

## **Expectations of the Dutch Tax Authority before the start of online gambling for the Dutch market.**

When you start to organize online gambling for the Dutch market, your online gambling environment should meet all legal requirements. This includes (at least once a day) the complete and correct creation of the datasets required by the Dutch Tax Authority and archiving them in the Remote Gambling Data Safe (CDB).

What do we expect before you enter the Dutch market;

1. Your online gambling environment is able to create the correct and complete XAK's for the Dutch Tax Authority. For the technical details of the XAK's see <https://odb.belastingdienst.nl/documentatie/productoverzicht-xml-auditfile-kansspelen-op-afstand-xak-v2-0/>
2. Before your platform goes live for the Dutch market, You have tested the XAK's via the Validation Test Service available on <https://vts.belastingdienst.nl/TestWeb/login> This service assesses the technical requirements of your testsets.  
The test audit file is subjected to the following checks in the VTS:
  - Encoding and character set.
  - Well formed control: the message complies with the XML standards.
  - Syntax check: the message conforms to the XSD schema.Both types of XAK's must be mutual consistent, but unfortunately this cannot be tested using the VTS.  
The test set can have a maximum size of 5 Mb. The test set contains test data, not production data.  
If you register with <https://odb.belastingdienst.nl/> and subscribe to the XML Audit File Remote Gambling (XAK), you will automatically receive the login details for the testing service by separate email.
3. Immediately after the test, you will get the result on your screen. We expect you to save this via creating a screenshot of your (positive) test and to archive that.  
Unfortunately it is not (yet) possible to request a different type of test report.  
If your test audit file is incorrect, the test results will indicate any errors using a 4-digit number. "Annex 3 Consistency checks in VTS" of the document [XmlAuditfileXAK\\_KOAv1.0\\_01-06-2021\\_english version](#) shows to which control this belongs.  
The maximum number of errors reported in the VTS is 100 per test audit-file.  
The test results only indicate whether the data in the test set meet the conditions described.  
This is not a value judgment concerning future datasets or KSB returns.
4. You should archive both the print screens and the test audit-files used.  
When the client coordinator of the Dutch Tax Authority is assigned, he or she can ask you to share you archived print screens and test audit-files, to get a first impression if and how your online gambling environment is able to create the XAK's.
5. For extra assurance that the XAK's reconcile with the online gambling environment and are mutual consistent, the Dutch Tax Authority expects that you will perform extra checks (besides the VTS) to verify this on a regular basis.