



## FAQ GIR

The following list contains questions <Q> asked by market parties and the answers <A> given to these questions by the Netherlands Tax and Customs Administration. This FAQ list is complementary to the *Interpretative Guidance* provided by the OECD, and which is also published on the ODB site.

### <Q1> What is the Dutch approach on the implementation of validation rules?

In the recently released Global Minimum Tax Implementation Toolkit, the OECD describes two approaches in how Jurisdictions can implement the validation rules:

*333. Jurisdictions implementing validation rules in their domestic IT system can choose different approaches:*

- 1. A first approach consists of implementing all validation rules (file errors, severe record errors and other record errors) from the first year. While it implies dedicating an important amount of resources for the first implementation, it ensures data quality and consistency from the beginning.*
- 2. A second approach consists of implementing for the first couple of years only the file errors and severe record errors, but not the other record errors, which allow a simpler implementation from an IT standpoint but may have as a consequence that errors concerning the quality of the data exchanged is not identified.*

<A1> The Netherlands applies the second approach. For the first reporting year (2024) only the file errors and severe record errors are checked. However, as is stated in the manual WMBBIANL, reporting parties are expected to take note of and apply all business rules.

**<Q2>** What requirements must the TIN for entities meet?

**<A2>** The Dutch TIN for entities is called a "*Rechtspersonen en Samenwerkingsverbanden Informatienummer (RSIN)*". The RSIN comprises 9 digits and is submitted without formatting. If fewer than 9 digits are provided upon submission, the RSIN is padded with leading zeros. When supplying a Dutch TIN, the attribute `issuedBy` must be filled with 'NL', and `TypeOfTIN` with 'GIR3001'.

**<Q3>** Does the order of reporting matter when splitting messages?

**<A3>** The manual states clearly that when splitting oversized data files the top level element `FilingInfo` must be reported in each message. The `DocTypeIndic` of `FilingInfo` for the first part must be set to OECD1. The first part must be accepted and approved by the Netherlands Tax and Customs Administration before the successive parts can be reported. The `DocTypeIndic` of the `FilingInfo` element of the successive parts should be OECD0.

When the above sequence is not obeyed, messages may be processed in the wrong order and as such error code 60007 (The `DocRefId` is already used for another record) will be returned. Subsequently the message, all parts of it, will be rejected.