

Release notes “MAN_DPINL_R2.13”

Overview

The purpose of this release is to clarify the reporting requirements for Financial Account Identifiers (FAI) and to further align the DPI specifications.

This release includes additional reporting and validation guidance for Financial Account Identifiers, the introduction of business rule 40920, clarification of EU-specific business rules and updates to the Status Message specification to reflect the processing and reporting of validation warnings that do not result in message rejection.

Release “MAN_DPINL_R2.13” contains the following changes:

- MANUAL “SPECIFICATION DATA FILE”
 - Minor updates and Structural changes
 - Financial Account Identifiers Guidance
 - Business rules
 - *Added business rules*
 - *Clarified business rules*
- MANUAL “SPECIFICATION STATUS MESSAGE”
 - Accepted messages with Validation Errors
 - Business rules
- CORRESPONDING EU SPECIFICATIONS

Manual “Specification Data File”

Minor updates and Structural changes

Some minor textual changes have been made to the manual. In addition, the former section "Verification of Dutch Tax Identification Numbers" has been incorporated as a subsection of section 3.2.3, "Validation of the Data File", alongside "Obligation to Supply a Dutch TIN" and "Financial Account Identifier Restrictions".

Financial Account Identifiers Guidance

Additional guidance has been added regarding the reporting of Financial Account Identifiers. The manual has been updated with validation guidance in section 3.2.3.3, which clarifies the situations in which Financial Account Identifiers may or may not be reported.

The Explanation of the FinancialIdentifier element has been updated to clarify that Financial Account Identifiers should only be reported where they are available to the Reporting Platform Operator and where the jurisdiction of residence of the Reportable Seller has indicated that it wishes to receive such information for taxpayer matching purposes.

As a result, new business rule 40920 has been introduced to enforce these reporting requirements. Violations of this rule do not result in rejection of the message. Instead, the message is accepted and the violation is reported in the Status Message as a warning, indicating that a correction message is expected.

Business rules

Due to the introduction of jurisdiction specific reporting requirements for Financial Account Identifiers, new business rule [40920] has been added to the manual and the documents listed below. Furthermore, the applicability of existing business rules [90010 and 40140] has been clarified by explicitly identifying them as [EU Specific].

- DPINL – Changelog_Specification data file
- Manual Specification Status Message

Added business rules

Business rule 40920

[40920] FinancialIdentifier must not be reported when the jurisdiction of residence of the Reportable Seller has opted out from receiving Financial Account Identifiers.

Clarified business rules

Business rule 40140

[RULE-40140] [EU Specific] In case the TIN of the Individual Seller is flagged as being unknown, information on the birthplace must be provided.

Business rule 90010

[RULE-90010] [EU Specific] The DPIBody must be provided.

Manual “Specification Status Message”

Accepted messages with Validation Errors

The Status Message specification has been updated to reflect the introduction of business rule 40920 and its processing outcome.

Violations of RULE-40920 do not result in rejection of the message. Instead, the message is accepted and the violation is reported in the Status Message, indicating that a correction message is expected.

In addition, the overview of business rules has been updated to include RULE-40920 and the processing stages have been updated to clarify that violations of RULE-40900, RULE-40910 and RULE-40920 result in an accepted message and are reported in the Status Message, after which a correction message is expected.

Business rules

Added business rule

The business rule 40920 as described on page 2 in these release notes, has been added in Chapter 3 of the manual “Specification Status Message” - see paragraph 3.1 and 3.2.

Corresponding EU Specifications

DPINL manual	EU functional specifications	EU technical specifications	EU XSD	EU XSD User Guide
MAN_DPINL_2.13	AEOI DAC7 Functional Specifications-v3.01	AEOI DAC7-TS-v3.00	1.0	5.00
MAN_DPINL_2.12	AEOI DAC7 Functional Specifications-v3.01	AEOI DAC7-TS-v3.00	1.0	5.00
MAN_DPINL_2.11	AEOI DAC7 Functional Specifications-v3.00	AEOI DAC7-TS-v2.03	1.0	5.00
MAN_DPINL_2.10	AEOI DAC7 Functional Specifications-v3.00	AEOI DAC7-TS-v2.03	1.0	5.00
MAN_DPINL_2.9	SDEV-AEOI DAC7-FS-v2.00	AEOI DAC7-TS-v2.03	1.0	4.00
MAN_DPINL_2.8	SDEV-AEOI DAC7-FS-v2.00	AEOI DAC7-TS-v2.03	1.0	4.00
MAN_DPINL_2.7	SDEV-AEOI DAC7-FS-v2.00	AEOI DAC7-TS-v2.03	1.0	4.00
MAN_DPINL_2.6	SDEV-AEOI DAC7-FS-v2.00	AEOI DAC7-TS-v2.03	1.0	4.00
MAN_DPINL_2.5	SDEV-AEOI DAC7-FS-v2.00	AEOI DAC7-TS-v2.03	1.0	4.00
MAN_DPINL_2.4	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.01	1.0	4.00
MAN_DPINL_2.3	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.01	1.0	4.00
MAN_DPINL_2.2	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.01	1.0	4.00
MAN_DPINL_2.1	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.01	1.0	4.00
MAN_DPINL_2.0	SDEV-AEOI DAC7-FS-v2.00	TS-AEOI DAC7-v2.01	1.0	4.00
MAN_DPINL_1.0	FS-AEOI DAC7-v1.20	TS-AEOI DAC7-v1.20	1.09	3.00