



Belastingdienst

User instruction guide

Portal DAC6 / Mandatory Disclosure



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1 The DAC6 portal

This user instruction provides information about the Portal Mandatory Disclosure / DAC6. Here, you can find information about how to generate and supply cross-border tax arrangements ('CBA') to the Netherlands Tax and Customs Administration. Furthermore, you can track the status of your disclosures in the Dashboard and review current developments, documents and the frequently asked questions. When you have more questions, a contact form is available.

It is explicitly noted that this manual is only written for the use of the portal. In case of discrepancies with the governing legal provisions and guidelines, the relevant legal provisions and regulations are always leading.

1.1 General information

DAC6 (EU/2018/822) requires member states to disclose CBAs. These disclosures will be placed in a central EU directory to be reviewed and used by relevant member states. The Dutch government implemented DAC6 into domestic law (Wet op de Internationale Bijstandsverlening bij de heffing van belastingen – WIB), thereby compelling intermediaries and relevant taxpayers to disclose aforementioned arrangements to the Netherlands Tax and Customs Administration.

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, provided aid, assistance of advice with regard to the aforementioned activities. An 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 intermediary who is involved in the same CBA. If there is no intermediary or the intermediary is not legally required to file a reportable CBA, the reporting obligation shifts to the taxpayer who benefits from the arrangement.

In the CBA all elements are to be filed in the English language.

1.2 What is the purpose of the portal?

The DAC6 portal is a secure environment in which the reportable CBAs can be filed. You can upload xml-files with CBAs, exported from your DAC6 software. In addition it is possible to use the web form to create one or more CBAs within the portal environment.

1.3 Who should use the portal?

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, provided aid, assistance of advice with regard to the aforementioned activities.

Additionally an intermediary has to:

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

In principle, all intermediaries should disclose the CBA. An 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.

If there is no intermediary (within the EU) or the intermediary decides to use its right of legal professional privilege (and has notified the relevant taxpayer), the responsibility to disclose a CBA shifts to the relevant taxpayer who uses the CBA.

Intermediaries or relevant taxpayers who use the portal are called 'users' in this document.

1.4 Access to the portal

Users can access the portal by using eHerkenning or apply for an account using a registration form. More information on acquiring these login possibilities can be found in Chapter 2.2.

Please note that soon it will no longer be possible to register for an account and use an account. In the near future the portal can only be accessed by using eHerkenning or DigID. More information on this will be provided in due time.

1.5 Is the use of the portal obligatory?

Yes, the portal is the only official channel to file CBAs from for the Netherlands.

1.6 Referral to the CBA manual

In this user instruction, we often refer to 'the manual'. This refers to the document 'MAN_CBANL_Specification data file' which contains all necessary background and technical information on the subject. The manual is available from the portal itself and the web website ODB (see Paragraph 2.3).

1.7 How does it work?

First, review the portal requirements regarding your computer and obtain the means to login (see Chapter 2). Compile the information needed to create a CBA filing, in accordance with the user manual. You can either gather the necessary information (documents, notes etc.) and create a CBA with the web form in the portal, or create CBA data file(s) with DAC6 software (see Chapter 2.3).

Next, login to the portal and either upload your CBA data file(s) or enter the CBA information into the web form (see Chapter 5 and 6) and submit it to us. First we scan the CBA for technical errors. If none are found, you can now find your submission and it's status in the Dashboard section of the portal (see Chapter 8).

Now, the submission will enter a second stage of checks. In most cases the results will be presented to you promptly, but if you have filed a lot of CBAs, it may take a while. There is no need to wait, you can log out. We will send you an email indicating the status of the submission has changed. Upon receiving this email, you can log back into the portal and review the status in the Dashboard.

If we find errors in the CBA, we will report them to you. If you supplied the CBA via the web form, you can make the corrections there. When you're using software to generate your CBA data file(s), you can download a processing report from the portal, import it into your software and make the necessary corrections there.

If no problems are found, the portal presents Arrangement and Disclosure ID(s) for your submission and the CBA(s) are now transferred to the Central Directory of the European Union. They will be either accepted or – in rare cases - rejected. In case of the latter, we will contact you for further information.

Support on creating CBAs, usage of the portal - and any other DAC6 questions or problems you may have - can be found in Chapter 1.

1.8

Updates in this instruction

In this version of the user instruction manual, we made the following modifications:

- Chapter 1 and 2: pre-announcement of the expiration of username and password and logging in through DigID in the future;
- Chapter 6.10: extension of the description for 'Amount' (value), extension of the description for 'Summary';
- Chapter 7: how to file corrections through the web form on submitted and approved datasets;
- Some minor adjustments.

2 System requirements and preparing for first use

This Chapter describes the system requirements for using the portal. Furthermore, it explains how you can prepare for first use.

2.1 System requirements

To use the portal, your device must meet these minimal requirements

- Web browser
 - Microsoft Edge;
 - Google Chrome;
 - Mozilla Firefox;
 - Safari;
- the browser must allow session cookies and JavaScript;
- internet access;
- a personal email address;
- a mobile telephone (if you're signing on using username and password).

Furthermore, we recommended using a screen size 1280x720 or higher.

2.2 Your account on the portal

There are two ways in which you can access the DAC6 portal.

2.2.1 Login using eHerkenning

In most cases, you will log in using eHerkenning. eHerkenning can be obtained at one of the service providers available, please find more information via <https://eherkenning.nl/en/inloggen-met-eherkenning> to find out how you can apply for a means.

The level of assurance for the Portal Mandatory Disclosure / DAC6 is 3, so be sure to select EH3 (substantial) or higher.

Once you have acquired eHerkenning you can use it on numerous other portals as well, besides the portal described here.

- 2.2.1.1 Finding the portal in the eHerkenning service catalogue (dienstencatalogus)
You can find the appropriate entry for the Portal Mandatory Disclosure / DAC6 in the service catalogue by selecting

"Netherlands Tax and Customs Administration Data Exchange Portal."
Exchanging information for Tax and Customs Administration procedures and executing international legislation.

2.2.2 Login using username and password

If you are a private individual or not yet able to use eHerkenning, you can use the registration form to apply for an account with username and password.
(see).

Important

Logging in with a username and password will soon no longer be possible. Soon you can only log in using DigID or eHerkenning. You will then enter your existing account. Your username and password will expire automatically. More information about the expiration of the username and password, and the use of DigID, will be given in due time.

For a limited time it is still possible to register for a username and password account:

Registration for the DAC6 portal

Welcome to the DAC6 Portal of the Netherlands Tax and Customs Administration. Please use the following form to register for an account in the portal. After verification you will receive account details with which you can access the portal in a secure manner.

More information about the DAC6 portal

See for further details about DAC6 the [DAC6 portal manual](#)

Registration data

General

What kind of registration do you want to do?*

☐ I want to register as a company

☐ I want to register as a person

Name*

Here you enter the name of the company or your own name

RSIN or BSN-number*

General telephone number*

Personal data

E-mail address*

E-mail address (verify)*

Enter your e-mail address again for validation.

Mobile telephone number*

The fields in the form should be filled out as follows¹:

Field	Description
I want to register as a company	Select this option if you want to register as a company that didn't apply for eHerkenning yet.
I want to register as an individual	Select this option if you want to register as an individual.
Name	Enter the full company name or your own name
RSIN or BSN-number	Enter the Rechtspersonen Samenwerkingsverbanden Informatie Nummer (RSIN) for your company or your social security number (BSN) if you apply as a person.
General telephone number	The telephone number we can use to contact you or your company, should we have additional questions concerning your CBA submissions.
Becon number	If you have received a BECON number from the Dutch Tax and Customs Office, you can enter it here (company registrations only).
Date of birth	Enter your date of birth if you register as a person.
E-mail address	Your personal mail address if you register as an individual. For company applications, use your personal address at the company you represent. We use this address to send

¹ All supplied information is subject to our privacy statement, see:

https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/niet_in_enig_menu/individuals/privacy

Field	Description
	notifications when the status of your submissions on the portal change.
Mobile telephone number	<p>Your personal mobile telephone number to receive text messages containing a verification code. This code will be used during logging into the portal. This number will not be used for any other purpose.</p> <p>Important Please use the international access code '+' and your country code when using a non-Dutch mobile number. For example: a Spanish mobile number should be registered as +34608634977</p>

Click 'Next'. You will now receive an email to confirm your email address. Delivery could take some time, please check your spam-box if the email doesn't seem to appear in your inbox.



Dear Sir/Madam,

You have requested access to <https://acc.gegevensportaal.net>

Click on the following link to complete your registration: <https://acc.gegevensportaal.net/portal/dac6/activate/826b>

Kind regards,
Netherlands Tax and Customs Administration



Click on the link in the email. A new browser window will open and a text message is sent to the mobile telephone number you provided in your registration.

Request for registration

We have sent a confirmation code via SMS to validate your mobile phone number (: / ? , . - 1 1). Enter this code to complete your registration.

Code*

Call code
Send new SMS
Next

Enter the verification code from the text message and click 'Next'.

Refer to Paragraph 3.1.4 if you didn't receive the text message within a few minutes or if your code is expired.

You have now verified both your email and your mobile number. We will review your application. On approval, you will receive username and password to log in to the portal via <https://gegevensportaal.belastingdienst.nl/accounts/login/?next=/>

Important

- Account application can take up to 7 business days to review.
- If you, at some point, log into a username/password account with eHerkenning, your account will be converted. From then on, you can only use eHerkenning to log in to the portal.

Request to connect to portal

Your request is successful and your email address and mobile telephone number are validated.

You will receive your username and password after we review your registration.

Back

2.3

Software development

The portal offers both a web form and an upload facility to file CBAs. If you choose to use the latter, data file specifications can be found at our website Ondersteuning Digitaal Berichtenverkeer (ODB): <https://odb.belastingdienst.nl/en/>. The website also offers a validation service to test generated xml files.

Note that exported xml-files from your software must be uploaded manually to the DAC6 portal. At this moment, no system-to-system channel is available for this purpose.

2.4

Important remarks

While creating CBAs and using the portal, please take notice of these important remarks:

- Always keep a safe copy of the CBAs you are filing, whether you create them with software or while using the web form. The Netherlands Tax and Customs Administration could ask you to resend your submission, for example when we – or the European Union – reject(s) it, and asks for correction and resubmission. Your web form submissions will remain available on the portal for 30 days after submission for corrections. After 30 days a correction is still possible, but the dataset has to be fully recreated.
- Upload a CBA data file only once. Only re-send the file if the portal explicitly asks you to do so. In that case, data revision may be necessary to make corrections on errors found by us or the European Union. We also reserve the right to contact you for re-sending your submission.

3 Overview of the portal

In this Chapter, you can read about logging into the portal and explore the options available in the portal for creating, submitting and keeping track of your CBAs and resources to get support.

3.1 Logging into the portal

Open your browser and navigate to

<https://gegevensportaal.belastingdienst.nl/dac6>

The following options are presented:

Select either 'log in using eHerkenning' or 'Log in using username and password'.

3.1.1 Using eHerkenning

Select 'log in using eHerkenning' and follow the instructions on the screen, which depend on your eHerkenning supplier and login means.

3.1.2 Using username and password

Select 'log in using username and password'

3.1.2.1 First time log in

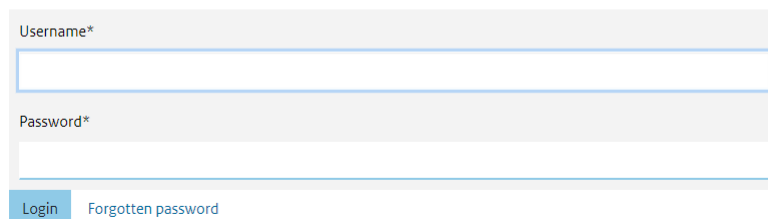
In the e-mail you received from us, we provided you with a username and an one-time use password. Please keep this email and password ready

Gegevensportaal

Welcome to the Gegevensportaal of the Belastingdienst. To log in fill in the login credentials that you have received and click on Log In.

Required fields are marked with a *

Login



Username*

Password*

Login Forgotten password

Enter your username and password, both taken from the e-mail. Next, click 'Login' to continue.

Important

Username and password are case sensitive

You are now required to enter a new password. Your new password has the following requirements:

- Should be between 8 to 12 characters,
- Should contain a minimum of 1 lower case character a-z,
- Should contain a minimum of 1 upper case character A-Z,
- Should contain a minimum of 1 numeric character 0-9,
- Should contain a minimum of 1 special character: [- _ ! \$ % & . = / \ : < > | ? @ [] { }],
- Should not contain the username.

3.1.3

Sms-verification

Before continuing, the portal sends you a text message on your mobile phone. In the message, there is a verification code and a date/time on which the code expires.

Copy the verification code from the text message onto the screen and click 'Login'.

Account verification

You will receive an sms message on your mobile phone within 1 minute. Fill in the code that you receive in the message and click on *Login*.

Required fields are marked with a *

Verification

Code*

Call code

Send new SMS

Login

You will now be redirected to the home screen.

3.1.4

No text message received or code expired

Did you not receive the text message on your mobile phone, even after waiting several minutes? Did your code expire before you could use it? Click 'Send new SMS' to try again. If that doesn't help either, click 'Call code'. You will receive a telephone call within a couple of minutes. When you answer the call, the verification is being read to you. Note that there is a delay of several seconds before the reading starts.

Enter the code that's being read out to you in the portal and click 'Login'.

3.2

Personal information

Every time you log in using eHerkenning, you will be asked to fill out some personal information. This is used to:

- send you an email when the status of your submission has changed;
- contact you in case we need more information or – in rare cases – the EU central directory refuses your submission.

When the company name could be obtained from your eHerkenning login, it will be pre-filled and cannot be changed.

Additional Information

Welcome to the DAC6 data portal.
Please provide your contact information.

Company Name * ? <input type="text" value="Company X"/>	E-mail address * ? <input type="text" value="peter@companyx.nl"/>
Phone number ? <input type="text" value="0699999999"/>	
<input type="button" value="Save"/>	

You can also change this information while you are logged in to the portal, see Chapter 10.

3.3

Home page

After logging in, the portal home page is displayed.

Portal Mandatory Disclosure / DAC6

Home | Supply Data | Dashboard | Frequently Asked Questions | User Settings | Contact

Notices

Introduction & explanation
18-06-2020

DAC6 (EU/2018/822) requires member states to disclose aggressive cross-border tax arrangements (CBA's). These disclosures will be placed in a central EU directory to be reviewed and used by relevant member states. The Dutch government implemented DAC6 into domestic law (Wet op de Internationale Bijstandsverlening bij de heffing van belastingen – WIB) thereby compelling intermediaries and relevant taxpayers to disclose aforementioned arrangements to the Netherlands Tax and Customs Administration.

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, provided aid, assistance of advice with regard to the aforementioned activities. An 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 intermediary who is involved in the same CBA. If there is no intermediary or the intermediary is not legally required to file a reportable CBA, the reporting obligation shifts to the taxpayer who benefits from the arrangement.

The reportable CBA's must be filed in the English language.

Documents

- DAC6 portal user guide

Welcome to the Mandatory Disclosure / DAC6 portal of the Netherlands Tax and Customs Administration.

Your last visit was on:
26-11-2020

General

Aanmelden voor een account op het Gegevensportaal
Contact
Cookies
DAC6 landingspagina
Privacy en uw persoonsgegevens
Storingen en onderhoud

Under 'notices', you'll find a short introduction of the purpose of the portal. This is also the place where current information is published about the portal and DAC6 submissions in general. From the 'documents' section, this user guide and the DAC6 manual can be downloaded.

On the top part of the screen, the following menu items are available to navigate the portal:

Item	Description
Home	Return to the central DAC6 portal screen with news and documents.
Supply Data	Use this option to supply CBAs to us using the web form or file upload (see Chapters 5 and 6).
Dashboard	The Dashboard provides an overview of your submitted CBAs and their status. You can also use the Dashboard to correct supplied

Item	Description
	data sets (both web form and uploaded), download processing reports and data set overviews as a pdf and xml file. See Chapter 8 for more information.
Frequently asked questions	In the frequently asked questions section, you can find more information on using the portal and DAC6.
Contact	Do you need help on using the portal or filing CBAs? Here you can contact us.

3.4 Your portal session

You can log out from the portal using the link 'Logout' in the top right hand of the screen.

After 45 minutes of inactivity, the portal will ask you if you want to stay logged in. If no response is received, you will be automatically logged out. Any web form progress is saved, so you won't lose the information you have entered.

3.5 Other portal options

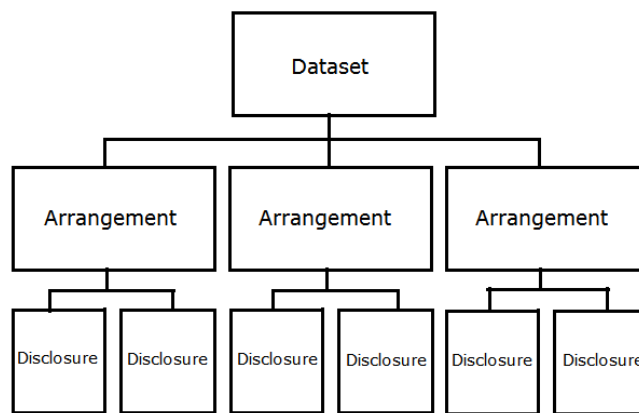
On the bottom part of the screen, several other information options are available (in Dutch). These are general information items which are available even when you're not logged in.

4 Using datasets

In this Chapter we explain the concept of datasets. Whether you upload a xml file with CBAs, or create them online via the DAC6 portal, a dataset is created. We will explain how these datasets work and how you can manage them.

4.1 Introduction

The portal uses datasets. A dataset is a collection of one or more CBAs (arrangements with one or more disclosures).



You can freely edit datasets that you haven't submitted to the Netherlands Customs and Tax Administration.

4.2 Managing unsubmitted datasets

You can manage your datasets through the 'Dashboard' option in the navigation bar.

Important

Although you can always see the datasets in the Dashboard, only web form datasets can be managed within the portal. If you have uploaded an xml-file, you should manage your dataset from within your software.

4.2.1 *Overview of your datasets*

In the Dashboard, click on the ID of the dataset you want to explore.

Logged in as **maykin-alex**, Firma Blauw. / Administration / Logout

Belastingdienst

Portal Mandatory Disclosure / DAC6

Home Supply Data **Dashboard** Frequently Asked Questions User Settings Contact

Dashboard

The dashboard provides an overview of submitted data sets.

The Netherlands Tax and Customs Administration issues an Arrangement ID and a Disclosure ID to filed reports. To periodic reports containing an update on a Marketable Arrangement only a Disclosure ID will be issued (as an Arrangement ID has already been issued at the initial report of a Marketable Arrangement).

The Arrangement ID and Disclosure ID together form the reference number, which is needed to prove that a report has been filed and thus the reportable information has been reported.

In the overview below for each report is shown:

- Sender Message ID ?
- Arrangement ID ?
- Disclosure ID ?
- Sender Arrangement Ref ID ?
- Sender Disclosure Ref ID ?

Each web form submitted data set in the dashboard contains an overview as an XML-file that can be downloaded. Uploaded data sets do not contain an overview file.

* Uploaded file data set

Data set	Modified/Uploaded Date ?	Submitted Date ?	Errors	Status
2020061109872C	06-11-2020 13:05	06-11-2020 13:05	1	Denied
20200611WEBERROR	06-11-2020 12:00	06-11-2020 11:19	1	Denied
202006116WEB	06-11-2020 12:00	06-11-2020 11:18		NL Approved
F6635E3EC806112020ERROR*	06-11-2020 11:16	06-11-2020 11:16		Sent
F6635E3EC804E4E06112020*	06-11-2020 11:15	06-11-2020 11:15		Sent
BA25*	05-11-2020 22:00	05-11-2020 21:03		NL Approved

In the next screen, the CBAs within the dataset are shown:

Belastingdienst

DAC6 Portal

Home **Supply data** Dashboard User settings Contact FAQ

Supply data > Dataset

Dataset

Type of arrangement

Export and download the dataset to the local computer

Enter edit mode for this arrangement

Exit the edit mode for this arrangement

Edit or delete this arrangement

In progress

Export

Disclosure within the arrangement

Sender arrangement Ref ID

Edit or delete this disclosure

Add a disclosure to this arrangement

Hide all

<p>COC33A9AB1820200306B0854F B</p> <p>• Sender Disclosure RefID 67890</p>	<p>7E6487577FD20200306251A90 B</p> <p>• Sender Disclosure RefID 67890</p>	<p>0E6407571FD202003062 B</p> <p>• Sender Disclosure RefID 12345</p> <p>• Sender Disclosure RefID 67890</p> <p>• Sender Disclosure RefID 54321</p> <p>• Sender Disclosure RefID 09876</p> <p>• Sender Disclosure RefID 12345</p> <p>+ Add disclosure</p>
<p>0E6487577FD20200306251A91 B</p> <p>• Sender Disclosure RefID 67890</p>	<p>656487577FD2020306251A90 B</p> <p>• Sender Disclosure RefID 67890</p>	<p>000087577FD20200306251A90 B</p> <p>• Sender Disclosure RefID 67890</p>

The CBAs within the dataset are represented as boxes. Each box has a title, the Sender Arrangement Ref ID. Next to this ID, the type of arrangement is shown: 'B' for a bespoke arrangement, 'M' for a marketable arrangement.

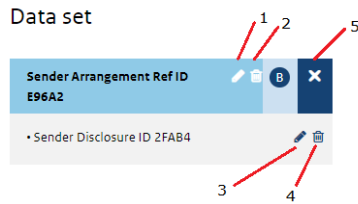
Within the arrangement square, the disclosures are listed with their Sender Disclosure RefID's.

4.2.2 *Create a new dataset*

You don't need to add a dataset manually, it is created automatically after uploading a xml-data file or when you create a CBA for the first time in the web form.

4.2.3 *Edit arrangement details*

When you want to change the arrangement or disclosure details, or add a disclosure ,you will have to enter the edit mode for the specific arrangement. Click on the tool icon next to



the Sender Arrangement Ref ID. The square will now show all the options available. Select (1) to change the Sender Arrangement Ref ID or the Receiving Countries selected. Select (2) to delete the arrangement, including its disclosures. You will be asked to confirm deleting the arrangement. Select (3) if you want to edit the disclosure, or (4) to delete it from the arrangement. Click (5) to exit the edit mode for the arrangement.

4.2.4 *Adding an arrangement*

You can add a CBA to the dataset by selecting the option 'Add Arrangement'.

4.2.5 *Submitting the dataset*

When you have completed adding and editing the CBAs within the dataset, it is time to file the set to the Netherlands Tax and Customs Administration by using the 'Submit data set' option.

Don't forget to submit your dataset! Only datasets with a status other than 'in progress' are considered for further screening and filing to us and the European Union.

After filing, you will return to the Dashboard. Here you can review the date of your submission, dataset details and the status of your dataset.

5 Submit CBAs by uploading data

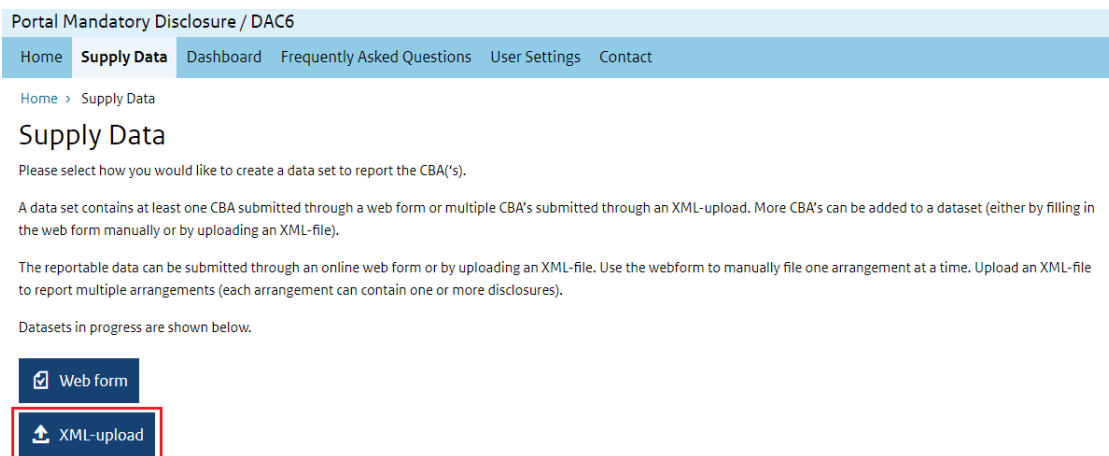
If you have software that can create CBA xml data files, this Chapter describes how you can upload your CBAs to the portal. For technical information on how to create xml data files (including information on corrections of submitted datasets that are NL Approved) please refer to the manual.

For information about when and why to file a correction, please refer to Paragraph 7.1.

5.1 Export and upload

CBA xml data files that you upload to the portal must not exceed 100 Mb. If you have more information, create another file. You can upload as many files as you like, provided each file does not exceed the size limit indicated.

1. Export the CBA xml data file from your software. Remember to make a copy for safe keeping (see Paragraph 2.3).
2. Log into the portal and select 'Supply data' in the navigation bar.
3. Select 'XML upload'



- In the next screen, select the upload-icon next to 'Select file' and navigate on your computer to the location in which the exported CBA data file was stored. Select the file and click 'Open'.
4. Click 'Submit', your data file will now be uploaded to the portal. Depending on the size of the file, this may take a while.

Note: if you click 'Submit' you acknowledge the accuracy and completeness of the information disclosed. See Chapter 7 on correcting submitted and approved reports.

DAC6 Portal

Home **Supply data** Dashboard User settings Contact FAQ

Supply data

Data set 2 28-02-2020

36%

Your data set is being processed...

Cancel

5. If your submission is technically valid, you can choose to either upload more files, or to go the Dashboard by selecting 'View Submissions' (see Chapter 8).

Data set upload

Your data set was submitted.


Upload more files View Submissions


If your submission contains errors, they will be shown on screen. Contact your IT-department or software supplier and notify them of the errors indicated.


File Information

Required fields are marked with *

File *

Select File 

 The XML file was found to be invalid with the following errors:

 Line 1: Element '{https://pih.belastingdienst.nl/static/vips/registration.xsd}registratiebestand': No matching global declaration available for the validation root.

Note: when this happens, your file was not accepted by us and you did not meet your obligations.

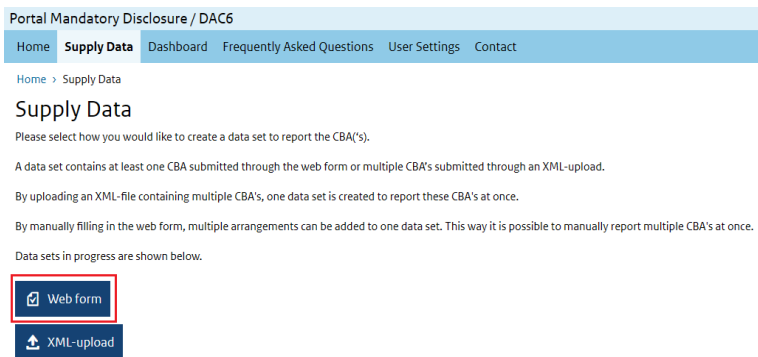
6. After we have processed your submission, the processing report is available for download. This report - in xml format - can be imported into your application for further processing (see Chapter 8).

6 Submit CBAs by using the web form

6.1 Introduction

The web form on the portal allows you to create data sets containing CBAs. You can add, edit and remove datasets until the information is complete and ready to submit. The form has an option to export the created CBA to pdf and xml formats for your own administration.

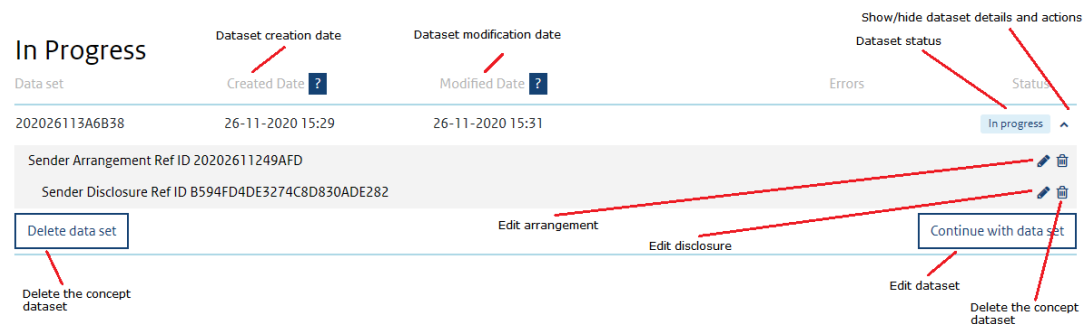
The web form can be found via the option 'Supply data' on the top half of the screen, after signing in on the portal. Next, click on the button 'Web form'.



After clicking the button 'Web form', the next screen allows you to choose between 'Initial' and 'Correction'.

If you report a CBA for the first time, select 'Initial'. Refer to Chapter 7 for information on correcting a submitted and approved dataset.

When you use the web form, a dataset is created automatically. It contains one or more CBAs with one or more disclosures. As long as you don't submit the dataset, it will remain in the portal in draft and can be found on the lower part of the 'Supply data'-screen.



You can add, edit and remove CBAs within the dataset. Also, you can delete the dataset entirely.

To see datasets that were submitted to us, and their status, refer to Chapter 8.

6.1.1 Remarks

- When you have completed the dataset, you can submit it to us and monitor the status in the Dashboard section of the portal, which is explained in Chapter 8.
- You don't have to complete the web form in one session. You can fill out the form partly, log out of the portal and sign on again later to continue. The dataset will continuously be saved automatically.
- After 45 minutes of inactivity on the portal, you will be asked to confirm your session. If this doesn't happen, you will be signed out. Don't worry: your data is saved and you can continue when you sign back in.

6.2 Status of fields and sections

Some fields or sections are mandatory to fill or select (indicated with an asterisk). Others are optional, or are mandatory depending on other fields or the type of disclosure you are working on. The web form will guide you through these dependencies.

Free text fields contain a counter, indicating the amount of characters you have left.

The screenshot shows a text field titled 'National provision *'. Inside the field, the text 'Article 10a Corporate Income tax.' is entered. At the bottom right of the field, there is a small box indicating '3967 Characters'.

When 'Dependent' is selected it means that this field is sometimes mandatory, depending on the type of Disclosure.

6.3 Creating a new Dataset

When creating a new dataset it must have a unique identification number. You can either use the generated number or provide your own unique number as follows:

6.3.1 Sender Message ID

This is an Identification number that the sending entity allocates for the purpose of identification of the dataset.

The web form pre-fills a suggestion for the ID. You can either accept this suggestion or enter your own ID. The field is mandatory, must be unique among the datasets you create in the web form or upload. The format is 1 – 25 characters, only [0-9], [A-Z].

Click 'Next' to continue or 'Cancel' to return to the Supply data screen.

6.4 Adding an Arrangement

An arrangement contains one reportable CBA with at least one disclosure of that specific reportable CBA.

In this screen you must specify which type of arrangement to want to add to the dataset.

6.4.1 Marketable arrangement

This is any CBA that is designed, marketed, ready for implementation or made available for implementation without a need to be substantially customised.

The initial disclosure of a marketable arrangement contains the "structure" of the arrangement. 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. Thus a marketable arrangement can contain more than one disclosure.

In case of a marketable arrangement it is required to file a periodic report every 3 months providing an update which contains new reportable information that has become available since the last report was filed. The periodic report must contain:

1. the identification of intermediaries and relevant taxpayers, including their name, date and place of birth (in the case of an individual), residence for tax purposes, TIN and, where appropriate, the persons that are associated enterprises to the relevant taxpayer;
2. the date on which the first step in implementing the reportable cross-border arrangement has been made or will be made;
3. 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 cross-border arrangement;
4. the identification of any other person in a Member State likely to be affected by the reportable cross-border arrangement, indicating to which Member States such person is linked.

Bespoke arrangement

This is any CBA that is not a marketable arrangement. It can only contain one disclosure and is only filed once.

6.5 Arrangement Ref ID and receiving countries

After you have selected the type of arrangement, you will be prompted for details.

Portal Mandatory Disclosure / DAC6

Home **Supply Data** Dashboard Frequently Asked Questions User Settings Contact

Home > Supply Data > Marketable Arrangement

Marketable Arrangement

Sender Arrangement Ref ID <input type="text" value="A9423ACF949202017067B335F"/> <input checked="" type="checkbox"/> Initial disclosure MA	Receiving countries <table border="1"> <tr><td>FINLAND</td><td>x</td></tr> <tr><td>FRANCE</td><td>x</td></tr> <tr><td>GERMANY</td><td>x</td></tr> </table> <input type="button" value="Add Receiving Countries"/>	FINLAND	x	FRANCE	x	GERMANY	x
FINLAND	x						
FRANCE	x						
GERMANY	x						

Field/section	Notes
Sender Arrangement RefID	<p>The Sender Arrangement RefID is the ID for a reportable CBA for the sender to couple the ArrangementID in your administration.</p> <p>A new arrangement must have an unique Sender Arrangement RefID. In case of a periodic update of a Marketable arrangement (every three months) the Sender Arrangement RefID must be left blank.</p> <p>SenderArrangement RefID is mandatory, unless it is a periodic update of a Marketable arrangement. In that case the ArrangementID of the initial Marketable arrangement must be filled in and the SenderArrangementRefID must be left blank.</p> <p>The web form pre-fills a suggestion for the ID. You can either accept this suggestion, empty the field or enter your own ID which contains up to 25 characters. Only [0-9] and [A-Z] are allowed.</p>
Initial disclosure MA (marketable arrangements only)	<p>The checkbox 'Initial disclosure MA' will be selected by default, indicating an initial disclosure of a Marketable arrangement. If you are filing a periodic update on a Marketable arrangement, deselect this box and enter the ID of the ArrangementID related to the initial disclosure of this specific Marketable arrangement.</p> <p>The ArrangementID is an identification number for a CBA. The ArrangementID is issued automatically by the Member State sending a Disclosure related to an Arrangement to the Central Directory.</p> <p>The ID must be of the form CCAYYYMMDDXXXXXX. CC - ISO country code, the letter A for Arrangement, the date YYYMMDD, followed by six characters which consist of a combination of only numbers and capital letters are allowed.</p>
Receiving countries	<p>Receiving countries refers to all Member States where the discloser has a reporting obligation.</p> <p><i>Intermediaries</i></p> <p>When the discloser is liable to file information on the CBA with more than one Member State, it shall be filed only in the Member State that features first in the list below:</p> <ol style="list-style-type: none"> the Member State where the intermediary is resident for tax purposes; the Member State where the intermediary has a permanent establishment through which the services with respect to the arrangement are provided;

Field/section	Notes
	<p>c. the Member State which the intermediary is incorporated in or governed by the laws of;</p> <p>d. the Member State where the intermediary is registered with a professional association related to legal, taxation or consultancy services.</p> <p>Please select all the Member States where you are liable to file information on the CBA.</p> <p><i>Relevant Taxpayers</i></p> <p>When the relevant taxpayer has an obligation to file information on the reportable CBA with more than one Member State, it shall be filed only in the Member State that features first in the list below:</p> <p>a. the Member State where the relevant taxpayer is resident for tax purposes;</p> <p>b. the Member State where the relevant taxpayer has a permanent establishment benefiting from the arrangement;</p> <p>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;</p> <p>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.</p> <p>Please select all the Member States where you are liable to file information on the CBA.</p> <p>Add one or more countries by scrolling through the list and select the countries you want to include. Selected countries are indicated with a checkmark.</p> <p>When you return to the arrangement detail screen, you can remove countries by selecting the 'x' next to the countries' name.</p>

After entering the requested information click 'Save & Start' new disclosure to continue. Next, the discloser is defined.

6.6

The discloser

The Discloser is the Intermediary or the Relevant Taxpayer liable to report the disclosure(s).

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Home > Supply Data > 53528EDD53C20200506050052 > Sender Arrangement Ref ID 1BD90 > Sender Disclosure ID B4663

Disclosure Wizard

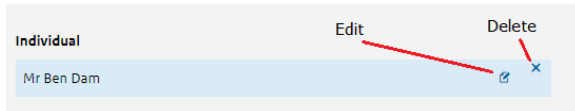
Discloser > Taxpayers > Affected persons > Intermediaries > Disclosure Info > Arrangement Chart > Overview & Save

Discloser

The Discloser is the Intermediary or the Relevant Taxpayer liable to report the disclosure(s). Choose 'add individual' if the discloser is an individual. Choose 'add organisation' if the discloser is an organisation.

Choose 'add individual' if the discloser is an individual (see Paragraph 6.6.1). If the disclosure is an organisation select 'Add organisation' (see Paragraph 6.6.2). Fill out the details in the next screen. Next, you will return to the disclosure main screen.

You can edit the individual or organisation you've added before by selecting the 'edit' icon next to it. To delete the individual or organisation, press the 'delete' icon.



6.6.1

Individual

The element is used to provide identification information on an individual that is either the Discloser, a Relevant Taxpayer, an Associated Enterprise, an Affected Person, and/or an Intermediary.

Field	Notes
Preceding title	Example: His Excellency, Estate of the Late.
Title	Example: Dr, Ms, Mr.
First name	The first name of the individual
Middle name	Middle name essential part of the name. Example: Sakthi in 'Nivetha Sakthi Shanta' or Fitzgerald in 'John Fitzgerald Kennedy'.
Name prefix	A prefix is a word that is placed before the Last name. Example: De, van, von, de la.
Last name	The last name of the individual
Generation identifier	Example: Jnr, Thr, Third, III.
Suffix	Could be compressed initials. Example: PhD, VC, QC.
General suffix	Example: Deceased, Retired.
Tax Identification Number (TIN)	The TIN of the individual is the ID to make the individual unique in his country. It is the Tax Identification Number. Please note that this element is optional only when the TIN is unknown. In all other cases it must be provided. Format: if it is a Dutch TIN: 9 characters [only 0-9], otherwise 1 – 200 characters.
Issued by	Each TIN has an attribute called issued By. Issued By means the country of Residence. It is possible that someone has more than 1 TIN.
Birth date	Date when the individual is born.
Birth place	Place where the individual is born.
Street	These fields are used to provide information about the address of the individual.
Building	
Suite	
Floor	
District name	
P.O. Box	
Postal code	
City	
Country	
Email address	The personal email address of the individual.
Country of residence	The country/countries where the individual resides for tax purposes.

6.6.2

Organisation

This element is used to provide identification information on an organisation that is either the Discloser, a Relevant Taxpayer, an Intermediary, an Associated Enterprise and/or an Affected Person.

Field	Notes
Name	This element allows the reporting of the name of an organisation in the most detailed way.
Language	Select the language in which the name of the organisation is written. It is mandatory to use the English language. Optionally, add the name of the organisation in other languages using the button 'Add organisation name and language' below. It is not allowed to opt for English again.

Field	Notes
Tax Identification Number (TIN)	The TIN of the organisation is the ID to make the organisation unique in his country. It is the Tax Identification Number. Please note that this element is optional only when the TIN is unknown. In all other cases it must be provided. Format: if it is a Dutch TIN: 9 characters [only 0-9], otherwise 1 – 200 characters
Issued by	Each TIN has an attribute called issued By. Issued By means the Country of Residence. It is possible that someone has more than 1 TIN.
Street	These fields are used to provide information about the address of the organisation.
Building	
Street	
Floor	
District name	
P.O. Box	
Postal code	
City	
Country	
Email address	The email address of the organisation.
Country of Residence	The country/countries where the organisation is settled.

6.6.3

Intermediary or relevant taxpayer nexus

Next, you can define details on the disclosure.

Field/section	Notes
Type of discloser	Choose 'Intermediary' or 'Relevant Taxpayer' as the discloser, it clarifies the status of the discloser.
Intermediary/Relevant tax payer nexus	<p>The nexus concerns the connection with the Netherlands.</p> <p>In case the discloser is an Intermediary, choose one of the following options to establish the nexus with The Netherlands:</p> <ul style="list-style-type: none"> • 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. <p>In case the discloser is a Relevant Taxpayer, choose one of the following options to establish the nexus with The Netherlands:</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.
Intermediary/Relevant tax payer capacity	<p>Intermediary or relevant tax payer capacity</p> <p>In case the discloser is an Intermediary, choose one of the following options to establish the capacity:</p> <ul style="list-style-type: none"> • DAC61101 – Designer / Promoter / Implementation (managing/organizing/executing)

Field/section	Notes
	<ul style="list-style-type: none"> • <i>DAC61102 – Service Provider / Assistant</i> <p>In case the discloser is a Relevant Taxpayer, choose one of the following options to establish the capacity:</p> <ul style="list-style-type: none"> • <i>DAC61104 – Professional secrecy of intermediary;</i> • <i>DAC61105 – Intermediary in non-EU country;</i> • <i>DAC61106 – In-house Arrangement.</i>

Disclosure Wizard



Discloser > Taxpayers > Affected persons > Intermediaries > Disclosure Info > Arrangement Chart > Overview & Save

Discloser

The Discloser is the intermediary or the relevant taxpayer liable to report the disclosure(s).
Choose 'intermediary' if you are an intermediary, choose 'relevant taxpayer' if you're the relevant taxpayer.

Please provide the nexus en the capacity of the Discloser. The nexus concerns the connection with the Netherlands. The capacity represents the qualification of the Discloser


Organisation

Coonterland  


Type *

☒ Intermediary ☐ Relevant Taxpayer

Intermediary nexus *

... 

Intermediary capacity

... 

Next >

Click 'Next' to continue to the relevant taxpayers.

6.7 Relevant Taxpayers

The Relevant Taxpayer is 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.

If the checkbox InitialDisclosureMA is deselected, the Relevant Taxpayer section as listed below are mandatory.

Choose 'add individual' (see Paragraph 6.6.1) if the discloser is an individual, if the disclosure is an organisation select 'Add organisation' (see Paragraph 6.6.2). Fill out the details in the next screen. Next, you will return to the Taxpayers main screen. You can add further individuals or organisations when applicable.

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


Home > Supply Data > 53528EDD53C20200506050052 > Sender Arrangement Ref ID 1BD90 > Sender Disclosure ID B4663

Disclosure Wizard

Discloser > **Taxpayers** > Affected persons > Intermediaries > Disclosure Info > Arrangement Chart > Overview & Save

Taxpayer(s)



The Relevant Taxpayer is 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.

Organisation	Associated Enterprises	Affected Person *
Company X  	<input type="button" value="Add Individual"/> <input type="button" value="Add Organisation"/>	
Individual	Associated Enterprises	Affected Person *
Fritz Zürich  	<input type="button" value="Add Individual"/> <input type="button" value="Add Organisation"/>	
<input type="button" value="Add individual"/> <input type="button" value="Add organisation"/>		

< Previous **Next** >

You can edit the individual or organisation you've added before by selecting the 'edit' icon next to it. To delete the individual or organisation, press the 'delete' icon.

Individual

Mr Ben Dam  

Edit Delete

Section	Notes
Associated enterprises	<p>An associated enterprise means a person who is related to another person in at least one of the following ways:</p> <ol style="list-style-type: none"> 1. a person participates in the management of another person by being in a position to exercise a significant influence over the other person; 2. a person participates in the control of another person through a holding that exceeds 25% of the voting rights; 3. a person participates in the capital of another person through a right of ownership that, directly or indirectly, exceeds 25% of the capital; 4. 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>

Section	Notes
	An individual, his or her spouse and his or her lineal ascendants or descendants shall be treated as a single person. In this section you can fill in the elements of the Associated Enterprise(s), but at least, the organisations/persons who are associated enterprises to the Relevant Taxpayer and are involved in the arrangement.
Affected persons	Select 'yes' or 'no' to add the "Affected Person" status to a specific Associated Enterprise with respect to the Disclosure.

Click 'Next' to continue to the 'Affected persons'.

6.8

Affected Persons

An affected person identifies any person in a Member State that is likely to be affected by the reportable CBA, indicating to which Member State such a person is linked (other than the person(s) already mentioned as Associated Enterprise).

Choose 'add individual' if the affected person is an individual (see Paragraph 6.6.1). If it is an organisation select 'Add organisation' (see Paragraph 6.6.2). Fill out the details in the next screen. Next, you will return to the affected persons main screen. You can add further individuals or organisations when applicable.

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Home > Supply Data > 53528EDD53C20200506050052 > Sender Arrangement Ref ID 1BD90 > Sender Disclosure ID B4663



Disclosure Wizard


Discloser > Taxpayers > **Affected persons** > Intermediaries > Disclosure Info > Arrangement Chart > Overview & Save

Affected Persons


An affected person identifies any person in a Member State that is likely to be affected by the reportable CBA, indicating to which Member State such a person is linked (other than the person(s) already mentioned as Associated Enterprise).

Individuals

Arnold Neuhaus  

 Add individual

Organisations



 Add organisation

< Previous **Next** >

You can edit the individual or organisation you've added before by selecting the 'edit' icon next to it. To delete the individual or organisation, press the 'delete' icon.

Individual

Mr Ben Dam

Edit  Delete 

Click 'Next' to continue to 'Intermediaries'.

6.9

Intermediaries

Indicates any other person who is involved as an intermediary in the disclosure. The Intermediaries who are mentioned here have their own liability of filing information on a reportable CBA.

If the intermediary is the Discloser and there are no other intermediaries known who are involved in the reportable CBA, this step can be skipped by clicking 'next'.

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Disclosure Wizard

Discloser > Taxpayers > Affected persons > **Intermediaries** > Disclosure Info > Arrangement Chart > Overview & Save

Intermediaries



An intermediary is any person who is involved as an intermediary in the disclosure. This applies to any person that designs, markets, organises or makes available for implementation or manages the implementation of a reportable CBA.

If the intermediary is the Discloser this step can be skipped, in that case click 'next'.

< Previous **Next** >

Choose 'Add individual' if the intermediary is an individual (see Paragraph 6.6.1). If it is an organisation select 'Add organisation' (see Paragraph 6.6.2). Fill out the details in the next screen. Next, you will return to the intermediaries main screen. You can add further individuals or organisations when applicable.

You can edit the individual or organisation you've added before by selecting the 'edit' icon next to it. To delete the individual or organisation, press the 'delete' icon.

Individual	Edit	Delete
Mr Ben Dam		

Section	Notes
National exemption	This radio button indicates if and into which Member States an Intermediary is exempted to declare a Disclosure.
Member states (only when national exemption is 'yes')	The member states in which the intermediary is exempted.
Intermediary capacity	<p>In case the discloser is an Intermediary, choose one of the following options to establish the capacity:</p> <ul style="list-style-type: none"> DAC61101 – Designer / Promoter / Implementation (managing/organizing/executing) DAC61102 – Service Provider / Assistant <p>In case the discloser is a Relevant Taxpayer, choose one of the following options to establish the capacity:</p> <ul style="list-style-type: none"> DAC61104 – Professional secrecy of intermediary; DAC61105 – Intermediary in non-EU country; DAC61106 – In-house Arrangement.

Click 'Next' to continue to 'Disclosure info'.

6.10

Disclosure information

The disclosure information screen contains detailed information on the structure and features of the Disclosure.

This information will not be taken into account in case of a periodic report on a Marketable arrangement. In all other cases (initial Disclosure of a Marketable arrangement or Disclosure related to a Bespoke Arrangement), it must be supplied.

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Disclosure Wizard

Discloser > Taxpayers > Affected persons > Intermediaries > **Disclosure Info** > Arrangement Chart > Overview & Save

Disclosure Information

Arrangement ID

Disclosure ID

Amount *

Currency *

52000

EUR

Implementing date *

Reason

15-01-2019

Arrangement is made available for implementation

Hallmarks *

Concerned member states *

Hallmark C1c

GERMANY

Hallmark C2

NETHERLANDS

Hallmark C3

Add Concerned Member States

Add Hallmarks

Disclosure Name *

National provision *

RRV20019-III

artikel 10a Wet op de vennootschapsbelasting 1969 (of Vpb) must be mentioned in the following format: article 10a Corporate Income tax.

Field/Section	Notes
Arrangement ID and Disclosure ID	If you are reporting an initial disclosure the fields 'Arrangement ID' and 'Disclosure ID' are blank. If you are reporting an update on a Marketable Arrangement the field 'Disclosure ID' is blank. Aforementioned ID's will be issued to the disclosure after the report has been filed.
Amount	<p>This element contains the value of the reportable CBA, not being the value of the tax benefit.</p> <p>The value can be determined by using one or more of the following indicators. Please note that this is not an exhaustive list and that it is subject to change.</p> <p>Hallmark A1, A2, A3: the amount of the fee, interest, remuneration for finance costs and other charges, under any name and in any form, for the arrangement.</p> <p>Hallmark B1: the amount of the carry-forward and/or deductible losses.</p> <p>Hallmark B2: the amount of converted income (for example the loan, dividend, donation, inheritance, etc.) In case of a salary split: please provide the (estimated) annual salary in the year the CBA has been made available, is ready for implementation or has been implemented.</p> <p>Hallmark B3: the amount that is being round tripped or the fair value of the round tripped assets.</p> <p>Hallmark C1: the total amount of deductible payments that are part of the contract/agreement (for example loan, cash pool, services/fees, rent, lease, royalties, salary). In case the total amount cannot be determined, please provide the (best estimation of the) annual deductible payments in the year the CBA has been made available, is ready for implementation or has been implemented.</p> <p>Hallmark C2: the total amount of depreciation in all involved jurisdictions.</p>

Field/Section	Notes
	<p>Hallmark C3: the total amount of income or capital that is subject to relief from double taxation in more than one jurisdiction.</p> <p>Hallmark C4: the fair value of the transferred assets.</p> <p>Hallmark D1: the fair value of the accounts, products or assets used in the arrangement; the amount of the reclassified income or capital; the fair value of the assets of the transferred or converted financial institution or financial account.</p> <p>Hallmark D2: the fair value of the assets in the legal persons being used.</p> <p>Hallmark E1: the total amount that is subject to the application of the unilateral safe harbour rule. In case the total amount cannot be determined, please provide the (best estimation of the) annual amount in the year the CBA has been made available, is ready for implementation or has been implemented.</p> <p>Hallmark E2: the purchase price of the hard-to-value intangibles, without taking any price adjustment clause into account.</p> <p>Hallmark E3: in case of a takeover: the acquisition cost; in case of a merger: the fair value of the transferred functions and/or risks and/or assets; in case of a liquidation: the fair value of the assets of the liquidated party prior to the liquidating distribution.</p> <p>In case different hallmarks apply to the reportable CBA, please provide the sum of the amounts. In the summary, state the amount per hallmark.</p> <p>The amount shall be given in full units, i.e. without preceding zeroes, without thousands separator and without decimal separators. Amounts are to be rounded up to a full amount. Negative amounts have a minus character that precedes the amount and positive amounts have none. A Negative amount have the minus character at the first position (e.g. '-100').</p> <p>Only if you do not know and cannot estimate the value of the reportable CBA, you can suffice by entering '0'.</p>
Currency	This element contains the currency that relates to the amount.
Implementing date	<p>This field 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.</p> <p>It must only be filled when it is a Marketable arrangement (both in case of an initial disclosure as in case of a periodic update) and you want to report a Relevant Taxpayer. This element must be provided for every Relevant Taxpayer in the Disclosure.</p>
Reason	<p>This element indicates the event that triggered the obligation to disclose. The allowed entries are:</p> <ul style="list-style-type: none"> • <i>DAC6701 - Arrangement is made available for implementation;</i> • <i>DAC6702 - Arrangement is ready for implementation;</i> • <i>DAC6703 - First step in the implementation of the Arrangement has been made or will be made;</i> • <i>DAC6704 - Provision of aid, assistance or advice.</i>
Hallmarks	<p>This repeatable element depicts the hallmark as described in the directive. The allowed values are:</p> <p><i>DAC6A1 An arrangement where the relevant taxpayer or a participant in the arrangement undertakes to comply with a condition of confidentiality which may require</i></p>

Field/Section	Notes
	<i>them not to disclose how the arrangement could secure a tax advantage vis-à-vis other intermediaries or the tax authorities;</i>
DAC6A2a	<i>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;</i>
DAC6A2b	<i>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;</i>
DAC6A3	<i>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;</i>
DAC6B1	<i>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;</i>
DAC6B2	<i>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;</i>
DAC6B3	<i>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;</i>
DAC6C1a	<i>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;</i>
DAC6C1bi	<i>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;</i>
DAC6C1bii	<i>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;</i>

Field/Section	Notes
	<p><i>DAC6C1c</i> 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><i>DAC6C1d</i> 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><i>DAC6C2</i> Deductions for the same depreciation on the asset are claimed in more than one jurisdiction;</p> <p><i>DAC6C3</i> Relief from double taxation in respect of the same item of income or capital is claimed in more than one jurisdiction;</p> <p><i>DAC6C4</i> 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><i>DAC6D1a</i> 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> <p><i>DAC6D1b</i> 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;</p> <p><i>DAC6D1c</i> 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;</p> <p><i>DAC6D1d</i> 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</p>

Field/Section	Notes
	<p><i>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;</i></p> <p>DAC6D1e <i>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;</i></p> <p>DAC6D1f <i>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;</i></p> <p>DAC6D1Other <i>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;</i></p> <p>DAC6D2 <i>Covers Hallmarks D2a, D2b and D2c.</i></p> <p><i>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;</i></p> <p><i>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;</i></p> <p><i>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.</i></p>

Field/Section	Notes
	<p>DAC6E1 <i>An arrangement which involves the use of unilateral safe harbour rules;</i></p> <p>DAC6E2 <i>Covers Hallmarks E2a and E2b.</i> <i>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;</i></p> <p><i>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.</i></p> <p>DAC6E3 <i>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.</i></p>
DAC6D1 Other	This field depicts the explanation to be provided by the discloser when the hallmark DAC6D1 Other is selected.
Concerned member states	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.
Disclosure name	<p>The name of the Disclosure by which it is commonly known.</p> <p>For example:</p> <ul style="list-style-type: none"> - CV/BV structure - IP restructuring - intercompany cash pool - triangular case <p>Do not state the name of the discloser, the name of the relevant taxpayer or numbers as Disclosure Name.</p>
Summary	<p>This fields permits the narrative description in abstract terms of the relevant business activities or arrangements, without leading to the disclosure of a commercial, industrial or professional secret or of a commercial process, or of information the disclosure of which would be contrary to public policy.</p> <p>It is mandatory to use the English language.</p> <p>Please provide a summary of the CBA. The more information you include in your report, the less extra information we have to request you when reviewing your report.</p> <p>For example include:</p> <ul style="list-style-type: none"> - the purposes and goals of the CBA - the reasons to partake in the CBA - the considerations and decisions with regard to the CBA - the transactions that are part of the CBA

Field/Section	Notes
	<ul style="list-style-type: none"> - the relevant dates concerning (the transactions that are part of) the CBA - the analysis of the CBA in relation to the hallmark under which it is reported - if applicable: the analysis of the main benefit test - the (tax) consequences of implementing the CBA - the (tax) consequences of not implementing the CBA - if applicable: information on the series of arrangements that the CBA is part of - if applicable: information on other steps or parts if the CBA comprises more than one step or part - the parties who monitor the implementation and effects of the CBA, in case it concerns others than the intermediaries/relevant taxpayers already mentioned in this report - any planned future follow-up actions related to the CBA - parties and jurisdictions that are involved in or affected by the CBA that have not yet been stated in other sections of this report - related parties and associated enterprises that have not yet been stated in other sections of this report - the calculation of how the value of the construction as stated in this report has been composed - in case the value refers to more than one hallmark, please provide an amount and the aforementioned calculation for each hallmark - the Arrangement ID and Disclosure ID of other reported CBAs which are somehow linked to this CBA - in case of a correction: a short description of the errors you corrected and/or the adjustments/additions that you made, and the reasons for correcting - if and when you have discussed the CBA with the tax authorities. Should you have obtained a tax ruling, please mention this. - if and when you have discussed the CBA with the MDR helpdesk via MDR-team@belastingdienst.nl - in case you have had difficulties composing this report: please mention what these difficulties are and how you have dealt with it. <p>Please note that this list is not exhaustive and subject to change.</p>
National provision	<p>This field details the national provisions that form the basis of the reportable CBA. Include all legal articles that relate to the tax aspects of the reportable CBA.</p> <p>For example:</p> <ul style="list-style-type: none"> - Article 8b Dutch Corporate Income Tax Act - Article 3 Dutch Dividend Withholding Tax Act - Article 5 tax treaty Netherlands - Switzerland

Click 'Next' to continue to the 'Arrangement chart'.

6.11 Arrangement chart

Providing an Arrangement Chart is **optional**. Leaving out an Arrangement Chart does not affect the quality of your report.

The arrangement chart contains detailed information on the structure and features of the disclosed Arrangement to identify each organisation or individual that is relevant to describe the structure of the Arrangement.

An arrangement chart is not to be supplied in a Marketable Arrangement.

If you choose to provide an Arrangement Chart, please adhere to the following rules.

Only information regarding the Relevant Taxpayer, Associated Enterprises and Affected Persons can be entered into the chart. The starting point of the chart is one of the aforementioned entities as the top of the chart.

Please note that the details of a Person or Organisation entered in the Arrangement Chart must **exactly** match their details in other sections of the report. Please check if this is the case before submitting your report.

Click 'Create Arrangement Chart' to add an individual or organisation at the top level. You can only choose from previously entered information which will be shown in a pop up window.

You can now add the Persons or Organisations - that you added earlier - to the chart by selecting the relevant ones and clicking 'Add'

Organisation

▼ Company X

Cancel Add

Click 'add organisations or individuals' to add (more) organisations or individuals to the chart.

Portal Mandatory Disclosure / DAC6

Home **Supply Data** Dashboard Frequently Asked Questions User Settings Contact

Home > Supply Data > C0C33A9AB1820200306B0854F > 81CB081840420200306D7E944 > 8EF135BAF1B4454B9798CA9E3

Disclosure Wizard

Discloser > Taxpayers > Affected persons > Intermediaries > Disclosure Info > **Arrangement Chart** > Overview & Save

Arrangement Chart

The arrangement chart contains detailed information on the structure and features of the disclosed Arrangement to identify each organisation or individual that is relevant to describe the structure of the Arrangement, in accordance with the Person or Organisation.

Only information regarding the Relevant Taxpayer, Associated Enterprises and Affected Persons can be entered into the chart. The starting point of the chart is one of the aforementioned entities as the top of the chart.

Click 'Create Arrangement Chart' to add an individual or organisation at the top level. You can only choose from previously entered information which will be shown in a pop up window.

Entity	Ownership	Investment Amount	Currency Code
Organisation A			
Organisation B	33.33%	75.000	EUR
Organisation C	33.33%	50.000	EUR
Organisation C1	100%	50.000	EUR
Organisation D	50%	50.000	EUR

Other information

Donec id elit non mi porta gravida at eget metus. Etiam porta sem malesuada magna mollis euismod. Vestibulum id ligula porta felis euismod semper. Integer posuere erat a ante venenatis dapibus posuere velit aliquet. Donec sed odio dui. Vestibulum id ligula porta felis euismod semper. Aenean eu leo quam. Pellentesque ornare sem lacinia quam venenatis vestibulum. Donec id elit non mi porta gravida at eget metus. Etiam porta sem malesuada magna mollis euismod. Vestibulum id ligula porta felis euismod semper. Integer posuere erat a ante venenatis dapibus posuere velit aliquet. Donec sed odio dui.

When you have finished defining the chart, click 'Next' to see the overview of your disclosure.

6.12

Overview

Finally, you are presented with an overview of the information provided. Please check whether you have filled in everything correctly. Should you wish to change anything, it is possible to go back to the previous pages using the 'previous' button or using the navigation bar.

If you are reporting a Bespoke Arrangement or an initial Marketable Arrangement the fields 'Arrangement ID' and 'Disclosure ID' are blank. If you are reporting an update on a Marketable Arrangement the field 'Disclosure ID' is blank. Aforementioned ID's will be issued to the discloser after the report has been filed.

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Home **Supply Data** Dashboard Frequently Asked Questions User Settings Contact

Home > Supply Data > 53528EDD53C20200506050052 > Sender Arrangement Ref ID 1BD90 > Sender Disclosure ID B4663

Disclosure Wizard

Discloser > Taxpayers > Affected persons > Intermediaries > Disclosure Info > Arrangement Chart > **Overview & Save**

Overview

This is an overview of the information provided. Please check if you have filled in everything correctly. Should you wish to change anything, it's possible to go back to the previous pages using the 'previous' button or using the navigation bar.

If you are reporting an initial disclosure the fields 'Arrangement ID' and 'Disclosure ID' are blank. If you are reporting an update on a Marketable Arrangement the field 'Disclosure ID' is blank. Aforementioned ID's will be issued to the disclosure after the report has been filed.

Click 'print' at the top right of this page to export the overview as a PDF-file.

Click 'save' when you are ready to file the report.

General details

Print

Arrangement ID	Disclosure ID	Sender Message ID
-	-	53528EDD53C20200506050052
Sender Arrangement Ref ID	Sender Disclosure Ref ID	
1BD90851F9D202008063F9175	B4663CD56E254B31BFA712000	

Discloser

Individual	Intermediary Nexus
1 Mr Ben Dam	INEXa - The Member State where the intermediary is resident for tax purposes
	Intermediary Capacity

Taxpayers

Organisation	Implementing date	Associated enterprises	Affected person
1 Company X	N/A	-	-
Individual	Implementing date	Associated enterprises	Affected person
1 Fritz Zürich	N/A	-	-

Affected persons

Individuals	Organisations
1 Arnold Neuhaus	

Click 'Print' at the top right of this page to export the overview as a pdf-file to save on your computer, or to print.

Click 'Save'. Now, you can choose to proceed and go back to the list of CBAs in your data set, or, you can go back and make modifications.

Your disclosure has been saved.

To submit your disclosure, proceed and submit the data set.

Proceed Edit disclosure

7 Correcting a submitted report through the web form

This Chapter describes the process of correcting a submitted report that has the status NL Approved. This process is similar to creating a dataset as described in Chapter 6, as the dataset of the report to be corrected has to be recreated (unless the correction is done within 30 days after submission, see Paragraph 7.5). This Chapter contains only specific information regarding corrections. Please refer to Chapter 6 for information on how to use the web form in general.

7.1 Reasons to correct

In case you find out that a submitted and approved Disclosure is incorrect or incomplete, you have to file a correction. For example, you forgot to select a certain hallmark, you made an error in the stated Amount or the Tax Identification Number, you forgot to mention something in the summary or want to extend it, et cetera. Corrections are mandatory if the information to correct the Disclosure was already within your knowledge, possession or control at the time of reporting, but was inadvertently not reported. In case the information to correct the Disclosure was only after the time of reporting within your knowledge, possession or control, a correction is preferred but not mandatory.

7.2 Arrangement ID, Disclosure ID and submitting party

To correct a submitted report, the Arrangement ID and Disclosure ID of that report is needed. Hence, correcting is only possible once the initial Disclosure has been approved by The Netherlands Tax and Customs Administration.

Only the party that submitted the initial Disclosure is allowed to submit a correction of that Disclosure. If this is not the case the requested correction will be rejected.

7.3 Versioning

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

It is possible to correct a correction. Each correction will imply the creation of a new version of the Disclosure. Correcting is only possible if the status of the submission is NL Approved.

7.4 Start a correction

Starting at the Supply Data screen, use the button 'Web form' to start your correction.

Please note that in case you wish to correct a dataset within 30 days after web form submission, the dataset still contains the entered data and can be opened and corrected from the Dashboard (see Paragraph 7.5). After this period you can still open the dataset from the Dashboard up to 13 months after submission, but you have to re-enter all the data. After 13 months after submission the dataset can only be recreated from the Supply Data screen.

Portal Mandatory Disclosure / DAC6

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[Home](#) > [Supply Data](#)

Supply Data

CBAs are reported by submitting a dataset. You can create a new dataset or correct a dataset that has already been submitted.

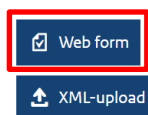
Use the button 'Web form' below to manually create or correct a dataset. By filling in the web form, multiple arrangements can be added to one dataset. This way it is possible to manually report multiple CBAs at once.

If you wish to correct a dataset within 30 days after web form submission, this dataset still contains the entered data and can be opened and corrected from the dashboard. After this period you can still open the dataset from the dashboard up to 13 months after submission, but you have to fully recreate the dataset.

By uploading an XML-file containing multiple CBAs, one dataset is created to report these CBAs at once. Use the button 'XML-upload' below to upload initial CBAs and/or corrections.

In case of a correction, The Netherlands Tax and Customs Administration will verify the submitting party. The party submitting the correction must be the same as the one that submitted the initial CBA. If not, the requested correction will be rejected.

Datasets in progress are shown below.



After clicking the button 'Web form', the next screen allows you to choose between 'Initial' and 'Correction'.

[Home](#) > [Supply Data](#) > [New data set](#)

New data set

Please name your data set with a Sender Message ID.

Required fields are marked with *

Sender Message ID * ?

20211008C2A5E1

Type * ?

☐ Initial

☒ Correction

Select 'Correction'.

Your datasets in progress will show you which ones are a correction (on the Supply Data screen).

In Progress

Data set	Created Date ?	Modified Date ?	Errors	Status
2021280716D328 (Correction)	07-07-2021 10:33	10-08-2021 11:24		Correcting
202110082E71A0 (Correction)	10-08-2021 11:24	10-08-2021 11:24		In progress
202110082E0A93	10-08-2021 11:23	10-08-2021 11:23		In progress
20210608272C8B	06-08-2021 12:10	06-08-2021 12:11		In progress

After opting for correction, the next screen allows you to choose between correcting a Marketable Arrangement or a bespoke Arrangement.

[Home](#) > [Supply Data](#) > [2021100878D402](#) > Correct CBA

Correct CBA

Create a dataset to correct a CBA. The dataset will be continuously saved automatically.

The submission of a correction (update) will imply the creation of a new version of the report. Therefore you have to recreate the dataset in full, with the new values of the to be corrected (updated) fields.

If you wish to correct a filed report (dataset) within 30 days after web form submission, you don't have to fully recreate the dataset as it can be opened and corrected from the dashboard.

Please have the ArrangementID and DisclosureID of the filed report that you wish to correct ready as you need these to submit the correction.

Correct bespoke arrangement

Correct marketable arrangement

After selecting 'Correct bespoke Arrangement' or 'Correct Marketable Arrangement', provide the Arrangement ID that was issued to the initial disclosure that you would like to correct. Then click 'Save & Start correction'.

[Home](#) > [Supply Data](#) > Correction of Bespoke Arrangement

Correction of Bespoke Arrangement

To correct (update) a filed report you need the ArrangementID and the DisclosureID of the filed report.

On this page, provide the ArrangementID of the filed report that you want to correct.

The DisclosureID has to be provided on the page Disclosure Information.

Arrangement ID * ? <input type="text"/>	Receiving countries ? <input type="button" value="Add Receiving Countries"/>
<input type="button" value="Save & Start correction"/>	

In case of correcting a Marketable Arrangement it is only allowed to update certain fields in the dataset.

[Home](#) > [Supply Data](#) > Correction of Marketable Arrangement

Correction of Marketable Arrangement

For correcting (updating) a filed report you need the ArrangementID and the DisclosureID of the filed report.

On this page, provide the ArrangementID of the filed report that you want to correct.

The DisclosureID has to be provided on the page Disclosure Information.

When correcting (updating) an initial Disclosure of a Marketable Arrangement, please note that only the following data groups/elements can be corrected:

- Discloser
- Relevant Taxpayers
- Intermediaries
- Disclosure information:
 - o Implementing Date
 - o Reason
 - o Summary
 - o Amount
 - o Concerned Member States

Arrangement ID * ? <input type="text"/>	Receiving countries ? <input type="button" value="Add Receiving Countries"/>
<input checked="" type="checkbox"/> Initial disclosure MA ?	
<input type="button" value="Save & Start correction"/>	

After providing the Arrangement ID of the Disclosure you wish to correct, the process of entering your data is the same as described in Chapter 6.

7.5 Correction within 30 days after submission

In case you wish to correct an initial Disclosure within 30 days after submission, the entered data is still available, the dataset can be opened and corrected from the Dashboard.

Data set	Modified/Uploaded Date ?	Submitted Date ?	Errors	Status
20211008088873	11-08-2021 14:57	11-08-2021 14:57		NL Approved ^
Sender Arrangement Ref ID 202106082E3890		Arrangement ID NLA20210810019682		
Sender Disclosure Ref ID 510A2D1E18FF4E238CB98991E		Disclosure ID NLD20210810021126		
File	Date	Type		
Data-set-20211008088873.xml	11-08-2021	Data set XML Export		
20211008088873-v1_5-processing-report.xml	11-08-2021	Processing report		
20211008088873-v1_0-processing-report.xml	11-08-2021	Processing report		
Data-set-20211008088873.pdf	11-08-2021	PDF Overview		
Correct data set				

If you click on the button 'Correct data set', you will enter the existing dataset. The status of the dataset will change to 'Correcting'.

7.6 Submitting a correction

When you are finished correcting a dataset it is ready to be submitted. When submitting a correction, The Netherlands Tax and Customs Administration will verify the submitting party. The party submitting the correction must be the same as the one that submitted the initial CBA. If not, the requested correction will be rejected.

The submitted dataset can be found on the Dashboard, see Chapter 8.

8 Dashboard

The Dashboard is a central place in the portal where you have an overview over the datasets you have uploaded or created with the web form and track their status. Furthermore, you can edit your datasets and access functions to download and save information on your computer.

8.1 Overview of data sets

From the navigation bar, click 'Dashboard' to get an overview of your submitted data sets. Datasets in progress, or the ones you are correcting, can be found in the Supply Data screen.

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Dashboard

The dashboard provides an overview of submitted data sets.

The Netherlands Tax and Customs Administration issues an Arrangement ID and a Disclosure ID to filed reports. To periodic reports containing an update on a Marketable Arrangement only a Disclosure ID will be issued (as an Arrangement ID has already been issued at the initial report of a Marketable Arrangement).

The Arrangement ID and Disclosure ID together form the reference number, which is needed to prove that a report has been filed and thus the reportable information has been reported.

In the overview below for each report is shown:

- Sender Message ID ? 1
- Arrangement ID ? 2
- Disclosure ID ? 3
- Sender Arrangement Ref ID ? 4
- Sender Disclosure Ref ID ? 5

Each web form submitted data set in the dashboard contains an overview as an XML-file that can be downloaded. Uploaded data sets do not contain an overview file.

* Uploaded file data set

Data set	Modified/Uploaded Date ? 3	Submitted Date ? 4	Errors 5	Status 6
2020061109872C	06-11-2020 13:05	06-11-2020 13:05	1	Denied
20200611WEBERROR	06-11-2020 12:00	06-11-2020 11:19	1	Denied
202006116WEB	06-11-2020 12:00	06-11-2020 11:18		NL Approved
F6635E3EC806112020ERROR*	06-11-2020 11:16	06-11-2020 11:16		Sent
F6635E3EC80604E4E06112020*	06-11-2020 11:15	06-11-2020 11:15		Sent
BA25*	05-11-2020 22:00	05-11-2020 21:03		NL Approved

The indications in the Dashboard have the following meaning:

Indication	Meaning
1	Data sets marked with an asterisk are uploaded to the portal. Sets without the asterisk are web form submissions.
2	The Sender Message ID of the dataset you submitted. This ID is specified when creating a new set in the wizard (see Paragraph 6.3.1) or taken from the xml file uploaded to the portal (see Paragraph 3).
3	The date and time on which the data set was last modified (web form) or uploaded to the portal (xml upload). Note that this date is updated when processing information is available for your data set.
4	The date and time on which the data set was submitted (web form) or uploaded to the portal (xml upload).

Indication	Meaning
5	If your data set has status 'Denied' (see Paragraph 8.1.1), the number of errors are indicated here.
6	The overall status of your submitted dataset (see Paragraph 8.1.1).

8.1.1

Data sets in progress

Data sets which haven't been submitted have the status 'In progress' and are not shown in the Dashboard, but can be found in the 'Supply data' screen (Home > Supply data).

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Home > Supply Data

Supply Data

Please select how you would like to create a data set to report the CBA(s).

A data set contains at least one CBA submitted through the web form or multiple CBA's submitted through an XML-upload.

By uploading an XML-file containing multiple CBA's, one data set is created to report these CBA's at once.

By manually filling in the web form, multiple arrangements can be added to one data set. This way it is possible to manually report multiple CBA's at once.

Data sets in progress are shown below.

[Web form](#)

[XML-upload](#)

In Progress

Data set	Created Date	Modified Date	Errors	Status
202003080F320	03-08-2020 10:28	10-11-2020 16:36		In progress
Delete data set				Continue with data set
20202007EEF651	20-07-2020 13:21	10-11-2020 16:22		In progress

Click on the Sender Message ID of a data set and select 'Continue with data set' to continue editing the data set in progress, or 'Delete data set' to delete it.

Important

You must explicitly submit a data set in progress after completing. Otherwise, you have not fulfilled your obligations.

Data sets in progress will be available for 30 days after the last time you changed them. After that, they will be erased from the portal and you have to re-enter your data in a new web form submission.

8.1.2

Dataset status

In the portal, your dataset has a status-indication which displays the position the set has within the submission to the European Union Central Directory.

If the status of your data set changes while you are not logged into the portal, we will send you an e-mail notifying you of this change.

Status	Meaning
Sent/ Received	You have submitted your dataset to the Netherlands Tax and Customs Administration and it is waiting to be processed. It is not possible to view or edit sets with this status.
Denied	You have submitted your dataset to the Netherlands Tax and Customs Administration, but it has been rejected. Sets with this status can be edited to correct them.
NL Approved	You have submitted your dataset to the Netherlands Tax and Customs Administration and it's approved for delivery to the European Union

Status	Meaning
	Central Directory. Sets with this status cannot be viewed or edited ² , but you can download the information in pdf and xml format.
Correcting	You are correcting a web form dataset. The set is not yet resubmitted to us, so you can add, edit and delete arrangements and disclosures.

8.1.3

Actions required for each status

Some status indications require action on your side, for example correction of the submitted data.

Status	Action
In progress	You are still working on the dataset or you have uploaded an xml file. Take your time, but don't forget to submit the set to us.
Sent/Received	No action required. Your dataset is expected to be processed shortly.
NL Approved	No action required. Your dataset will be delivered to the European Union Central Directory shortly.
Denied	Your submission is not approved because it contains errors which must be corrected. Refer to Chapter 9 to learn more about correcting your data after your submission has been denied.
Correcting	You are still working on correcting a dataset. Take your time, but don't forget to resubmit the set to us.

8.1.4

Limited availability

You can log into the portal and review your data sets at any time. However, note that depending on the situation, the information is cleared after a certain amount of time.

Item	General information (date, time, id's)	Edit dataset on the portal for corrections, deletions	Datasets with status 'in progress'
Data set, created via the web form	Will clear in 13 months after submission	Will clear in 30 days after submission	Will clear in 30 days unless submitted
Data set, created via file upload		Does not apply	

You can download an xml/pdf copy of your web form submissions in the Dashboard section, after you have submitted them and received status 'NL Approved' (see next section).

8.2

Options and actions for your data sets

Click on the Sender Message ID of a data set to get details and available actions.

202006116WEB	06-11-2020 12:00	06-11-2020 11:18	NL Approved
Sender Arrangement Ref ID 202006119F3571	Arrangement ID NL20201106009918		
Sender Disclosure Ref ID 3C5AF4BCD2E04EF2A071A9390	Disclosure ID NLD20201106010632		
File	Date	Type	
Data-set-202006116WEB.xml	06-11-2020	Data set XML Export	
202006116WEB-processing-report.xml	06-11-2020	Processing report	
Data-set-202006116WEB.pdf	06-11-2020	PDF Overview	

Indication	Meaning
1	The Sender Message ID. This ID is specified when creating a new set in the wizard (see Paragraph 6.3.1) or taken from the xml file uploaded to the portal (see Paragraph 3).
2	The sender message Ref ID: a unique identification number for your own reference, to couple Arrangement ID in your own administration.
3	The sender disclosure Ref ID: a unique identification number which identifies the disclosure according to your administration.
4	The Arrangement ID assigned to your submission (only data sets with status 'NL Approved')
5	The Disclosure ID assigned to your submission (only data sets with status 'NL Approved')
7	This option allows you to download the processing report for your data set. You can use this report to import into your software to process progress and to correct any errors. This option is only available for data sets with status 'NL Approved' and 'Denied'.
Options available only for web form submissions	
6	Data set XML export. Here, you can download the data you have entered in the web form in the CBA format, as described in the manual. The use of this feature is optional; it allows you to export the data from the portal to store on your computer as a backup or for (future) use in your software. This option is only available for data sets with status 'NL Approved' and 'Denied'.
8	Pdf overview export. Here, you can download the data you have entered in the web form in pdf format. The use of this feature is optional; it allows you to export the data from the portal to store on your computer as a backup. This option is only available for data sets with status 'NL Approved' and 'Denied'.

9 Correcting errors in denied datasets

This Chapter only describes the process of correcting a dataset that has the status denied. To correct a dataset that has the status NL Approved please refer to Chapter 7.




9.1 Reasons for correcting

Your submission could need correcting for several reasons.

9.1.1 Your web form submission received the 'Denied' status

This occurs when your data set violates one or more business rules. We will send you an e-mail asking you to review your submission, should you be logged out of the portal at the moment the status is updated.

Log into the portal, click 'Dashboard' in the navigation bar and look data sets with status 'Denied', for example:

Data set	Modified/Uploaded Date ?	Submitted Date ?	Errors	Status
2020061109872C	06-11-2020 13:05	06-11-2020 13:05	1	Denied
Sender Arrangement Ref ID 20200611D0F0F0		Arrangement ID -		
Sender Disclosure Ref ID 30F3E0BB9B51492BA34CF7571		Disclosure ID -		
Sender Arrangement Ref ID 20200611D0F0F0 errors:				
0031 - Each occurrence of [OrganisationName] should be in a different Language.				
File	Date	Type		
Data-set-2020061109872C.xml 	06-11-2020	Data set XML Export		
2020061109872C-processing-report.xml 	06-11-2020	Processing report		
Data-set-2020061109872C.pdf 	06-11-2020	PDF Overview		
Correct data set errors				

Click on the Sender Message ID under 'Dataset' to see a specification of the errors and to display your options.

Business rules are specified in the manual (sections marked with '[NL] RULES').

Click 'Correct data set errors' to open the dataset in the web form. After correcting the set, click 'Supply now' to re-submit it.

Important

- during edit, the status of your dataset will change to 'correcting'.
- do not forget to re-submit after editing, otherwise you will not have fulfilled your obligations.

9.1.2 Your file upload submission received the 'Denied' status

This occurs when your data set violates one or more business rules. We will send you an e-mail asking you to review your submission, should you be logged out of the portal at the moment the status is updated.

Log into the portal, click 'Dashboard' in the navigation bar and look data sets with status 'Denied', for example:

Data set	Modified/uploaded Date ?	Submitted Date ?	Errors	Status
2020061109872C	06-11-2020 13:05	06-11-2020 13:05	1	Denied
Sender Arrangement Ref ID 20200611D0F0F0		Arrangement ID -		
Sender Disclosure Ref ID 30F3E0BB9B51492BA34CF7571		Disclosure ID -		
Sender Arrangement Ref ID 20200611D0F0F0 errors:				
0031 - Each occurrence of [OrganisationName] should be in a different Language.				
File	Date	Type		
Data-set-2020061109872C.xml	06-11-2020	Data set XML Export		
2020061109872C-processing-report.xml	06-11-2020	Processing report		
Data-set-2020061109872C.pdf	06-11-2020	PDF Overview		
<div>Correct data set errors</div>				

Click on the Sender Message ID under 'Dataset' to see a specification of the errors and to display your options.

If your software supports it, you can download the processing report from the portal and import it into your application. Use the ⬇ button next to the name of the report.

Corrections on the errors displayed should be made in your software. Afterwards, export the file and upload it to the portal (see Chapter 5).

Important

Do not forget to re-submit after editing, otherwise you will not have fulfilled your obligations.

9.1.3

You want to correct submissions with status 'NL Approved'

This situation could occur when - after you have submitted a dataset and it was approved- you realise it was not correct or incomplete. Please refer to Chapter 7 on how to correct approved submissions.

10 User settings and password

You can review and change your personal account details - and change your portal password - by clicking 'User settings' from the navigation bar on top of the screen, after being logged in to the portal.

10.1 Change user details

After clicking 'User settings', select 'contact details' to view your current settings. Click 'Edit contact information' to edit the information shown under 'Contact details'

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Home > User Settings > Contact details

Contact details

Contact details

Organisation

Name	Kompania
RSIN	123456789

Contact details

Gender	
Name	Jan Jansen
E-mail	jan.jansen@kompania.nl
Mobile telephone number	+31612345678
Telephone number	

[Edit contact information](#)

We use the information shown here to send you status changes on your submitted CBAs, while you are not logged in to the portal. We can also contact you personally when we have questions on the submission or if your submission was refused by the European Central Directory.

Enter your current password at 'Current password' and update the indicated fields. Click 'Submit' to save your changes.

10.2 Changing your password

When you log in to the portal using username and password, you can change your current password by selecting 'User settings > contact details > Edit contact information'. Enter your current password at 'Current password' and scroll down to the 'Change password section'. Enter your new password twice and click 'Submit'.

11 Getting support

If you need help on logging into the portal, portal usage or support on creating and filing CBAs, you can reach us in several ways

Problem or question regarding	Contact us at
Log in using eHerkenning or username/password	gegevensuitwisseling@belastingdienst.nl
Issues or questions on using the portal	
Developing software for creating CBAs	https://odb.belastingdienst.nl/ (Dutch) https://odb.belastingdienst.nl/en/ (English) servicedesk.odb@belastingdienst.nl
General, CBA background, legislation, presenting a case, etc.	MDR-team@belastingdienst.nl or use the contact form within the portal.