Centre. For such questions, please consult your own tax consultant. Your tax advisor should be able to make the connection between tax knowledge and your own business operations.

(Tax) consultants may also contact the Contact Centre. A question will only be considered if it concerns a concrete problem regarding the data delivery of a specific financial institution. The advisor must clearly state on behalf of which financial institution he is posing the question and who the contact person is at that institution.

The Contact Centre can be reached by telephone and e-mail.

Telephone: +31 (0)800 0227 065 on working days from 09:00 to 16:00.

E-mail: gegevensuitwisseling@belastingdienst.nl

8 Attachment: Abbreviations

AEOI	Automatic Exchange of Information
BRN	Business Registration Number
BSN	Burgerservicenummer
CEN	The European Committee for Standardization
CET	Central European Time
CWA	CEN Workshop Agreement
DAC7	Directive on Administrative Cooperation #7
DPI	Income derived by Sellers from activities facilitated by Digital Platforms
EIN	Entity Identification Number
EU	The European Union
EU DIR	European Union Directive
GVS	Government Verification Service
IEC	International Electrical Commission
IIN	Individual Identification Number
IN	Identifying Number
ISO	International Organisation of Standardization
LEI	Legal Entity Identifier
KB	Kilobyte
MB	Megabyte
MES-1	Multilingual European Subset-1
MiB	Mebibyte
ODB	Ondersteuning Digitaal Berichtenverkeer
OECD	Organisation for Economic Co-operation and Development
OSWO	Ondersteuning Software Ontwikkelaars
RSIN	Rechtspersonen en Samenwerkingsverbanden Informatienummer
TIN	Tax Identification Number
UTF-8	Unicode Transformation Format-8
VAT	Value Added Tax
WIB	Wet op de internationale bijstandsverlening bij de heffing van belastingen
XML	Extensible Markup Language
XSD	XML Schema Definition Language