XML Audit file remote gambling (XAK)

Version 2.01

October 14, 2026

Contents

0. Changes 3
0.1 Changes compared to version 2.0 3
0.2 Changes compared to version 1.1 3
1. Introduction 5
1.1 Target audience 5
1.2 Background 5
1.3 Communication 6
1.4 Further information 6
2. Introduction to the datasets 7
2.1 Player account dataset (hereinafter: XAK-A) 7
2.2 Game transactions dataset (hereinafter: XAK-G) 8
3. Principles for generating XAK files 10
3.1 Consistent data and scope 10
3.2 Time 10
3.3 Currency 10
3.4 Player identification; unique and pseudonymised 10
3.5 Aggregation 11
3.6 Amounts must be reported as positive values 11
3.7 Datamodel 12
3.8 Mandatory and optional fields 12
4. Clarification of fields and definitions 13
4.1 Player 13
4.2 Player account 13
4.3 Game 14
4.4 Game session and game round 15
4.5 Gambling tax base and game category 16
4.6 Entry fee 16
4.7 Commission 17
4.8 Gross gaming result (GGR) 17
4.9 Stake 18
4.10 Prize 18
4.11 Bonus (including free spins, free bets, etc.) 20
4.12 Other transactions 21
5. Corrections, cancellations and other amendments 23
5.1 Changes in XAK version 2.0 compared to version 1.1 23
5.2 Deposits and withdrawals from the player account real-money wallet 23
5.3 Bonus, free spin, free bet, free chip, free token etc 24
5.4 Stakes in games with GGR as the tax base (game categories A and D) 24
5.5 Stake in games with entry fee or commission as tax base (game categories B, C, D and E) 25
5.6 Prizes in games with GGR as the tax base (game categories A and D) 26
5.7 Prizes in games with commission as tax base (game category C, D and E) 27
5.8 Other corrections to reported transactions 28
5.9 Transactions that were not reported 29
5.10 Incorrect game category 29
6. Creation and availability of datasets 31
6.1 Storage in the CDB 31
6.2 File Format and File Size 31
6.3 File name 31
6.4 Directory structure 32
6.5 Compression without encryption 32
6.6 Access to the CDB 33
6.7 Technical failure 33
7. Validation of the XAK's 34
7.1 Validation Test Service 34
7.2 Test set and test results 34
7.3 Consistency checks on the XAK files by the licensed operator 35
8. XAK-A Message Specification (Player account) 36
9. XAK-G Message Specification (Game transactions) 44
10. Explanation of message specification 53

10.1 Explanation of the notation used in this message documentation 53
10.2 Element names 53
10.3 Date and time 53
10.4 Numeric values 53
10.5 Special characters 54
10.6 Namespaces 54
10.7 Domain specifications 54
Appendix 1 Differences in datamodel version 1.1 and 2.0 56
Dataset game transactions (XAK-G) 56
Dataset player account data (XAK-A) 57
Appendix 2 Consistency checks in VTS 59
XAK-A Player account 59
XAK-G Game transactions 61

0. Changes

0.1 Changes compared to version 2.0

On October 14 2026, we made the following changes compared to version 2.0:

- In Chapter 8 XAK-A Message Specification (Player account), the fields "Balance bonus wallet" <Bal_eod_bonus> and " Balance conditional prizes wallet " <Bal_eod_pending> were incorrectly specified as R (Required). In accordance with the explanatory text in, among others, Chapters 0.2 and 4.2, these fields have now been changed to O (Optional).
  XAKSpelersrekening2026.xsd has also been updated accordingly.
- In Chapter 9 XAK-G Message Specification (Game transactions), two fields were specified incorrectly:
  - "Game provider" <Provider> was incorrectly specified as R (Required).
    In accordance with the explanatory text in, among others, Chapter 4.3, this field has now been changed to O (Optional).
  - "Player identification" <Player_ID> was incorrectly specified as O (Optional).
    In accordance with the explanatory text in, among others, Chapter 3.4, this field has now been changed to R (Required).
    XAKSpeltransacties2026.xsd has also been updated accordingly.
- For the field "Number of game rounds" <Game_rounds>, XAKSpeltransacties2026.xsd did not specify that the minimum value must be 1. This requirement was, however, correctly described in Chapters 9 and 10 of this document.
  In version 2.1 of XAKSpeltransacties2026.xsd, it has now also been specified that the minimum value for this field must be 1 (<xsd:minInclusive value="1"/>).
- For transaction type "X" Stake cancellation, we clearly specify (in section 5.4 and Appendix 2) that this code should only be used, when the game has not yet started and it is a GGR-game.
- In sections 3.1 and 5.4, as well as in the Q&A, it is stated that cancelled stakes prior to the start of a GGR game (apart from sports betting "WS" and other betting "WO") do not need to be reported.
- In section 4.2, the explanatory notes relating to the bonus wallet and conditional prizes wallet have been revised in footnotes 5 and 6. It has been clarified that the explicit intention is for the Bonus Wallet to (ultimately) no longer be used on a mixed basis. This is further elaborated in the XAK Q&A document.
- Footnote 12 in Section 4.10 has been expanded slightly.

0.2 Changes compared to version 1.1

Based on the experience gained from supervising remote gambling activities since version 1.1, and the fiscal-technical interpretation of the concept of a prize, we are implementing changes to the technical specification of the XML Audit file for Remote Gambling.
In doing so, we have sought to keep both the changes, and the size of the XML Audit files for Remote Gambling as limited as possible. Nevertheless, there are too many changes to describe them all here in detail.

The most important changes relate to:

- A fixed structure for storing XML Audit files for Remote Gambling (XAK's) in the control database, without encryption and with specific requirements regarding compression.
- Monthly reporting (instead of daily reporting) of the closing balances of player accounts belonging to inactive players.

- The closing balances of the bonus wallet(s) and conditional prizes wallet(s) must also be reported, if a licensed operator offers promotional campaigns (including bonuses) with (wagering) requirements.
- A significant expansion of the transaction types in the Player Account Transactions dataset (XAK-A).
- Changes to the reporting of corrections and cancellations.
- Examples of the preferred reporting method, as well as frequently asked questions and answers, are included in a separate document entitled "Q&A XAK". This document will be made available via https://odb.belastingdienst.nl/.

The differences in the data model between version 1.1 and version 2.0 are included in Appendix 1.

For a more comprehensive overview of the changes, please refer to the document "Wijzigingen versie 2.0 t.o.v. versie 1.1.", this will be available in Dutch only.

1. Introduction

The XML Audit file for Remote Gambling (XAK) is a standard for the creation of XML files that must be stored in the Control Database (CDB) by holders of a Remote Gambling (KOA) licence. In doing so, it implements the obligation laid down in Article 4.21(b) of the Remote Gambling Regulation (Regeling kansspelen op afstand).

The XAK has been developed by the Dutch Tax Administration and specifies, by means of two datasets, which data must be made available to the Dutch Tax Administration[1] in the CDB.
The datasets required by the Dutch Tax Administration differ from those required by the Netherlands Gambling Authority (Kansspelautoriteit, KSA).

1.1 Target audience

This document is intended for software developers and software vendors who assist KOA licensed operators in meeting their obligation to store data intended for the Dutch Tax Administration in the correct format within their CDB.
The data that a licensed operator must store in the CDB must comply with specific requirements and characteristics. This document is intended primarily to provide a technical clarification of these requirements and characteristics. Examples of the preferred reporting method, as well as frequently asked questions and answers, are included in a separate document entitled "Q&A XAK."

1.2 Background

The data that must be included in the XAK consists of information recorded by a licensed operator during and in connection with the operation of online gambling activities.
The data contained in the CDB must correspond with, and be consistent with the licensed online gambling environment (Article 5.3(2) of the Remote Gambling Decree (Besluit kansspelen op afstand)).

This document defines two datasets in chapter 2: one containing gaming transactions and one containing player account transactions. Both datasets are generated from the licensed operator's online gambling environment.

Using the data from these two datasets, it must be possible to gain insight into gaming transactions that may be relevant for the supervision of Dutch Gambling Tax (KSB). The transactions that take place on player accounts serve a supporting role in this regard. It is therefore of great importance that both datasets together provide a consistent record.

If the data intended for the Dutch Tax Administration in the CDB does not comply with the standards described, this may constitute grounds for the KSA to revoke the licence that has been granted.

[1] In addition to the data required by the Dutch Tax Administration, the licenced operator must also store data in its CDB for other supervisory authorities. This document does not address the data requirements of other supervisory authorities.

1.3 Communication

If you are a software developer with a support subscription, you can contact the Software Developer Support Team (OSWO) service desk with technical questions. The service desk can be reached via the "Questions to the Service Desk" forum on the Software Development Community. To obtain a support subscription, the software vendor must be registered with OSWO.

Software developers without a subscription can register via https://odb.belastingdienst.nl/. On the website, you should subscribe to messages concerning the XML Audit file for Remote Gambling (XAK) to stay informed about current and upcoming changes to the audit file and updates to related documentation. This service is provided free of charge.

1.4 Further information

We aim to publish additional and up to date (technical) information on https://odb.belastingdienst.nl/.

Questions regarding taxation may be submitted to the Dutch Tax Administration via KOA@belastingdienst.nl.

In addition, the Dutch Tax Administration will inform licensed operators of their designated contact person. You will be assigned a contact person once you have received a licence from the KSA. The KSA will then provide your details to the Dutch Tax Administration.

2. Introduction to the datasets

As indicated in the introduction, both datasets are generated from the data maintained within the online gambling environment. All transactions that take place within the licensed environment, or through a player account registered in that environment, must be reported in the XAK files and subsequently stored in the Control Database (CDB).

Some transactions appear in both datasets. This is because one dataset focuses on transactions on the player account, whereas the other dataset is based on transactions arising from the games played.

The intention is that both datasets together enable supervision of gambling tax compliance. This means that the data contained in the datasets must be correct, complete and mutually consistent.

Pursuant to Article 5.3(6)(d) of the Remote Gambling Decree and Article 4.14(5) of the Remote Gambling Regulation, data in the CDB must remain available for at least 12 months. Data relating to players who have closed their player accounts must also be retained.
The data stored in the CDB constitutes a copy of (part of) the licensed operator's administration. In addition to the 12-month retention requirement for data in the CDB, the administration itself is subject to the general statutory retention period of seven years pursuant to Article 52 of the General Tax Act (Algemene Wet inzake Rijksbelastingen).

The initial design of the datasets was set out in the Dutch notification document 2020/442/NL, which was received by the European Commission on 8 July 2020. This document is available in several languages. The initial description of the datasets was also developed prior to the actual implementation of the Remote Gambling Act.
The amendments introduced in version 2.0 are intended to:

- clarify the requirements and provide further detail where necessary; and
- adapt the datasets where required based on practical experience gained in their application, while seeking to keep both the changes and the size of the XAK files to a minimum.

2.1 Player account dataset (hereinafter: XAK-A)

This dataset begins with identification information for the dataset. The name of this dataset starts with the letter “A” (Account). The name also indicates, among other things, the licensed operator to which the dataset relates and the date on which the dataset was created.

The first data block ("message general") contains, among other things, the dataset type and a unique sequential number.

The second data block ("player") contains information on all existing player accounts maintained on the licensed platform.
For each player, the closing balance of the player account must be reported, broken down by wallet type. See Section 4.2 for an explanation of the concepts of wallet and player account.

The third data block ("transaction data") contains all transactions on the player account. For each transaction, the transaction type must be selected from an exhaustive list. Some transaction types must also be reported in the XAK-G dataset, whereas others must not.

Transaction types also reported in XAK-G:

S	Stake
W	Winning (Prize)[2]
E	Entry fee
C	Commission
J	Jackpot prize
K	Prize in Kind (Non-monetary prize)
R	Resettlement
X	Cancellation stake
O	Other, **relevant** for gambling tax

The first 8 transaction types are sometimes referred to as "game-related transactions".

Transaction types not reported in XAK-G:

D	Deposit
P	Payout
B	Bonus, free spin etc. **with** conditions
F	Bonus **without** conditions
U	Unlocked balance from bonus wallet
Z	Conditional bonus write-off
Y	Conditional prizes write-off
N	Other, **not relevant** for gambling tax

Chapters 4 and 5 further clarify the use of most transaction types. A brief explanation of each transaction type is also included in Chapter 8 "XAK-A message specification". Examples of the use of the transaction types are provided in the document "Q&A XAK."

In the XAK-A dataset, game-related transactions are aggregated per gaming session. Transactions that are not related to a gaming session are aggregated per day.
Other transactions (N and O) and Bonus transactions (B, F, U and Z) are reported individually on the date on which they occur. They may only be aggregated per day if the reason for the transaction is exactly the same. Different reasons may not be combined. Examples can be found in the document "Q&A XAK."

Chapter 5 of this document explains the processing of cancellations and corrections, such as previously reported transactions that are subsequently cancelled or modified.

2.2 Game transactions dataset (hereinafter: XAK-G)

This dataset begins with identification information for the dataset. The name of this dataset starts with the letter "G" (Games). The name also indicates the licenced operator to which the dataset relates and the date on which the dataset was created.

The first data block ("message general") contains, among other things, the dataset type and a unique sequential number.

The second data block ("game") contains the (static) details of all games of chance played on the licensed platform, as well as games played with other providers or on other platforms using a player account associated with the licensed environment.
This block identifies the games and records several game characteristics, including the game category and game type. The game category is particularly important because it

[2] Please note that this concerns player account data. This means that, for prizes on which a commission is still payable, the gross prize amount must be reported as a prize and also the commission due must be reported separately. As a result, the transaction on the player account reflects the net prize amount.

determines the gambling tax base. This is explained in Section 4.5. Examples can be found in the document "Q&A XAK."
If the games on the operator's own platform are also accessible to players who are not registered with this licence holder is indicated in the field <Open>.

Finally, the third data block ("game session") contains all game transactions per gaming session that may directly or indirectly result in a transaction on a player account.
This means that all gambling games, all stakes placed in those games, and all prizes arising from those games must be reported in the XAK-G dataset. See Sections 4.9 and 4.10 for an explanation of the concepts of stake and prize in this context.
The dataset includes game transactions that occurred on the reporting date.
This includes both game transactions relating to gaming sessions that were completed on the same day, and gaming sessions that generated transactions on the reporting date but had not yet been completed and therefore extend across multiple days.
Examples can be found in the document "Q&A XAK."

Chapter 5 of this document explains the processing of corrections, such as transactions that were previously reported but are subsequently cancelled or amended.

3. Principles for generating XAK files

This chapter addresses the general principles and considerations relating to the generation of XAK files.

3.1 Consistent data and scope

The purpose of the data contained in the XAK files is to facilitate supervision of gambling tax compliance. This means that the data in XAK-A and XAK-G must be correct, complete and mutually consistent. The selection criteria for both datasets must therefore cover the same period and scope. This alignment ensures that, at the end of a tax return period, the XAK files (and consequently the CDB) contain the underlying transaction details supporting the Remote Gambling section of the Gambling tax return submitted for the same period.

Another example of completeness and consistency is that it must be possible to calculate the closing balance of a player account based on the previous day's closing balance and all transactions that occurred on that player account. This means that all transactions on player accounts must be included in XAK-A.

Only successful transactions are included in the XAK files. Transactions that were not actually processed, such as a stake that was cancelled due to insufficient funds in the player account, must not be reported in the XAK files. For additional details, see section 5.4. Additional examples of transactions that should or should not be reported are provided in the document "Q&A XAK."

3.2 Time

All fields containing a date and time indication must use Dutch time. A day is defined as the period from midnight Dutch time until the following midnight Dutch time.
Please note that this time notation is required under Dutch tax regulations and differs from the time notation used by the Netherlands Gambling Authority (KSA).
When the clocks are set back by one hour in the autumn, unusual situations may arise. For example, according to the dataset, a game session may appear to run from 02:55 to 02:15. In addition, a player may have multiple transactions in the dataset with the same recorded time, even though the transactions actually occurred one hour apart.

Dutch time must also be used for the timestamps indicating the creation of the XAK files; and determining the date boundaries for storing the XAK files in the folders of the CDB.

3.3 Currency

All monetary amounts included in the datasets must be denominated in euros.

3.4 Player identification; unique and pseudonymised

Whenever a player is referenced in the XAK files, this refers to the identifier assigned to the player by the licenced operator. The identifier must be uniquely linked to a single player, including over time. This means that unique player identifiers (<Player_ID>) may not be reused later.
It must not be possible to identify the corresponding natural person from the player identifier, either on its own or in combination with other data. The data must therefore be pseudonymised.

Where a licensed operator offers games of chance that are also accessible to players who do not hold a player account with that licensed operator, the gaming transactions of

these external players must be included in the XAK-G dataset. In such cases, the field "Player Identification" (<Player_ID>) must be populated with the value "EXTERNAL".

3.5 Aggregation

The values to be reported in XAK-G must be aggregated per player and per gaming session. If a gaming session has not been completed by midnight Dutch time, the transactions relating to that gaming session must be reported on the respective days on which they occurred.

In XAK-A, all transactions on player accounts must be included, with the game-related transactions (S, W, E, C, J, K, R and X) aggregated per gaming session.
Certain transactions that are not related to a gaming session (D, P and Y) must be aggregated per day. These are transactions for which no explanation is provided in the "Explanation other" field (<Explan_Other>).
Transactions for which an explanation in "Explanation other" (<Explan_Other>) is mandatory (transaction types B, F, U, Z, N and O) must not be aggregated per day, except where the value of "Explanation other" (<Explan_Other>) is exactly the same. Therefore, if the exact same reason/description occurs multiple times on the same day, these transactions may be reported as a single aggregated amount per transaction type.

3.6 Amounts must be reported as positive values

Almost all amounts included in the XAK files are reported as positive amounts, regardless of the "Processing Code" (<Processing_code>).
Both stakes and prizes, as well as deposits and payouts, must be reported as positive values in the XAK files.

In XAK-A, a negative value may only be reported in the field "Amount total" (<Total_amount>) in the following situations:

- For transaction type O (Other, gambling tax relevant), where the amount must be deducted from the balance of the player account.
- For transaction type N (Other, not gambling tax relevant), where the amount must be deducted from the balance of the player account.
- For transaction type R (Resettlement), where the amount must be deducted from the balance of the player account, e.g. in case of a lower prize.

In all other situations, only positive values may be reported. The nature of the transaction type determines whether the amount is credited to or debited from the player account.

In XAK-G, a negative value may only be reported in an amount field in the following situations:

- In the field "Amount result total"[3] (<Result_total>), where the prizes awarded exceed the stake amount. In such cases, the amount may be negative and must be reported as a negative value.
- In the "Amount other total" field (<Other_total>), which is used for transactions that are relevant to the gambling tax base but do not belong in any of the other amount fields. Amounts that reduce the gambling tax base must be reported as negative values. Amounts that have **no impact** on the gambling tax base must **not** be reported in the "Amount Other Total" field (<Other_total>).

[3] In version 1.1, we used the field "Amount gross game result total" (<GGR_total>). As this led to confusion, the field has been renamed in version 2.0 to "Amount result total" (<Result_total>). Section 4.8 explains what should be reported in this field.

3.7 Datamodel

For a very general explanation of the XML data model, please refer to the document "Structure of the XML Data Model XAK."
More detailed (technical) information about the data models is provided in chapters 8, 9, and 10.

3.8 Mandatory and optional fields

The XAK files contain elements[4] that are mandatory (required) and must be populated with a valid value, as well as optional elements, which must be populated with a valid value when they are applicable and available.

Mandatory means that the element must always contain a valid value.
Optional means that the dataset is technically acceptable even if the element does not contain a value. However, if the requested data for the relevant transaction is available in the gaming system and is required by the data model, it must be included in the dataset.

It is also possible for a field that is generally optional to become mandatory when a specific value is entered in another element. All such conditions are described in Chapters 8 and 9. The following examples are provided for clarification.

In XAK-G:

- When "Game Type" (<Game_type>) is reported as "OV" (Other), an explanation must be provided. In that case, the <Explan_Other> element must be reported, even though it is designated as optional.

In XAK-A:

- The "Identification game" (<Game_ID>) element is optional. However, if the "Type of transaction player account" (<Transaction_Typ>) is game-related (for example S, W, C, E, R, or X), then both the fields "Identification game" (<Game_ID>) and "Gaming session identification" (<GameSession_ID>) must be reported.

Please note: an entire entity (for example, "Transaction data" in XAK-A) may be optional, while containing mandatory elements within that entity. If the entity is included in the dataset, valid values must be provided for all mandatory elements contained within that entity.

[4] In this context, an element refers to an entity or attribute (logical terminology), or to a table or field (technical terminology).

4. Clarification of fields and definitions

In this chapter, we provide clarification of the definitions and concepts that are relevant for understanding what is and is not reported in the XAK reports.

4.1 Player

A player refers to a person who is registered as a player with the licensed operator.
For this purpose, it is irrelevant where the player is located or resides, and whether the player has a Dutch citizen service number (BSN).
In the XAK-A, all transactions relating to all players registered with the licensed operator are reported, including players who use their account to play on another platform.

4.2 Player account

A player account is an account maintained by the licensed operator within its gaming system for one specific player, containing that player's gaming balance. A player account may consist of multiple wallets (sub-accounts). The "Player account" is the combined total of all wallets belonging to a player.

The player account is used exclusively for participation in the licensed games of chance.

For reporting purposes, three types of wallets are distinguished:
1. Real-money wallet: the wallet containing real money (cash);
2. Bonus wallet: the wallet containing the value of bonuses, free spins, free bets, etc., that have been granted but do not yet meet the conditions required for withdrawal as cash;[5]
3. Conditional prizes wallet: the wallet containing the balance of winnings that do not yet meet the conditions required for withdrawal as cash.[6]

In XML version 2.0, the field "Amount balance player account" <Balance_eod> remains unchanged but is used to report only the end-of-day balance of the real-money wallet.
In XML version 2.0, two new (optional) fields have been added to report the end-of-day balance for each wallet type: "Balance bonus wallet" <Bal_eod_bonus> and "Balance conditional prizes wallet" <Bal_eod_pending>.

If a licensed operator grants conditional bonuses, free bets, free spins, free chips, etc. to players, the value of the bonus wallet must be reported. This mandatory reported value may also be € 0.00.
If a licensed operator does not provide at all any conditional bonuses, free bets, free spins, free chips, etc. to players, the value of the bonus wallet does not need to be reported.
The same applies to the value of the conditional prizes wallet. If a licensed operator awards conditional prizes to players, the value of the conditional prizes wallet must be reported. This mandatory reported value may also be € 0.00.
If a licensed operator does not award at all any conditional prizes to players, the value of the conditional prizes wallet does not need to be reported.

[5] An (originally) awarded bonus will be added to a bonus wallet. For some license holders, we observed that conditional winnings are also credited to the bonus wallet, up to a maximum amount equal to the (original) bonus. In this latter case, we refer to this as "mixed use" of the bonus wallet. In cases of mixed use of the bonus wallet, conditional prizes that exceed the amount required to replenish the (original) bonus are credited to the conditional prizes wallet. The intention is that the bonus wallet be used exclusively for originally awarded bonuses. An explanation is included in the Q&A document.

[6] All conditional prizes are credited to the conditional prizes wallet when the bonus wallet is not used in a "mixed-use" manner.

For active players (i.e., players with transactions or changes on their player account), the end-of-day balances are reported daily in the XAK-A.

On the last day of each month, the end-of-day balances of all players registered with the licenced operator, are reported, including those who have had no transactions or account movements on that day or during that month.
This means that, for example, a player who has not played at all during the month of March must still be reported for 31 March. In this case, only the balance of the player's account as of 31 March at 23:59:59 is reported, and no player account transactions are included in the subsequent transaction segment. In other words, on the last day of a month, all players must be reported, even if they have had no activity on their player account on that day and/or their balance is 0,00.
For more detailed examples, please refer to the document "Q&A XAK".

If a licensed operator maintains multiple wallets of the same type for a player, the end-of-day balance reported for that wallet type must be the aggregate amount (or value) of all wallets of that type.

The player account must be unique and traceable to the player's <Player_ID>, but it must not be directly traceable to the player's identity (see Article 5.3, paragraph 2(a) of the Remote Gambling Decree (Besluit KOA)).

4.3 Game

A game refers to a game of chance that is accessible on or through a platform of the licensed operator. Games may therefore be located and played within the licensed operator's own environment.
However, it is also possible for players registered with the licensed operator to play through a provider or even on another platform (via redirection). An example of the latter is participation in a tournament.If players play games on a platform different from the licensed operator's platform, it must be reported in the field <Open>.
Also in other cases, a game may also be considered an "open game"; When players that are not registered with the licensed operator, can participate in a game offered by the licensed operator on its own platform[7].

In version 2.0, the field "Game Provider" <Provider> has been added. The licensed operator reports the name of the game provider if the provider (different from the licenced operator) receives all or part of the GGR, the commission, and/or the entry fee. In other words: Reporting <Operator> is mandatory if the licensed operator does not receive the total amount of the GGR, commission and/or entry fee.

An example could be a poker tournament, where the provider receives a rake, and pays the licenced operator a (some kind of) fee, for instance a "source based rake".

If the licensed operator receives/collects the complete amount of the GGR, commission and or entry fee, the field <Provider> is not reported.
If the licensed operator pays the provider a fee—either in advance or retrospectively based on usage—for making a game available, the provider's name does not need to be reported.

The licensed operator remains responsible for the gambling tax due in connection with the activities of its players, including situations where the provider grants free gaming credits that are used by the licensed operator's players as stakes. For examples, see the document "Q&A XAK" with 4.11.

[7] In that case, the value "EXTERN" is reported in the field Player Identification <Player_ID>.

For licensed operators with multiple licensed URLs, the URL on which the game is played is reported in the field "Platform URL" <Platform>.

Several fields[8] are used to classify and identify a game:
In "Identification game" <Game_ID>, you report the unique identifier of the game.
In "Game Type" <GameType>, you specify the type of game. Only one game type can be associated with a given <Game_ID>.
In "Name of game" <Game_name>, you report the name of the game as it is known to players within the licensed operator's environment.

For the reporting of (sports) betting activities, the bet slip number must be reported in <Game_ID>. The same <Game_ID> must be used for reporting the various components of the same wager (such as the stake and the payout).

4.4 Game session and game round

A game session starts when a player participates in one specific game and ends when the allocation of winnings or losses for that player has been completed, or when the player stops playing or withdraws (folds).

Reporting in the XAK-G and XAK-A (insofar as it relates to game activity) must be carried out on a per-game-session basis.
When a game session extends across multiple days, it must be reported for each day separately[9]. As a result, the same game session of the same player for the same game may appear in the XAK reports on multiple days. In the XAK-G, if a game session is still ongoing at the end of the day, the "End Time" <End> field must not be populated. In that case, the XAK-A report must contain 23:59:59 in the "Time of tansaction" <Trx_Datetime> field.

For games with short, uniform rounds (such as slot machines, roulette, and blackjack), multiple rounds must be consolidated into a single game-session record per player for reporting purposes.
This means that, for example, a series of 100 slot-machine spins is reported as one game session comprising 100 game rounds, rather than as 100 individual game sessions.

For sports betting activities consisting of multiple bets, the bet slip number must be reported in <Game_ID> (see also section 4.3). If the bet slip contains only one bet, the same bet slip number must also be entered in <GameSession_ID>. If the same bet slip contains multiple bets that can each result independently in winnings, <GameSession_ID> must contain the bet slip number supplemented with the sequence number of the relevant bet on that bet slip.
In <Game_rounds>, you must report the number of bets listed on the bet slip (<Game_ID>).

For games where players compete against each other (game categories B, C and E, see 4.5), you must report the same game session for all players competing against each other.

It is possible, particularly in the case of betting activities, for a player to participate in multiple game sessions simultaneously or in parallel.

[8] The field "Game Category" <Game_category> is discussed in section 4.5.
[9] Each daily report contains the transactions that occurred on that particular day.

4.5 ***Gambling tax base and game category***

The game category <Game_category> is relevant for determining the tax base for gambling tax.

Five game categories are distinguished (exhaustively):

- A: The player plays against the licensed operator and is not charged an entry fee or commission. The tax base for gambling tax is the gross gaming revenue (GGR). Examples include slot machines and blackjack.
- B: Players compete against each other, and the licensed operator receives only an entry fee. The gambling tax base is the entry fee. An example is a poker tournament.
- C: Players compete against each other, and the licensed operator receives only a commission, which forms the gambling tax base. The commission may, for example, be calculated on the winnings and/or the stakes. An example is poker played as a cash game. This game category also includes betting activities where the licensed operator facilitates participation and receives a commission for doing so.
- D: The player plays against the licensed operator and is also charged an entry fee and/or commission. The gambling tax base consists of the gross gaming revenue (GGR) plus the entry fee and plus the commission.
- E: Players compete against each other, and the licensed operator receives both an entry fee and a commission. The gambling tax base is the entry fee plus the commission.

The table below provides an alternative representation of how the gambling tax base is determined:

Gambling tax base	GGR	Entry fee	Commission	Game Category
Player versus licensed operator	Yes	No	No	A
Player versus licensed operator	Yes	At least one of the two		D
Player versus player	N/A	Yes	No	B
Player versus player	N/A	No	Yes	C
Player versus player	N/A	Yes	Yes	E

In practice, we have observed games in which players compete against each other, while simultaneously participating in a game against the licensed operator. Even if such an arrangement appears to the player as a single game of chance, these games must nevertheless be reported separately. For examples and reporting instructions, please refer to the "Q&A XAK" document.

4.6 ***Entry fee***

Where a game category (B, D, or E) includes an entry fee, the field "Amount entry fee" <Entry_fee> in the XAK-G must be reported. This field <Entry_fee> contains the amount that a player is required to pay to participate in the game of chance. In addition, the field "Amount entry fee total" <Entry_fee_tot> must be reported for each game session.
It is irrelevant whether the licensed operator receives the entry fee or whether it is collected by another organizer.

For game sessions that span multiple days, the field "Amount entry fee total" <Entry_fee_tot> must contain a positive amount on the day the entry fee is paid. On days when no entry fee is paid, <Entry_fee_tot> must be reported as € 0.00.

A situation may arise where a player pays a single amount that includes both an entry fee and the (initial) stake. In such cases, the amount must be split for reporting purposes into a portion regarded as the entry fee and a portion regarded as the (initial) stake.

This split must be reflected in both the XAK-A and XAK-G reports. For an example (including a "free token" scenario), please refer to the "Q&A XAK" document.

Where game category D involves GGR and only a commission (so without an entry fee), € 0.00 must be reported for both the Entry Fee and the Total Entry Fee Amount fields.

4.7 Commission

Where a game category (C, D, or E) includes a commission, the field "Amount commission total" <Commiss_total> in the XAK-G must be reported for each game session at the moment the commission is actually charged.

In the XAK-A, the commission amount payable by the player[10] is reported per game session (per day) using transaction type "C".

If commission is deducted from a stake, the commission must be reported in both XAK reports in addition to the **net** stake.
If commission is deducted from a prize, the commission must be reported in both XAK reports in addition to the **gross** prize amount.
The fields "Percentage of commission over prize" <Commiss_Prize> and "Percentage of commission over stake" <Commiss_Stake> have been removed in XML version 2.0.

Where the game category is D, the field "Amount result total" <Result_total> must be reported. In addition, values must also be reported for the fields "Amount commission total" <Commiss_total> and "Amount entry-fee total" <Entry_fee_total>. These values may be € 0.00.

4.8 Gross gaming result (GGR)

The Dutch Tax Administration has informed licensed operators that, for tax return purposes, gross gaming result (GGR) is calculated by subtracting the total amount of unconditional prizes from the total amount of stakes.
To determine the GGR, a conditional prize is treated as unconditional to the extent that it is used by the player as a stake in a game of chance. Any portion of the conditional prize that is not wagered remains conditional and is not included in the GGR calculation.
This principle will also be incorporated into the upcoming update of the document "Fiscaal Technische Toelichting auditfile kansspelen op afstand". This update will be published shortly and aligns with version 2.0 of the technical specification "XML Audit File for Remote Gambling."

For reporting in the XAK-G, it is not always practically possible to calculate GGR at the individual game-session level in accordance with the previous fiscal guidance. However, version 2.0 aims to enable the most accurate possible calculation of GGR based on the fields currently required.

Because the field "Amount gross gaming result total" <GGR_total> from version 1.1 may have caused confusion, it has been renamed in version 2.0 to "Amount result total" <Result_total>.

The "Amount result total" <Result_total> field is always reported when a player plays against the licensed operator (game categories A and D). It is never reported when players compete against each other (game categories B, C, or E).

[10] Reporting the commission amount payable by the player in the XAK-A is mandatory as of version 2.0 of the XML audit file.

The "Amount result total" <Result_total> is the total of all stakes received by the licensed operator minus all prizes awarded by the licensed operator[11]. For reporting in XAK's it is irrelevant whether a prize is conditional or unconditional.

For the calculation of <Result_total>, jackpot payouts are treated as prizes. Any contribution to a jackpot is already included in the regular stake. Prizes in kind are also included in <Result_total>.

Several examples of specific situations are provided in the "Q&A XAK" document.

4.9 Stake

A stake is anything contributed by a player to participate in a game. For the fiscal definition, please refer to the updated "Fiscaal Technische Toelichting auditfile kansspelen op afstand" document.
In addition to stakes made with real money, stakes may also consist of:

- Stakes made using freely awarded credits (such as a bonus);
- Stakes made using conditionally awarded prizes;
- The nominal value of a free bet placed;
- The nominal value of a free spin used.

Stake information must always be reported in the XAK at the value it represents, regardless of the basis for gambling tax assessment. Reporting takes place on the day the stake is placed. For betting activities, this is the moment at which the player enters the bet.

The term includes both the initial stake and any subsequent stakes, such as add-ons in poker tournaments or insurance bets in blackjack when the dealer shows an ace.

A situation may arise where a player pays an amount that includes both an entry fee and the initial stake. In that case, for reporting purposes in both XAK reports, the amount must be split into a portion regarded as the entry fee and a portion regarded as the initial stake. For an example, see the "Q&A XAK" document.

Where part of a stake is allocated to a jackpot, the stake amount must be reported in both XAK reports before allocation to the jackpot.
In the XAK-G, the amount allocated to the jackpot is also reported separately as a jackpot contribution. As a result, the jackpot contribution appears twice in the XAK-G: Once in "Amount stake total" <Stake_total> and once in "Amount stake jackpot total" <Stake_JP_total>. For an example, see the "Q&A XAK" document.

4.10 Prize

A prize is anything obtained through participation in a remote game of chance to which a player has an unconditional right. Prizes may be unconditional or conditional. For the fiscal definition, please refer to the updated "Fiscaal Technische Toelichting auditfile kansspelen op afstand".

All prizes, whether conditional or unconditional, must be reported in the XAK reports at the time they are awarded in a game of chance. This applies regardless of the gambling tax basis and therefore applies to all game categories.

[11] Wherever section 4.8 refers to a licensed operator, this should be interpreted as the licensed operator including any other parties with whom gaming activities can be conducted using funds from the player's account.

Please note: For gambling tax returns, a distinction is made between conditional and unconditional prizes[12]. This distinction is not made in the XAK reports. Therefore, when a player wins a conditional prize, the prize must still be reported in the XAK reports. Consequently, for conditional prizes, the "Amount result total" <Result_total> reported in the XAK-G may differ from the GGR reported in the gambling tax return.

In the XAK-G, prizes are reported per game session in the "Amount prize total" <Prize_total> field and, for GGR-based games (categories A and D), are also reflected in <Result_total>.
In the XAK-A, prizes are reported in "Amount total" <Total_amount> with transaction type <Transaction_Typ> = "W".

If it is known that a player has not won a prize from a bet, this is reported in the XAK-A as a prize transaction (<Transaction_Typ> = "W") with an amount of 0.00. This makes it clear that the bet has been settled.

When a game session has not ended by the end of the day (00:00 Dutch time), session data is reported per session per day. If the game is still ongoing, the "End Time" <End> field is omitted in the XAK-G; The mandatory "Time of transaction Date" <Trx_Datetime> field in the XAK-A is reported as 23:59:59.

When the prize consists of a jackpot, it is reported in the XAK-G under <Jackpot_total> and it is also reflected in <Result_total>.
In the XAK-A, it is reported in <Total_amount> with <Transaction_Typ> = J.

Where a prize is awarded in kind, it is reported in the XAK-G under <Other_total>;
For GGR-based games, it is also reflected in <Result_total>;
In the XAK-A, the market value of the prize in kind is reported in <Total_amount> with <Transaction_Typ> = K.

When commission is deducted from winnings, in the XAK-G, <Prize_total> contains the amount inclusive of commission; The commission itself is separately reported in <Commiss_total>.
Similarly, in the XAK-A (from version 2.0 onwards) winnings are reported gross in <Total_amount> with <Transaction_Typ> = W; The commission is separately reported in <Total_amount> with <Transaction_Typ> = C.

Where multiple players share a prize, the prize amount must be allocated to the respective players and reported separately for each player in both XAK reports.

Amounts awarded to a player that do not result from participation in a game of chance—for example, a welcome or promotional bonus—are not considered prizes. Reporting instructions are provided in section 4.11. Examples can be found in the "Q&A XAK" document.

Where a player receives an enhanced prize as part of a promotional campaign and the award remains dependent on the outcome of an online game of chance (under the license), the entire amount is regarded as a prize (not a bonus). The prize is reported as such and may be included in full in the GGR calculation (if the game is played against the licensed operator). Further guidance is available in the updated "Fiscaal Technische Toelichting auditfile kansspelen op afstand".

[12] From a tax perspective, a prize is considered to have been made available to a player when that player has obtained, or is able to obtain, an unconditional right to receive payment of the prize without having to continue playing. Prizes that have not yet been made unconditionally available to a player and are subsequently wagered by that player are deemed to have been made 'unconditionally available', to the extent that they have been wagered. For further guidance, please refer to the updated document "Fiscaal Technische Toelichting auditfile kansspelen op afstand" and to section 4.2 of the Q&A XAK document.

4.11 Bonus (including free spins, free bets, etc.)

A bonus is an amount awarded to a player at the initiative of the licensed operator, independently of the outcome of a game of chance. A bonus is therefore not a prize, because a prize arises from the outcome of a game (see section 4.10). Consequently, an awarded bonus does not reduce GGR.

For XAK-A reporting purposes, the term bonus[13] also includes free bets, free spins, free tokens, free chips, etc.

Since a bonus is not a prize, all bonus types are reported using dedicated transaction types in the XAK-A.
The following transaction types relate to bonuses:

B	For awarded (and accepted) bonuses, free spins, free bets, etc., **where specific conditions must first be met** before any amount may be withdrawn as cash by the player. The value of such bonuses is recorded in a bonus wallet.
F	For awarded (and accepted) bonuses, **without conditions**, that may be withdrawn immediately as cash. The value is recorded in the real-money wallet.
U	For unlocked amounts from the bonus wallet when the player has satisfied the bonus conditions. This type is used for amounts from the balance of the bonus wallet, that become freely available to the player. This amount is transferred to the real-money wallet. This transaction type decreases the bonus wallet balance and simultaneously increases the real-money wallet balance. It is not intended for reporting stakes made using bonus funds.
Z	For writing off bonuses that can no longer be used, for example due to expiry or at the explicit request of the player. This transaction type reduces the balance of the bonus wallet and does not affect the real-money wallet. It is not intended for reporting stakes funded by bonus balances.

Please Note: Write-offs from conditional prizes wallets are reported separately only where the write-off results from failure to meet the relevant conditions, upon player request or because of back-office interference. Transaction type Y is used for this purpose. Chapter 8 contains a further explanation of all transaction types.
The transfer of released funds from a conditional prizes wallet to the real-money wallet is not reported separately.
Stakes made using funds from a conditional prizes wallet are reported as regular stakes.

Whenever transaction types B, F, U, or Z are used, the "Explanation other" <Explan_Other> field is mandatory. The following information elements must be included, separated by "|":

- Bonus type (e.g., deposit, free spin, free bet, free chip, free token);
- Condition (e.g. number of wagering cycles, minimal (cash) stake or description of another condition);
- Validity period in format DDD:HH:MM. For bonusses without conditions or without expiry, report "999:99:99";
- For game-specific bonuses, report the applicable <Game_ID>.

The first three elements are mandatory in <Explan_Other>. The fourth element only needs to be reported for bonuses (like free spins) that can only be used in a specific game.

[13] Bonus could be e.g. a bonus granted upon a player's initial registration with the licensed operator, or an additional amount awarded when the player deposits funds into their player account.

For transaction type F, no conditions apply. In the second element (condition), you should therefore enter an underscore (_).
Examples:

- A deposit bonus that must be wagered 30 times and is valid for 30 days is reported with transaction type B and the explanation: "Deposit|30|030:00:00".
- A deposit bonus that will be freely available only after a cash wager of 100 within 10 days, is reported with transaction type B and the explanation: "Deposit|cash stake100|010:00:00".
- A free bet that only must be wagered once, but within 2 hours, is reported with transaction type B and the explanation: "Free bet|1|000:02:00".
- If the value of the free bet is only determined when it is used (i.e. when the stake is placed), the validity period is reported as: "000:00:01". The explanation for transaction type B then becomes: "Free bet|1|000:00:01".
- If the previously awarded free bet is not used within its validity period, the write-off is reported with transaction type Z and the explanation: "Free bet|1|000:00:00". The validity value "00:00:00" indicates that the bonus has expired.
- If a player who received a € 50 deposit bonus has satisfied the bonus conditions (20 wagering cycles within 10 days), any winnings will thereafter be credited directly to the real-money wallet. The remaining € 50 balance in the bonus wallet is transferred to the real-money wallet. This transfer is reported for an amount of 50.00 using transaction type U and the explanation (conditions of the original bonus that is unlocked): "Deposit|20|010:00:00".
- If a player receives a € 10 bonus without conditions attached, for example upon initial registration, it is reported using transaction type F and the explanation: "Registration|_|999:99:99".

As described in section 3.5, transactions of types B, F, U and Z are not aggregated per day unless the <Explan_Other> value is exactly the same.
When identical transactions occur multiple times on the same day for the same reason, they may be reported as a single aggregated amount per transaction type.

When a bonus (including free spins and free bets) is used, its value becomes part of the gambling-tax basis. Its use is reported in the XAK reports as a regular stake.
Typically, this will concern a GGR-based game, in which case the use of the bonus is reported as stake transaction type S.
But if a free token is used for a poker tournament, the value of the token is split into: An entry fee (transaction type E); and the remaining amount as a stake (transaction type S). In such a case, the entry fee portion of the token forms the gambling-tax basis.

Additional examples and explanations are provided in the "Q&A XAK" document.

4.12 Other transactions

XAK-A
There may be transactions on a player account that do not fit any specific transaction type. To report such transactions, two generic transaction types are available:

N	For transactions that **do not affect** the gambling-tax basis, such as corrections to deposits or withdrawals.
O	For transactions that **do affect** the gambling-tax basis, such as corrections to an entry fee or commission. These corrections will often be game-related and therefore also reported in the XAK-G.

For both transaction types (N and O):
Increases to the player account are reported as positive amounts in field "Amount total" <Total_amount>;
Decreases are reported as negative amounts in field "Amount total" <Total_amount>.

The reason for the correction must be provided in "Explanation other" <Explan_Other>. You also indicate which wallet the transaction relates to, if different from the real-money wallet.
Where multiple reasons exist for other transactions, reporting must take place per reason per day.
As described in section 3.5, transaction types N and O are not aggregated per day unless the <Explan_Other> field is identical. When exactly the same reason or description occurs multiple times on the same day, these transactions may be reported with the aggregated amount.

XAK-G
Where game-related transactions do not belong in one of the other amount fields in the XAK-G but are **relevant to the gambling-tax basis**, they must be reported in "Amount other ootal" <Other_total>.
The reason for the correction(s) must be described in "Explanation amount other total" <Exp_Other_total>.

Game-related transactions that do not fit any of the other XAK-G amount fields and are **not relevant to the gambling-tax basis** should not be reported in the XAK-G.

Amounts that increase the gambling-tax basis are reported as positive values. Amounts that decrease the gambling-tax basis are reported as negative values.

Examples are provided in the "Q&A XAK" document.

5. Corrections, cancellations and other amendments

5.1 Changes in XAK version 2.0 compared to version 1.1

It is not permitted to modify or delete data that has been entered into the CDB at any time during the standard retention period.

However, it may occur that previously reported entries and transactions (such as stakes and prizes) are subsequently amended. In such cases, the previously reported value must be removed or corrected.

In earlier versions of the XAK specifications, all types of corrections and amendments were intended to be reported using a processing code <Processing_code> indicating that the entry or transaction had been deleted or modified.
In practice, this proved difficult to implement correctly, and processing codes for cancellations and amendments were used only to a limited extent. Many licensed operators reported amendments or cancellations using transaction type "O" in XAK-A, or Other_total in XAK-G.
To accommodate the preferences and working methods of licensed operators, the reporting requirements for sports betting were already amended in February 2024. These changes were documented in a separate document, but are included in this 2.0 version.

In version 2.0 of the XML Remote Gambling Audit File, we aim to have corrections reported as much as possible using processing code "new" <Processing_code> "01". The expansion of transaction types in XAK-A supports this approach.

The following sections explain how corrections and amendments must be reported from XAK version 2.0 onwards. Both the nature of the amendment and the tax basis for gambling tax determine how a change should be reported.

Please note: for the corrections and cancellations described in sections 5.2 through 5.7:
- use processing code "new" <Processing_code> "01"; and
- record the time of the amendment in XAK-A as "Time of transaction" <Trx_Datetime> and in XAK-G as End Time <End>, provided that the game session has ended.

Additional examples are included in the document "Q&A XAK."

5.2 Deposits and withdrawals from the player account real-money wallet

These types of amendments are reported only in XAK-A. They do not need to be reported in XAK-G, as they are not game-related transactions.

If corrections or amendments are made to previously reported transactions with transaction type D (deposit) or P (payout), you must report the applied correction (delta) using transaction type "N". In the field "Explanation other" <Explan_Other>, include a description of the reason for the correction.

If the amendment results in a higher balance on the player account, report the applied correction as a positive value. If the amendment results in a lower balance on the player account, report the applied correction as a negative value.

5.3 Bonus, free spin, free bet, free chip, free token etc

This type of amendment should be reported only in XAK-A. It does not need to be reported in XAK-G, as it does not concern a game-related transaction.

If corrections or amendments are made to previously reported awarded conditional bonuses (transaction type B), the reporting method in XAK-A depends on the reason for the correction or write-off. The different scenarios and reporting methods are discussed below.

If the balance of a bonus wallet is written off because the bonus conditions have **not** been met, at the request of a player or by interference of the back-office, you should report this using transaction type Z.
If the balance of a bonus wallet is written off because the bonus conditions have been fulfilled, you should report this using transaction type U.
Both situations are illustrated with examples in section 4.11.

If you wish to correct a reported bonus (transaction types B and F) for a reason other than those described in the previous paragraph, you should report the corrected amount using transaction type "N".
In the "Explanation other" field <Explan_Other>, you should include the reason for the correction and also the same description as was provided (at moment of granting it) for the bonus being corrected (see also section 4.11). The description will identify the correction as relating to a (specific) bonus.

If the transaction results in a higher amount on the player account, report the correction as a positive value. If the transaction results in a lower amount on the player account, report the correction as a negative value.

If you wish to report corrections to previously reported transaction types U, Y, or Z, use transaction type "N" with the corrected amount. If the transaction results in a higher amount on the player account, report the correction as a positive value. If the transaction results in a lower amount on the player account, report the correction as a negative value.
Where the correction relates to a specific conditional bonus (transaction types U and Z), complete the "Explanation other" field <Explan_Other> with the reason for the correction and also the information relating to that bonus (see section 4.11).

5.4 Stakes in games with GGR as the tax base (game categories A and D)

Reporting in XAK-A

Cancellation of a stake in whole or in part
If a stake is cancelled in whole or in part because a player withdraws before the game has started or because the game is not played for any other reason, you should report this using transaction type "X". This always applies to betting activities (WS and WO). For other games of chance, no report is required if the entire stake is cancelled before the start of the game.
Since this correction/cancellation relates to a previously reported game (session), you must include the game and game session details in the correction record.

Other corrections or amendments to a stake
If, for any other reason, corrections or amendments are made to a previously reported stake (transaction type S) in a game of type A or D (player versus licensed operator), you should report the corrected amount using transaction type "O". Since this

correction/amendment relates to a previously reported game (session), you must include the game and game session details in the correction record, except for the new timestamp.

Amendments that result in a higher stake must be reported as a negative amount, since the balance of the player account decreases when the stake increases.
Amendments that result in a lower stake must be reported as a positive amount, since the balance of the player account increases when the stake decreases.
In the "Explanation other" field <Explan_Other>, you must specify the reason for the amendment.

Reporting in XAK-G
All corrections and amendments to a (previously reported) stake must be reported in XAK-G in the "Amount other total" field <Other_total>. You should report the game session to which the correction or amendment relates.
If the stake is reduced, report a negative amount, since the GGR is reduced. If the amendment increases the stake, report a positive amount.
You must report the same amount in the "Amount result total" field <Result_total>.
In the "Explanation amount other total" field <Exp_Other_total>, you must provide the reason for the correction. The description must clearly indicate which amount the correction relates to (for example, a stake, prize, or entry fee).

5.5 Stake in games with entry fee or commission as tax base (game categories B, C, D and E)

Reporting in XAK-A

Amendments or corrections to an entry fee
When a previously reported entry fee (transaction type E) is corrected, you must report the corrected amount using transaction type "O".
Amendments that result in a higher entry fee must be reported as a negative amount, since the balance of the player account decreases when the entry fee increases.
Amendments that result in a lower entry fee must be reported as a positive amount, since the balance of the player account increases when the entry fee decreases.
In the "Explanation other" field <Explan_Other>, you must specify the reason for the amendment. The description must clearly indicate to which transaction type the correction relates (for example, an entry fee or commission).
Since this amendment/cancellation relates to a previously reported game session, you must include the game and game session details in the correction record, except the time stamp <Trx_Datetime>. The timestamp must refer to the time of the correction.

When the correction relates to a total amount that includes both an entry fee and the (initial) stake (see sections 4.6 and 4.9), both amounts must be corrected and reported separately.
The correction relating to the entry fee must be reported as described above, using transaction type "O", since the entry fee is relevant to the gambling tax base.
The correction relating to the (initial) stake (transaction type S) is not relevant to the gambling tax base for game types B through E. Therefore, this part of the correction must be reported using transaction type "N".

Amendments that result in a higher stake must be reported as a negative amount, since the balance of the player account decreases when the stake increases. Amendments that result in a lower stake must be reported as a positive amount, since the balance of the player account increases when the stake decreases.

For both records, you must include the reason for the amendment in the "Explanation other" field <Explan_Other>. The description must clearly indicate the transaction type to which the correction relates.

Amendments or corrections to commission on a stake
When a previously reported commission amount (transaction type C) is corrected, you must report the corrected amount using transaction type "O". You should use the game session to which the correction or amendment relates.
The correction to the net stake must be reported using transaction type "N".
For both records, you must report the game session to which the correction or amendment relates. In the "Explanation other" field <Explan_Other>, you must specify the reason for the amendment.
Amendments that result in a higher commission must be reported as a negative amount, since the balance of the player account decreases when the commission increases.
Amendments that result in a lower commission must be reported as a positive amount, since the balance of the player account increases when the commission decreases.
The same principle applies to the stake: a higher stake must be reported as a negative amount, since the balance of the player account decreases. A lower stake must be reported as a positive amount, since the balance of the player account increases.

Reporting in XAK-G

Amendments or corrections to an entry Fee
All corrections and amendments to a previously reported entry fee must be reported in XAK-G in the "Amount other total" field <Other_total>. You should use the game session to which the correction or amendment relates.
If an entry fee is reduced, report a negative amount, since the gambling tax base decreases. If the amendment results in a higher entry fee, report a positive amount.
No amount should be reported in the "Amount result total" field <Result_total> for game categories B or E.

In the "Explanation amount other" field <Exp_Other_total>, you must specify the reason for the correction. The description must clearly indicate which amount the correction relates to (in this case, the entry fee).

Amendments or corrections to commission
All corrections and amendments to a previously reported commission amount must be reported in XAK-G in the "Amount other total" field <Other_total>. You should use the game session to which the correction or amendment relates.
If a commission amount is reduced, report a negative amount, since the gambling tax base decreases. If the amendment results in a higher commission amount, report a positive amount.
No amount should be reported in the "Amount result total" field <Result_total>.
In the "Explanation amount other total" field <Exp_Other_total>, you must specify the reason for the correction. The description must clearly indicate which amount the correction relates to (in this case, the commission).

5.6 Prizes in games with GGR as the tax base (game categories A and D)

Reporting in XAK-A

Amendment or cancellation of a (Regular) Prize

If a prize is amended or cancelled in its entirety, you must report this using transaction type "R". Since this amendment/cancellation relates to a previously reported game session, you must include the game and game session details in the correction record.
Amendments that result in a higher prize amount must be reported as a positive amount, since the balance of the player account increases when the prize amount increases.
Amendments that result in a lower prize amount must be reported as a negative amount, since the balance of the player account decreases when the prize amount decreases.

Amendment or cancellation of a jackpot prize or prize in kind
If a jackpot prize or a prize in kind is amended or cancelled in its entirety, you must report this using transaction type "O". Since this amendment/cancellation relates to a previously reported game session, you must include the game and game session details in the correction record.
Amendments that result in a higher prize value must be reported as a positive amount.
Amendments that result in a lower prize value must be reported as a negative amount.
In the "Explanation other" field <Explan_Other>, you must specify the reason for the amendment. The description must clearly indicate the transaction type to which the correction relates (in this case, a jackpot prize or prize in kind).

Reporting in XAK-G
If a prize[14] is amended or cancelled in its entirety, you must report this in XAK-G in both the "Amount other total" field <Other_total> and the "Amount result total" field <Result_total>. You must also indicate the game session to which the correction or amendment relates.
If a prize amount is reduced or cancelled, you must report a positive amount, since the GGR decreases. If the amendment results in a higher prize amount, you must report a negative amount.
In the "Explanation amount other total" field <Exp_Other_total>, you must specify the reason for the correction. The description must clearly indicate which amount the correction relates to (in this case, the type of prize).

5.7 Prizes in games with commission as tax base (game category C, D and E)

Reporting in XAK-A

Amendments or corrections to a prize
When a previously reported gross prize (transaction type W) in a non-GGR game is corrected or amended, you must report the corrected amount (the difference) using transaction type "N".
In the "Explanation other" field <Explan_Other>, you must specify the reason for the amendment. The description must clearly indicate the transaction type to which the amendment relates (i.e., the prize).
Since this amendment/cancellation relates to a previously reported game session, you must include the game and game session details in the correction record.
Amendments that result in a higher prize amount must be reported as a positive amount, since the balance of the player account increases when the prize amount increases.
Amendments that result in a lower prize amount must be reported as a negative amount, since the balance of the player account decreases when the prize amount decreases.

Amendments or corrections to commission on a prize
When a previously reported commission amount (transaction type C) is corrected, you must report the corrected commission amount using transaction type "O".

[14] This may be a conditional or unconditional cash prize, as well as a jackpot prize or a prize in kind.

As indicated in the previous paragraph, the correction of the gross prize amount must be reported using transaction type "N".
For the commission correction, you must also report the game session to which the correction or amendment relates. In the "Explanation other" field <Explan_Other>, you must specify the reason for the amendment. The description must clearly indicate the transaction type to which the amendment relates (i.e., the commission).
Amendments that result in a higher commission amount must be reported as a negative amount, since the balance of the player account decreases when the commission increases. Amendments that result in a lower commission amount must be reported as a positive amount, since the balance of the player account increases when the commission decreases.

Reporting in XAK-G

Amendments or corrections to a prize
Since the prize does not affect the gambling tax base for this type of game, the amended prize does not need to be reported in XAK-G.

Amendments or corrections to commission
All corrections and amendments to a previously reported commission amount must be reported in XAK-G in the "Amount other total" field <Other_total>. You should use the game session to which the correction or amendment relates.
In the "Explanation amount other total" field <Exp_Other_total>, you must specify the reason for the correction. The description must clearly indicate the transaction type to which the amendment relates (i.e., the commission).
If the commission amount is reduced, report a negative amount, since the gambling tax base decreases. If the amendment results in a higher commission amount, report a positive amount.
No amount should be reported in the "Amount result total" field <Result_total>.

5.8 Other corrections to reported transactions

As in version 1.1 of the XAK specifications, it remains possible to make corrections and amendments using processing codes. Both XAK-A and XAK-G include the "Processing Code" field <Processing_code>.
From version 2.0 onwards, these processing codes are intended to be used only when corrections are required that do not fall within any of the situations described earlier in this chapter. In addition, the procedure for processing code 05 has been changed.

The value in the "Processing Code" field <Processing_code> indicates how the data within a data group must be processed. In XAK-G, this concerns the game session data group <Gamesession>; in XAK-A, it concerns the transaction data group <Transaction>.

The available options are:

01	New	For new (original) transactions/entries. The data has not been submitted previously
03	Cancelled	For transactions/entries that have been cancelled retrospectively. The data was submitted incorrectly and is withdrawn.
05	Correctio n	For corrections relating to an incorrect amount. The data was previously reported incorrectly in the XAK file. The new data replaces the old data.

If you wish to cancel a previously reported entry or transaction in its entirety, use <Processing_code> "03". You must then report exactly the same data as was included in the transaction when it was originally reported. This means that the timestamps remain unchanged. In addition, you report the same amount (i.e., positive amounts remain positive) that was originally reported using processing code 01. Processing code 03 clearly indicates that the transaction/entry has been cancelled.

If you wish to amend a previously reported entry or transaction, you must (from version 2.0 onwards) report this in two records.
First, report the entire original entry using <Processing_code> "03". Subsequently, report the correct/amended entry using <Processing_code> "05".
When amending previously reported XAK-A amounts using processing code 05, the corrected reporting record must include, among others, the following **previously reported data**:

- Player identification <Player_ID>
- Type of transaction player account <Transaction_Typ>
- Time of transaction <Trx_Datetime>

If the transaction is game-related, you must also include:

- Identification game <Game_ID>
- Game session identification <GameSession_ID>

You must enter the **correct** (amended) value in the following field:

- Amount total <Total_amount>

When amending previously reported XAK-G amounts using processing code 05, the corrected reporting record must include the following **previously reported data**:

- Player identification <Player_ID>
- Game session identification <GameSession_ID>
- Start Time <Start>
- End Time <End>[15]
- Number of game rounds <Game_rounds>

In addition, you must enter the **correct** (amended) values in the following fields:

- Amount Stake total <Stake_total>
- Amount stake total jackpot <Stake_JP_total>
- Amount prize total <Prize_total>
- Amount jackpot won total <Jackpot_total>
- Amount result total <Result_total>
- Amount commission total <Commiss_total>
- Amount entry-fee total <Entry_fee_total>
- Amount other total <Other_total>

5.9 Transactions that were not reported

In the exceptional case where a licensed operator subsequently determines that one or more transactions were incorrectly omitted from the XAK, these transactions may still be included by adding the transaction(s) to the XAK at a later stage and using the processing code for a new transaction (01).
In such cases, the licensed operator must always contact the Dutch Tax Administration (through their client coordinator) to report and explain the error and its impact.

5.10 Incorrect game category

If it is subsequently determined that an incorrect game category was assigned, this affects the gambling tax base for all related transactions.
Because the game type is defined at a higher level than the processing code, an incorrectly assigned game type cannot necessarily be corrected easily through XAK correction records.
Therefore, the licensed operator must contact the Dutch Tax Administration (through their client coordinator) to report and explain the incorrect game type and its impact.

[15] If the original record (the record to be corrected) does not contain an end time, you do not have to report it.

The licensed operator must also specify exactly which changes have been made, including which game(s) are affected, the original game type, the corrected game type; and the date from which the change became effective.

Accordingly, corrections are not incorporated retrospectively on a large scale into previously submitted XAK datasets. If an incorrect game type is discovered and corrected, the correct information is included in the XAK reports from that point forward.

6. Creation and availability of datasets

The XAK files are stored in the CDB to comply with Article 4.21(b) of the Remote Gambling Regulation (Regeling kansspelen op afstand).
The CDB must be physically located in the Netherlands and, upon request of the Dutch Tax Administration, must be digitally accessible for the purposes of tax supervision.

This chapter describes how XAK-files must be stored in the CDB.

6.1 Storage in the CDB

According to the explanatory notes to the Remote Gambling Decree (Besluit KOA), data must be entered into the CDB on a near real-time basis. For the data sets intended for the Dutch Tax Administration (the XAK files), we apply a slightly broader interpretation of this requirement. This means that the datasets XAK-A are generated and stored in the CDB immediately after the end of each day (midnight Dutch time).
The XAK-G datasets may also be generated at the end of the day. In addition, it is permissible to generate and make them available earlier during the day, for example due to the size of the files.

6.2 File Format and File Size

Data must be stored in XML format.
The XML files must comply with the XSD schemas published on the website of the Dutch Tax Administration (https://odb.belastingdienst.nl).
An XML file must be encoded in UTF-8 and contain multiple records.

XML files of both types must be ultimately generated shortly after midnight (00:00 hours) and stored in the CDB. A licence holder may choose to generate XAK-G files during the course of the day, provided that the data is recorded in full and reported in as few separate XML files as possible. A maximum file size of 100 MB applies to each file.

As it may be difficult to determine the final file size in advance, a practical guideline is to use XML files containing at least 10,000 records. The target file size is a minimum of 10 MB.
It is not permitted to create a large number of small XML-files, such as, for example, one file per minute.

6.3 File name

The data file must be named using the following format:

[<Type_XML>][<Operator_ID>]_[<Data_Safe_ID>]_N_[yyyymmddhhmmss.xml]
Where

- Type_XML has the value A when the dataset relates to the player account and player account transactions, and the value G for datasets relating to games and game transactions;
- <Operator_ID> is the unique number assigned to the licensed operator by the Netherlands Gambling Authority (Kansspelautoriteit) (10 characters in length);
- <Data_Safe_ID> is the unique identifier of the CDB. The licensed operator determines this identification number or name. Three characters are used for this purpose;
- N is a sequential XML file counter, padded with leading zeros to a length of 10 digits, maintained separately for each XML type (<Type_XML>, i.e., separately for A and G)

and for each reporting period (calendar month). The numbering sequence continues across multiple data safes, if applicable, and is therefore not maintained separately per data safe.
The counter is reset to 0000000001 at the start of each new reporting period (the first day of the calendar month, Europe/Amsterdam time zone).
For the avoidance of doubt, the monthly classification follows the reporting period, not the file creation or storage date;

- yyyymmddhhmmss is the timestamp indicating when the file was created.

6.4 Directory structure

The Dutch Tax Administration now imposes explicit requirements regarding the directory structure. The fixed directory structure YYYY/MM/DD applies to each Data_Safe_ID.
Files must always be placed in the subdirectory corresponding to the reporting period date, and not according to the file creation or storage date. Dutch local time is decisive in determining the applicable date.
Example:
The data reported in XAK files shortly after midnight (Dutch local time) on 2 May 2026 relates to the entries and transactions that occurred on 1 May 2026.
These XAK files must therefore be stored in: 2026/05/01.

A licensed operator may use a maximum of two data safes.

6.5 Compression without encryption

Up to and including version 1.1, a licensed operator was permitted to compress the XML files and protect them with password encryption. From version 2.0 onwards, compression remains permitted; however, encryption may no longer be applied. This decision has been made because access to the CDB is limited and the datasets do not contain personal data.

The following compression formats are permitted:

Format	File Extension	Remark
7z	7z	
BZIP2	bz2 bzip2 tbz2 tbz	
GZIP	gz gzip tgz	
TAR	tar	
WIM	wim swm esd	
XZ	xz txz	
ZIP	zip zipx jar xpi odt ods docx xlsx epub	Only the Zip64 extension of the ZIP format is permitted, and only the following compression methods may be used: 0 - Store 1 - Shrink (decompression only) 6 - Implode (decompression only) 8 - Deflate 9 - Deflate64 12 - BZip2 14 - LZMA 95 - xz (decompression only) 98 - PPMd 99 - WinZip AES

If you wish to use a different compression method, prior approval is required. In that case, please contact the Dutch Tax Administration through the Help Desk of the Software

Developers Support Team (OSWO), which can be reached via the "Questions to the help desk" forum on the Software development community at: https://odb.belastingdienst.nl/.

6.6 Access to the CDB

When the Dutch Tax Administration is informed of a new licensed operator, it will contact the licensed operator to obtain access to the licensed operator's CDB.
Access to the CDB and the transfer of files will take place via SFTP.
The IP address used by the Dutch Tax Administration for this purpose is 85.159.100.228.
The licensed operator must add this IP address to its whitelist.
The licensed operator must provide the Dutch Tax administration with the IP address (this may also be an address configured for access by hostname) and port number required to access the CDB. In addition, the licensed operator must provide the Dutch Tax Administration with a user ID and password.
The licensed operator is also requested to assign a new password to the Dutch Tax Administration annually, specifically on 1 October of each year.

6.7 Technical failure

The licensed operator must implement appropriate measures to ensure that, in the event of a technical failure, the data is entered into the CDB immediately after the failure has been resolved.
The licensed operator must ensure that any delay in the transmission of data as a result of such failures is kept to a minimum.
Disruptions lasting longer than 72 hours must be reported to the licensed operator's designated contact person (the assigned client coordinator) at the Dutch Tax Administration.

7. Validation of the XAK's

7.1 Validation Test Service

A Validation Test Service (VTS) is available through OSWO.
If you register at https://odb.belastingdienst.nl/ and subscribe to the XML Remote Gambling Audit File (XAK), you will automatically receive the login credentials for the test service in a separate email.
Using this service, you can test whether your test XAK files comply with the applicable specifications. Before implementing reporting based on version 2.0 of the specifications, you must have successfully completed a validation test.

The test message is subjected to the following checks within the VTS:

- Encoding and character set validation
- Well-formedness validation: whether the message complies with XML standards
- Syntax validation: whether the message complies with the XSD schema

The test results are displayed on your screen immediately after the validation has been completed.

In addition, a limited consistency check can be performed to verify whether the data within the message complies with logical relationships and permitted values.

The validations performed by the VTS are specified for each element in chapters 8 and 9 and are also listed separately in Appendix 2.

7.2 Test set and test results

The test set may have a maximum size of 5 MB and must contain test data only, not production data. The Dutch Tax Administration may impose additional requirements on the test set.

Any errors identified in the test results are reported using a four-digit error code. Appendix 2 contains a reference showing which validation check corresponds to each error code.
The maximum number of errors reported by the VTS is 100 per message. If more than 100 errors are detected, the VTS will display a message indicating that more than 100 errors have been found, informing the tester that additional errors exist beyond those listed.

Using the VTS, the licensed operator determines whether the datasets it has created comply with the conditions that can be verified in advance. The licensed operator must successfully complete a VTS validation for both XAK files before commencing actual reporting based on version 2.0 of the specifications.
For new licensed operators, a successful VTS validation for both XAK files must be completed before they begin offering remote gambling services.
The Dutch Tax Administration will draw up guidelines for this.

Because the test set and test results are used only within the VTS environment, the Dutch Tax Administration contact person (the assigned client coordinator) does not automatically have access to this information. Therefore, before implementing reporting based on version 2.0, the licensed operator must provide the Dutch Tax Administration (client coordinator) with a copy (screenshot/print screen) of the successful test results.

The test results indicate only whether the data in the test set complies with the specified validation conditions (Appendix 2). They do not constitute any assessment or approval of future datasets or gambling tax returns.

If it is determined that a licensed operator does not provide the required data in the CDB, the Dutch Tax Administration will raise this issue with the Netherlands Gambling Authority (KSA).

7.3 Consistency checks on the XAK files by the licensed operator

The VTS can only perform validations within a single file.
We expect the licensed operator to perform additional checks independently, at least periodically and also across multiple files. Examples of possible consistency checks include:

- Verifying that the reported game transactions in XAK-G, such as stakes and prizes, reconcile with the corresponding transactions recorded on player accounts in XAK-A.
- Verifying the accuracy and completeness of the transactions recorded for each player account in XAK-A by reconciling them with the opening and closing balances of that account. The licensed operator can verify that:
  - the opening balance (is end of day balance at time t-1),
  - increased by all transactions that increase the player account balance (such as a prize won),
  - decreased by all transactions that reduce the player account balance (such as a stake),
  - results in the reported closing balance.
- Verifying that the details reported in the XAK files correspond to the tax base used in the Remote Gambling (KOA) section of the gambling tax return for the relevant period.
- A stake (or other game transaction) that is reported as cancelled must have been reported previously.

The Dutch Tax Administration may perform additional checks as part of its supervisory activities.

Examples of these consistency checks are further elaborated in the document "Q&A XAK."

8. XAK-A Message Specification (Player account)

This chapter contains the message specification for the XAK file relating to player account data and the transactions recorded on those accounts.
An explanation of the notation used is provided in Chapter 10.

MESSAGE GENERAL 1..1, R

MESSAGE GENERAL
xml tag: MessHeader

Message type **R** **a1**

domain: TypeXML
xml tag: Type_XML
To indicate which type of XML file this is.

XSD:
[0001]: Mandatory
[0002]: Value from code list is used.

code list: TypeXML (subset selected)
A Player account details

Identification message **R** **an..25**

domain: Text25
xml tag: Record_ID
Unique sequential number of this type of XML file. In the following structure: YYYY followed by a unique consecutive number per year of this type.
G and A XML files are numbered separately.

XSD:
[0003]: Mandatory

Condition:
[0004]: First 4 positions of Identification message <Record_ID> correspond to the current year or the previous year.

Creation time **R** **an..25**

domain: DateTime
xml tag: Creation_XML
Time of creation of this XML file.

XSD:
[0005]: Mandatory

Tax return period **R** **n..6**

domain: NumberMin1
xml tag: Taxreturn
Identification of the Tax Return Periode of the records in this data set. Stucture "YYYYMM".

XSD:
[0090]: Mandatory

PLAYER 1..10000, R

PLAYER

xml tag: Player

For each player, one record is included per day containing the balance of the player account (and its various wallets).

Player identification **R** **an..50**

domain: Text50
xml tag: Player_ID
Player identification <Player_ID> is the unique number assigned to a player by a licensed operator. The player identification <Player_ID> is unique and refers to only one player, also in time. This means that the values for Player identification <Player_ID> cannot be reused (over time).
It must not be possible to identify the natural person associated with the player using the field Player identification, even in combination with other data. The data must be pseudonymised.

XSD:
[0009]: Mandatory

Condition:
[0010]: Each value can occur a maximum of once per dataset.

Amount balance player account **R** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Balance_eod
The balance of the real-money wallet as part of the player account at 00:00 uur (NL-time) at the end of the day reported.

XSD:
[0011]: Mandatory

Condition:
[0091]: [Amount balance player account <Balance_eod> >= 0.00]

Balance bonus wallet **O** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Bal_eod_bonus
The (total) value of the bonus wallet(s) as part of the player account at 00:00 uur (NL-time) at the end of the day reported.
Reporting this balance is mandatory if the licensed operator offers conditional bonuses, free bets, free spins, free chips, or similar promotional credits.
The value required to be reported may also be € 0.00.
If a licensed operator never provides conditional bonuses, free bets, free spins, free chips, or similar promotional credits to players, this field does not need to be reported.

XSD:
[0092]: Optional

Condition:
[0093]: [Balance bonus wallet <Bal_eod_bonus> >= 0.00]

Balance conditional prizes wallet **O** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Bal_eod_pending
The (total) value of the conditional prizes wallet(s) as part of the player account at 00:00 (NL-time) at the end of the day reported.
Reporting this Balance is mandatory if the licensed operator offers conditional prizes.
The value required to be reported may also be € 0.00.
If a licensed operator never provides conditional prizes to players, this field does not need to be reported.

XSD:
[0094]: Optional

Condition:
[0095]: [Balance conditional prizes wallet<Bal_eod_pending> >= 0.00]

TRANSACTION DATA 0..10000, O

PLAYER - TRANSACTION DATA
xml tag: Transaction
For each player, you must report the transaction type together with the amount. Which amounts may be reported as daily totals depends on the transaction type.
For game types S, W, E, C, J, K, R, and X (game-related transactions), you must report daily total amounts per gaming session, per transaction type, and per day.
For transaction types D, P, and Y (the non-game-related transactions for which you do not need to provide any further explanation or reason in the "Explanation other" field <Explan_Other>), you must report the daily total amount per transaction type.
For transaction types O, N, B, F, U, and Z (transactions for which you are required to provide an explanation or reason in the "Explanation other" field <Explan_Other>) you must report the daily total amount per unique reason or explanation.
For examples, see section 4.11 and the document "Q&A XAK".

Processing code **R** **an..2**

domain: ProcessingCode
xml tag: Processing_code
Method of processing the data.

XSD:
[0012]: Mandatory
[0013]: Value from code list is used

code list: ProcessingCode (subset selected)

01	New
03	Cancelled
05	Correction

Type of transaction player account **R** **a1**

domain: MutationType
xml tag: Transaction_Typ
This indicates the type of transaction on the player account, indicating which transaction total is included in this record.
The total of all transactions (in amounts) on the players' account (all wallets) must be reported daily in the XAK.

XSD:
[0014]: Mandatory
[0015]: Value from code list is used

code list: Mutationtype (all selected)

B	Conditional bonus The total value of granted bonuses etc. (with conditions) to a player, at the initiative of the licensed operator, independent of gambling activities and accepted by the player. Examples include a deposit bonus, free spin, free bet, free token, or free chips. These bonuses are subject to conditions that must be met before the player can withdraw this value as cash. The value of these bonuses is processed through the bonus wallet. If no conditions apply, use "F".
C	Commission/Rake The total (allocated) amount paid by a player to participate in a gaming session. A player may be required to pay commission either on the stake or on the prize; both types of commission amounts must be reported here.
D	Deposit The total amount of money credited to the player's account from another (bank) account.
E	Entry fee The (allocated) total amount a player paid to access a game session.
F	Unconditional bonus. The total value of granted bonuses etc. (without conditions) to a player, at the initiative of the licence holder, independent of gambling activities and accepted by the player. The player may immediately withdraw this value as cash. The value of these bonuses is processed through the real-money wallet.
J	Jackpot The total net prize money from a jackpot that a player has won in a gambling session.
K	Prize in Kind The fair market value of a non-monetary prize awarded to a player during a gaming session.
N	Other, not gambling tax relevant The total of all transactions credited to or debited from a player's account on a given day that do not fall within any of the other transaction types. These transactions do not affect the basis for the gambling tax calculation.

O	Other, gambling tax relevant The total of all transactions credited to or debited from a player's account on a given day that do not fall within any of the other transaction types. These transactions do affect the basis for the gambling tax calculation.
P	Payout The total amount debited in the player's account, for example, to another (bank) account, and that again becomes available to the player outside the licensed operator's platform.
R	Resettlement An adjustment (to the value) of a prize. A prize may also be cancelled in full. In the case of an increase in the prize value, you must report the increase (the difference) as a positive amount. In the case of a decrease in the prize value or the cancellation of a prize, you must report the decrease (the difference) as a negative amount.
S	Stake The total stake of a player in a game session. Excluding any applicable entry fee and/or commission payable on the stake. Including any jackpot contribution.
U	Unlocked balance from bonus wallet The total amount debited from the bonus wallet and credited to the real-money wallet because the applicable conditions have been met and the player is free to use the amount without restrictions. This transaction type results in a decrease of the balance in the bonus wallet and, at the same time, an increase of the balance in the player's real-money wallet. This code is not intended for reporting stakes placed using bonus funds.
W	Winning The total net prize money won by a player in a game session, excluding any jackpot. The gross prize money will be reported, thus including any commission[16] to be paid to the licensed operator.
X	Stake cancellation The total stake amount cancelled by a player in a gaming session before the game has started. This applies only to games for which the GGR is (a part of) the basis for the gambling tax calculation (game type A or D). This amount must be reported as a positive amount. This code must not be used for the cancellation of stakes in player-versus-player gambling games.
Y	Conditional prizes write-off The total amount debited from the conditional prizes wallet, other than amounts released upon fulfilment of the applicable conditions or amounts used for a regular stake from this wallet. Y includes, for example, amounts forfeited due to the expiry of the applicable conditions, by interference of

[16] Wherever the term "commission" is used, it also includes "rake" and other similar charges.

the back-office or at the request of a player who chooses to forfeit the amounts rather than continue meeting the conditions required to unlock them.
This transaction type does not affect the balance of the real-money wallet.

Z Bonus write-off, regarding conditional bonusses
The total amount debited from the bonus wallet, other than amounts released upon fulfilment of the applicable conditions or amounts used for a regular stake from this wallet.
Z includes, for example, amounts forfeited due to the expiry of the applicable conditions, by interference of the back-office or at the request of a player who chooses to forfeit the amounts rather than continue meeting the conditions required to unlock them.
This transaction type does not affect the balance of the real-money wallet.

Explanation other **O** **an..50**

domain: Text50
xml tag: Explan_Other
Contains a description to specify the selected value Other or transaction types for bonusses.
When transaction type B, F, U, or Z is used, the following information must be reported in this field, with each element separated by a "|" character:
- Bonus type (e.g. deposit bonus, free spin, free bet, free chip, free token)
- Condition: the wagering requirement (number of times the amount must be wagered) or a description of another applicable condition
- Redemption period: the amount of time a player has to meet the conditions, in the format DDD:HH:MM. For bonuses without conditions or with an indefinite validity period, report "999:99:99"
- For a game-specific bonus, such as a free spin, include the <Game_ID> of the game in which the free spin can be used.

The first three elements are mandatory. The fourth element only needs to be reported for bonuses (in particular free spins) that can be used exclusively in a specific game.
See section 4.11 for examples.

XSD:
[0016]: Optional

Condition:
[0097]: IF [Type of transaction player account <Transaction_Typ> = O (Other, gambling tax relevant), N (Other, not gambling tax relevant), B (Conditional bonus) F (Unconditional bonus), U (Unlocked balance from bonus wallet) or Z (Bonus write-off, regarding conditional bonusses)]
THEN [Explanation other <Explan_Other> = Mandatory]

Identification game **O** **an..50**

domain: Text50
xml tag: Game_ID
Unique identification of the game the transaction is related to, to the extent the transaction is game-related.
For transaction types that do not belong to a game (such as deposit and payout) the field Identification game <Game_ID> does not need to be reported.
The field must be usable to establish a relationship with the game transactions.

XSD:
[0018]: Optional

Condition:
[0098]: IF [Type of transaction player account <Transaction_Typ> = S (Stake), E (Entry fee), C (Commission), W (Winning/Prize), X (Stake cancellation), K (Prize in kind), J (Jackpot) or R (Resettlement)]
THEN [Identification game <Game_ID> = Mandatory]

Game session identification **O** **an..50**

domain: Text50
xml tag: GameSession_ID
Game session identification <GameSession_ID> is the unique identifier of a game session being played. Game session identification <GameSession_ID> must be unique to the game session (also in time). A Game session identification <GameSession_ID> may appear multiple times in the XAK when multiple players participate in the same game session.
A Game session identification <GameSession_ID> may appear multiple times in the CDB when a game session spans multiple days.
A game session can consist of several rounds of play, such as poker tournaments, or just one round of play. For games with short, uniform rounds (such as slot machines, roulette, and blackjack), you must report multiple rounds together in a single gaming session record per player.
The game session does not need to be reported for transaction types that do not belong in a game session (such as deposit and payout).

XSD:
[0021]: Optional

Condition:
[0099]: IF [Type of transaction player account <Transaction_Typ> = S (Stake), E (Entry fee), C (Commission), X (Stake cancellation), K (Prize in kind), W (Winning/Prize), J (Jackpot) or R (Resettlement)]
THEN [Game session identification <GameSession_ID>= Mandatory]

Time of transaction **R** **an..25**

domain: DateTime
xml tag: Trx_Datetime
The date and time the game session ended, to which the reported total amount relates. If the gaming session is still ongoing at the time of reporting, you must report "23:59:59".
For transaction types that do not belong to a game session (such as deposit and payout), the date and time of the last transaction are used.

XSD:
[0023]: Mandatory

Amount total **R** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Total_amount
The Amount total is calculated by totalling the amounts per game session (and possibly per day if the game session lasts longer than the day) and per transaction type.
For transaction types that do not belong to a game (session) (such as deposit and payout), total amounts are recorded per player, per transaction type, per day.
For transaction types N, O, B, F, U and Z you must report per (separate) reason.
The total of all transactions (in amounts) on the players' account (all wallets) must be reported in the XAK.

XSD:
[0025]: Mandatory

Condition
[0100]: IF [Type of transaction player account <Transaction_Typ> <> O (Other, gambling tax relevant), N (Other, not gambling gax relevant), or R (Resettlement)]
THEN [Amount total <Total_amount> >= 0.00]

9. XAK-G Message Specification (Game transactions)

This section contains the message specification for the XAK with game data and game transactions. An explanation of the notation used is included in Chapter 10.

MESSAGE GENERAL 1..1, R

MESSAGE GENERAL

xml tag: MessHeader

Message type **R** **a1**

domain: TypeXML
xml tag: Type_XML
To indicate which type of XML file this is.

XSD:
[0027]: Mandatory
[0028]: Value from code list is used.

code list: TypeXML (subset selected)
G Game transactions

Identification message **R** **an..25**

domain: Text25
xml tag: Record_ID
Unique sequential number of this type of XML file. In the following structure: YYYY followed by a unique consecutive number per year of this type.
G and A XML files are numbered separately.

XSD:
[0029]: Mandatory

Condition:
[0030]: First 4 positions of Identification message <Record_ID> correspond to the current year or the previous year.

Creation time **R** **an..25**

domain: DateTime
xml tag: Creation_XML
Time of creation of this XML file.

XSD:
[0031]: Mandatory

Tax return period **R** **n..6**

domain: NumberMin1
xml tag: Taxreturn
Identification of the Tax Return Periode of the records in this data set. Stucture "YYYYMM".

XSD:
[0101]: Mandatory

GAME 1..10000, R

GAME

xml tag: Game

For each game played, at least a daily record is made of the game's details and the transactions in the playing sessions.

Identification game **R** **an..50**

domain: Text50
xml tag: Game_ID
Unique identification of the game determined by the licensed operator. For (sports) bets this contains the bet slip number.

XSD:
[0035]: Mandatory

Condition:
[0036]: Each value can occur a maximum of once per dataset.

Game category **R** **a1**

domain: GameCategory
xml tag: Game_category
Game category <Game_category> indicates how the basis for the gambling tax should be determined.

XSD:
[0037]: Mandatory
[0038]: Value from code list is used

Conditions:
[0102]: IF [Amount result total<Result_total> is reported]
THEN [Game category <Game_category> = A (Player plays against operator) or D (Player against operator, additional fee)]
[0040]: IF [Amount entry-fee <Entry_fee> has been reported]
THEN [Game category <Game_category> = B (Players compete against each other with entry fee) or D (Player against operator, additional fee) or E (Players compete against each other with entry fee and commission)]
[0103]: IF [Amount commission total <Commiss_Total> is reported]
THEN [Game category <Game_category> = C (Players compete against each other with commission) or D (Player against operator, additional fee) or E (Players compete against each other with entry fee and commission)]

code list: Gamecategory (all selected)

A	Player plays against operator Player owes no entry fee and no commission to the operator.
B	Players compete against each other with entry fee Players compete against each other; the operator only receives an entry fee.
C	Players compete against each other with commission Players compete against each other; the operator only receives a commission.
D	Player against operator, additional fee Player owes entry fee and/or commission to the operator.

E	Players compete against each other with entry fee and commission Players compete against each other, operator gets both entry fee and commission.

Game type **R** **a2**

domain: GameType
xml tag: Game_Type
For a clear understanding of the types of games offered by a licensed operator, we ask them to enter the type of game in addition to the game category.
Some game types can be organised and played in multiple ways and combined with multiple game categories. Only one combination of game type and game category is possible per game-ID.

XSD:
[0042]: Mandatory
[0043]: Value from code list is used

code list: Gametype (all selected)

BI	Bingo
BJ	Blackjack
CG	Other card games
FA	Slots
LG	Live games
MO	Manager game other
MS	Manager game sports
OV	Other
PC	Poker cash game
PO	Poolgame other
PS	Poolgame sports
PT	Poker tournament
RO	Roulette
WO	Other betting
WS	Sports betting

Explanation other **O** **an..50**

domain: Text50
xml tag: Explan_Other
Contains a description to specify the selected value Other.

XSD:
[0044]: Optional

Condition:
[0045]: IF [Game type <Game_Type> = OV (Other)]
THEN [Explanation other <Explan_Other> = mandatory]

Name of game **R** **an..50**

domain: Text50
xml tag: Game_name
State the name of the game as it is known to players in the licensed operator's area.

XSD:
[0046]: Mandatory

Indication of open game **R** **n1**

domain: Boolean
xml tag: Open
Indicate whether the game is open to players who are not registered with the licensed operator's licensed platform. This value is reported both for games played on the licensed operator's licensed platform and games played on another platform (from a player's account registered on the licensed platform).

XSD:
[0047]: Mandatory
[0048]: Value is 0 (No) or 1 (Yes)

Web address platform **R** **an..50**

domain: Text50
xml tag: Platform
xml tag: Platform
URL of the platform on which the game is played. This may be the licensed platform of the licensed operator or another platform on which players can play through their player account registered on the licensed platform.

XSD:
[0049]: Mandatory

Game provider **O** **an..25**

domain: Text25
xml tag: Provider
The name of the game provider must be reported by the licensed operator if the provider receives all or part of the GGR, the commission, and/or the entry fee.
The name of the provider does not need to be reported if the licensed operator pays the provider a fee for offering a game, either in advance or retrospectively (based on usage).

XSD:
[0096]: Optional

Amount entry-fee **O** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Entry_fee
Is the (separable) amount that a player pays for participation in a game of chance. If the game category is B, D or E; reporting the entry fee is mandatory.
The entry fee is the amount of money that a player pays to participate in a game, and it remains the same throughout the game session. The Amount entry-fee total <Entry_fee_total> can vary per day (in the case of multi-day game sessions).
A player may be required to pay an amount that includes both an entry fee and the initial stake. In that case, for reporting purposes, the amount is split into a part regarded as an entry fee and a part regarded as an initial stake.

XSD:
[0054]: Optional

Conditions:
[0055]: IF [Game category <Game_category> = B (Players compete against each other with entry fee) or D (Player against operator, additional fee) or E (Players compete against each other with entry fee and commission)]
THEN [Amount entry-fee <Entry_fee> = mandatory]
[0075]: Amount entry-fee <Entry_fee> >= 0.00

GAME SESSION 1..10000, R

GAME – GAME SESSION

xml tag: Gamesession

Separate records are included here for the data per game session and per day (if a game session lasts longer than one day). These records are recorded per game.

Processing code **R** **an..2**

domain: ProcessingCode
xml tag: Processing_code
Method of processing the data.

XSD:
[0056]: Mandatory
[0057]: Value from code list is used

code list: Processing code (subset selected)

01	New
03	Cancelled
05	Correction

Player identification **R** **an..50**

domain: Text50
xml tag: Player_ID
Player identification <Player_ID> is the unique number assigned to a player by a licensed operator. Player identification <Player_ID>is unique and refers to only one player, also in time. This means that the values for Player identification <Player_ID> cannot be reused (over time).
It must not be possible to identify the natural person associated with a player identification <Player_ID>, even in combination with other data. The data must be pseudonymised.
If, in case of an 'Open' game, a player does not have a player account with the licensed operator, "EXTERN" is reported in this field.

XSD:
[0104]: Mandatory

Game session identification **R** **an..50**

domain: Text50
xml tag: GameSession_ID
Game session identification <GameSession_ID> is the unique identifier of a game session being played. Game session identification <GameSession_ID> must be unique to the game session (also in time). A Game session identification <GameSession_ID> may appear multiple times in the XAK when multiple players participate in the same game session.
For example, in tournaments, all participating players within the same game are reported using the same <GameSession_ID>.
A Game session identification <GameSession_ID> may appear multiple times in the CDB when a game session spans multiple days.
A game session can consist of several rounds of play, such as in poker tournaments, or it can consist of just one round of play.
For games with short, uniform rounds (such as slot machines, roulette, and blackjack), multiple rounds must be aggregated and reported in a single gaming session record for each player.
For bets containing multiple wagers on a single bet slip, report the bet slip number and the sequence number of the wager in <GameSession_ID>.

XSD:
[0059]: Mandatory

Start time **R** **an..25**

domain: DateTime
xml tag: Start
Start time is the combination of date and time that the game session was started.

XSD:
[0060]: Mandatory

End time **O** **an..25**

domain: DateTime
xml tag: End
End time is the combination of date and time that the game session ended.
If the gaming session is still ongoing at the time of reporting, this field must be left blank.
XSD:
[0061]: Optional

Condition:
[0062]: End time <End> >= Start time <Start>

Number of game rounds **R** **n..6**

domain: NumberMin1
xml tag: Game_rounds
The number of game rounds played by a player during the game session must be recorded here.

XSD:
[0063]: Mandatory
[0064]: Number of game rounds <Game_rounds> >= 1

Amount stake total **R** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Stake_total
Total stake per player in euros per game session. If a game session spans the day, the data is totalled by day and included in the XAK as a separate transaction.

Any allocations to a jackpot are counted in Amount stake total <Stake_total>. They are also reported separately in Amount stake jackpot total <Stake_JP_total>.
The amount reported as a stake total is therefore the amount before allocation to the jackpot.
If an amount paid by the player to participate in a game is a combination of entry fee and initial stake, then only the portion that relates to the stake is included here.
If a player is owed commission on his stakes, then the net stake amount is recorded here after commission is deducted.

XSD:
[0065]: Mandatory

Condition:
[0067]: Amount stake total <Stake_total> >= 0.00

Amount stake jackpot total **O** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Stake_JP_total
The total amount in euros per game session that is allocated to a jackpot.
If a game session spans the day, the data is totalled by day and included in the XAK as a separate transaction.

XSD:
[0068]: Optional

Condition:
[0105]: Amount stake jackpot total <Stake_JP_total> > 0.00

Amount prize total **R** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Prize_total
Total prizes per game session, per day (in case of game sessions over several days). The gross prizes are reported, i.e. including any commission.
A won jackpot is not included in this field but reported separately in Amount won jackpot total <Jackpot_total>.

XSD:
[0071]: Mandatory

Condition:
[0073]: Amount prize total <Prize_total> >= 0.00

Amount jackpot won total **O** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Jackpot_total
Total of the jackpot won per game session, per day (if the game session spans several days).

XSD:
[0074]: Optional

Condition:
[0106]: Amount jackpot won total <Jackpot_total> > 0.00

Amount result total **O** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Result_total
Total result (for the operator) per game session, per day (in case of game session over multiple days) in euros.
This amount can also be negative.
Only report the field Amount result total <Result_total> for game category A or D with the GGR as basis for gambling tax.
If there is a jackpot win, this amount is included in the calculation of Amount result total.

XSD:
[0109]: Optional

Conditions:
[0107]: IF [Game category <Game_category> = A (Player plays against operator) or D (Player plays against operator, additional fee)]
THEN [Amount result total <Result_total> = mandatory]
[0108]: Amount result total <Result_total> = Amount stake total <Stake_total> - Amount prize total <Prize_total> - Amount jackpot won total <Jackpot_total> + Amount other total <Other_total>.

Amount commission total **O** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Commiss_total
Total of commission paid by the player per game session, per day (in case of game session over several days) in euros.
Both commission on the stake and commission on the prize must be reported in this field.
A player may be required to pay an amount that includes both a commission and the (initial) stake. In such cases, the amount must be split for reporting purposes into a portion that is treated as commission and a portion that is treated as the (initial) stake.

XSD:
[0080]: Optional

Conditions:
[0081]: IF [Game category <Game_category> = C (Players compete against each other with commission) or D (Player against operator, additional fee) or E (Players compete against each other with entry fee and commission)]
THEN [Amount commission total <Commiss_total> = mandatory]

[0082]: Amount commission total <Commiss_total> >= 0.00

Amount entry-fee total **O** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Entry_fee_total
Total entry fee paid by the player per game session, per day (in case of game session over several days) in euros.
In the case of multi-day game sessions, the entry fee is allocated to the day on which the entry fee was paid.
A player may be required to pay an amount that includes both a entry fee and the (initial) stake. In such cases, the amount must be split for reporting purposes into a portion that is treated as entry fee and a portion that is treated as the (initial) stake.

XSD:
[0083]: Optional

Conditions:
[0089] IF [Game category <Game_category> = B (Players compete against each other with entry fee) or D (Player against operator, additional fee) or E (Players compete against each other with entry fee and commission)]
THEN [Amount entry-fee total <Entry_fee_total> = mandatory]
[0084]: Amount entry-fee total <Entry_fee_total> >= 0.00

Amount other total **O** **n..12,2**

domain: Amount12Digits2Decimals
xml tag: Other_total
In this field, a value is entered (per game session, per day) only if there is a (money) transaction in the game and it concerns an amount relevant for the basis for gambling tax, which does not belong to the previously mentioned total amount fields.
Amounts that increase the basis for the gambling tax must be reported as positive values. Amounts that decrease the basis for the gambling tax must be reported as negative values.

XSD:
[0085]: Optional

Explanation amount other total **O** **an..50**

domain: Text50
xml tag: Exp_Other_total
If the Amount other total <Other_total> has been reported, a description of the transaction(s) concerned is included here.
Multiple reasons may be reported in this field, as only a single "Amount other total" field is available.

XSD:
[0086]: Optional

Condition:
[0087]: IF [Amount other total <Other_total> is reported]
THEN [Explanation amount other total <Exp_Other_total> = mandatory]

10. Explanation of message specification

The XAK is a standard for creating the two types of XML files that a licensed operator must store in its CDB. One XML file (XAK-G) contains game transactions, the other (XAK-A) player account information.
Both files contain both master data and transaction details that have taken place within a certain period.
Published in addition to this documentation:

- XAKSpelersrekening2026.xsd
- XAKSpeltransacties2026.xsd

10.1 Explanation of the notation used in this message documentation

The number of times a repetition of an entity may occur in a message:
n..m, where n = minimum number of occurrences and m is maximum number of occurrences.

Indication of the mandatory or optional presence of an entity and an attribute within an entity: R and O, where R = Mandatory (required) and O = Optional.

Size and length of an attribute:

n	Numeric
an	Alphanumeric
a	Alphabetical
..	Variable length indication (..) then Fixed length (no intermediate points)
999	Length of the attribute
.9	Number of decimal places

Examples:
an..20 Variable alphanumeric data, maximum 20 long.
n3 Numeric data with fixed length of 3.
n..15 Numeric data with variable length of 15.
n..99.6 Numeric, variable length 99 and up to 6 digits after the decimal point.
an17 Alphanumeric data with fixed length of 17.
an..999 Variable alphanumeric data, unlimited length.

10.2 Element names

The names of the XML elements are in English.

10.3 Date and time

The W3C standards are used for date and time and are of the type DateTime (for example 2001-12-17T09:30:47-05:00). It is mandatory to add the time zone. It is mandatory to use Dutch time.

10.4 Numeric values

XML Schema type Decimal is used for the notation of digits. A Decimal consists of decimals of arbitrary length, with a dot as decimal separator. Thousand separators (comma) and spaces are not allowed.
Example: 123.45 or +123.4567 or -123.
Not allowed: 123.456,2 or + 123 (space after +)

10.5 Special characters

The use of characters that are not allowed within the XML syntax may not occur in text fields. These are the characters <, >, &, ' and ". These characters may occur, for example, in Name of game <Game_name>, Player identification <Player_ID> or Explanation o <Explan_Other>. It is recommended that these characters be transmitted as follows: <, >, &, ' and ".
See http://www.w3.org/TR/REC-xml/#dt-escape

10.6 Namespaces

The namespace used for all elements of the XAK is:
http://www.odb.belastingdienst.nl/Belastingdienst/CDB/0.2/structures/XAKSpelersrekening2026
http://www.odb.belastingdienst.nl/Belastingdienst/CDB/0.2/structures/XAKSpeltransacties2026
In this name "2026" refers to the current version of the message.

10.7 Domain specifications

A

Name : **Amount12Digits2Decimals**
Datatype : Signed Fixed Decimals, total digits 12, decimals 2
Format : n..12,2

B

Name : **Boolean**
Datatype : Boolean, length 1 (fixed length)
Format : n1

D

Name : **DateTime**
Datatype : Alpha Numeric, maximum length 25 (variable length)
Format : an..25

G

Name : **GameCategory**
Datatype : Alpha, length 1 (fixed length)
Format : a1

Name : **GameType**
Datatype : Alpha, length 2 (fixed length)
Format : a2

M

Name : **MutationType**
Datatype : Alpha, length 1 (fixed length)
Format : a1

N

Name : **NumberMin1**
Datatype : Unsigned Integer, total digits 6
Min Value : 1
Format : n..6

P

Name : **Percentage**
Datatype : Signed Fixed Decimals, total digits 6, decimals 4
Format : n..6,4

Name : **ProcessingCode**
Datatype : Alpha Numeric, maximum length 2 (variable length)
Format : an..2

T

Name : **Text25**
Datatype : Alpha Numeric, maximum length 25 (variable length)
Format : an..25

Name : **Text50**
Datatype : Alpha Numeric, maximum length 50 (variable length)
Format : an..50

Name : **TypeXML**
Datatype : Alpha, length 1 (fixed length)
Format : a1

Appendix 1 Differences in datamodel version 1.1 and 2.0

Dataset game transactions (XAK-G)

Given below is a table showing the groups and field names as used in version 1.1, followed by the groups and field names as used in version 2.0.

XSD2021 (version 1.1)	**XSD2026 (version 2.0)**
MessHeader	**MessHeader**
- Type_XML	- Type_XML
- Record_ID	- Record_ID
- Creation_XML	- Creation_XML
- Operator_ID	
- Data_Safe_ID	
	- Taxreturn
Game	**Game**
- Game_ID	- Game_ID
- Game_category	- Game_category
- Game_Type	- Game_Type
- Explan_Other	- Explan_Other
- Game_name	- Game_name
- Open	- Open
- Platform	- Platform
- Commiss_Prize	
- Commiss_Stake	
	- Provider
- Entry_fee	- Entry_fee
Gamesession	**Gamesession**
- Processing_code	- Processing_code
- Player_ID	- Player_ID
- GameSession_ID	- GameSession_ID
- Start	- Start
- End	- End
- Game_rounds	- Game_rounds
- Stake_total	- Stake_total
- Stake_JP_total	- Stake_JP_total
- Prize_total	- Prize_total
- Jackpot_total	- Jackpot_total
- GGR_total	- Result_total
- Commiss_total	- Commiss_total
- Entry_fee_total	- Entry_fee_total
- Other_total	- Other_total
- Exp_Other_total	- Exp_Other_total

In the table below, for the sake of clarity, the explanation of the game type <Game_Type>. This list is exhaustive.

XSD2021 (version 1.1)	**XSD2026 (version 2.0)**	
Game_Type	**Game_Type**	
BI	BI	Bingo
BJ	BJ	Blackjack
	CG	Other card games
FA	FA	Slotsgame
	LG	Live games
MS	MS	Manager game other
MO	MO	Manager game sports
PC	PC	Poker cash game
PT	PT	Poker tournament
PS	PS	Poolgame other
PO	PO	Poolgame sports
RO	RO	Roulette
WS	WS	Sports betting
WO	WO	Other betting
OV	OV	Other

Dataset player account data (XAK-A)

Below is a table showing the groups and field names as used in version 1.1, followed by the groups and field names as used in version 2.0.

XSD2021 (version 1.1)	**XSD2026 (version 2.0)**
MessHeader	**MessHeader**
- Type_XML	- Type_XML
- Record_ID	- Record_ID
- Creation_XML	- Creation_XML
- Operator_ID	
- Data_Safe_ID	
	- Taxreturn
Player	**Player**
- Player_ID	- Player_ID
- Balance_eod	- Balance_eod
	- Bal_eod_bonus
	- Bal_eod_pending
Transaction	**Transaction**
- Processing_code	- Processing_code
- Transaction_Typ	- Transaction_Typ
- Explan_Other	- Explan_Other
- Game_ID	- Game_ID
- GameSession_ID	- GameSession_ID
- Trx_Datetime	- Trx_Datetime
- Total_amount	- Total_amount

In the table below an explanation of the abbreviated transaction types, to be reported for all transactions on the player account (all wallets). This list is exhaustive.

XSD2021 (version 1.1)	**XSD2026 (version 2.0)**	**Explanation, including any modifications and their intended purpose**
Transaction_Typ		
B	B	The total amount of bonuses awarded to a player by the licenced operator on its own initiative, independently of the game of chance. **The definition has been amended** and is now intended to cover awarded **conditional** bonuses, free spins, free bets, etc.
	C	Commission[17] payable by a player.
D	D	Deposit. The total amount of money credited to the player's account from another (bank) account.
E	E	The (allocated) total amount paid by a player to access a game session.
	F	Granted bonus with no wagering- or other conditions attached.
J	J	The total prize money from a jackpot that a player has won in a gambling session.
	K	Market value of a prize in kind.
	N	The total of all transactions credited or debited in a player's account on a given day and that do not fit within the other transaction types, that is **not relevant for the basis for gambling tax**.
O	O	The total of all transactions credited or debited in a player's account on a given day and that do not fit within the other transaction types, that is **relevant for the basis for gambling tax**.
P	P	The amount debited in the player's account, for example, to another (bank) account, and that again becomes available to the player outside the licensed operator's platform.
	R	Resettlement / recalculation of the prize/outcome. The difference is reported.
S	S	Stake. The total stake of a player in a game session. Where applicable, the amount shall **exclude** the entry fee and/or commission, but shall include any jackpot stake.
	U	Unlocked balance from bonus wallet.
W	W	Winning/Prize. The total prize money won by a player in a game session, excluding any jackpot. The gross prize money will be reported, thus **including** any commission to be paid to the licensed operator. **Modification**: In version 1.1 you were asked to report the net prize, so excluding commission.
	X	Cancellation of (part of) the stake. Applicable only to GGR games before the game has started.
	Y	Conditional prizes write-off. The total amount debited from the conditional prizes wallet, e.g. due to the expiry of the applicable conditions or at the request of a player who chooses to forfeit the amounts rather than continue meeting the conditions required to unlock them.
	Z	Bonus write-off, regarding conditional bonusses, e.g. due to the expiry of the applicable conditions or at the request of a player who chooses to forfeit the amounts rather than continue meeting the conditions required to unlock them.

[17] Any reference to 'commission' shall also include 'rake' and any similar fees, charges, or remuneration.

Appendix 2 Consistency checks in VTS

This appendix lists all checks per XAK, both the checks in the XSD and the consistency checks in the validation test service.

XAK-A Player account

Message type <Type_XML>
XSD:
[0001]: Mandatory
[0002]: Value from code list is used.

Identification message <Record_ID>
XSD:
[0003]: Mandatory

Condition:
[0004]: First 4 positions of Identification message <Record_ID> correspond to the current year or the previous year.

Creation time <Creation_XML>
XSD:
[0005]: Mandatory

Tax return period <Taxreturn>
XSD:
[0090]: Mandatory

Player identification <Player_ID>
XSD:
[0009]: Mandatory

Condition:
[0010]: Each value can occur a maximum of once per dataset.

Amount balance player account <Balance_eod>
XSD:
[0011]: Mandatory

Condition:
[0091]: [Amount balance player account <Balance_eod> >= 0.00]

Balance bonus wallet <Bal_eod_bonus>
XSD:
[0092]: Optional

Condition:
[0093]: [Balance bonus wallet <Bal_eod_bonus> >= 0.00]

Balance conditional prizes wallet <Bal_eod_pending>
XSD:
[0094]: Optional

Condition:
[0095]: [Balance conditional prizes wallet <Bal_eod_pending> >= 0.00]

Processing code <Processingcode>
XSD:
[0012]: Mandatory
[0013]: Value from code list is used

Type of transaction player account <Transaction_Typ>
XSD:
[0014]: Mandatory
[0015]: Value from code list is used

Explanation other <Explan_Other>
XSD:
[0016]: Optional

Condition:
[0097]: IF [Type of transaction player account <Transaction_Typ> = O (Other, gambling tax relevant), N (Other, not gambling tax relevant), B (Conditional bonus) F (Unconditional bonus), U (Unlocked balance from bonus wallet) or Z (Bonus write-off, regarding conditional bonusses)]
THEN [Explanation other <Explan_Other> = Mandatory]

Identification game <Game_ID>
XSD:
[0018]: Optional

Condition:
[0098]: IF [Type of transaction player account <Transaction_Typ> = S (Stake), E (Entry fee), C (Commission), W (Winning/Prize), X (Stake cancellation), K (Prize in kind), J (Jackpot) or R (Resettlement)]
THEN [Identification game <Game_ID> = Mandatory]

Game session identification <GameSession_ID>
XSD:
[0021]: Optional

Condition:
[0099]: IF [Type of transaction player account <Transaction_Typ> = S (Stake), E (Entry fee), C (Commission), X (Stake cancellation), K (Prize in kind), W (Winning/Prize), J (Jackpot) or R (Resettlement)]
THEN [Game session identification <GameSession_ID>= Mandatory]

Time of transaction <Trx_Datetime>
XSD:
[0023]: Mandatory

Amount total <Total_amount>
XSD:
[0025]: Mandatory

Condition:
[0100]: IF [Type of transaction player account <Transaction_Typ> <> O (Other, gambling tax relevant), N (Other, not gambling tax relevant), or R (Resettlement)]
THEN [Amount total <Total_amount> >= 0.00]

XAK-G Game transactions

Message type <Type_XML>
XSD:
[0027]: Mandatory
[0028]: Value from code list is used.

Identification message <Record_ID>
XSD:
[0029]: Mandatory

Condition:
[0030]: First 4 positions of Identification message <Record_ID> correspond to the current year or the previous year.

Creation time <Creation_XML>
XSD:
[0031]: Mandatory

Tax return period <Taxreturn>
XSD:
[0101]: Mandatory

Identification game <Game_ID>
XSD:
[0035]: Mandatory

Condition:
[0036]: Each value can occur a maximum of once per dataset.

Game category <Game_category>
XSD:
[0037]: Mandatory
[0038]: Value from code list is used

Conditions:
[0102]: IF [Amount result total<Result_total> is reported]
THEN [Game category <Game_category> = A (Player plays against operator) or D (Player against operator, additional fee)]
[0040]: IF [Amount entry-fee <Entry_fee> has been reported]
THEN [Game category <Game_category> = B (Players compete against each other with entry fee) or D (Player against operator, additional fee) or E (Players compete against each other with entry fee and commission)]
[0103]: IF [Amount commission total <Commiss_Total> is reported]
THEN [Game category <Game_category> = C (Players compete against each other with commission) or D (Player against operator, additional fee) or E (Players compete against each other with entry fee and commission)]

Game type, code <Game_Type>
XSD:
[0042]: Mandatory
[0043]: Value from code list is used

Explanation other <Explan_Other>
XSD:
[0044]: Optional

Condition:
[0045]: IF [Game type <Game_Type> = OV (Other)]
THEN [Explanation other <Explan_Other> = mandatory]

Name of game <Game_name>
XSD:
[0046]: Mandatory

Indication of open game <Open>
XSD:
[0047]: Mandatory
[0048]: Value is 0 (No) or 1 (Yes)

Web address platform <Platform>
XSD:
[0049]: Mandatory

Game provider <Provider>
XSD:
[0096]: Optional

Amount entry-fee <Entry_fee>
XSD:
[0054]: Optional

Conditions:
[0055]: IF [Game category <Game_category> = B (Players compete against each other with entry fee) or D (Player against operator, additional fee) or E (Players compete against each other with entry fee and commission)]
THEN [Amount entry-fee <Entry_fee> = mandatory]
[0075]: Amount entry-fee <Entry_fee> >= 0.00

Processing code <Processing_code>
XSD:
[0056]: Mandatory
[0057]: Value from code list is used

Player identification <Player_ID>
XSD:
[0104]: Mandatory

Game session identification <GameSession_ID>
XSD:
[0059]: Mandatory

Start time <Start>
XSD:
[0060]: Mandatory

End time <End>
XSD:
[0061]: Optional

Condition:
[0062]: End time <End> >= Start time <Start>

Number of game rounds <Game_rounds>
XSD:
[0063]: Mandatory
[0064]: Number of game rounds <Game_rounds> >= 1

Amount stake total <Stake_total>
XSD:
[0065]: Mandatory

Condition:
[0067]: Amount stake total <Stake_total> >= 0.00

Amount stake jackpot total <Stake_JP_total>
XSD:
[0068]: Optional

Condition:
[0105]: Amount stake jackpot total <Stake_JP_total> > 0.00

Amount prize total <Prize_total>
XSD:
[0071]: Mandatory

Condition:
[0073]: Amount prize total <Prize_total> >= 0.00

Amount jackpot won total <Jackpot_total>
XSD:
[0074]: Optional

Condition:
[0106]: Amount jackpot won total <Jackpot_total> > 0.00

Amount result total <Result_total>
XSD:
[0109]: Optional

Conditions:
[0107]: IF [Game category <Game_category> = A (Player plays against operator) or D (Player plays against operator, additional fee)]
THEN [Amount result total <Result_total> = mandatory]
[0108]: Amount result total <Result_total> = Amount stake total <Stake_total> - Amount prize total <Prize_total> - Amount jackpot won total <Jackpot_total> + Amount other total <Other_total>.

Amount commission total <Commiss_total>
XSD:
[0080]: Optional

Conditions:
[0081]: IF [Game category <Game_category> = C (Players compete against each other with commission) or D (Player against operator, additional fee) or E (Players compete against each other with entry fee and commission)]
THEN [Amount commission total <Commiss_total> = mandatory]
[0082]: Amount commission total <Commiss_total> >= 0.00

Amount entry-fee total <Entry_fee_total>
XSD:
[0083]: Optional

Conditions:
[0089] IF [Game category <Game_category> = B (Players compete against each other with entry fee) or D (Player against operator, additional fee) or E (Players compete against each other with entry fee and commission)]
THEN [Amount entry-fee total <Entry_fee_total> = mandatory]
[0084]: Amount entry-fee total <Entry_fee_total> >= 0.00

Amount other total <Other_total>
XSD:
[0085]: Optional

Explanation amount other total <Exp_Other_total>
XSD:
[0086]: Optional

Condition:
[0087]: IF [Amount other total <Other_total> is reported]
THEN [Explanation amount other total <Exp_Other_total> = mandatory]