



Belastingdienst

Manual

Filing cross-border Arrangements (CBAs)

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1 Introduction

1.1 Reading guide

The manual for filing cross-border Arrangements (CBAs) 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 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 current information is needed in order to know how to comply. This information can be found on the separate secure ODB-website of The Netherlands Tax and Customs Administration (<https://odb.belastingdienst.nl> or <https://odb.belastingdienst.nl/en>, in Dutch ODB: "Ondersteuning Digitaal Berichtenverkeer"). An account must be created.

While developing the software for filing CBAs, 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.

2 Legal Obligation

The fifth amendment (EU-2018/822) of the EU Directive on Administrative Cooperation (aka: DAC6) requires Member States to disclose potential aggressive cross-border tax Arrangements (CBAs). These Disclosures will be placed in a central EU directory to be reviewed and used by the competent authorities of the EU Member States.

In order to be able to disclose the Arrangements, the Dutch government implemented DAC6 into domestic law (in Dutch: De Wet op de Internationale bijstandsverlening bij de heffing van belastingen – WIB) thereby compelling relevant parties to disclose aforementioned Arrangements to The Netherlands Tax and Customs Administration.

2.1 Who has to file

2.1.1 Intermediary

The primary obligation to file a CBA lies with the intermediary that designs, markets, organises or makes available for implementation or manages the implementation of a reportable CBA. This obligation also exists for intermediaries who, directly or by means of other persons, provide aid, assistance or advice with regard to the aforementioned activities.

Additionally an intermediary has to:

- a) be resident for tax purposes in a Member State; or
- b) have a permanent establishment in a Member State through which the services with respect to the Arrangement are provided; or
- c) be incorporated in, or governed by the laws of, a Member State; or
- d) be registered with a professional association related to legal, taxation or consultancy services in a Member State.

In principle, all intermediaries should file the CBA. Any relevant intermediary shall only be exempt from filing the information to the extent that it has proof that the same information has already been filed in another Member State or by another relevant intermediary.

2.1.2 Taxpayer

If there is no intermediary (within the EU) or the intermediary is not legally required to file a reportable CBA (legal privilege), the reporting obligation shifts to the relevant taxpayer who uses a CBA.

It is possible that multiple relevant taxpayers are involved in a CBA. In that case the relevant taxpayer that is to file the CBA is the one that:

- a) agreed the reportable cross-border Arrangement with the intermediary; or
- b) manages the implementation of the Arrangement.

Any relevant taxpayer shall only be exempt from filing the information to the extent that it has proof that the same information has already been filed by another relevant taxpayer.

2.2 Time and manner

A CBA has to be filed within 30 days beginning:

- a) on the day after the reportable cross-border Arrangement is made available for implementation; or
- b) on the day after the reportable cross-border Arrangement is ready for implementation; or
- c) when the first step in the implementation of the reportable cross-border Arrangement has been made,

whichever occurs first.

In case of a Marketable Arrangement there is an additional obligation to report an update (adding a subsequent Disclosure) on that Marketable Arrangement every 3 months. That update must contain new reportable information with regard to that Arrangement that has become available since the last CBA report was filed. The obligation to report every three months only exists if new information has become available.

A CBA has to be filed by the intermediary at the local tax authority of:

- a) the Member State where the intermediary is resident for tax purposes;
- b) the Member State where the intermediary has a permanent establishment through which the services with respect to the Arrangement are provided;
- c) the Member State which the intermediary is incorporated in or governed by the laws of;
- d) the Member State where the intermediary is registered with a professional association related to legal, taxation or consultancy services.

A CBA has to be filed by the taxpayer at the local tax authority of:

- a) the Member State where the relevant taxpayer is resident for tax purposes;
- b) the Member State where the relevant taxpayer has a permanent establishment benefiting from the Arrangement;
- c) the Member State where the relevant taxpayer receives income or generates profits, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State;
- d) the Member State where the relevant taxpayer carries on an activity, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State.

In case there is a multiple reporting obligation, the intermediary or relevant taxpayer shall be exempt from filing the CBA if it has proof that the same information has been filed in another Member State.

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);
- use repertoire (limitation) according to Multilingual European Subset-1 (MES-1, described in norm CWA 13873:2000);
- be max 100 MB in size.

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 'CBANL' 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 CBANL" for the mandatory namespaces and specific prefixes.

XSD Schemes 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:

Meaning	Forbidden character	Use this
less than	<	< or <
greater-than	>	> or >
ampersand	&	& or &
apostrophe or single quote	'	' or '
double-quote	"	" or "

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

A data file can be submitted by uploading it manually to the DAC6 portal. More information about the portal can be found in the User instruction – Portal DAC6 / mandatory Disclosure in the Portal Mandatory Disclosure / DAC6.

3.2.2 Identification and authentication

Users can access the portal by using eHerkenning. More information on acquiring these login credentials can be found in the User instruction – Portal DAC6 / mandatory Disclosure in the Portal Mandatory Disclosure / DAC6.

3.2.3 Verification in case of updates and deletions

When an update or deletion is submitted, The Netherlands Tax and Customs Administration will verify the submitting party as mentioned in section 3.2.2. The party submitting the update must be the same as the one that submitted the original Disclosure. If not, the requested update will be rejected.

3.3 Submitting Disclosures

3.3.1 DisclosureImportInstruction

To indicate the appropriate handling of submitted Disclosures, the element DisclosureImportInstruction must be used. DisclosureImportInstruction indicates if a Disclosure is to be added, updated or deleted and must be filled with one of the following values:

Value	Description
DAC6INI	Value used when submitting a new Disclosure. This can be either the initial Disclosure of an Arrangement or a subsequent Disclosure that is added to a Marketable Arrangement (implementation).
DAC6UPD	Value used when submitting a new (updated) version of a Disclosure that has been submitted and approved ^{*)} before.
DAC6DEL	Value used when submitting a request for the deletion of (part of) a Disclosure that has been submitted and approved ^{*)} before. Disclosures may only be deleted, partially or in full, to comply with GDPR regulations.

^{*)} An approved Disclosure is one that has been accepted by The Netherlands Tax and Customs Administration and for which a DisclosureID was issued.

How to use the different values of the DisclosureImportInstruction, in combination with a number of other relevant elements, is illustrated below.

3.3.1.1 DAC6INI

Initial Disclosure of a Bespoke Arrangement	
Element	Value
SenderArrangementRefID	ArrangementB001A1
attribute MarketableArrangement	false
SenderDisclosureRefID	DisclosureB001D1
DisclosureImportInstruction	DAC6INI
InitialDisclosureMA	false

Initial Disclosure of a Marketable Arrangement	
Element	Value
SenderArrangementRefID	ArrangementM001A1
attribute MarketableArrangement	true
SenderDisclosureRefID	DisclosureM001D1

DisclosureImportInstruction	DAC6INI
InitialDisclosureMA	true

Subsequent Disclosure of a Marketable Arrangement	
Element	Value
ArrangementID	NLA20210601M001A1
attribute MarketableArrangement	true
SenderDisclosureRefID	DisclosureM001D2
DisclosureImportInstruction	DAC6INI
InitialDisclosureMA	false

3.3.1.2 DAC6UPD

Update of a Disclosure of a Bespoke Arrangement	
Element	Value
ArrangementID	NLA20210601B001A1
attribute MarketableArrangement	false
DisclosureID	NLD20210601B001D1
DisclosureImportInstruction	DAC6UPD
InitialDisclosureMA	false

Update of the initial Disclosure of a Marketable Arrangement	
Element	Value
ArrangementID	NLA20210601M001A1
attribute MarketableArrangement	true
DisclosureID	NLD20210601M001D1
DisclosureImportInstruction	DAC6UPD
InitialDisclosureMA	true

Update of a subsequent Disclosure of a Marketable Arrangement	
Element	Value

ArrangementID	NLA20210601M001A1
attribute MarketableArrangement	true
DisclosureID	NLD20210605M001D2
DisclosureImportInstruction	DAC6UPD
InitialDisclosureMA	false

3.3.1.3

DAC6DEL

Request for a full deletion of a Disclosure of a Bespoke Arrangement	
Element	Value
ArrangementID	NLA20210601B001A1
attribute MarketableArrangement	false
DisclosureID	NLD20210601B001D1
DisclosureImportInstruction	DAC6DEL
GDPRFullDelete	true

Request for a full deletion of a Disclosure of a Marketable Arrangement	
Element	Value
ArrangementID	NLA20210601M001A1
attribute MarketableArrangement	true
DisclosureID	NLD20210601M001D2
DisclosureImportInstruction	DAC6DEL
GDPRFullDelete	true

Request for a partial deletion of a Disclosure of a Bespoke Arrangement	
Element	Value
ArrangementID	NLA20210601B001A1
attribute MarketableArrangement	false
DisclosureID	NLD20210601B001D1
DisclosureImportInstruction	DAC6DEL
InitialDisclosureMA	false

Request for a partial deletion of an initial Disclosure of a Marketable Arrangement	
Element	Value
ArrangementID	NLA20210601M001A1
attribute MarketableArrangement	true
DisclosureID	NLD20210601M001D1
DisclosureImportInstruction	DAC6DEL
InitialDisclosureMA	true

Request for a partial deletion of a subsequent Disclosure of a Marketable Arrangement	
Element	Value
ArrangementID	NLA20210601M001A1
attribute MarketableArrangement	true
DisclosureID	NLD20210605M001D2
DisclosureImportInstruction	DAC6DEL
InitialDisclosureMA	false

3.3.2 Updates

A Disclosure can only be updated once the initial Disclosure has been approved by The Netherlands Tax and Customs Administration. When submitting the update, the ArrangementID and DisclosureID, as issued by the Member State(s), who filed the initial Arrangement and Disclosure, have to be used.

The submission of the update will imply the creation of a new version of the Disclosure. Therefore the Disclosure that needs to be updated should be submitted in full, with the new values of the to be updated fields.

When updating an initial Disclosure of a Marketable Arrangement, please note that only the following data groups and/or elements can be updated:

- Discloser (5.2.4)
- Relevant Taxpayer (5.2.6)
- Intermediary (5.2.7)
- Disclosure information (5.2.9.1):
 - ImplementingDate
 - Reason
 - Summary

- Amount
- ConcernedMSs

Please note:

The party submitting the update must be the same as the one that submitted the original Disclosure. For more information see section 3.2.3.

3.3.3 Deletions

A Disclosure can be deleted fully or partially only to comply with the GDPR regulation.

Only Disclosures can be submitted for (partial) deletion. When all Disclosures of an Arrangement have been fully deleted, the Arrangement will automatically be deleted.

When submitting a request for (partial) deletion, only one Arrangement may be submitted for deletion. No other Arrangements may be included in the data file.

A request for deletion will be assessed by The Netherlands Tax and Customs Administration and may either be accepted or rejected. As long as the request for deletion is pending, no Disclosures can be added, updated or deleted on that Arrangement.

Full deletion

A Disclosure can be deleted in full by submitting the Disclosure as a deletion (DAC6DEL) and by setting the element GDPRFullDelete to 'true'.

As mentioned, an Arrangement will automatically be deleted, when all its Disclosures have been fully deleted.

Partial deletion

It is also possible to perform a partial deletion (DAC6DEL) of a Disclosure. This enables the submitting party to remove information on an individual or organisation to comply with GDPR regulation. When submitting such a partial deletion, the **entire** Disclosure must be submitted, omitting the details of the individual or organisation that have to be removed.

One or more of the following elements (entire data groups) must be omitted to perform a partial deletion:

- RelevantTaxpayer
- AssociatedEnterprise
- Intermediary
- AffectedPerson

IDs of deleted Arrangements and Disclosures

Once a Disclosure and/or an Arrangement has been deleted in full, the DisclosureID and/or ArrangementID may not be used again.

Please note:

The party submitting the deletion must be the same as the one that submitted the original Disclosure. For more information see section 3.2.3.

4 Specification data file

4.1 General

The XSD defines the structure of the CBA 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. A technically optional element may however act mandatory as a result of an governing business rule. If so, that rule will be stated in the Conditions field at that element.

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 occur is set out in the XSD. The reason for this deviation is that a group element in the XSD sometimes has a different group element preceding it. If a deviant sequence applies, it is indicated in this manual with an asterisk.

Cross-border Arrangements must at least be filed in the English language.

Figures are given without preceding zeroes and without decimal separators. Figures 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.

Please note:

Preceding zeroes are not allowed for a figure (a value that is used for calculations). CBA files must also be free from viruses. Files that contain a virus will be rejected and not processed. Due to safety concerns The Netherlands Tax and Customs Administration will not inform the sender of a malicious CBA file that it contains a virus.

4.2 Specification of data groups and elements

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

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.
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. [NL] Business Rules are checked by The Netherlands Tax and Customs Administration. When these rules are violated, they will be reported back via the CBANL Processing Report. For more information, see the ODB-website https://odb.belastingdienst.nl/en . Unique means that each occurrence within the data group must have a unique value, each value may only be used once.
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 technical errors, the entire message will be rejected and an error message will be sent back.

4.3 Technical information on Bespoke and Marketable Arrangements

As mentioned earlier in this manual, there are two types of Arrangements. To apply the rules mentioned in this manual correctly, it is important to understand how these types can be identified.

4.3.1 Bespoke Arrangement

When the Arrangement is filed for the first time and InitialDisclosureMA is 'false', the Arrangement is considered to be a bespoke one.

A Bespoke Arrangement will always consist of only one Disclosure. No subsequent Disclosures are allowed.

With version 2.0 of this manual the new attribute 'MarketableArrangement' is introduced. When this attribute is set to 'false', or not provided, the Arrangement is a bespoke Arrangement.

4.3.2 Marketable Arrangement

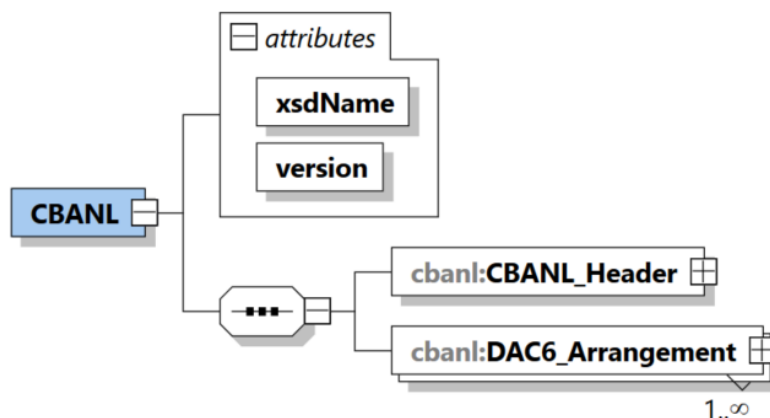
When the Arrangement is filed for the first time and InitialDisclosureMA is 'true', the Arrangement is considered to be a marketable one.

The Subsequent Disclosure(s) can only be submitted once the initial Disclosure of a Marketable Arrangement has been submitted and accepted by The Netherlands Tax

and Customs Administration. If an Arrangement has an ArrangementID, it is assumed that this Arrangement is locally submitted and accepted. In case the ArrangementID has country code NL, this is certainly the case. If a Subsequent Disclosure of a Marketable Arrangement is filed, InitialDisclosureMA of the Subsequent Disclosure must be set to 'false'.

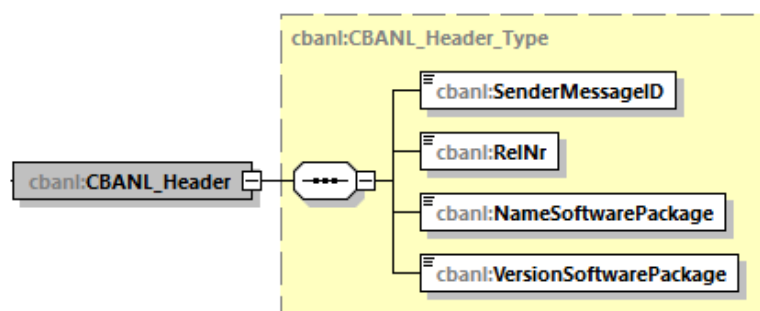
With version 2.0 of this manual the new attribute 'MarketableArrangement' is introduced. When this attribute is set to 'true', the Arrangement is a Marketable Arrangement.

5 Specification CBANL



Data group	CBANL	
Xpath (XML)	CBANL	
Description	Indication of this message schema according to the Data Delivery for CBA reporting.	
Namespace	[XSD] http://xml.belastingdienst.nl/schemas/CBANL/2.0	
Conditions	-	
Explanation	-	
Attribute	xsdName	
	Description	Name of the XML schema
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] CBANL
Attribute	version	
	Description	Version of the XML schema
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	-
	Domain	[XSD] 2.0
Cardinality	[XSD] 1..1	

5.1 CBANL header



Data group	CBANL_Header
Xpath (XML)	CBANL/CBANL_Header
Description	Information in the message header identifies the Sender that is sending the message. It specifies when the message was created and the entity that sends the message.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

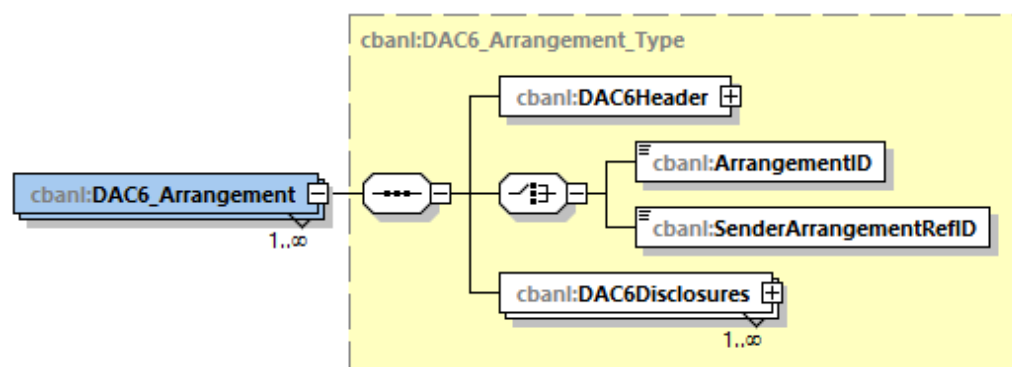
Data element	SenderMessageID
Xpath (XML)	CBANL/CBANL_Header/SenderMessageID
Description	Identification number that the Sender allocates for the purpose of identification. The Netherlands Tax and Customs Administration uses this number in communications about the submitted file.
Conditions	[NL][RULE-0001] [SenderMessageID] must be unique for every [CBANL] of the same [Sender]. [MSG-0001] [SenderMessageID] is not unique.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..25
Domain	[XSD] Only characters [0-9], [A-Z]

Data element	RelNr
Xpath (XML)	CBANL/CBANL_Header/RelNr
Description	The relationship number which identifies the software developer's subscription in relation to The Netherlands Tax and Customs Administration.
Conditions	[XSD] [RelNr] must meet the pattern 'SWOxxxxx', whereby 'x' is a numerical sign.
Explanation	You receive the relationship number from The Netherlands Tax and Customs Administration, Software Developers Support (OSWO) Team.
Cardinality	[XSD] 1..1
Format	[XSD] an8
Domain	[XSD] Only characters [0-9], [A-Z]

Data element	NameSoftwarePackage
Xpath (XML)	CBANL/CBANL_Header/NameSoftwarePackage
Description	Description of the software package that the message's Sender has used to prepare the message.
Conditions	-
Explanation	This element is used by the software developer in order to indicate the name of the software package.
Cardinality	[XSD] 1..1
Format	[XSD] an1..30
Domain	-

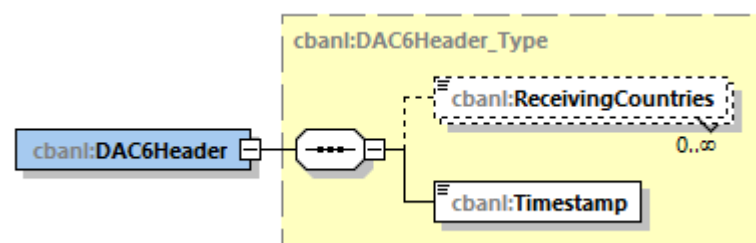
Data element	VersionSoftwarePackage
Xpath (XML)	CBANL/CBANL_Header/VersionSoftwarePackage
Description	Description of the software package that the message's Sender has used to prepare the message.
Conditions	-
Explanation	This element is used by the software developer in order to indicate the version number of the software package.
Cardinality	[XSD] 1..1
Format	[XSD] an1..20
Domain	-

5.2 Arrangement



Data group	DAC6_Arrangement
Xpath (XML)	CBANL/DAC6_Arrangement
Description	A DAC6_Arrangement contains one reportable CBA with at least one Disclosure of that specific reportable CBA.
Conditions	[XSD] [DAC6_Arrangement] must contain a [SenderArrangementRefID] or an [ArrangementID].
Explanation	A valid Dutch ArrangementID is an ID which has been provided by The Netherlands Tax and Customs Administration.
Cardinality	[XSD] 1..n

5.2.1 Arrangement Header

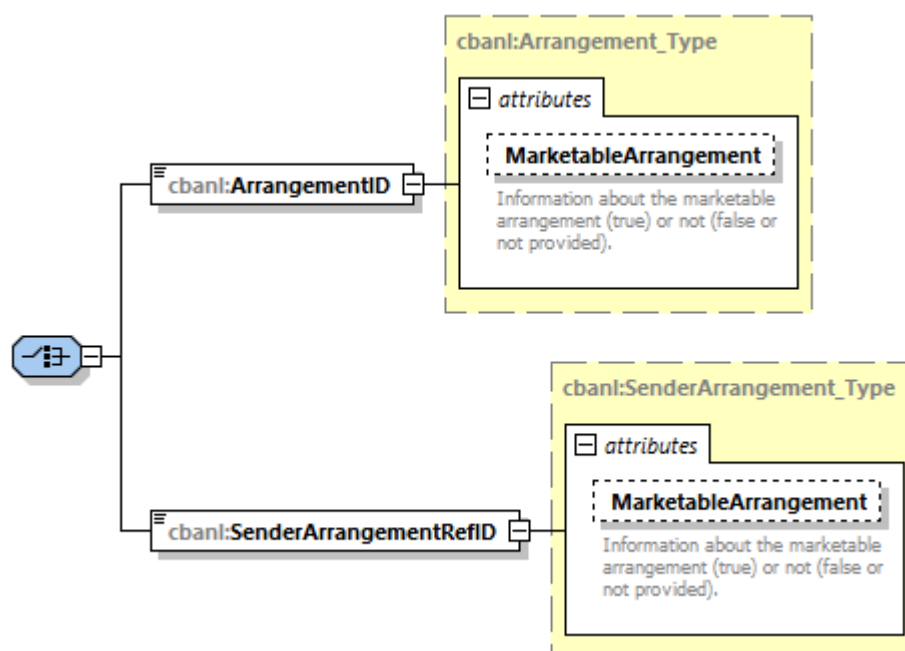


Data group	DAC6Header
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Header
Description	Information in the message header identifies the receiving countries.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data Element	ReceivingCountries
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Header/ReceivingCountries
Description	The ReceivingCountries identifies all Member States where the relevant taxpayer or intermediary has an obligation to file information on the reportable CBA.
Conditions	[NL][RULE-0037] [ReceivingCountries] must contain a country code which is on the "Member State List". This list is available on the ODB-website https://odb.belastingdienst.nl/en . [MSG-0037] [ReceivingCountries] does not contain a valid country code.
Explanation	-
Cardinality	[XSD] 0..n
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z]

Data element	Timestamp
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Header/Timestamp
Description	The moment the CBA for the Arrangement was created.
Conditions	-
Explanation	Please note: The order of updates is based on the order of receipt by the tax authorities.
Cardinality	[XSD] 1..1
Format	[XSD] JJJJ-MM-DDThh:mm:ss
Domain	-

5.2.2 Arrangement Identification

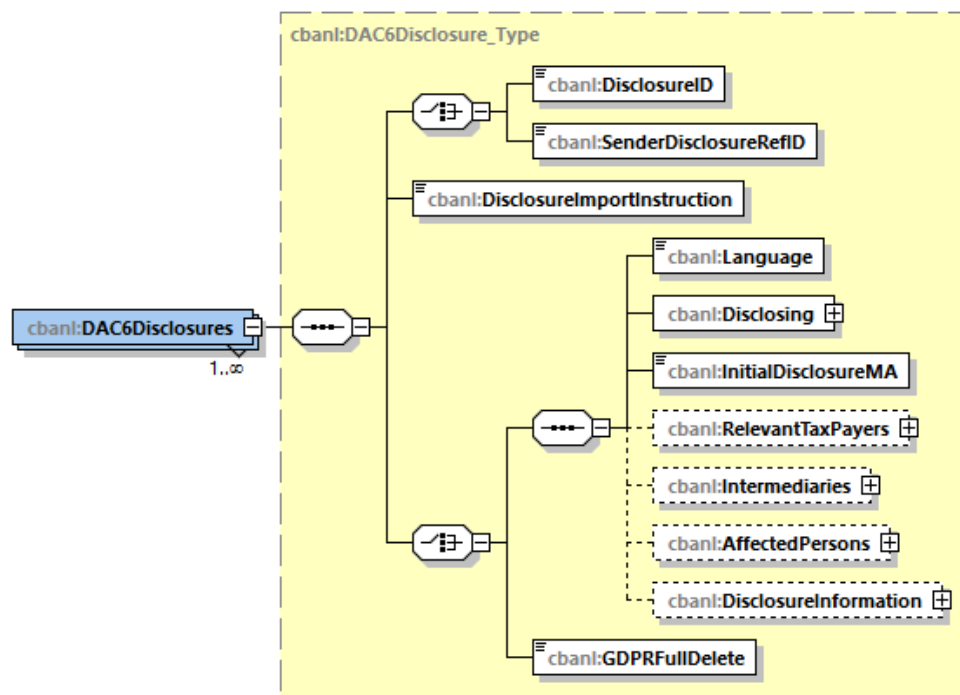


Data element	ArrangementID	
Xpath (XML)	CBANL/DAC6_Arrangement/ArrangementID	
Description	<p>ID for a CBA. The ArrangementID is issued by the Member State sending a Disclosure related to an Arrangement to the Central Directory.</p> <p>An ArrangementID is structured as "CCAYYYMMDDXXXXXX" where:</p> <ul style="list-style-type: none"> Position 01-02 (CC) stands for the country code of the country which issued the ID Position 03-03 (A) stands for Arrangement Position 04-11 (YYYYMMDD) stands for the date the ID is issued Position 12-17 (XXXXXX) stands for a string making the ID unique 	
Conditions	<p>[XSD] [ArrangementID] must follow the pattern "CCAYYYMMDDXXXXXX"</p> <p>[NL][RULE-0060] When a subsequent Disclosure is added to an Arrangement, or a Disclosure of the Arrangement is updated or deleted, the [ArrangementID] must be provided.</p> <p>[MSG-0060] [ArrangementID] is missing.</p> <p>[NL][RULE-0003] [ArrangementID] must contain a country code which is on the "Member State List". This list is available on the ODB-website https://odb.belastingdienst.nl/en.</p> <p>[MSG-0003] The ArrangementID does not contain a valid country code.</p> <p>[NL][RULE-0004] If [ArrangementID] contains country code NL, it must be a valid Dutch [ArrangementID]. A valid Dutch ArrangementID is an ArrangementID issued by The Netherlands Tax and Customs Administration.</p> <p>[MSG-0004] The ArrangementID is not valid.</p> <p>[NL][RULE-0066] A subsequent Disclosure cannot be added to an Arrangement, or the Arrangement cannot be updated or deleted, when there is a pending request for deletion on that Arrangement.</p> <p>[MSG-0066] An update or deletion has been submitted on an Arrangement with a pending request for deletion.</p>	
Explanation	<p>The ArrangementID is be used when a subsequent Disclosure is added to a Marketable Arrangement. The ArrangementID is also needed for updates and deletions on reported CBAs.</p> <p>Please note: when an Arrangement has been deleted (see section 3.3), the ArrangementID may not be used again and is considered not valid.</p>	
Attribute	MarketableArrangement	
	Description	Indicates an Arrangement to be marketable.
	Conditions	<p>[NL][RULE-0045] If [ArrangementID] contains country code NL and the Arrangement was initially filed as a Marketable Arrangement, attribute [MarketableArrangement] must be set to 'true'.</p> <p>[MSG-0045] The Arrangement has been defined as a Marketable Arrangement and may not be changed.</p> <p>[NL][RULE-0046] If [ArrangementID] contains country code NL and the Arrangement was initially filed as a Bespoke Arrangement, attribute [MarketableArrangement] may not be set to 'true'.</p> <p>[MSG-0046] The Arrangement has been defined as a Bespoke Arrangement and may not be changed.</p> <p>[NL][RULE-0047] If [ArrangementID] contains a country code other than NL, attribute [MarketableArrangement] must be set to 'true'.</p> <p>[MSG-0047] Updates are not allowed on Bespoke Arrangements of other Member States.</p>
	Explanation	When the Arrangement is marketable, attribute MarketableArrangement must be set to 'true'. When the attribute is not provided, it is assumed to be 'false', thus a Bespoke Arrangement. Once submitted, a Bespoke Arrangement cannot become a Marketable Arrangement (and vice versa).
	Cardinality	[XSD] 0..1
	Format	[XSD] Boolean

	Domain	[XSD] true, false
Cardinality	[XSD] 0..1	
Format	[XSD] an17	
Domain	[XSD] Only characters [0-9], [A-Z]	

Data element	SenderArrangementRefID
Xpath (XML)	CBANL/DAC6_Arrangement/SenderArrangementRefID
Description	ID for a CBA created by the sender. ID for a reportable CBA for the sender to couple the ArrangementID in the administration of the Sender.
Conditions	[NL][RULE-0005] [SenderArrangementRefID] must be unique within the entire [CBANL] message (i.e. the complete submitted data file). [MSG-0005] [SenderArrangementRefID] is not unique within the [CBANL] message.
Explanation	The SenderArrangementRefID is only used when submitting the initial version of the Arrangement. For updates or deletions on the initial version, the ArrangementID as provided by the Member State must be used.
Attribute	MarketableArrangement
	Description Indicates an Arrangement to be marketable.
	Conditions [NL][RULE-0048] If [InitialDisclosureMA] is set to 'true', attribute [MarketableArrangement] must also be set to 'true'. [MSG-0048] [MarketableArrangement] is not set to 'true'.
	Explanation When the Arrangement is marketable, attribute MarketableArrangement must be set to 'true'. When the attribute is not provided, it is assumed to be 'false', thus a Bespoke Arrangement.
	Cardinality [XSD] 0..1
	Format [XSD] Boolean
	Domain [XSD] true, false
Cardinality	[XSD] 0..1
Format	[XSD] an1..25
Domain	[XSD] Only characters [0-9], [A-Z]

5.2.3 Disclosure



Data group	DAC6Disclosures
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures
Description	A DAC6Disclosure contains the information on the identity and nexus of the disclosing person with respect to the Disclosure, the information on the identity of the reportable taxpayer, the information on the identity and role of any intermediaries, as well as information on the structure and features of the disclosed Disclosure.
Conditions	<p>[XSD] [DAC6Disclosures] must contain [SenderDisclosureRefID] or [DisclosureID].</p> <p>[XSD] [DAC6Disclosures] must contain [Language], [Disclosing] and [InitialDisclosureMA] –OR- [GDPRFullDelete].</p> <p>[NL][RULE-0007] No subsequent Disclosure may be added to an Arrangement that is initially submitted as a bespoke one.</p> <p>[MSG-0007] It is not allowed to submit more than one Disclosure if the Arrangement is a bespoke one.</p> <p>[NL][RULE-0035] The party submitting the update or deletion of a Disclosure, must be the same as the one that submitted the original Disclosure.</p> <p>[MSG-0035] The Disclosure may not be updated or deleted, because the original Disclosure was submitted by a different party.</p>
Explanation	<p>The first time a disclosure of a reportable CBA is submitted, a DisclosureID may not be used. You will be issued one by The Netherlands Tax and Customs Administration.</p> <p>When an update or deletion of an already submitted Disclosure is filed, the DisclosureID of the to be updated Disclosure must be filled in.</p> <p>When a deletion of an entire Disclosure is submitted (DAC6DEL), then GDPRFullDelete must be set to 'true'. In all other cases, the relevant Disclosure information must be filled in. When deleting Individuals or Organisations under GDPR (DAC6DEL), the entire data group of such an Individual or Organisation must be omitted.</p> <p>For more information on deletions, see section 3.3.</p>
Cardinality	[XSD] 1..n

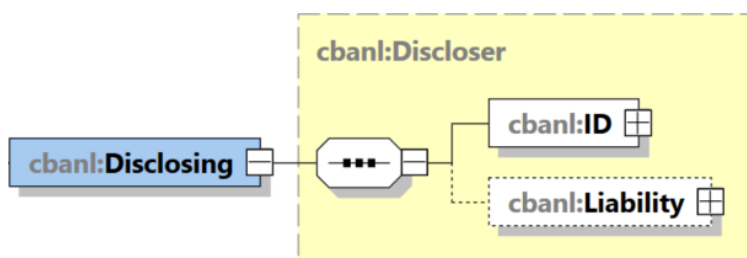
Data element	DisclosureID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureID
Description	<p>The ID which identifies the Disclosure according to the DAC6 specifications.</p> <p>A DisclosureID is structured as "CCDYYYYMMDDXXXXXX" where:</p> <ul style="list-style-type: none"> Position 01-02 (CC) stands for the country code of the country which issued the ID Position 03-03 (D) stands for Disclosure Position 04-11 (YYYYMMDD) stands for the date the ID was issued Position 12-17 (XXXXXX) stands for a string making the ID unique
Conditions	<p>[XSD] [DisclosureID] must follow the pattern "CCDYYYYMMDDXXXXXX"</p> <p>[NL][RULE-0062] When a Disclosure is updated or deleted (DisclosureImportInstruction = DAC6UPD or DAC6DEL), the [DisclosureID] must be provided.</p> <p>[MSG-0062] [DisclosureID] is missing.</p> <p>[NL][RULE-0025] A DisclosureID may not contain a country code other than "NL".</p> <p>[MSG-0025] A Disclosure can only be filed for update or deletion to the Tax Authority of the Member State where the Disclosure was initially filed.</p> <p>[NL][RULE-0019] If [DisclosureID] contains country code NL, it must be a valid Dutch [DisclosureID]. A valid Dutch DisclosureID is a DisclosureID issued by The Netherlands Tax and Customs Administration.</p> <p>[MSG-0019] The DisclosureID is not valid.</p> <p>[NL][RULE-0008] The [DisclosureID] must be related to the [ArrangementID] as registered in the administration of the Netherlands Tax and Customs Administration.</p> <p>[MSG-0008] [DisclosureID] is related to another [ArrangementID].</p> <p>[NL][RULE-0041] A [DisclosureID] may only be submitted once for the [DAC6_Arrangement] in this [CBANL] message.</p> <p>[MSG-0041] A [DisclosureID] is submitted more than once for the [DAC6_Arrangement] in this [CBANL] message.</p>
Explanation	<p>When a Disclosure is updated or deleted (DisclosureImportInstruction = DAC6UPD or DAC6DEL), this DisclosureID should be used.</p> <p>Please note: when a Disclosure has been fully deleted (see section 3.3), the DisclosureID may not be used again and is considered not valid.</p>
Cardinality	[XSD] 0..1
Format	[XSD] an17
Domain	[XSD] Only characters [0-9], [A-Z]

Data element	SenderDisclosureRefID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/SenderDisclosureRefID
Description	The ID which identifies the disclosure according to the administration of the sender.
Conditions	<p>[NL][RULE-0061] When a Disclosure is submitted for the first time (DisclosureImportInstruction = DAC6INI), the [SenderDisclosureRefID] must be provided.</p> <p>[MSG-0061] [SenderDisclosureRefID] is missing.</p> <p>[NL][RULE-0021] [SenderDisclosureRefID] must be unique within the entire [CBANL] message (i.e. the complete submitted data file).</p> <p>[MSG-0021] [SenderDisclosureRefID] is not unique within the [CBANL] message.</p> <p>[NL][RULE-0028] A subsequent Disclosure may only be added to a Marketable Arrangement when the Marketable Arrangement has an ArrangementID.</p> <p>[MSG-0028] No Disclosure can be added to Marketable Arrangement until the initial Disclosure is accepted.</p>
Explanation	<p>The SenderDisclosureRefID is only used when submitting the initial version of the Disclosure. Thereafter the DisclosureID as provided by The Netherlands Tax and Customs Administration must be used.</p> <p>For more information on how to identify a Marketable Arrangement, see section 4.3.</p> <p>If an Arrangement has an ArrangementID, it is assumed that this Arrangement is locally submitted and accepted. In case the ArrangementID has country code NL, this is certainly the case.</p>
Cardinality	[XSD] 0..1
Format	[XSD] an1..25
Domain	[XSD] Only characters [0-9], [A-Z]

Data element	DisclosureImportInstruction
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureImportInstruction
Description	<p>The value of this element indicates to the DAC6 application the appropriate handling of the Disclosure (e.g. create new Disclosure, update existing submitted Disclosure).</p> <ul style="list-style-type: none"> • DAC6INI: Create new (initial or subsequent) Disclosure • DAC6UPD: Update an existing submitted (and approved) Disclosure • DAC6DEL: GDPR Deletion of an existing submitted (and approved) Disclosure, Individual or Organisation.
Conditions	<p>These conditions apply to updates and deletions (DAC6UPD and DAC6DEL). More information on updates and deletions can be found in section 3.3.</p> <p>[NL][RULE-0063] It is not allowed to submit deletions and updates in the same [CBANL] message.</p> <p>[MSG-0063] Deletions and updates have been submitted in the same [CBANL] message.</p> <p>[NL][RULE-0064] Only 1 Arrangement and its Disclosures may be submitted for deletion in a [CBANL] message.</p> <p>[MSG-0064] More than 1 Arrangement has been submitted in the [CBANL] message.</p>
Explanation	For more information on how to identify a Marketable Arrangement, see section 4.3.
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] DAC6INI, DAC6UPD, DAC6DEL

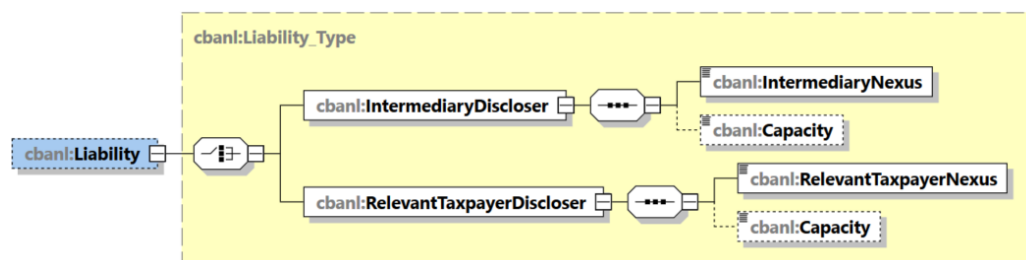
Data element	Language
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Language
Description	An ISO 639-1 language code of the language in which the content of the DAC6 Disclosure is being provided.
Conditions	<p>[NL][RULE-0016] [Language] must contain a valid language code according to ISO 639-1.</p> <p>[MSG-0016] [Language] does not contain a valid language code.</p> <p>[NL][RULE-0053] It is not allowed to update the [Language] of the initial Disclosure of a Marketable Arrangement.</p> <p>[MSG-0053] [Language] of the initial Disclosure cannot be updated.</p>
Explanation	This data element specifies the main language in which the content of the DAC6 Disclosure is provided.
Cardinality	[XSD] 1..1
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z]

5.2.4 Discloser



Data group	Disclosing
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing
Description	This group contains identification information on the disclosing person, as well as its nexus with the Disclosure.
Conditions	-
Explanation	It contains the identification of the Discloser: The intermediary or relevant taxpayer liable to report the Disclosure. For more information, see section 2.1 of this manual.
Cardinality	[XSD] 1..1

Data group	ID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/ID
Reference group	PERSONORORGANISATION
Description	This element contains the identification information on an intermediary or relevant taxpayer with respect to the Disclosure, in accordance with the Individual or Organisation types.
Conditions	-
Explanation	-
Format	-
Cardinality	[XSD] 1..1



Data group	Liability
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability
Description	This element clarifies the status of the disclosing person.
Conditions	[XSD] [Liability] must contain either [IntermediaryDiscloser] or [RelevantTaxpayerDiscloser]
Explanation	-
Cardinality	[XSD] 0..1

Data group	IntermediaryDiscloser
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability/IntermediaryDiscloser
Description	When the disclosing person is an intermediary select IntermediaryDiscloser
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	IntermediaryNexus
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability/IntermediaryDiscloser/IntermediaryNexus
Description	<ul style="list-style-type: none"> When the intermediary is liable to file information on reportable CBAs, this element clarifies the reason for which the information shall be filed only to the competent authority of the selected Member State. The allowed values are: INEXa – The Member State where the intermediary is resident for tax purposes; INEXb – The Member State where the intermediary has a permanent establishment through which the services with respect to the Arrangement are provided; INEXc – The Member State where the intermediary is incorporated in, or by which laws the intermediary is governed; INEXd – The Member State where the intermediary is registered with a professional association related to legal, taxation or consultancy services.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] INEXa, INEXb, INEXc, INEXd

Data element	Capacity
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability/IntermediaryDiscloser/Capacity
Description	This element clarifies the status of the disclosing person.
Conditions	-
Explanation	<p>This element indicates the capacity of the intermediary with respect to the Disclosure. In line with the Disclosure rules, this capacity can be that of a "Designer / Promoter / Implementation (managing/organizing/executing)" or "Service Provider / Assistant". As such, the allowed entries are:</p> <ul style="list-style-type: none"> • DAC61101 – Designer / Promoter / Implementation (managing/organizing/executing); • DAC61102 – Service Provider / Assistant.
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] DAC61101, DAC61102

Data group	RelevantTaxpayerDiscloser
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability/RelevantTaxpayerDiscloser
Description	When the disclosing person is an relevant taxpayer select the RelevantTaxpayerDiscloser
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

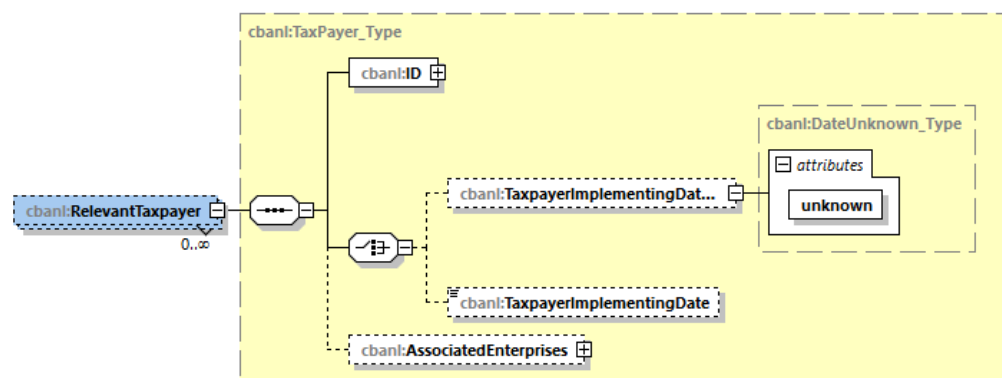
Data element	RelevantTaxpayerNexus
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability/RelevantTaxpayerDiscloser/RelevantTaxpayerNexus
Description	<p>In case the relevant taxpayer is liable to file information on reportable cross-border Arrangements with the competent authorities of more than one Member State, this element clarifies the reason for which the information will be filed only to the competent authority of the selected Member State. The allowed values are:</p> <ul style="list-style-type: none"> • RTNEXa – The Member State where the relevant taxpayer is resident for tax purposes; • RTNEXb – The Member State where the relevant taxpayer has a permanent establishment benefiting from the Arrangement; • RTNEXc – The Member State where the relevant taxpayer receives income or generates profits, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State; • RTNEXd – The Member State where the relevant taxpayer carries on an activity, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] RTNEXa, RTNEXb, RTNEXc, RTNEXd

Data element	Capacity
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability/RelevantTaxpayerDiscloser/ Capacity
Description	<p>This element indicates the role of the relevant taxpayer with respect to the Disclosure. In line with the Disclosure rules, this role can be that of a professional secrecy, intermediary in non-EU country or In house Arrangement. As such, the allowed entries are:</p> <ul style="list-style-type: none"> • DAC61104 – Professional secrecy of intermediary; • DAC61105 – Intermediary in non-EU country; • DAC61106 – In-house Arrangement.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] DAC61104, DAC61105, DAC61106

5.2.5 Initial Disclosure

Data element	InitialDisclosureMA
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/InitialDisclosureMA
Description	This Boolean element is used to identify the first Disclosure of a Marketable Arrangement which contains the "structure"; in principle, it does not contain the list of relevant taxpayers, but depending on the marketing time, it might include an initial set of relevant taxpayers.
Conditions	<p>[NL][RULE-0009] When [DAC6Disclosures] has a [DisclosureID], [InitialDisclosureMA] may not be altered.</p> <p>[MSG-0009] InitialDisclosureMA does not correspond to the previously submitted InitialDisclosureMA.</p> <p>[NL][RULE-0026] When the initial Disclosure of a Marketable Arrangement has already been submitted, another initial Disclosure for that Marketable Arrangement cannot be submitted.</p> <p>[MSG-0026] The initial Disclosure of this Marketable Arrangement already exists.</p>
Explanation	<p>If the Arrangement is initially filed and InitialDisclosureMA is 'false', the Arrangement is considered to be a bespoke one.</p> <p>If the Arrangement is initially filed and InitialDisclosureMA is 'true', the Arrangement is considered to be a Marketable one.</p> <p>If a subsequent Disclosure of a Marketable Arrangement is filed, InitialDisclosureMA must be set to 'false'.</p>
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

5.2.6 Relevant Taxpayer



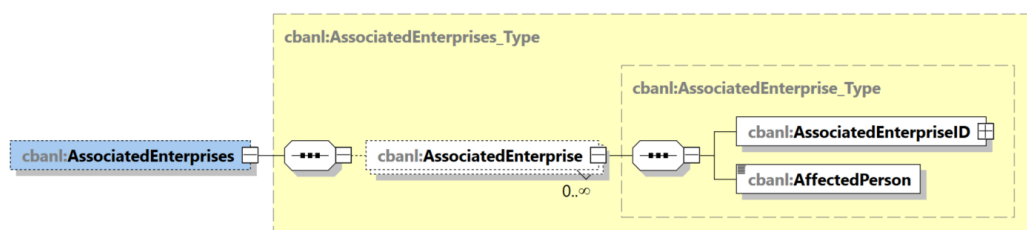
Data group	RelevantTaxpayers
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers
Description	Indicates any person that is involved as a RelevantTaxPayer in the Disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	RelevantTaxpayer
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer
Description	Indicates any person to whom a reportable CBA is made available for implementation, or who is ready to implement a reportable CBA or has implemented the first step of such an Arrangement.
Conditions	[XSD] [RelevantTaxpayer] may contain a [TaxpayerImplementingDateUnknown] or a [TaxpayerImplementingDate]. [NL][RULE-0011] If [InitialDisclosureMA] is "false", [RelevantTaxpayer] is mandatory. [MSG-0011] The Disclosure misses one or more Relevant Taxpayers.
Explanation	-
Cardinality	[XSD] 0..n

Data group	ID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer/ID
Reference group	PERSONORORGANISATIONUNKNOWN
Description	This element contains the identification information on a relevant taxpayer with respect to the Disclosure, in accordance with the Individual or Organisation types.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	TaxpayerImplementingDateUnknown	
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer/TaxpayerImplementingDateUnknown	
Description	This optional element indicates that the date on which the first step in implementing the Marketable Arrangement has been made or will be made for each of the taxpayers to whom the Marketable Arrangement has been sold, is not known.	
Conditions	-	
Explanation	When the TaxpayerImplementingDate is not known, use data element TaxpayerImplementingDateUnknown.	
Attribute	For more information on how to identify a Marketable Arrangement, see section 4.3.	
	unknown	
	Description	Indicates an unknown value
	Conditions	-
	Explanation	When the TaxpayerImplementingDate is not known, attribute unknown must be set to 'true'.
	Cardinality	[XSD] 1..1
	Format	[XSD] Boolean
	Domain	[XSD] true
Cardinality	[XSD] 0..1	
Format	[XSD] empty	
Domain	-	

Data element	TaxpayerImplementingDate
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer/TaxpayerImplementingDate
Description	This optional element contains the date on which the first step in implementing the Marketable Arrangement has been made or will be made for each of the taxpayers to whom the Marketable Arrangement has been sold.
Conditions	[NL][RULE-0027] When a Disclosure is part of a Marketable Arrangement, then the TaxpayerImplementingDate must be provided for every relevant taxpayer in the Disclosure. [MSG-0027] The TaxpayerImplementingDate of at least one relevant taxpayer in this Disclosure is missing.
Explanation	When the TaxpayerImplementingDate is known, use data element TaxpayerImplementingDate. For more information on how to identify a Marketable Arrangement, see section 4.3.
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-



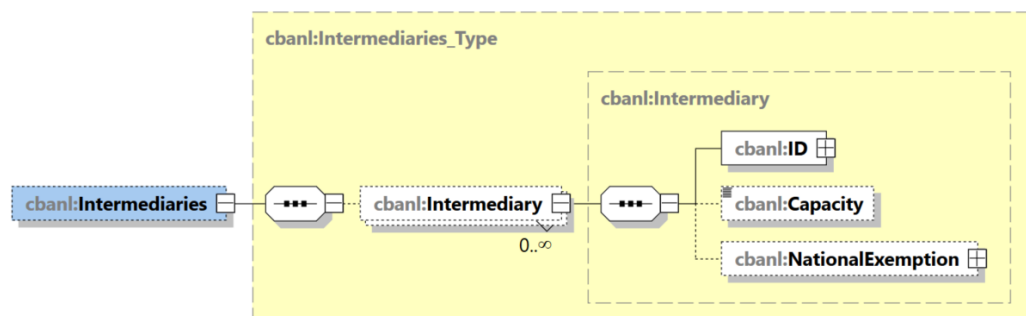
Data group	AssociatedEnterprises
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer/AssociatedEnterprises
Description	Indicates any person that is involved as an AssociatedEnterprise in the Disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	AssociatedEnterprise
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer/AssociatedEnterprises/AssociatedEnterprise
Description	<p>An associated enterprise means a person who is related to another person in at least one of the following ways:</p> <ul style="list-style-type: none"> • A person participates in the management of another person by being in a position to exercise a significant influence over the other person • A person participates in the control of another person through a holding that exceeds 25% of the voting rights • A person participates in the capital of another person through a right of ownership that, directly or indirectly, exceeds 25% of the capital • A person is entitled to 25% or more of the profits of another person <p>If more than one person participates, as outlined above, in management, control, capital or profits of the same person, all persons concerned shall be regarded as associated enterprises.</p> <p>If the same persons participate, as outlined above, in management, control, capital or profits of more than one person, all persons concerned shall be regarded as associated enterprises.</p> <p>For the purpose of this point, a person who acts together with another person in respect of the voting rights or capital ownership of an entity shall be treated as holding a participation in all of the voting rights or capital ownership of that entity that are held by the other person.</p> <p>In indirect participations, the fulfilment of requirements under point (3) shall be determined by multiplying the rates of holding through the successive tiers. A person holding more than 50% of the voting rights shall be deemed to hold 100%.</p> <p>An individual, his or her spouse and his or her lineal ascendants or descendants shall be treated as a single person.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	AssociatedEnterpriseID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer/AssociatedEnterprises/AssociatedEnterprise/AssociatedEnterpriseID
Reference group	PERSONORORGANISATIONUNKNOWN
Description	This element contains the identification information on a person with respect to the Disclosure, in accordance with the Individual or Organisation types.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	AffectedPerson
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer/AssociatedEnterprises/AssociatedEnterprise/AffectedPerson
Description	This element is used to add the "Affected Person" status to a specific Associated Enterprise with respect to the Disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

5.2.7 Intermediary

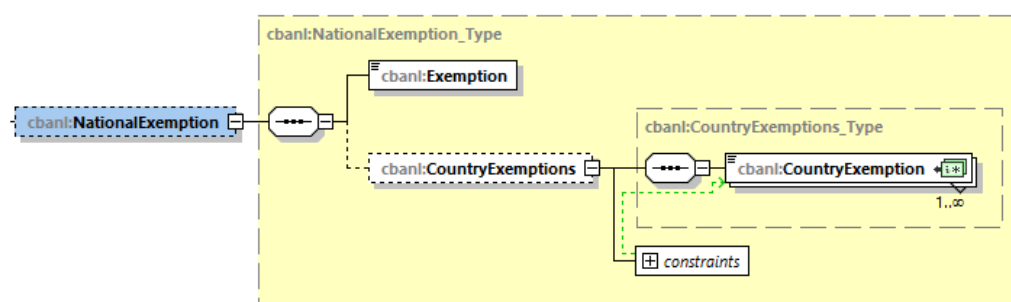


Data group	Intermediaries
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries
Description	Indicates any person that is involved as an intermediary in the Disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	Intermediary
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary
Description	Indicates any person that designs, markets, organises or makes available for implementation or manages the implementation of a reportable CBA
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	ID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary/ID
Reference group	PERSONORORGANISATIONUNKNOWN
Description	This element contains the identification information on a person with respect to the Disclosure, in accordance with the Individual or Organisation types.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Capacity
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary/Capacity
Description	This element indicates the capacity of the intermediary with respect to the Disclosure. In line with the Disclosure rules, this capacity can be that of a "Designer / Promoter / Implementation (managing/organizing/executing)" or "Service Provider / Assistant". As such, the allowed entries are: <ul style="list-style-type: none"> • DAC61101 – Designer / Promoter / Implementation (managing/organizing/executing); • DAC61102 – Service Provider / Assistant.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] DAC61101, DAC61102



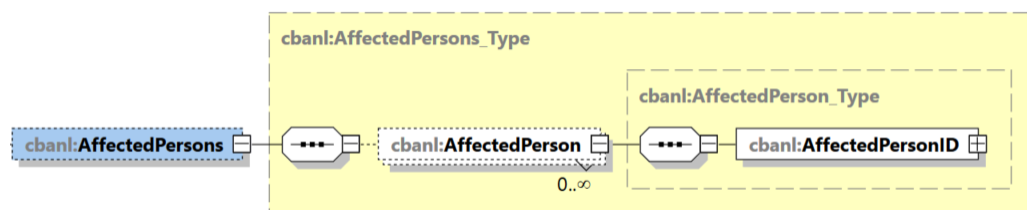
Data group	NationalExemption
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary/NationalExemption
Description	This element indicates if and into which Member State(s), an intermediary is exempt from filing a Disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Exemption
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary/NationalExemption/Exemption
Description	This element shows whether an intermediary is exempt from filing a Disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data group	CountryExemptions
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary/NationalExemption/CountryExemptions
Description	This element allows to show in which Member States the intermediary is exempt from filing a Disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	CountryExemption
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary/NationalExemption/CountryExemptions/CountryExemption
Description	This repeatable element is used to show in which Member States the intermediary is exempt from filing a Disclosure (Exemption is set to true).
Conditions	[NL][RULE-0038] [CountryExemption] must contain a country code which is on the "Member State List". This list is available on the ODB-website https://odb.belastingdienst.nl/en . [MSG-0038] [CountryExemption] does not contain a valid country code.
	[XSD] Unique
Explanation	-
Cardinality	[XSD] 1..n
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z]

5.2.8 Affected Person



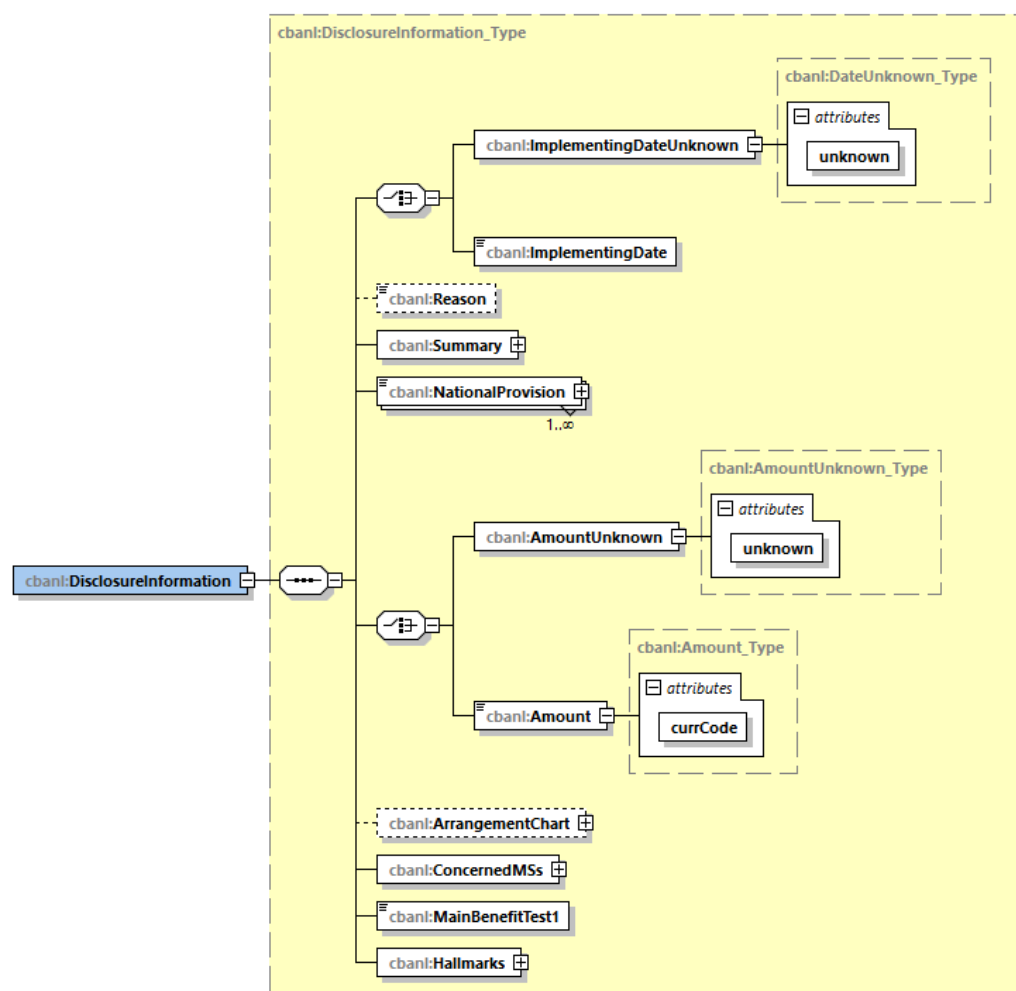
Data group	AffectedPersons
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/AffectedPersons
Description	Indicates any person that is involved as an affected person in the Disclosure.
Conditions	[NL][RULE-0054] It is not allowed to update [AffectedPersons] of the initial Disclosure of a Marketable Arrangement. [MSG-0054] [AffectedPersons] of the initial Disclosure cannot be updated.
Explanation	-
Cardinality	[XSD] 0..1

Data group	AffectedPerson
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/AffectedPersons/AffectedPerson
Description	The identification of any other person in a Member State likely to be affected by the reportable CBA, indicating to which Member State such a person is linked.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	AffectedPersonID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/AffectedPersons/AffectedPersonID
Reference group	PERSONORORGANISATIONUNKNOWN
Description	This element contains the identification information on a person with respect to the Disclosure, in accordance with the Individual or Organisation types.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

5.2.9 Information within the knowledge of a taxpayer or intermediary

5.2.9.1 Disclosure information



Data group	DisclosureInformation
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation
Description	This element contains detailed information on the structure and features of the Disclosure.
Conditions	- [XSD] [DisclosureInformation] must contain an [ImplementingDateUnknown] or an [ImplementingDate]. [XSD] [DisclosureInformation] must contain an [AmountUnknown] or an [Amount].
Explanation	-
Cardinality	[XSD] 1..1

Data element	ImplementingDateUnknown	
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/ImplementingDateUnknown	
Description	This element indicates that the date on which the first step in implementing the reportable CBA has been made or will be made and includes: the date on which the Arrangement was made available for implementation; the date on which the Arrangement was ready for implementation; the date on which the first step in the implementation of the Arrangement was made; or the date on which the intermediary was provided, directly or by means of other persons, with aid, assistance or advice, is not known.	
Conditions	-	
Explanation	When the ImplementingDate is not known, use data element ImplementingDateUnknown.	
Attribute	unknown	
	Description	Indicates an unknown value
	Conditions	-
	Explanation	When the ImplementingDate is not known, attribute unknown must be set to 'true'.
	Cardinality	[XSD] 1..1
	Format	[XSD] Boolean
	Domain	[XSD] true
Cardinality	[XSD] 0..1	
Format	[XSD] empty	
Domain	-	

Data element	ImplementingDate	
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/ImplementingDate	
Description	This element specifies the date on which the first step in implementing the reportable CBA has been made or will be made and includes: the date on which the Arrangement was made available for implementation; the date on which the Arrangement was ready for implementation; the date on which the first step in the implementation of the Arrangement was made; or the date on which the intermediary was provided, directly or by means of other persons, with aid, assistance or advice.	
Conditions	<p>This condition applies to subsequent Disclosures:</p> <p>[NL][RULE-0049] The [ImplementingDate] of the subsequent Disclosure must be the same as the [ImplementingDate] of the initial Disclosure.</p> <p>[MSG-0049] [ImplementingDate] of subsequent Disclosure is incoherent with the initial Disclosure.</p>	
Explanation	When the ImplementingDate is known, use data element ImplementingDate.	
Cardinality	[XSD] 0..1	
Format	[XSD] YYYY-MM-DD	
Domain	-	

Data element	Reason
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Reason
Description	<p>This element indicates the event that triggered the obligation to disclose. The allowed entries are:</p> <ul style="list-style-type: none"> • DAC6701 - Arrangement is made available for implementation; • DAC6702 - Arrangement is ready for implementation; • DAC6703 - First step in the implementation of the Arrangement has been made; • DAC6704 - Provision of aid, assistance or advice.
Conditions	<p>This condition applies to subsequent Disclosures:</p> <p>[NL][RULE-0050] The [Reason] of the subsequent Disclosure must be the same as the [Reason] of the initial Disclosure.</p> <p>[MSG-0050] [Reason] of subsequent Disclosure is incoherent with the initial Disclosure.</p>
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] DAC6701, DAC6702, DAC6703, DAC6704

Data group	Summary
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Summary
Description	The group summary allows for the free narrative description of an Arrangement.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Disclosure_Name
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Summary/Disclosure_Name
Description	This element is used to provide a reference to the name by which the reportable CBA is commonly known.
Conditions	<p>[NL][RULE-0056] It is not allowed to update [Disclosure_Name] of the initial Disclosure of a Marketable Arrangement.</p> <p>[MSG-0056] [Disclosure_Name] of the initial Disclosure cannot be updated.</p> <p>This condition applies to subsequent Disclosures:</p> <p>[NL][RULE-0051] The [Disclosure_Name] of the subsequent Disclosure must be the same as the [Disclosure_Name] of the initial Disclosure.</p> <p>[MSG-0051] [Disclosure_Name] of subsequent Disclosure is incoherent with the initial Disclosure.</p>
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..400
Domain	-

Data element	Disclosure_Description	
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Summary/Disclosure_Description	
Description	This repeatable element is used to provide a description in abstract terms of the relevant business activities or arrangements.	
Conditions	[NL][RULE-0031] It is not allowed to use the same [language] for multiple occurrences of [Disclosure_Description]. [MSG-0031] Each occurrence of [Disclosure_Description] should be in a different [language].	
Explanation	Note: The attribute name starts with a lower case character.	
Attribute	language	
	Description	An ISO 639-1 language code of the language in which the content is being provided.
	Conditions	[NL][RULE-0016] [language] of [Disclosure_Description] must contain a valid language code according to the ISO 639-1 list. [MSG-0016] [language] of [Disclosure_Description] does not contain a valid language code.
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	[XSD] an2
	Domain	[XSD] Only characters [A-Z]
Cardinality	[XSD] 1..n	
Format	[XSD] an1..4000	
Domain	-	

Data element	NationalProvision	
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/NationalProvision	
Description	This repeatable element details the national provisions that form the basis of the reportable CBA.	
Conditions	[NL][RULE-0031] It is not allowed to use the same [language] for multiple occurrences of [NationalProvision]. [MSG-0031] Each occurrence of [NationalProvision] should be in a different [language]. [NL][RULE-0055] It is not allowed to update [NationalProvision] of the initial Disclosure of a Marketable Arrangement. [MSG-0055] [NationalProvision] of the initial Disclosure cannot be updated.	
Explanation	Note: The attribute name starts with a lower case character.	
Attribute	language	
	Description	An ISO 639-1 language code of the language in which the content is being provided.
	Conditions	[NL][RULE-0016] [language] of [NationalProvision] must contain a valid language code according to the ISO 639-1 list. [MSG-0016] [language] of [NationalProvision] does not contain a valid language code.
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	[XSD] an2
	Domain	[XSD] Only characters [A-Z]
Cardinality	[XSD] 1..n	
Format	[XSD] an1..4000	
Domain	-	

Data element	AmountUnknown	
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Amountunknown	
Description	This element is to be indicate that the communicate monetary amount is not known.	
Conditions	-	
Explanation	When the Amount is not known, use data element AmountUnknown.	
Attribute	unknown	
	Description	Indicates an unknown value
	Conditions	-
	Explanation	When the Amount is not known, attribute unknown must be set to 'true'.
	Cardinality	[XSD] 1..1
	Format	[XSD] Boolean
	Domain	[XSD] true
Cardinality	[XSD] 0..1	
Format	[XSD] empty	
Domain	-	

Data element	Amount	
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Amount	
Description	This element is to be used to communicate monetary amounts. Such amounts shall be given in full units, i.e. without decimals.	
Conditions	-	
Explanation	When the Amount is known, use data element Amount.	
Attribute	currCode	
	Description	Currency
	Conditions	[NL][RULE-0017] [currCode] of [Amount] must contain a valid currency code according to the ISO 4217 list. [MSG-0017] [currCode] of [Amount] does not contain a valid currency code.
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	[XSD] an3
	Domain	[XSD] Only characters [A-Z]
Cardinality	[XSD] 0..1	
Format	[XSD] Long	
Domain	-	

5.2.9.2 Arrangement Chart

Data group	ArrangementChart
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/ArrangementChart
Reference group	ARRANGEMENTCHART
Description	This data group contains detailed information on the structure and features of the disclosed Arrangement.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

5.2.9.3 Concerned Member States

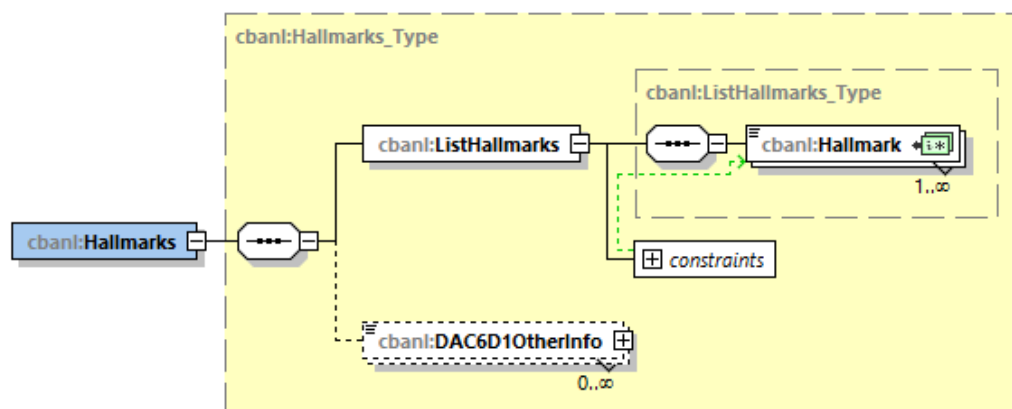
Data group	ConcernedMSs
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/ConcernedMSs
Description	This group represents the Identification of the Member State of the relevant taxpayer(s) and any other Member States which are likely to be concerned by the reportable CBA.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	ConcernedMS
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/ConcernedMSs/ConcernedMS
Description	The Member State of the relevant taxpayer(s) or any other Member State that is likely to be concerned by the reportable CBA.
Conditions	[NL][RULE-0020] [ConcernedMS] must contain a valid code according "the Member State List". This list is available on the ODB-website https://odb.belastingdienst.nl/en . [MSG-0020] [ConcernedMS] does not contain a valid Member State country code.
	[XSD] Unique
Explanation	-
Cardinality	[XSD] 1..n
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z]

5.2.9.4 Main Benefit Test I

Data element	MainBenefitTest1
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/MainBenefitTest1
Description	This element represents the "Main Benefit Test I" making the following hallmarks available: DAC6A1, DAC6A2a, DAC6A2b, DAC6A3, DAC6B1, DAC6B2, DAC6B3, DAC6C1bi, DAC6C1c, DAC6C1d
Conditions	[NL][RULE-0057] It is not allowed to update [MainBenefitTest1] of the initial Disclosure of a Marketable Arrangement. [MSG-0057] [MainBenefitTest1] of the initial Disclosure cannot be updated.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

5.2.9.5 Hallmarks



Data group	Hallmarks
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Hallmarks
Description	This data group allows the reportable CBA to be depicted as a (logical) structure, in addition to the narrative description of the Arrangement.
Conditions	<p>[NL][RULE-0052] The [Hallmarks] of the subsequent Disclosure (including [DAC6D10therInfo]) must be the same as the [Hallmarks] of the initial Disclosure.</p> <p>[MSG-0052] [Hallmarks] of subsequent Disclosure is incoherent with the initial Disclosure.</p> <p>[NL][RULE-0058] It is not allowed to update the [Hallmarks] of the initial Disclosure of a Marketable Arrangement.</p> <p>[MSG-0058] [Hallmarks] of the initial Disclosure cannot be updated.</p>
Explanation	-
Cardinality	[XSD] 1..1

Data group	ListHallmarks
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Hallmarks/ListHallmarks
Description	This group lists the hallmarks which are applicable to the Disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Hallmark
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Hallmarks/ListHallmarks/Hallmark
Description	<p>This repeatable element depicts the hallmark as described in the directive. The allowed values are:</p> <p>DAC6A1 - An Arrangement where the relevant taxpayer or a participant in the Arrangement undertakes to comply with a condition of confidentiality which may require them not to disclose how the Arrangement could secure a tax advantage vis-à-vis other intermediaries or the tax authorities;</p> <p>DAC6A2a - An Arrangement where the intermediary is entitled to receive a fee (or interest, remuneration for finance costs and other charges) for the Arrangement and that fee is fixed by reference to the amount of the tax advantage derived from the Arrangement;</p> <p>DAC6A2b - An Arrangement where the intermediary is entitled to receive a fee (or interest, remuneration for finance costs and other charges) for the Arrangement and that fee is fixed by reference to whether or not a tax advantage is actually derived from the Arrangement. This would include an obligation of the intermediary to partially or fully refund the fees where the intended tax advantage derived from the Arrangement was not partially or fully achieved;</p> <p>DAC6A3 - An Arrangement that has substantially standardised documentation and/or structure and is available to more than one relevant taxpayer without a need to be substantially customised for implementation;</p> <p>DAC6B1 - An Arrangement whereby a participant in the Arrangement takes contrived steps which consist of acquiring a loss-making company, discontinuing the main activity of such company and using its losses in order to reduce its tax liability, including through a transfer of those losses to another jurisdiction or by the acceleration of the use of those losses;</p> <p>DAC6B2 - An Arrangement that has the effect of converting income into capital, gifts or other categories of revenue which are taxed at a lower level or exempted from tax;</p> <p>DAC6B3 - An Arrangement which includes circular transactions resulting in the round-tripping of funds, namely through involving interposed entities without other primary commercial function or transactions that offset or cancel each other or that have other similar features;</p> <p>DAC6C1a - An Arrangement that involves deductible cross-border payments made between two or more associated enterprises where the recipient is not resident for tax purposes in any tax jurisdiction;</p> <p>DAC6C1bi - An Arrangement that involves deductible cross-border payments made between two or more associated enterprises where although the recipient is resident for tax purposes in a jurisdiction, that jurisdiction does not impose any corporate tax or imposes corporate tax at the rate of zero or almost zero;</p> <p>DAC6C1bii - An Arrangement that involves deductible cross-border payments made between two or more associated enterprises where although the recipient is resident for tax purposes in a jurisdiction, that jurisdiction is included in a list of third-country jurisdictions which have been assessed by Member States collectively or within the framework of the OECD as being non-cooperative;</p> <p>DAC6C1c - An Arrangement that involves deductible cross-border payments made between two or more associated enterprises where the payment benefits from a full exemption from tax in the jurisdiction where the recipient is resident for tax purposes;</p> <p>DAC6C1d - An Arrangement that involves deductible cross-border payments made between two or more associated enterprises where the payment benefits from a preferential tax regime in the jurisdiction where the recipient is resident for tax purposes;</p> <p>DAC6C2 - Deductions for the same depreciation on the asset are claimed in more than one jurisdiction;</p> <p>DAC6C3 - Relief from double taxation in respect of the same item of income or capital is claimed in more than one jurisdiction;</p> <p>DAC6C4 - There is an Arrangement that includes transfers of assets and where there is a material difference in the amount being treated as payable in consideration for the assets in those jurisdictions involved;</p> <p>DAC6D1a - An Arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such Arrangements include the use of an account, product or investment that is not, or purports not to be, a Financial Account, but has features that are substantially similar to those of a Financial Account;</p>

	DAC6D1b - An Arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such Arrangements include the transfer of Financial Accounts or assets to, or the use of jurisdictions that are not bound by the automatic exchange of Financial Account information with the State of residence of the relevant taxpayer;
	DAC6D1c - An Arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such Arrangements include the reclassification of income and capital into products or payments that are not subject to the automatic exchange of Financial Account information;
	DAC6D1d - An Arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such Arrangements include the transfer or conversion of a Financial Institution or a Financial Account or the assets therein into a Financial Institution or a Financial Account or assets not subject to reporting under the automatic exchange of Financial Account information;
	DAC6D1e - An Arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such Arrangements include the use of legal entities, arrangements or structures that eliminate or purport to eliminate reporting of one or more Account Holders or Controlling Persons under the automatic exchange of Financial Account information;
	DAC6D1f - An Arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such Arrangements include Arrangements that undermine, or exploit weaknesses in, the due diligence procedures used by Financial Institutions to comply with their obligations to report Financial Account information, including the use of jurisdictions with inadequate or weak regimes of enforcement of anti-money-laundering legislation or with weak transparency requirements for legal persons or legal arrangements;
	DAC6D1Other - Specific hallmarks concerning automatic exchange of information and beneficial ownership not being explicitly listed in the list of hallmarks D. The list of hallmarks under D1 is not exhaustive. Therefore, it might be possible to select this item if none of the specific choices under D1 applies;
	<p>DAC6D2: Covers Hallmarks D2a, D2b and D2c.</p> <ul style="list-style-type: none"> • D2a – An Arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal Arrangements or structures that do not carry on a substantive economic activity supported by adequate staff, equipment, assets and premises; • D2b - An Arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal Arrangements or structures that are incorporated, managed, resident, controlled or established in any jurisdiction other than the jurisdiction of residence of one or more of the beneficial owners of the assets held by such persons, legal arrangements or structures; • D2c - An Arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal Arrangements or structures where the beneficial owners of such persons, legal Arrangements or structures, as defined in Directive (EU) 2015/849, are made unidentifiable.
	DAC6E1 - An Arrangement which involves the use of unilateral safe harbour rules;

	<p>DAC6E2: Covers Hallmarks E2a and E2b.</p> <ul style="list-style-type: none"> E2a - An Arrangement involving the transfer of hard-to-value intangibles. The term "hard-to-value intangibles" covers intangibles or rights in intangibles for which, at the time of their transfer between associated enterprises no reliable comparable exist; E2b - An Arrangement involving the transfer of hard-to-value intangibles. The term "hard-to-value intangibles" covers intangibles or rights in intangibles for which, at the time of their transfer between associated enterprises at the time the transaction was entered into, the projections of future cash flows or income expected to be derived from the transferred intangible, or the assumptions used in valuing the intangible are highly uncertain, making it difficult to predict the level of ultimate success of the intangible at the time of the transfer.
	<p>DAC6E3 - An Arrangement involving an intragroup cross-border transfer of functions and/or risks and/or assets, if the projected annual earnings before interest and taxes (EBIT), during the three-year period after the transfer, of the transferor or transferors, are less than 50 % of the projected annual EBIT of such transferor or transferors if the transfer had not been made.</p>
Conditions	<p>[NL][RULE-0015] If [Hallmark] DAC6A1, DAC6A2a, DAC6A2b, DAC6A3, DAC6B1, DAC6B2, DAC6B3, DAC6C1bi, DAC6C1c, DAC6C1d is selected, then [MainBenefitTest1] must be "true".</p> <p>[MSG-0015] Hallmark DAC6A1, DAC6A2a, DAC6A2b, DAC6A3, DAC6B1, DAC6B2, DAC6B3, DAC6C1bi, DAC6C1c, DAC6C1d can only be selected, when MainBenefitTest1 is set to true.</p> <p>[XSD] Unique</p>
Explanation	-
Cardinality	[XSD] 1..n
Format	-
Domain	<p>[XSD] DAC6A1, DAC6A2a, DAC6A2b, DAC6A3, DAC6B1, DAC6B2, DAC6B3, DAC6C1a, DAC6C1bi, DAC6C1bii, DAC6C1c, DAC6C1d, DAC6C2, DAC6C3, DAC6C4, DAC6D1a, DAC6D1b, DAC6D1c, DAC6D1d, DAC6D1e, DAC6D1f, DAC6D1Other, DAC6D2, DAC6E1, DAC6E2, DAC6E3</p>

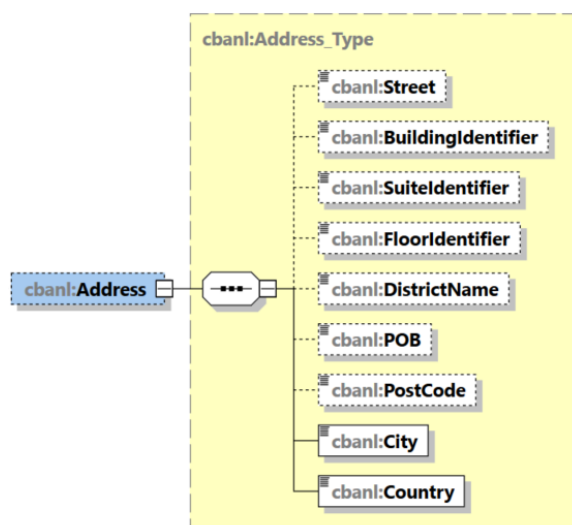
Data element	DAC6D1OtherInfo	
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Hallmarks/DAC6D1Otherinfo	
Description	This repeatable element depicts the explanation to be provided by the disclosing person when the hallmark DAC6D1Other ("Other") is selected. This element is repeatable to allow providing the explanations in several languages.	
Conditions	<p>[NL][RULE-0029] If Hallmark "DAC6D1Other" has been selected, then DAC6D1Otherinfo must be provided. [MSG-0029] Hallmark "DAC6D1Other" has been selected, but DAC6D1Otherinfo is missing.</p> <p>[NL][RULE-0030] If Hallmark "DAC6D1Other" has not been selected, then DAC6D1Otherinfo is not allowed. [MSG-0030] DAC6D1Otherinfo is not allowed, because Hallmark "DAC6D1Other" has not been selected.</p> <p>[NL][RULE-0031] It is not allowed to use the same [language] for multiple occurrences of [DAC6D1OtherInfo]. [MSG-0031] Each occurrence of [DAC6D1OtherInfo] should be in a different [language].</p>	
Explanation	Note: The attribute name starts with a lower case character.	
Attribute	language	
	Description	An ISO 639-1 language code of the language in which the content is being provided.
	Conditions	[NL][RULE-0016] [language] of [DAC6D1Otherinfo] must contain a valid language code according to the ISO 639-1 list. [MSG-0016] [language] of [DAC6D1Otherinfo] does not contain a valid language code.
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	[XSD] an2
	Domain	[XSD] Only characters [A-Z]
Cardinality	[XSD] 0..n	
Format	[XSD] an1..4000	
Domain	-	

5.2.10 GDPR Full Delete

Data element	GDPRFullDelete
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/GDPRFullDelete
Description	When deleting an entire Disclosure to comply with GDPR regulation, GDPRFullDelete must be set to 'true'.
Conditions	[NL][RULE-0065] [GDPRFullDelete] may be used for deletions (DAC6DEL). [MSG-0065] [GDPRFullDelete] is set to true for an instruction other than a deletion.
Explanation	For more information on deletions, see section 3.3.
Cardinality	[XSD] 0..1
Format	[XSD] Boolean
Domain	[XSD] true

5.3 Reference groups

5.3.1 ADDRESS



Ref Group	ADDRESS
Xpath (XML)	ADDRESS
Description	-
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Street
Xpath (XML)	ADDRESS/Street
Description	The street and number of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..400
Domain	-

Data element	BuildingIdentifier
Xpath (XML)	ADDRESS/BuildingIdentifier
Description	The identification of a specific building.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..400
Domain	-

Data element	SuiteIdentifier
Xpath (XML)	ADDRESS/SuiteIdentifier
Description	The identification of the suite of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..400

Domain	-
--------	---

Data element	FloorIdentifier
Xpath (XML)	ADDRESS/FloorIdentifier
Description	The floor of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..400
Domain	-

Data element	DistrictName
Xpath (XML)	ADDRESS/DistrictName
Description	The name of the district of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..400
Domain	-

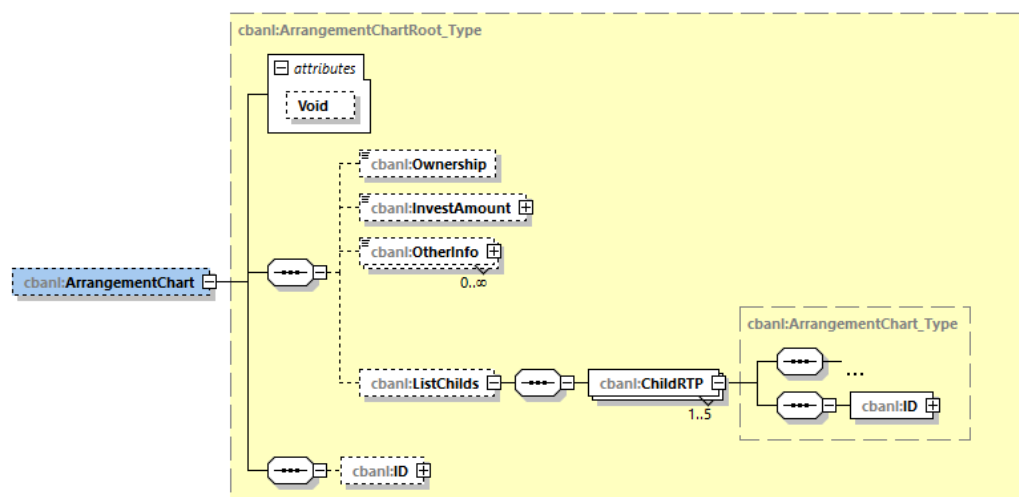
Data element	POB
Xpath (XML)	ADDRESS/POB
Description	The Post-Office-Box of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..400
Domain	-

Data element	PostCode
Xpath (XML)	ADDRESS/PostCode
Description	The postalcode of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..400
Domain	-

Data element	City
Xpath (XML)	ADDRESS/City
Description	The city of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..400
Domain	-

Data element	Country
Xpath (XML)	ADDRESS/Country
Description	The country of the address.
Conditions	[NL][RULE-0002] [Country] must contain a valid code according to the ISO 3166-1 Alpha 2 list (status: officially assigned). In addition to the ISO 3166-1 Alpha 2 list, the following codes are also allowed: 'XK' = Kosovo 'XX' = Other country [MSG-0002] [Country] does not contain a valid country code.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z]

5.3.2 ARRANGEMENTCHART



Data group	ArrangementChart	
Xpath (XML)	ARRANGEMENTCHART	
Description	This data group contains the information to identify each organisation or individual that is relevant to describe the structure of the Arrangement, in accordance with the Person or Organisation.	
Conditions	[NL][RULE-0043] The Arrangement Chart cannot have more than 5 levels (including Void). [MSG-0043] The Arrangement Chart has exceeded the maximum of 5 levels.	
Explanation	-	
Attribute	Void	
	Description	This attribute allows the root of the Arrangement Chart to be considered as void. This makes it possible to represent charts where more than one entity is the actual root of the Arrangement.
	Conditions	[NL][RULE-0042] The root element of the Arrangement Chart of the Disclosure must either be a Person/Organisation, or set to Void. [MSG-0042] Either both [Void] is set to 'true' and the Person or Organisation in the Arrangement Chart is completed, or none of these options are completed.
	Explanation	The root element of an Arrangement chart is either an individual/organisation or the attribute Void. The attribute Void can not be set to 'true' if the individual/organisation (in data group ID) is completed.
	Cardinality	[XSD] 0..1
	Format	[XSD] Boolean
	Domain	[XSD] true, false
Cardinality	[XSD] 0..1	

Data element	Ownership
Xpath (XML)	ARRANGEMENTCHART/Ownership
Description	This element allows the specification of the ownership in the entity in percentages, by indicating a number between 0 and 100. It is not to be provided for the top level ArrangementChart element.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] Integer
Domain	[XSD] 0-100

Data element	InvestAmount	
Xpath (XML)	ARRANGEMENTCHART/InvestAmount	
Description	This element allows the specification of the investment amount in the entity in full units, (i.e. without decimals). It is not to be provided for the top-level ArrangementChart element.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	Currency
	Conditions	[NL][RULE-0017] [currCode] of [InvestAmount] must contain a valid currency code according to the ISO 4217 list. [MSG-0017] [currCode] of [InvestAmount] does not contain a valid currency code.
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	[XSD] an3
	Domain	[XSD] Only characters [A-Z]
Cardinality	[XSD] 0..1	
Format	[XSD] Long	
Domain	-	

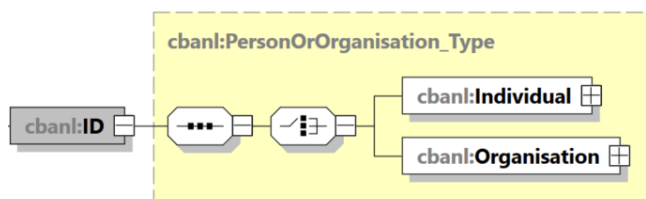
Data element	OtherInfo	
Xpath (XML)	ARRANGEMENTCHART/OtherInfo	
Description	This element allows to specify, for each organisation or individual in the Arrangement chart, any relevant information with respect to the role of the organisation or individual, as well as the link with the lower level organisation or individual. Such information could for instance include details on the contractual or legal Arrangements, the capital invested, the annual cash flows and the nature of the link between two levels (e.g. shareholder, beneficiary of trustee, agent, etc.). It is a repeatable element in a free text format of 4000 characters each.	
Conditions	[NL][RULE-0031] It is not allowed to use the same [language] for multiple occurrences of [OtherInfo]. [MSG-0031] Each occurrence of [OtherInfo] should be in a different [language].	
Explanation	Note: The attribute name starts with a lower case character.	
Attribute	language	
	Description	An ISO 639-1 language code of the language in which the content is being provided.
	Conditions	[NL][RULE-0016] [language] of [OtherInfo] must contain a valid language code according to the ISO 639-1 list. [MSG-0016] [language] of [OtherInfo] does not contain a valid language code.
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	[XSD] an2
	Domain	[XSD] Only characters [A-Z]
Cardinality	[XSD] 0..n	
Format	[XSD] an1..4000	
Domain	-	

Data group	ListChilds
Xpath (XML)	ARRANGEMENTCHART/ListChilds
Description	This element allows the creation of the lower level of sub elements of an organisation or individual in the Arrangement chart (e.g. to depict an entity completely owned by the relevant taxpayer). It is to be provided only when a previously entered Arrangement Chart has children.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data Group	ChildRTP
Xpath (XML)	ARRANGEMENTCHART/ListChilds/ChildRTP
Reference group	ARRANGEMENTCHART
Description	Child RTP stands for Arrangement Chart Child Related Taxpayer, the Arrangement Chart elements ID, Ownership, InvestAmount, OtherInfo, ListChilds and ChildRTP are applicable to the Child.
Conditions	[NL][RULE-0044] A Person or Organisation used in the Arrangement Chart cannot appear twice in a branch. [MSG-0044] A Person or Organization has appeared more than once in a branch of the Arrangement Chart.
Explanation	A Person or Organisation that is defined as Relevant Taxpayer, Discloser (with Liability 'RelevantTaxpayerDiscloser'), Associated Enterprise or Affected Person cannot appear twice in a branch of the Arrangement chart. From XML point of view, this means that a node defined as Relevant Taxpayer, Discloser (with Liability Taxpayer), Associated Enterprise or Affected Person cannot be used if already defined as parent node (or parent of a parent). In case two nodes are defined as duplicates in Relevant Taxpayer, Associated Enterprise or Affected Person, those duplicates are considered as distinct elements ; this means they might both be used in a branch (even if they won't be recognizable one from the other).
Cardinality	[XSD] 1..5

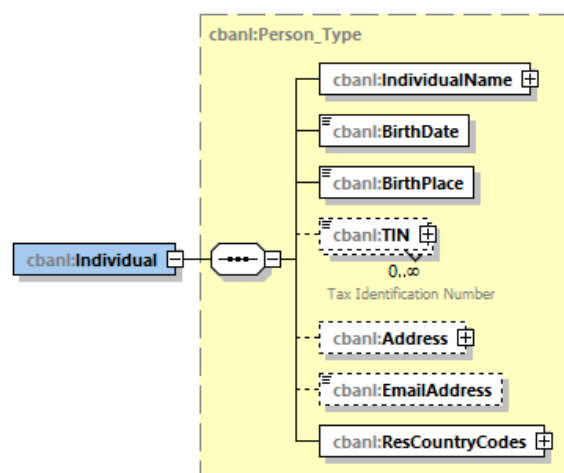
Data group	ID
Xpath (XML)	ARRANGEMENTCHART/ID
Reference group	PERSONORORGANISATIONUNKNOWN
Description	This element contains the identification information on each organisation or individual that is relevant to describe the structure of the Arrangement, in accordance with the Person or Organisation types set out above. Please note: all fields of the organisation or individual in the Arrangement Chart must correspond exactly to all fields of the Taxpayer, Associated Enterprise, Discloser or Affected Person.
Conditions	[NL][RULE-0022] A Person or Organisation used in the Arrangement Chart can only be: Taxpayer, Associated Enterprise, Discloser or Affected Person. [MSG-0022] The person or organisation in the Arrangement Chart must be a Taxpayer, Associated Enterprise, Discloser or Affected Person. [NL][RULE-0034] A Discloser can only be used in the Arrangement Chart if Liability is set to "RelevantTaxpayerDiscloser". [MSG-0034] The Discloser is not allowed in the Arrangement Chart, because Liability is not set to "RelevantTaxpayerDiscloser".
Explanation	-
Cardinality	[XSD] 0..1

5.3.3 PERSONORORGANISATION

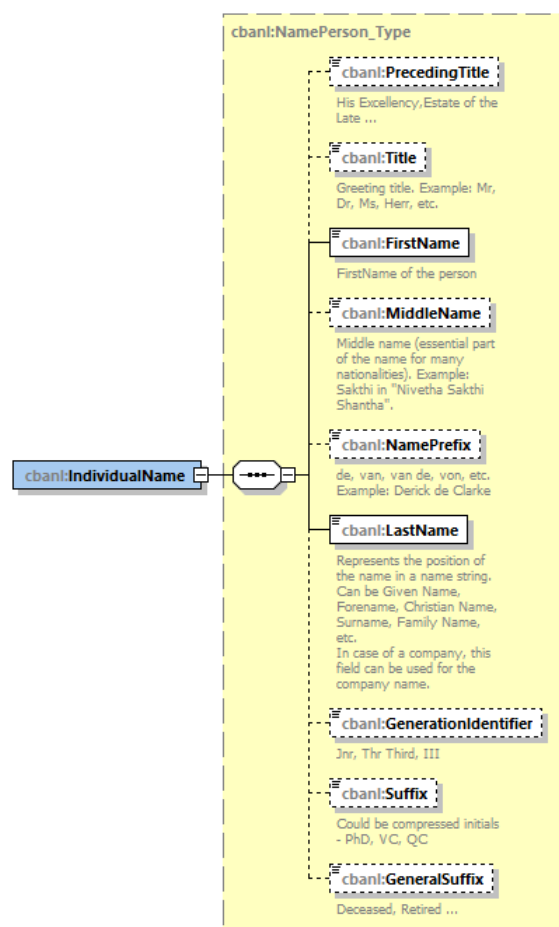


Ref Group	PERSONORORGANISATION
Xpath (XML)	PERSONORORGANISATION
Description	The element is used to provide identification information on an individual or an organisation that is either the disclosing person, the relevant taxpayer and/or an intermediary.
Conditions	[XSD] [PERSONORORGANISATION] must have either [Individual] or [Organisation]
Explanation	-
Cardinality	[XSD] 0..1

5.3.3.1 Individual



Data group	Individual
Xpath (XML)	PERSONORORGANISATION/Individual
Description	The element is used to provide identification information on an individual that is either the disclosing person, the relevant taxpayer, an associated enterprise, an affected person or an intermediary.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1



Data group	IndividualName
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName
Description	This element allows the reporting of the name of an individual in the most detailed way.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	PrecedingTitle
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/PrecedingTitle
Description	-
Conditions	-
Explanation	His Excellency, Estate of the Late.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	Title
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/Title
Description	Greeting Title.
Conditions	-
Explanation	Like Dr, Ms, Herr etc.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	FirstName
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/FirstName
Description	The first name of the individual.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	MiddleName
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/MiddleName
Description	The middle name, essential part of the name.
Conditions	-
Explanation	Example: Sakthi in "Nivetha Sakthi Shanta".
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	NamePrefix
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/NamePrefix
Description	A prefix is a word that is placed before the Last Name.
Conditions	-
Explanation	De, van, von etc. Example: Martijn de Jong or Sander van der Schoot.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	LastName
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/LastName
Description	The last name (surname) of the individual.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	GenerationIdentifier
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/GenerationIdentifier
Description	-
Conditions	-
Explanation	Jnr, Thr Third, III.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	Suffix
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/Suffix
Description	Could be compressed initials.
Conditions	-
Explanation	PhD, VC, QC.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	GeneralSuffix
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/GeneralSuffix
Description	-
Conditions	-
Explanation	Deceased, Retired.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

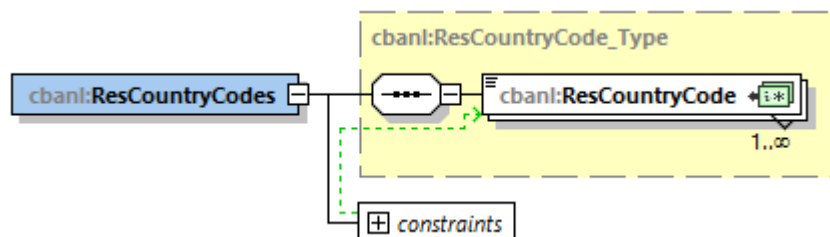
Data element	BirthDate
Xpath (XML)	PERSONORORGANISATION/Individual/BirthDate
Description	Date on which the individual is born.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	BirthPlace
Xpath (XML)	PERSONORORGANISATION/Individual/BirthPlace
Description	Place where the individual is born.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	TIN	
Xpath (XML)	PERSONORORGANISATION/Individual/TIN	
Description	The TIN of the individual is the ID to make the individual unique in his country. It is the Tax Identification Number.	
Conditions	Please note that this element is optional only in case the TIN is unknown. In all other cases it must be provided.	
Explanation	Each TIN has an attribute called issuedBy. IssuedBy means the country code of the issuing country, indicating the country of Residence. It is possible that someone has more than one TIN.	
Attribute	issuedBy	
	Description	The country code, according to the ISO 3166-1 Alpha 2 list (status: officially assigned) for the country that has issued the [TIN].
	Conditions	[NL][RULE-0002] [issuedBy] must contain a valid code according to the ISO 3166-1 Alpha 2 list (status: officially assigned). In addition to the ISO 3166-1 Alpha 2 list, the following codes are also allowed: 'XK' = Kosovo 'XX' = Other country [MSG-0002] [issuedBy] does not contain a valid country code.
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	[XSD] an2
	Domain	[XSD] Only characters [A-Z]
Cardinality	[XSD] 0..n	
Format	[XSD] an1..200	
Domain	-	

Data group	Address
Xpath (XML)	PERSONORORGANISATION/Individual/Address
Reference group	ADDRESS
Description	The address of the individual.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

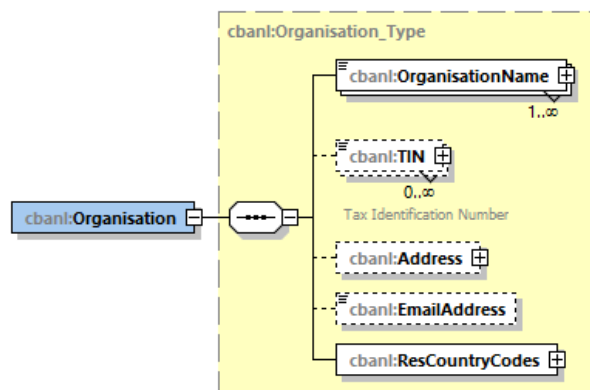
Data element	EmailAddress
Xpath (XML)	PERSONORORGANISATION/Individual/EmailAddress
Description	The personal e-mail address of the individual.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..400
Domain	-



Data group	ResCountryCodes
Xpath (XML)	PERSONORORGANISATION/Individual/ResCountryCodes
Description	The country(ies) where the individual lives.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	ResCountryCode
Xpath (XML)	PERSONORORGANISATION/Individual/ResCountryCodes/ResCountryCode
Description	The country(ies) where the individual lives
Conditions	[NL][RULE-0002] [ResCountryCode] must contain a valid code according to the ISO 3166-1 Alpha 2 list (status: officially assigned). In addition to the ISO 3166-1 Alpha 2 list, the following codes are also allowed: 'XK' = Kosovo 'XX' = Other country [MSG-0002] [ResCountryCode] does not contain a valid country code.
Explanation	[XSD] Unique
Cardinality	[XSD] 1..n
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z]

5.3.3.2 Organisation



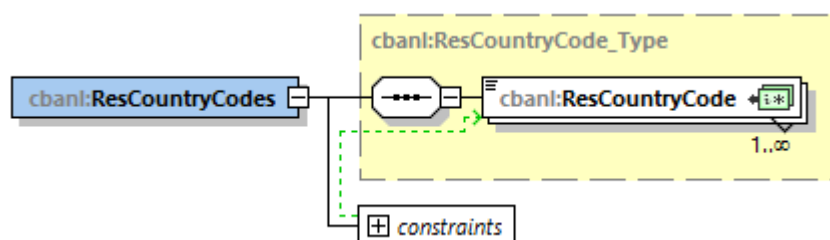
Data group	Organisation
Xpath (XML)	PERSONORORGANISATION/Organisation
Description	This element is used to provide identification information on an organisation that is either a disclosing person, a relevant taxpayer, an associated enterprise, an affected person or an intermediary. .
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	OrganisationName	
Xpath (XML)	PERSONORORGANISATION/Organisation/OrganisationName	
Description	This element allows the reporting of the name of an Organisation in the most detailed way.	
Conditions	[NL][RULE-0031] It is not allowed to use the same [language] for multiple occurrences of [OrganisationName]. [MSG-0031] Each occurrence of [OrganisationName] should be in a different [language].	
Explanation	Each [OrganisationName] has the attribute [language]. This attribute is used to define the language in which the name is written. Note: The attribute name starts with a lower case character.	
Attribute	language	
	Description	An ISO 639-1 language code of the language in which the content is being provided.
	Conditions	[NL][RULE-0016] [language] of [OrganisationName] must contain a valid language code according to the ISO 639-1 list. [MSG-0016] [language] of [OrganisationName] does not contain a valid language code.
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	[XSD] an2
Domain	Domain	[XSD] Only characters [A-Z]
	Cardinality	[XSD] 1..n
Format	[XSD] an1..200	
Domain	-	

Data element	TIN	
Xpath (XML)	PERSONORORGANISATION/Organisation/TIN	
Description	The TIN of the organisation is the ID to make the organisation unique in his country. It is the Tax Identification Number.	
Conditions	Please note that this element is optional only when the TIN is unknown. In all other cases it must be provided.	
Explanation	Each TIN has an attribute called issuedBy. IssuedBy means the country code of the issuing country, indicating the country of residence. It is possible that someone has more than 1 TIN.	
Attribute	issuedBy	
	Description	The country code, according to the ISO 3166-1 Alpha 2 list (status: officially assigned) for the country that has issued the [TIN].
	Conditions	[NL][RULE-0002] [issuedBy] must contain a valid code according to the ISO 3166-1 Alpha 2 list (status: officially assigned). In addition to the ISO 3166-1 Alpha 2 list, the following codes are also allowed: 'XK' = Kosovo 'XX' = Other country [MSG-0002] [issuedBy] does not contain a valid country code.
	Explanation	-
	Cardinality	-
	Format	[XSD] 0..1
Domain	Domain	[XSD] an2
	Cardinality	[XSD] Only characters [A-Z]
Cardinality	[XSD] 0..n	
Format	[XSD] an1..200	
Domain	-	

Data group	Address
Xpath (XML)	PERSONORORGANISATION/Organisation/Address
Reference group	ADDRESS
Description	The address of the organisation.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

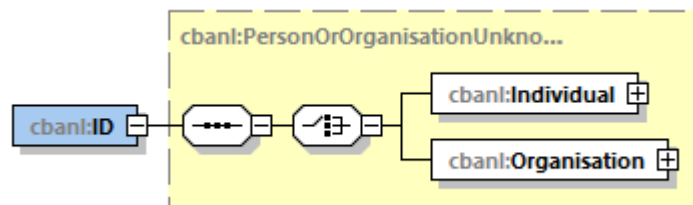
Data element	EmailAddress
Xpath (XML)	PERSONORORGANISATION/Organisation/EmailAddress
Description	The e-mail address of the organisation.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..400
Domain	-



Data group	ResCountryCodes
Xpath (XML)	PERSONORORGANISATION/Organisation/ResCountryCodes
Description	The country(ies) where the organisation is settled.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

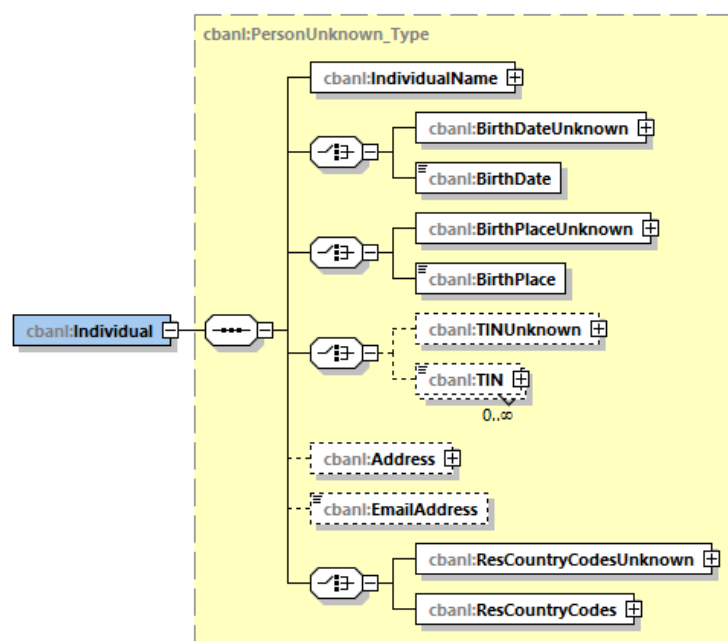
Data element	ResCountryCode
Xpath (XML)	PERSONORORGANISATION/Organisation/ResCountryCodes/ResCountryCode
Description	The country(ies) where the organisation is settled.
Conditions	[NL][RULE-0002] [ResCountryCode] must contain a valid code according to the ISO 3166-1 Alpha 2 list (status: officially assigned). In addition to the ISO 3166-1 Alpha 2 list, the following codes are also allowed: 'XK' = Kosovo 'XX' = Other country [MSG-0002] [ResCountryCode] does not contain a valid country code.
Explanation	[XSD] Unique
Cardinality	[XSD] 1..n
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z]

5.3.4 PERSONORORGANISATIONUNKNOWN

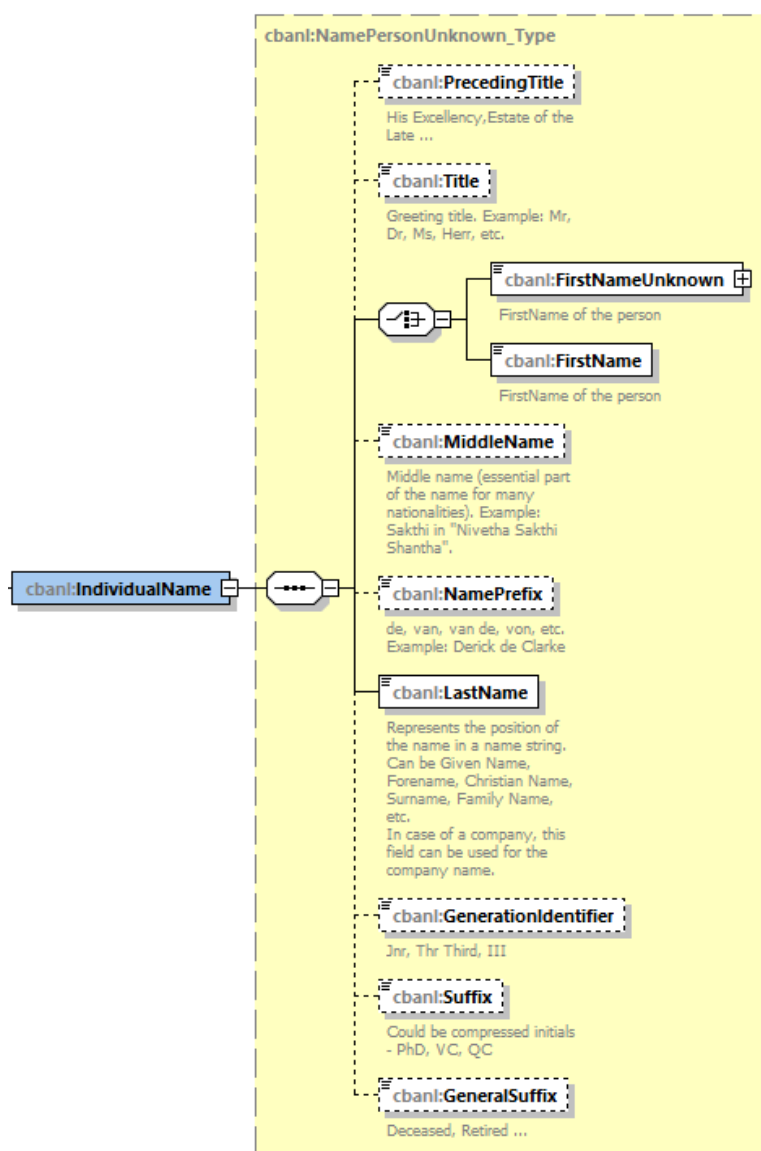


Ref Group	PERSONORORGANISATIONUNKNOWN
Xpath (XML)	PERSONORORGANISATIONUNKNOWN
Description	The element is used to provide identification information on an individual or an organisation that is either the disclosing person, the relevant taxpayer, an associated enterprise, an affected person and/or an intermediary.
Conditions	[XSD] [PERSONORGANISATIONUNKNOWN] must have either [Individual] or [Organisation]
Explanation	The attribute 'unknown' is added to certain elements in this data group. When a value of one of these elements is not known, the attribute must be set to 'true'.
Cardinality	[XSD] 0..1

5.3.4.1 Individual



Data group	Individual
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual
Description	The element is used to provide identification information on an individual that is either the disclosing person, the relevant taxpayer, an associated enterprise, an affected person or an intermediary.
Conditions	<p>[XSD] [Individual] must contain [BirthDateUnknown] or [BirthDate].</p> <p>[XSD] [Individual] must contain [BirthPlaceUnknown] or [BirthPlace].</p> <p>[XSD] [Individual] may contain [TINUnknown] or [TIN].</p> <p>[XSD] [Individual] must contain [ResCountryCodesUnknown] or [ResCountryCodes].</p>
Explanation	-
Cardinality	[XSD] 0..1



Data group	IndividualName
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/IndividualName
Description	This element allows the reporting of the name of an individual in the most detailed way.
Conditions	[XSD] [IndividualName] may contain [FirstNameUnknown] or [FirstName].
Explanation	-
Cardinality	[XSD] 1..1

Data element	PrecedingTitle
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/IndividualName/PrecedingTitle
Description	-
Conditions	-
Explanation	His Excellency, Estate of the Late.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	Title
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/IndividualName/Title
Description	Greeting Title.
Conditions	-
Explanation	Like Dr, Ms, Herr etc.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	FirstNameUnknown	
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/IndividualName/FirstNameUnknown	
Description	This element indicates that the first name of the individual is not known.	
Conditions	-	
Explanation	When the FirstName is not known, use data element FirstNameUnknown.	
Attribute	unknown	
	Description	Indicates an unknown value
	Conditions	-
	Explanation	When the FirstName is not known, attribute unknown must be set to 'true'.
	Cardinality	[XSD] 1..1
	Format	[XSD] Boolean
	Domain	[XSD] true
Cardinality	[XSD] 0..1	
Format	[XSD] empty	
Domain	-	

Data element	FirstName
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/IndividualName/FirstName
Description	The first name of the individual.
Conditions	-
Explanation	When the FirstName is known, use data element FirstName.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	MiddleName
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/IndividualName/MiddleName
Description	The middle name, essential part of the name.
Conditions	-
Explanation	Example: Sakthi in "Nivetha Sakthi Shanta".
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	NamePrefix
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/IndividualName/NamePrefix
Description	A prefix is a word that is placed before the Last Name.
Conditions	-
Explanation	De, van, von etc. Example: Martijn de Jong or Sander van der Schoot.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	LastName
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/IndividualName/LastName
Description	The last name (surname) of the individual.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	GenerationIdentifier
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/IndividualName/GenerationIdentifier
Description	-
Conditions	-
Explanation	Jnr, Thr Third, III.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	Suffix
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/IndividualName/Suffix
Description	Could be compressed initials.
Conditions	-
Explanation	PhD, VC, QC.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	GeneralSuffix
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/IndividualName/GeneralSuffix
Description	-
Conditions	-
Explanation	Deceased, Retired.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	BirthDateUnknown	
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/BirthDateUnknown	
Description	This element indicates that the date on which the individual is born, is not known.	
Conditions	-	
Explanation	When the BirthDate is not known, use data element BirthDateUnknown.	
Attribute	unknown	
	Description	Indicates an unknown value
	Conditions	-
	Explanation	When the BirthDate is not known, attribute unknown must be set to 'true'.
	Cardinality	[XSD] 1..1
	Format	[XSD] Boolean
	Domain	[XSD] true
Cardinality	[XSD] 0..1	
Format	[XSD] empty	
Domain	-	

Data element	BirthDate
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/BirthDate
Description	Date on which the individual is born.
Conditions	-
Explanation	When the BirthDate is known, use data element BirthDate.
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	BirthPlaceUnknown	
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/BirthPlaceUnknown	
Description	This element indicates that the place where the individual is born, is not known.	
Conditions	-	
Explanation	When the BirthPlace is not known, use data element BirthPlaceUnknown.	
Attribute	unknown	
	Description	Indicates an unknown value
	Conditions	-
	Explanation	When the BirthPlace is not known, attribute unknown must be set to 'true'.
	Cardinality	[XSD] 1..1
	Format	[XSD] Boolean
	Domain	[XSD] true
Cardinality	[XSD] 0..1	
Format	[XSD] empty	
Domain	-	

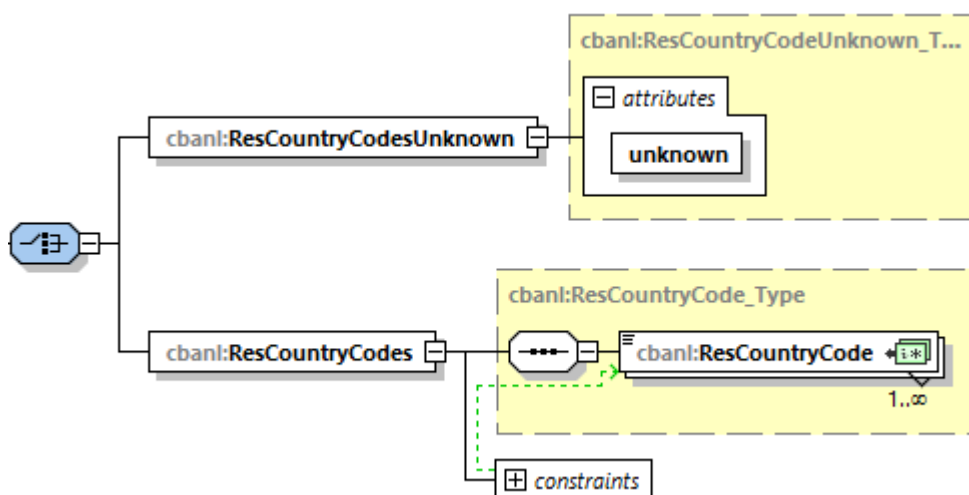
Data element	BirthPlace
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/BirthPlace
Description	Place where the individual is born.
Conditions	-
Explanation	When the BirthPlace is known, use data element BirthPlace.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	TINUnknown	
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/TINUnknown	
Description	This element indicates that the TIN of the individual which is the ID to make the individual unique in his country, is not known.	
Conditions	-	
Explanation	When the TIN is not known, use data element TINUnknown.	
Attribute	unknown	
	Description	Indicates an unknown value
	Conditions	-
	Explanation	When the TIN is not known, attribute unknown must be set to 'true'.
	Cardinality	[XSD] 1..1
	Format	[XSD] Boolean
	Domain	[XSD] true
Cardinality	[XSD] 0..1	
Format	[XSD] empty	
Domain	-	

Data element	TIN	
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/TIN	
Description	The TIN of the individual is the ID to make the individual unique in his country. It is the Tax Identification Number.	
Conditions	Please note that this element is optional only in case the TIN is unknown. In all other cases it must be provided.	
Explanation	Each TIN has an attribute called issuedBy. IssuedBy means the country code of the issuing country, indicating the country of Residence. It is possible that someone has more than one TIN.	
Attribute	issuedBy	
	Description	The country code, according to the ISO 3166-1 Alpha 2 list (status: officially assigned) for the country that has issued the [TIN].
	Conditions	[NL][RULE-0002] [issuedBy] must contain a valid code according to the ISO 3166-1 Alpha 2 list (status: officially assigned). In addition to the ISO 3166-1 Alpha 2 list, the following codes are also allowed: 'XK' = Kosovo 'XX' = Other country [MSG-0002] [issuedBy] does not contain a valid country code.
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	[XSD] an2
	Domain	[XSD] Only characters [A-Z]
Cardinality	[XSD] 0..n	
Format	[XSD] an1..200	
Domain	-	

Data group	Address
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/Address
Reference group	ADDRESS
Description	The address of the individual.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	EmailAddress
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/EmailAddress
Description	The personal e-mail address of the individual.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..400
Domain	-

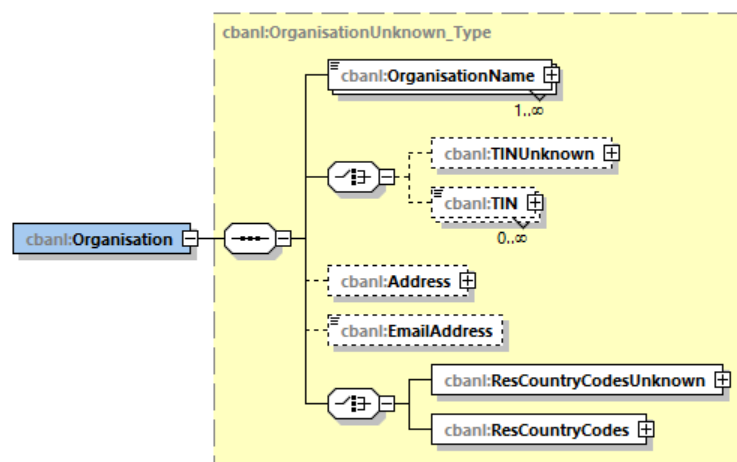


Data element	ResCountryCodesUnknown	
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/ResCountryCodesUnknown	
Description	This element indicates that the country where the individual lives, is not known.	
Conditions	-	
Explanation	When the ResCountryCode is not known, use data element ResCountryCodesUnknown.	
Attribute	unknown	
	Description	Indicates an unknown value
	Conditions	-
	Explanation	When the ResCountryCode is not known, attribute unknown must be set to 'true'.
	Cardinality	[XSD] 1..1
	Format	[XSD] Boolean
	Domain	[XSD] true
Cardinality	[XSD] 0..1	
Format	[XSD] empty	
Domain	-	

Data group	ResCountryCodes
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/ResCountryCodes
Description	The country(ies) where the individual lives.
Conditions	-
Explanation	When the ResCountryCode is known, use data group ResCountryCodes.
Cardinality	[XSD] 0..1

Data element	ResCountryCode
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Individual/ResCountryCodes/ResCountryCode
Description	The country(ies) where the individual lives.
Conditions	[NL][RULE-0002] [ResCountryCode] must contain a valid code according to the ISO 3166-1 Alpha 2 list (status: officially assigned). In addition to the ISO 3166-1 Alpha 2 list, the following codes are also allowed: 'XK' = Kosovo 'XX' = Other country [MSG-0002] [ResCountryCode] does not contain a valid country code.
Explanation	-
Cardinality	[XSD] 1..n
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z]

5.3.4.2 Organisation



Data group	Organisation
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Organisation
Description	This element is used to provide identification information on an organisation that is either a disclosing person, a relevant taxpayer, an associated enterprise, an affected person or an intermediary.
Conditions	[XSD] [Organisation] may contain [TINUnknown] or [TIN]. [XSD] [Individual] must contain [ResCountryCodesUnknown] or [ResCountryCodes].
Explanation	-
Cardinality	[XSD] 0..1

Data element	OrganisationName	
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Organisation/OrganisationName	
Description	This element allows the reporting of the name of an Organisation in the most detailed way.	
Conditions	[NL][RULE-0031] It is not allowed to use the same [language] for multiple occurrences of [OrganisationName]. [MSG-0031] Each occurrence of [OrganisationName] should be in a different [language].	
Explanation	Each [OrganisationName] has the attribute [language]. This attribute is used to define the language in which the name is written. Note: The attribute name starts with a lower case character.	
Attribute	language	
	Description	An ISO 639-1 language code of the language in which the content is being provided.
	Conditions	[NL][RULE-0016] [language] of [OrganisationName] must contain a valid language code according to the ISO 639-1 list. [MSG-0016] [language] of [OrganisationName] does not contain a valid language code.
	Explanation	-
	Cardinality	[XSD] 1..1
	Format	[XSD] an2
Domain	Domain	[XSD] Only characters [A-Z]
	Cardinality	[XSD] 1..n
Format	[XSD] an1..200	
Domain	-	

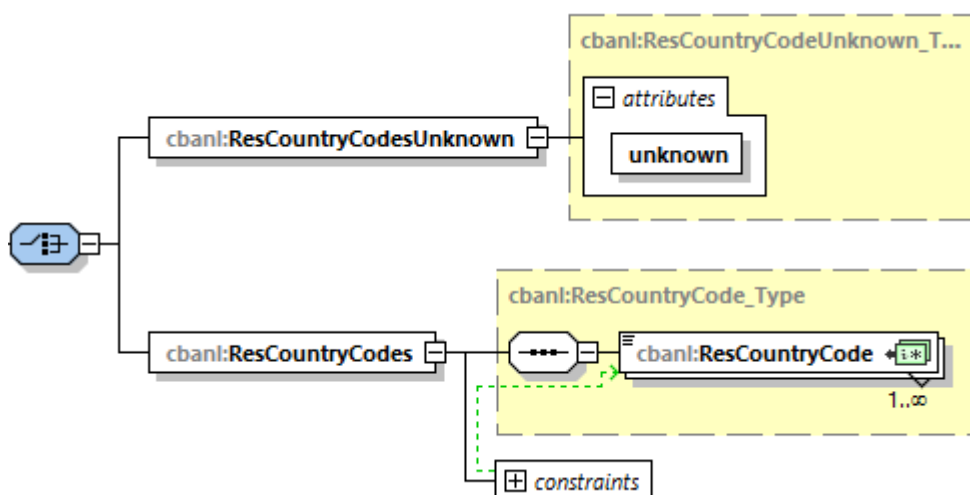
Data element	TINUnknown	
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Organisation/TINUnknown	
Description	This element indicates that the TIN of the organisation which is the ID to make the individual unique in his country, is not known.	
Conditions	-	
Explanation	When the TIN is not known, use data element TINUnknown.	
Attribute	unknown	
	Description	Indicates an unknown value
	Conditions	-
	Explanation	When the TIN is not known, attribute unknown must be set to 'true'.
	Cardinality	[XSD] 1..1
	Format	[XSD] Boolean
Domain	Domain	[XSD] true
	Cardinality	[XSD] 0..1
Format	[XSD] an1..200	
Domain	-	

Data element	TIN	
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Organisation/TIN	
Description	The TIN of the organisation is the ID to make the organisation unique in his country. It is the Tax Identification Number.	
Conditions	Please note that this element is optional only when the TIN is unknown. In all other cases it must be provided.	
Explanation	Each TIN has an attribute called issuedBy. IssuedBy means the country code of the issuing country, indicating the country of residence. It is possible that someone has more than 1 TIN.	
Attribute	issuedBy	
	Description	The country code, according to the ISO 3166-1 Alpha 2 list (status: officially assigned) for the country that has issued the [TIN].
Domain	Conditions	[NL][RULE-0002] [issuedBy] must contain a valid code according to the ISO 3166-1 Alpha 2 list (status: officially assigned).
	Cardinality	[XSD] 1..1

		In addition to the ISO 3166-1 Alpha 2 list, the following codes are also allowed: 'XK' = Kosovo 'XX' = Other country [MSG-0002] [issuedBy] does not contain a valid country code.
	Explanation	-
	Cardinality	-
	Format	[XSD] 0..1
	Domain	[XSD] an2
		[XSD] Only characters [A-Z]
Cardinality	[XSD] 0..n	
Format	[XSD] an1..200	
Domain	-	

Data group	Address
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Organisation/Address
Reference group	ADDRESS
Description	The address of the organisation.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	EmailAddress
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Organisation/EmailAddress
Description	The e-mail address of the organisation.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..400
Domain	-



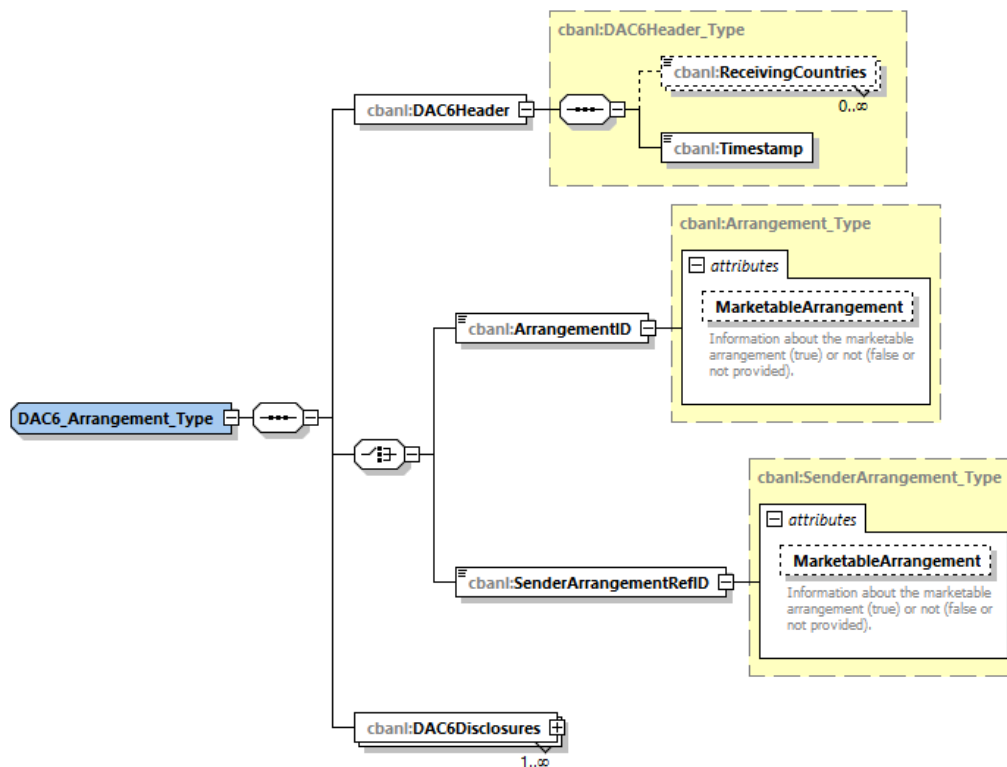
Data element	ResCountryCodesUnknown	
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Organisation/ResCountryCodesUnknown	
Description	This element indicates that the country where the organisation is settled, is not known.	
Conditions	-	
Explanation	When the ResCountryCode is not known, use data element ResCountryCodesUnknown.	
Attribute	unknown	
	Description	Indicates an unknown value
	Conditions	-
	Explanation	When the ResCountryCode is not known, attribute unknown must be set to 'true'.
	Cardinality	[XSD] 1..1
	Format	[XSD] Boolean
	Domain	[XSD] true
Cardinality	[XSD] 0..1	
Format	[XSD] empty	
Domain	-	

Data group	ResCountryCodes
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Organisation/ResCountryCodes
Description	The country(ies) where the organisation is settled.
Conditions	-
Explanation	When the ResCountryCode is known, use data group ResCountryCodes.
Cardinality	[XSD] 0..1

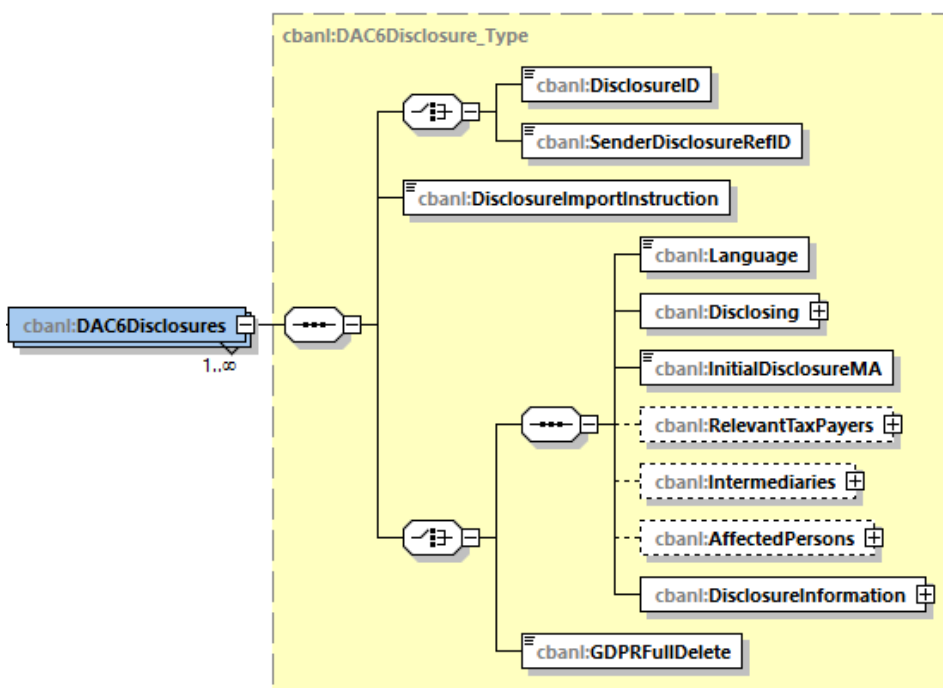
Data element	ResCountryCode
Xpath (XML)	PERSONORORGANISATIONUNKNOWN/Organisation/ResCountryCodes/ResCountryCode
Description	The country(ies) where the organisation is settled.
Conditions	[NL][RULE-0002] [ResCountryCode] must contain a valid code according to the ISO 3166-1 Alpha 2 list (status: officially assigned). In addition to the ISO 3166-1 Alpha 2 list, the following codes are also allowed: 'XK' = Kosovo 'XX' = Other country [MSG-0002] [ResCountryCode] does not contain a valid country code. [XSD] Unique
Explanation	-
Cardinality	[XSD] 1..n
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z]

6 Structural overview

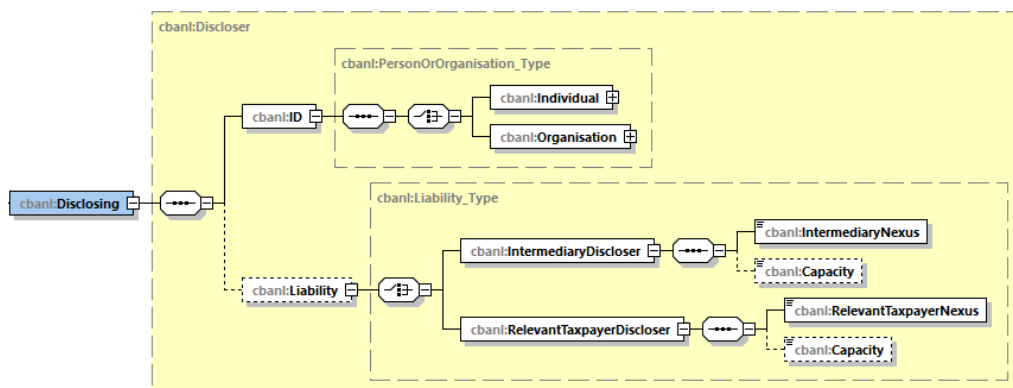
6.1 Header and Arrangement



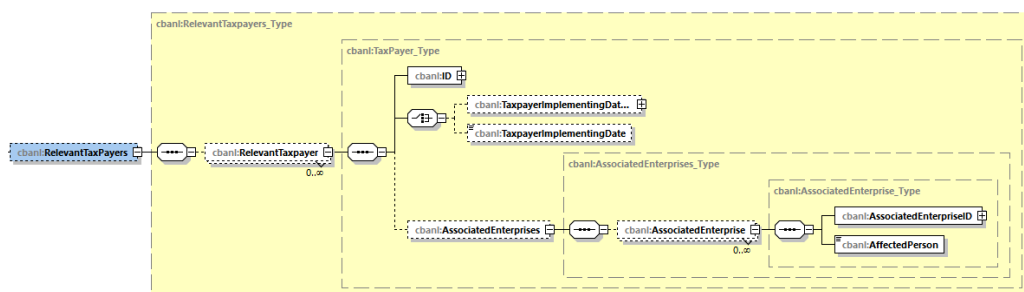
6.2 Disclosure



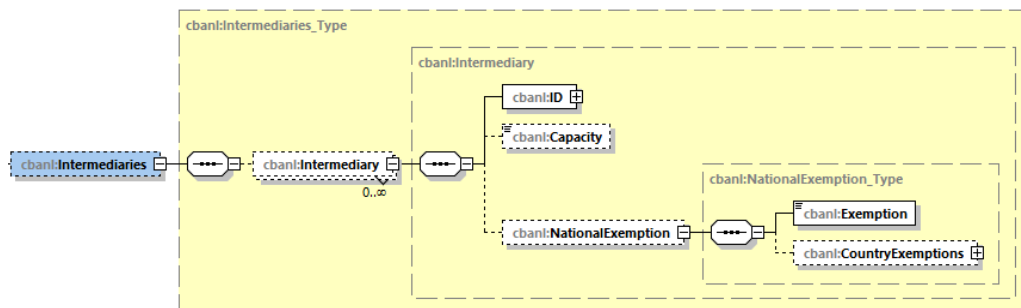
6.2.1 Disclosing



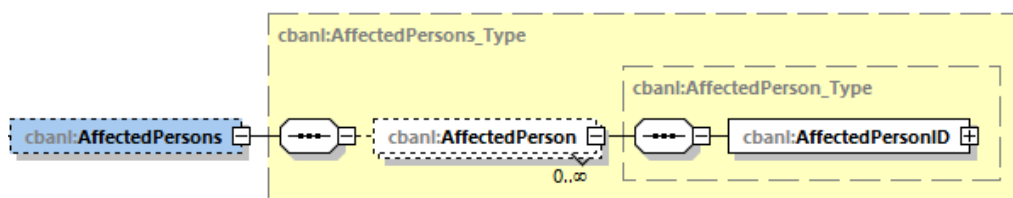
6.2.2 RelevantTaxPayers



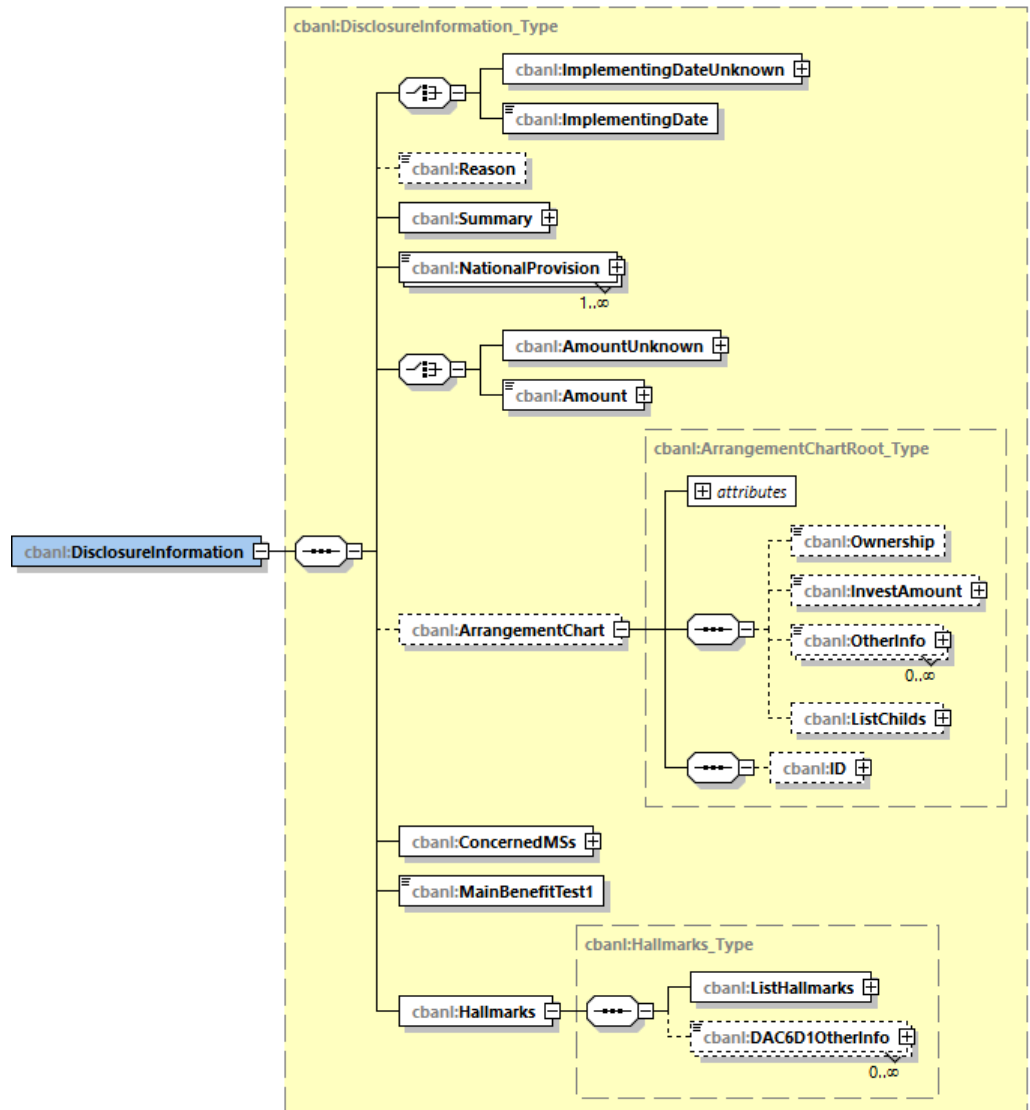
6.2.3 Intermediaries



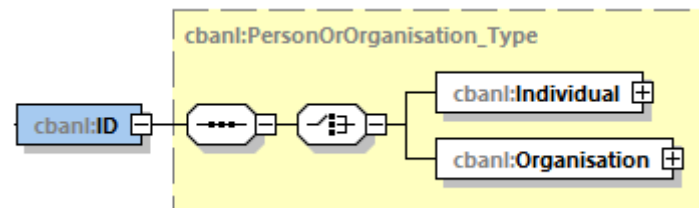
6.2.4 AffectedPersons



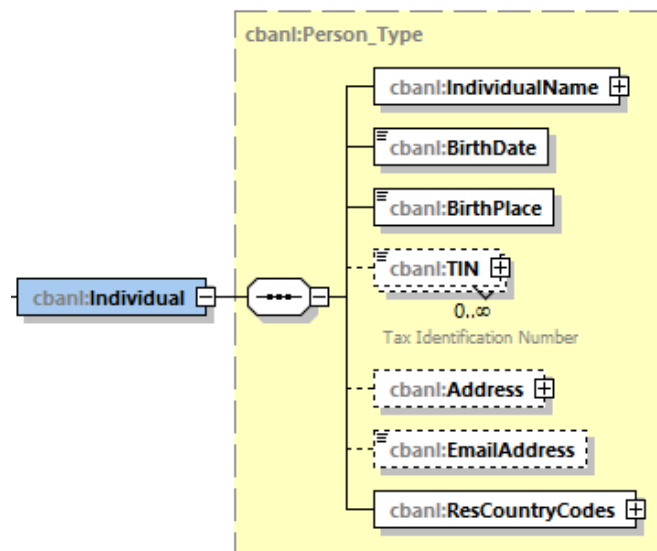
6.2.5 DisclosureInformation



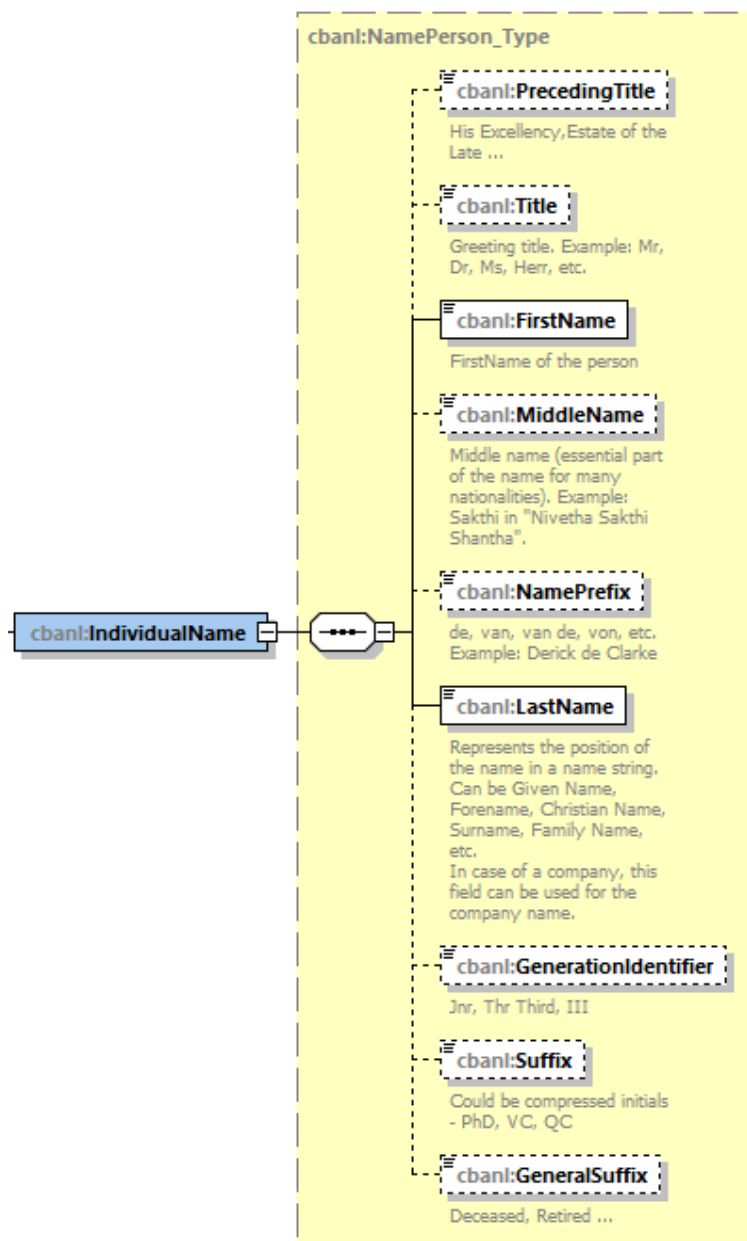
6.3 PERSONORORGANISATION and ADDRESS



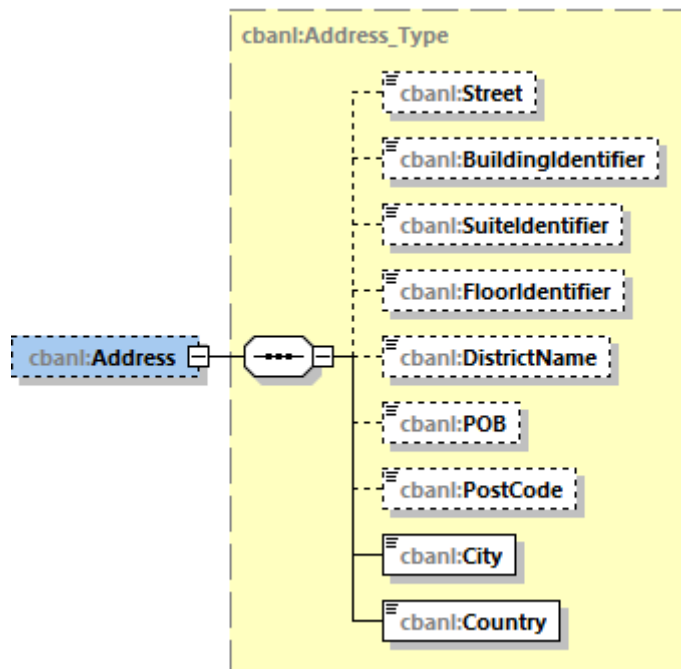
6.3.1 Individual



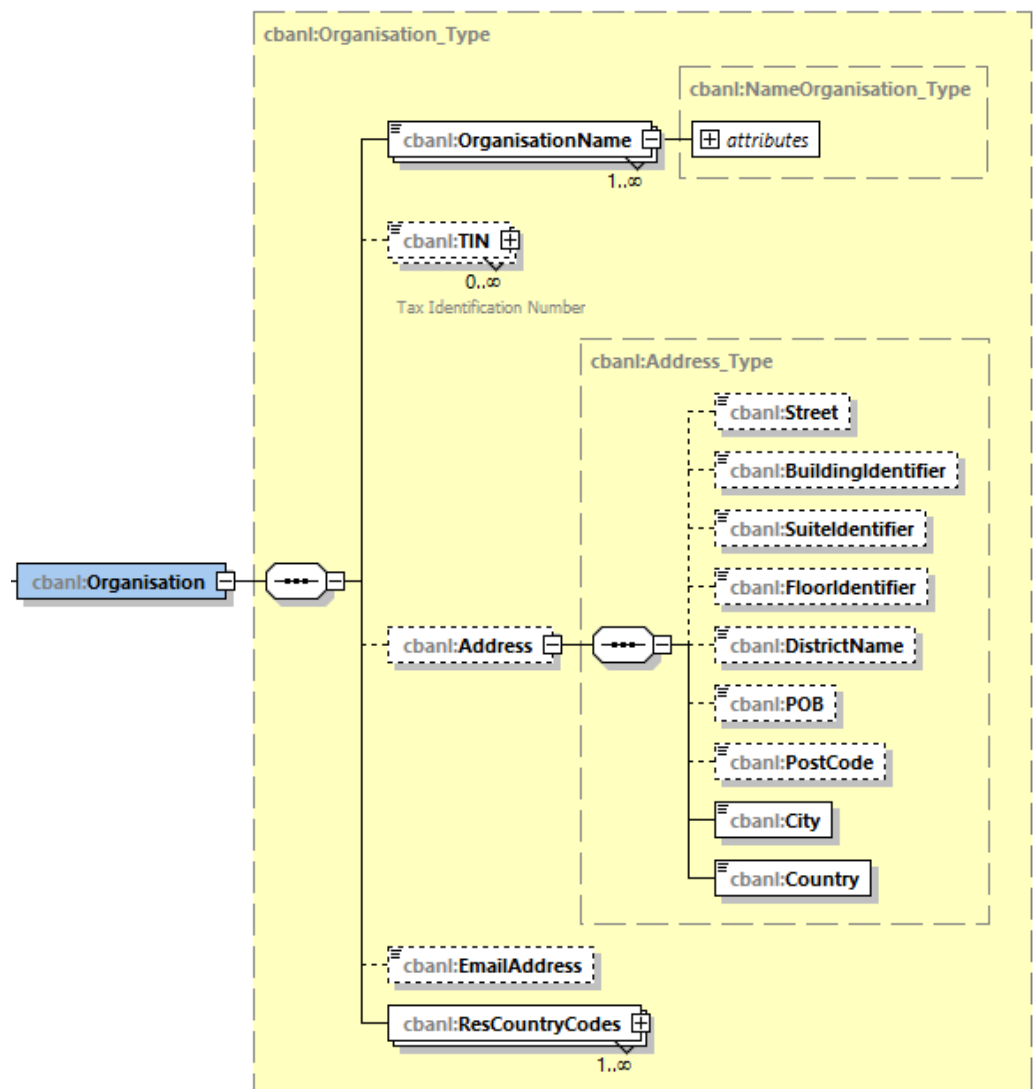
6.3.1.1 IndividualName



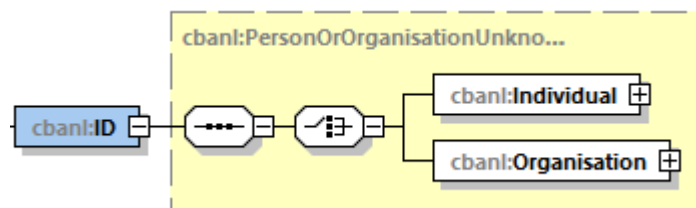
6.3.1.2 Address



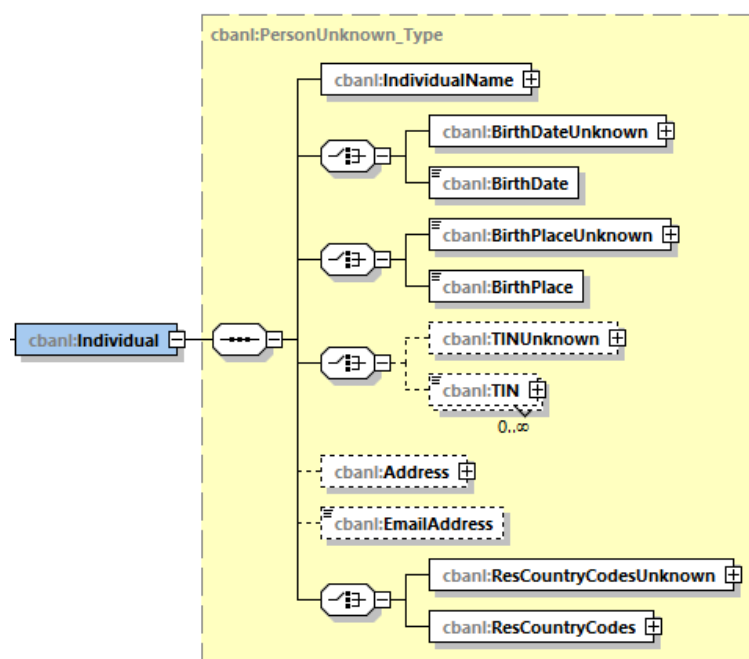
6.3.2 Organisation



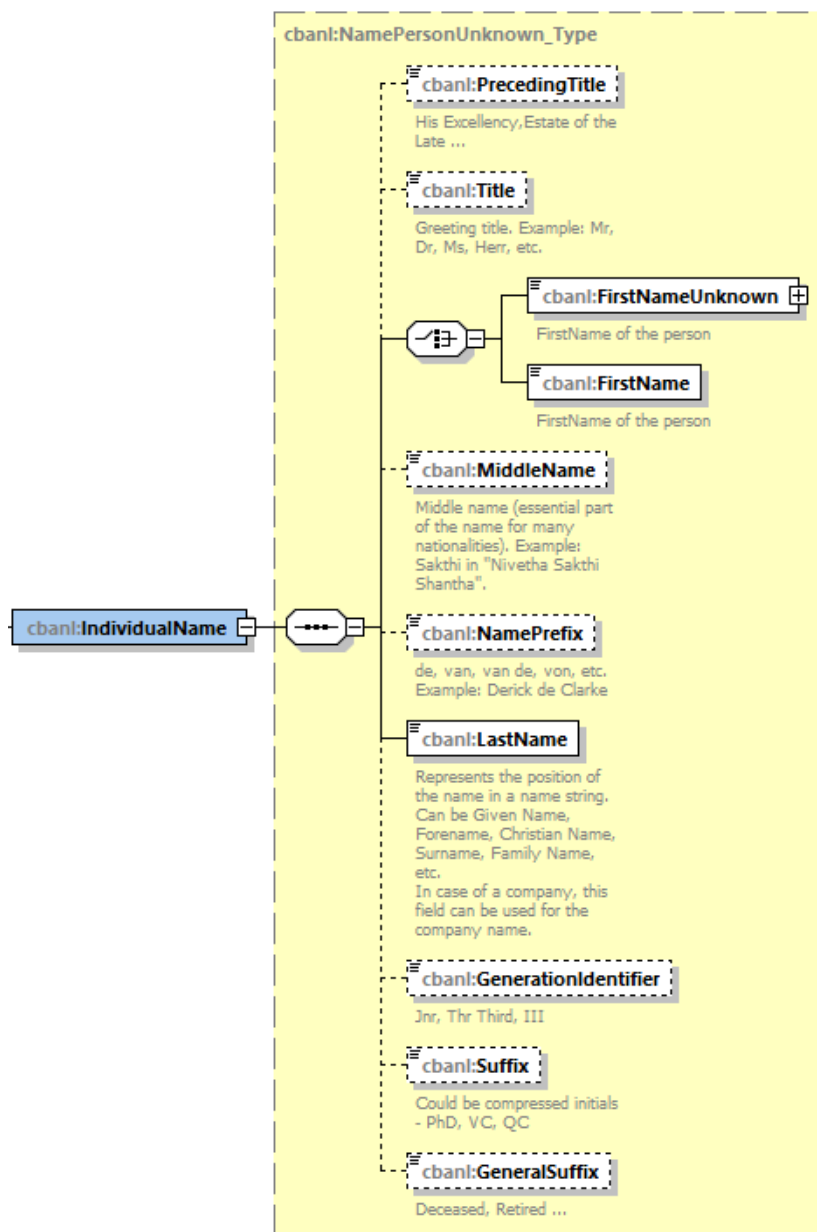
6.4 PERSONORORGANISATIONUNKNOWN and ADDRESS



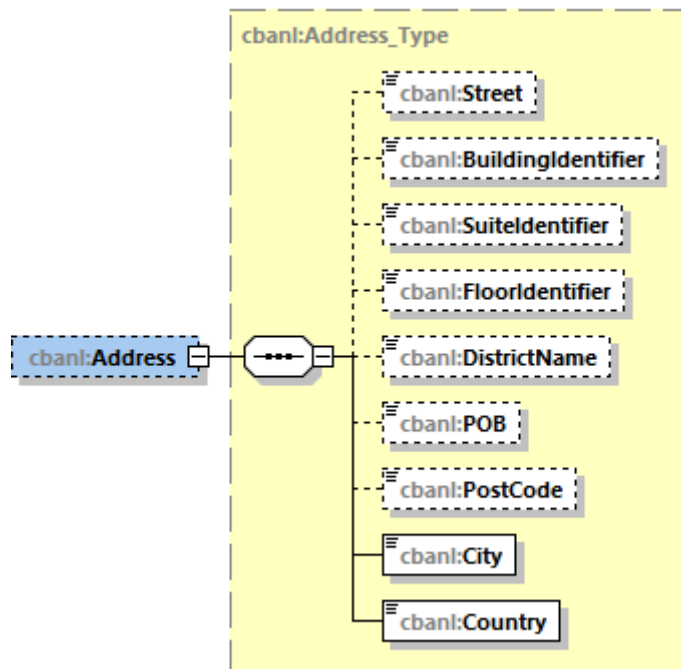
6.4.1 Individual



6.4.1.1 IndividualName



6.4.1.2 Address



6.4.2 Organisation

