ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ

ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΑΣ & ΟΙΚΟΝΟΜΙΚΩΝ

ΓΕΝΙΚΗ ΓΡΑΜΜΑΤΕΙΑ ΦΟΡΟΛΟΓΙΚΩΝ
ΚΑΙ ΤΕΛΩΝΕΙΑΚΩΝ ΘΕΜΑΤΩΝ
Δ/ΝΣΗ ΔΙΕΘΝΩΝ ΟΙΚΟΝΟΜΙΚΩΝ ΣΧΕΣΕΩΝ
ΤΜΗΜΑ Α΄ ΦΟΡΟΛΟΓΙΚΩΝ ΘΕΜΑΤΩΝ
Ταχ. Δ/νση: Καραγεώργη Σερβίας 8
Ταχ. Κώδικας: 101 84 Αθήνα
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ΓΕΝΙΚΗ ΓΡΑΜΜΑΤΕΙΑ
ΠΛΗΡΟΦΟΡΙΑΚΩΝ ΣΥΣΤΗΜΑΤΩΝ
Δ/ΝΣΗ ΕΦΑΡΜΟΓΩΝ Η/Υ
Ταχ. Δ/νση: Χανδρή & Θεσσαλονίκης 1
Ταχ. Κώδικας: 183 46 Μοσχάτο
Πληροφορίες: Β. Τζοβλά, Α. Σβώλος
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ΕΞΑΙΡΕΤΙΚΑ ΕΠΕΙΓΟΝ

Αθήνα, 25 Αυγούστου 2008
Α.Π.: 1087578/3608/08/ΔΟΣ

ΠΟΛ.: 1122

ΠΡΟΣ: Τους αποδέκτες του πίνακα διανομής

ΘΕΜΑ: Τροποποίηση της με αριθ. 1109637/2412/05/ΔΟΣ/18.11.2005 (ΦΕΚ 1671/τΒ΄/30-11-2005) Υπουργικής Απόφασης (ΠΟΛ 1141/2005), όπως έχει τροποποιηθεί με την με αριθ. 1048675/1211/07/ΔΟΣ/10-5-2007 (ΠΟΛ 1078/2007) Υπουργική Απόφαση σχετικά με την υποβολή των στοιχείων από τους φορείς πληρωμής προς τις αρμόδιες αρχές σύμφωνα με τις διατάξεις της παραγράφου 4 του άρθρου 7 του ν. 3312/2005 (ΦΕΚ 35 Α΄).

ΑΠΟΦΑΣΗ
Ο ΥΠΟΥΡΓΟΣ ΟΙΚΟΝΟΜΙΑΣ ΚΑΙ ΟΙΚΟΝΟΜΙΚΩΝ

Έχοντας υπόψη:

1. Τις διατάξεις των άρθρων 3 έως 13 και ειδικότερα τις διατάξεις των παραγράφων 1, 2, 3 και 4 του άρθρου 7 του ν. 3312/2005 (ΦΕΚ 35 Α΄), καθώς και της παραγράφου 2 του άρθρου 4 του ίδιου νόμου, σχετικά με την «Αμοιβαία συνδρομή των κρατών-μελών της Ευρωπαϊκής Ένωσης στον τομέα της άμεσης φορολογίας, φορολογία τόκων και άλλες διατάξεις», με τον οποίο ενσωματώθηκε στο ελληνικό δίκαιο η Οδηγία 2003/48/ΕΚ του Συμβουλίου της 3ης Ιουνίου 2003 για τη φορολόγηση των υπό μορφή τόκων εισοδημάτων από αποταμιεύσεις.

2. Τις διατάξεις των άρθρων 8, 2, 3 και 4 και ιδίως της παραγράφου 2 του άρθρου 4 της Οδηγίας 2003/48/ΕΚ (Ε.Ε.L 157/138/ 26.6.2003).
3. Τις διατάξεις του άρθρων 2, 5, 6, 7 και 8 των Συμφωνιών υπό μορφή ανταλλαγής επιστολών μεταξύ της Ελληνικής Δημοκρατίας και των Νήσων Γκέρνζυ, Μαν και Τζέρσεϋ για τη φορολόγηση των εισοδημάτων από αποταμιεύσεις και για την προσωρινή εφαρμογή τους, οι οποίες κυρώθηκαν με το ν. 3358/2005 (ΦΕΚ 154 Α΄).
4. Τις διατάξεις του άρθρων 1, 2, 3 και 4 των Συμφωνιών υπό μορφή ανταλλαγής επιστολών μεταξύ της Ελληνικής Δημοκρατίας και του Βασιλείου των Κάτω Χωρών για τις Ολλανδικές Αντίλλες και για την Αρούμπα, για τη φορολόγηση των εισοδημάτων από αποταμιεύσεις και για την προσωρινή εφαρμογή τους, οι οποίες κυρώθηκαν με το ν.3352/2005 (ΦΕΚ 148 Α΄).
5. Τις διατάξεις του άρθρων 3, 6, 7 και 8 της Συμφωνίας υπό μορφή ανταλλαγής επιστολών μεταξύ της Ελληνικής Δημοκρατίας και των Βρετανικών Παρθένων Νήσων για τη φορολόγηση των εισοδημάτων από αποταμιεύσεις, η οποία κυρώθηκε με το ν.3360/2005 (ΦΕΚ 156 Α΄).
6. Τις διατάξεις των άρθρων 1, 2, 3, 4 και 5 της Συμφωνίας υπό μορφή ανταλλαγής επιστολών μεταξύ της Ελληνικής Δημοκρατίας και του Μοντσεράτ για τη φορολόγηση των εισοδημάτων από αποταμιεύσεις, η οποία κυρώθηκε με το ν. 3354/2005 (ΦΕΚ 150 Α΄).
7. Τις διατάξεις των άρθρων 1, 2, 3 4 και 7 της Συμφωνίας υπό μορφή ανταλλαγής επιστολών μεταξύ της Ελληνικής Δημοκρατίας και της Ανγκουίλα, σχετικά με την αυτόματη ανταλλαγή πληροφοριών όσον αφορά τα έσοδα από αποταμιεύσεις υπό τη μορφή τόκων, η οποία κυρώθηκε με το ν. 3359/2005 (ΦΕΚ 155 Α΄).
8. Τις διατάξεις των άρθρων 2, 5, 6, 7, 8 και 15 της Συμφωνίας υπό μορφή ανταλλαγής επιστολών μεταξύ της Ελληνικής Δημοκρατίας και των Νήσων Τουρκ και Κάϊκος, για τη φορολόγηση των εισοδημάτων από αποταμιεύσεις, η οποία κυρώθηκε με το ν.3353/2005 (ΦΕΚ 149 Α΄).
9. Τις διατάξεις των άρθρων 2, 3, 4, 5 και 6 της Συμφωνίας υπό μορφή ανταλλαγής επιστολών μεταξύ της Ελληνικής Δημοκρατίας και των Νήσων Καϋμάν, για τη φορολόγηση των εισοδημάτων από αποταμιεύσεις, η οποία κυρώθηκε με το ν.3355/2005 (ΦΕΚ 151 Α΄).
10. Την αριθ. 1109637/2412/05/ΔΟΣ/18.11.2005 (ΦΕΚ 1671/τΒ΄/30-11-2005) απόφαση του Υπουργού Οικονομίας και Οικονομικών «Υποβολή στοιχείων από τους φορείς πληρωμής προς τις αρμόδιες αρχές σύμφωνα με τις διατάξεις της παραγράφου 4 του άρθρου 7 του ν.3312/2005 (ΦΕΚ 35 Α΄)».
11. Την αριθ. 1048675/1211/07/ΔΟΣ/10-5-2007 (ΠΟΛ 1078/2007) απόφαση του Υπουργού Οικονομίας και Οικονομικών σχετικά με την τροποποίηση της με αριθ. 1109637/2412/05/ΔΟΣ/18.11.2005 (ΦΕΚ 1671/τΒ΄/30-11-2005) σχετικά με την υποβολή των στοιχείων από τους φορείς πληρωμής προς τις αρμόδιες αρχές σύμφωνα με τις διατάξεις της παραγράφου 4 του άρθρου 7 του ν.3312/2005 (ΦΕΚ 35 Α΄)».
12. Τις διατάξεις του Π.Δ. 249/1998 (ΦΕΚ 186 Α΄) «Τροποποίηση και συμπλήρωση του Οργανισμού του Υπουργείου Οικονομικών (Π.Δ. 284/1988)».
13. Την αριθ. 42362/Υ252 (ΦΕΚ 1948/τΒ΄/3.10.2007) κοινή απόφαση του Πρωθυπουργού και του Υπουργού Οικονομίας και Οικονομικών «Καθορισμός αρμοδιοτήτων των Υφυπουργών Οικονομίας και Οικονομικών».

14. Το γεγονός ότι από τις διατάξεις της απόφασης αυτής δεν προκαλείται δαπάνη σε βάρος του Κρατικού προϋπολογισμού.

ΑΠΟΦΑΣΙΖΟΥΜΕ

Τροποποιούμε την με αριθμό 1109637/2412/05/ΔΟΣ/18.11.2005 (ΦΕΚ 1671/τΒ΄/30-11-2005) Υπουργική Απόφαση (ΠΟΛ 1141/2005), όπως έχει τροποποιηθεί με την με αριθ. 1048675/1211/07/ΔΟΣ/10-5-2007 Υπουργική Απόφαση (ΠΟΛ 1078/2007), σχετικά με την υποβολή των στοιχείων από τους φορείς πληρωμής προς τις αρμόδιες αρχές σύμφωνα με τις διατάξεις της παραγράφου 4 του άρθρου 7 του ν. 3312/2005 (ΦΕΚ 35 Α΄) ως εξής:

1. Στο τέλος της παραγράφου 1 του άρθρου 1 προστίθεται νέο εδάφιο ως εξής:
   «Επίσης, οι οικονομικοί φορείς υποχρεούνται να συλλέγουν και να τηρούν σε ηλεκτρονικό αρχείο τα στοιχεία σύμφωνα με τις διατάξεις της περίπτωσης β) της παραγράφου 2 του άρθρου 4 του ν.3312/2005 (ΦΕΚ 35 Α΄). Τα στοιχεία αυτά υποχρεούνται να κοινοποιούν, σύμφωνα με τις ίδιες διατάξεις, στην αρμόδια αρχή της παραγράφου 4 του άρθρου 4 του ίδιου νόμου».

2. Στο τέλος της παραγράφου 2 του άρθρου 1 προστίθεται νέο εδάφιο ως εξής:
   «Τα επίσημα αποδεικτικά στοιχεία για την εφαρμογή της περίπτωσης β) της παραγράφου 2 του άρθρου 4 του ν.3312/2005 (ΦΕΚ 35 Α΄), που υποχρεούνται να προσκομίσουν οι φορείς της αλλοδαπής, ορίζονται σύμφωνα με τις ίδιες διατάξεις».

3. Στο τέλος της παραγράφου 3 του άρθρου 1 προστίθεται νέο εδάφιο ως εξής:
   «Από το οικονομικό έτος 2008 (χρήση 2007) και εντεύθεν τα πεδία των πληροφοριών καθώς και η μηχανογραφική απεικόνισή τους, σχετικά με τα ως άνω στοιχεία του πραγματικού δικαιούχου των τόκων και με τα στοιχεία της περίπτωσης β) της παραγράφου 2 του άρθρου 4 του ν.3312/2005, περιλαμβάνονται στα παραρτήματα 4 και 5 της παρούσας, τα οποία αποτελούν και αναπόσπαστο μέρος της».

4. Προστίθεται νέα παράγραφος 6 στο άρθρο 1 «Τρόπος και χρόνος και υποβολής των στοιχείων» ως εξής:

   « 6. Κατ' εξαίρεση για το έτος 2008, η υποβολή των ανωτέρω στοιχείων από τους φορείς πληρωμής δύναται να λάβει χώρα το αργότερο μέχρι 25 Μαΐου 2008».

5. Στο τέλος της παραγράφου 1 του άρθρου 4 προστίθεται νέο εδάφιο ως εξής:

   «Η Γενική Γραμματεία Πληροφοριακών Συστημάτων (Γ.Γ.Π.Σ.) ορίζεται, επίσης, ως αρμόδια αρχή στην οποία οι οικονομικοί φορείς υποβάλλουν ηλεκτρονικά τα στοιχεία που ορίζονται στην παράγραφο 2 του άρθρου 4 του ν.3312/2005 (ΦΕΚ 35 Α'). Στο πλαίσιο αυτό η Γ.Γ.Π.Σ. ακολουθεί τις ίδιες ως άνω περιγραφόμενες διαδικασίες, σχετικά με αυτά τα στοιχεία.

6. Προστίθενται «Παραρτήματα 4 και 5», όπως περιλαμβάνονται στην παρούσα.

Η απόφαση αυτή να δημοσιευτεί στην Εφημερίδα της Κυβερνήσεως.

Ακριβές αντίγραφο

Η Προϊσταμένη της Γραμματείας
α/α
Κων/νος Φ. Ράμφος

Ο ΥΦΥΠΟΥΡΓΟΣ ΟΙΚΟΝΟΜΙΑΣ ΚΑΙ ΟΙΚΟΝΟΜΙΚΩΝ

ΑΝΤΩΝΙΟΣ ΜΠΕΖΑΣ

<u>Συνημμένα</u>: εκατόν είκοσι εννέα (129) φύλλα

<u>ΠΙΝΑΚΑΣ ΔΙΑΝΟΜΗΣ</u>

Ι. ΑΠΟΔΕΚΤΕΣ ΓΙΑ ΕΝΕΡΓΕΙΑ

1. Εθνικό Τυπογραφείο (για δημοσίευση)
2. Γραφείο Γενικού Γραμματέα Πληροφοριακών Συστημάτων (για καταχώριση στο Internet)
3. Τράπεζα Δημοσιονομικών Δεδομένων - Σίνα 2-4 – 106 72 ΑΘΗΝΑ

ΙΙ. ΑΠΟΔΕΚΤΕΣ ΓΙΑ ΚΟΙΝΟΠΟΙΗΣΗ

1. Αποδέκτες Πίνακα Α΄ (εκτός των αριθ. 1 και 4 αυτού)
2. Αποδέκτες Πίνακα Β', εκτός του αριθ.2 αυτού
3. Από τους Αποδέκτες του Πίνακα ΙΒ'

   - Ελληνική Ένωση Τραπεζών (με την παράκληση να διαβιβαστούν σε όλες τις Τράπεζες, μέλη της)

   Αμερκής 21, 106 71, ΑΘΗΝΑ
4. Ένωση Θεσμικών Επενδυτών – Ομήρου 15, 106 72, ΑΘΗΝΑ
5. Επιτροπή Κεφαλαιαγοράς - Κολοκοτρώνη 1, 105 62, ΑΘΗΝΑ

ΙΙΙ. ΕΣΩΤΕΡΙΚΗ ΔΙΑΝΟΜΗ

1. Γραφείο Υπουργού κ. Γ. Αλογοσκούφη
2. Γραφείο Υφυπουργού κ. Α. Μπέζα
3. Γραφείο Γενικού Γραμματέα Φορολογικών & Τελωνειακών θεμάτων, κ. Ν. Ανδριανόπουλου
4. Γραφείο Γενικού Γραμματέα Γ.Γ.Π.Σ. κ. Δ. Αναγνωστόπουλου
5. Γραφείο Γενικού Διευθυντή Κ.Ε.Π.Υ.Ο., κ. Λαζαρίδη
6. Γραφείο Γενικού Διευθυντή Φορολογίας
7. Γραφείο Γενικού Διευθυντή Ελέγχων
8. Γραφείο Τύπου και Δημοσίων Σχέσεων
9. Γραφείο Επικοινωνίας και Πληροφόρησης Πολιτών (Γ.Ε.Π.ΠΟ.)
10. Δ/νση Διεθνών Οικονομικών Σχέσεων – Τμήμα Α΄ (2)
11. Δ/νση Εκμετάλλευσης Συστημάτων Η/Υ (Δ31)
12. Δ/νση Εφαρμογών Η/Υ (Δ30)
13. Δ/νση Ελέγχων

ΠΑΡΑΡΤΗΜΑ 4

Καθορισμός του μορφότυπου FISC 153

Το κείμενο που ακολουθεί αποτελεί τον τυποποιημένο μορφότυπο ανταλλαγής των πληροφοριών FISC 153, όπως αυτός θα χρησιμοποιηθεί από το οικονομικό έτος 2008 και μετά σχετικά με την ηλεκτρονική συλλογή των πληροφοριών για τους πραγματικούς δικαιούχους των τόκων, καθώς και τις οντότητες ή φορείς που ενεργούν ως φορείς πληρωμής, προκειμένου να αποσταλούν από τους φορείς πληρωμής και τους οικονομικούς φορείς προς τις αρμόδιες αρχές.

Σημειώνεται ότι ο εν λόγω μορφότυπος, ο οποίος αναφέρεται και ως μορφότυπος της Οδηγίας των Αποταμιεύσεων (Savings Directive Format - SDF):

i) Αποτελεί αναθεώρηση του μορφότυπου FISC39, ο οποίος χρησιμοποιήθηκε κατά τα δύο πρώτα οικονομικά έτη (2006 και 2007) εφαρμογής της Οδηγίας 2003/48/ΕΚ για την ανταλλαγή των πληροφοριών μεταξύ των αρμοδίων αρχών των κρατών μελών με βάση τα στοιχεία που συγκεντρώνονται από τους φορείς πληρωμής τους.

ii) Βασίζεται στον τυποποιημένο μορφότυπο STF (Standard Transmission Format) που έχει εγκριθεί στις 15 Ιανουαρίου του 2005 από την Επιτροπή των φορολογικών υποθέσεων του Ο.Ο.Σ.Α. (OECD Committee on Fiscal Affairs), αλλά έχει επεκταθεί για να καλύψει τις ανάγκες της Οδηγίας καθώς και το μηχανισμό διορθώσεων των πληροφοριών.

iii) Θέτει ως υποχρεωτικές για αποστολή μόνο τις ελάχιστες πληροφορίες που απαιτούνται από την Οδηγία και το μορφότυπο FISC39, αλλά ταυτόχρονα παρέχει στον αποστολέα (κράτος μέλος ή φορέα πληρωμής) τη δυνατότητα αποστολής προαιρετικών πληροφοριών, εφόσον ο ίδιος το επιθυμεί και είναι σε θέση να τις προσφέρει.

iv) Ορίζει ότι η ανταλλαγή των πληροφοριών θα γίνεται με XML μηνύματα (Extensible Mark-up Language messages) που θα αποστέλλονται μέσω XML εγγράφων. Τα XML έγγραφα θα ελέγχονται, ως προς την εγκυρότητα τους, με βάση το σχετικό XML σχήμα (FISC153 schema), το οποίο καθορίζει και περιγράφει τη συντακτική δομή και ως ένα βαθμό τη σημασιολογία των XML μηνυμάτων.

v) Σε εθνικό επίπεδο ο μορφότυπος FISC153 θα χρησιμοποιηθεί από τους φορείς πληρωμής και τους οικονομικούς φορείς για την αποστολή προς τις αρμόδιες αρχές, όπως ορίζονται στην παρούσα απόφαση:

1. των αρχικών πληροφοριών,

2. των «αυθόρμητων» διορθώσεων (δηλαδή πληροφοριών που αποστέλλονται με πρωτοβουλία του φορέα πληρωμής ή του οικονομικού φορέα με σκοπό να διορθώσουν πληροφορίες που είχαν προηγουμένως αποσταλεί από αυτόν)[1],
3. των διορθώσεων κατόπιν αιτήματος (δηλαδή πληροφοριών που αποστέλλονται από το φορέα πληρωμής ή τον οικονομικό φορέα ως απάντηση σε αίτημα των αρμοδίων αρχών με σκοπό να διορθώσουν πληροφορίες που είχαν προηγουμένως αποσταλεί από το φορέα πληρωμής ή τον οικονομικό φορέα) [1],
4. για την ακύρωση/ανάκληση της αποστολής πληροφοριών που είχαν προηγουμένως αποσταλεί από το φορέα πληρωμής ή τον οικονομικό φορέα προς τις αρμόδιες αρχές.

Επίσης ο μορφότυπος FISC153 θα χρησιμοποιηθεί για την αποστολή αιτημάτων για διόρθωση πληροφοριών από τις αρμόδιες αρχές προς τους φορείς πληρωμής και τους οικονομικούς φορείς.

[1] Οι διορθωμένες πληροφορίες θα πρέπει να αποστέλλονται στον ίδιο μορφότυπο που είχαν αποσταλεί οι αρχικές. Επομένως, εάν οι αρχικές πληροφορίες είχαν αποσταλεί κατά τη διάρκεια των ετών 2006 και 2007, όπου χρησιμοποιήθηκε ο μορφότυπος FISC39, τότε ο μορφότυπος FISC39 θα πρέπει επίσης να χρησιμοποιηθεί και για την αποστολή των διορθωμένων πληροφοριών. Αντίστοιχα, εάν οι αρχικές πληροφορίες αποσταλούν βάση του μορφότυπου FISC153 τότε ο μορφότυπος FISC153 θα πρέπει να χρησιμοποιηθεί και για την αποστολή των διορθωμένων πληροφοριών.

TAXATION OF SAVINGS

(DIRECTIVE 2003/48/EC)

STANDARD FORMAT FOR

THE EXCHANGE OF INFORMATION

REVISED FISC153

VER. 4.06 (08/11/2007)

DOCUMENT CHANGE RECORD

The next table summarises the main changes from one release to the next one.

Version	Date	Description	Affected sections
1.00	16/06/2005	First diffusion as FISC73 document	-
2.00	29/09/2005	Second diffusion as FISC114 document	-
3.00	02/12/2006	Third diffusion as FISC153 document	-
4.02	14/07/2006	*Update for the 6-8 October meeting*	
		1. Review English	All
		2. Value 2 (correction) is now useless in *MessageTypeIndic* given that identifiers in *DocSpec* are unique over space and time	1.3.3
		3. Move the description of *DocSpec* from section 1.3.3.1 to section 2.1.1	1.3.3.1, 2.1.1
		4. The *DocRefId* must be unique over space ad time, and not only within a message	2.1.1
		5. The *DocRefId* being unique over space and time, the elements *CorrMessageRefId* in *DocSpec* becomes useless. It is kept however, to remain closer to the STF	2.1.1
		6. Set *SpecificPaymentType* optional in *Art4_2PaymentData* in order to avoid having to use the value 'xxxx' in the case no information is provided	2.1.2
		7. Add *AcctInfo* and *SharedAcctInfo* elements in *Art4_2Payment*	2.1.2
		8. Within the *BeneficialOwner* element, *ResCountryCode* and *Address/CountryCode* may not be the same	2.2.2.1.1
		9. Add a *OtherPersData* element in the Beneficial Owner in the case neither TIN nor place/date of birth are known and an attribute in Beneficial Owner to indicate if contractual relations are before 2004	2.2.2.1.2
		10. Add the 'fiscalResidence' value for the attribute *legalAddressType* in element *Address* within the *BeneficialOwner* element	2.2.2.1.5
		11. Add element *SharedAcctInfo* in element *Art9Payment* to allow the reporting of account hold be several beneficial owners	2.2.2.2.4
		12. Allow for providing both SWIFT and IBAN/OBAN in *AcctInfo* and *SharedAcctInfo*	2.2.2.2.4
		13. Add a *Other* field in *AcctInfo* and *SharedAcctInfo*	2.2.2.2.4

4.03	23/10/2006	*Update for the 23-24 November meeting*	
		1. Add or update of several figures due to the changes indicated below	New or updated figures: 1, 3-5, 8-11, 13, 15-17, 19-25, 27-39
		2. Restructuring of the document due to the addition of sections 4 and 5	All
		3. Rename the "Fix" suffix in Address and Name in "Struct", which corresponds to its purpose	1.1, all related figures
		4. Add explanation on the *CorrelationId* mechanism	2.2
		5. Add a footnote to indicate that cancel mechanism is implemented via an operational procedure	2.2
		6. Move the explanation of *MessageTypeIndic* in section 2.2 and complete/modify it after the introduction of the correction mechanism	2.2
		7. Delete the *MessageSpec* element which creates redundancy with the *Header* element	3.1, 3.2.1.1.1
		8. Rename the *MessageElements* that is too generic in *InitialElements*	3.1
		9. Add a figure showing the structure of the *DocSpec*.	3.2.1
		10. Remove erroneous *nameType* attribute from name *NameFree* element	3.2.1.1.2 (Fig.10)
		11. Move *DocSpec* as last element of the sequence in all elements in which it is contained	All related figures
		12. Remove the choice below *InitialElements* which violates the XSD 'Unique Particle Attribution' rule	3.1
		13. Amounts must be rounded as specified in FISC39	3.2.1.2, 3.2.2.2.2.3
		14. Add a note on the use of the structured and free name formats	3.2.2.1.3
		15. Add correction related sections	4, 5
		16. Add BG and RO country code	6
		17. Modify footnote below table in section 7: columns 2 to 4 can contain 'x'	7

4.04	08/03/2007	*Update for and after the 24-26 January meeting*	
		1. Remove *PayingAgentInfo* from all the XPATH expression, being not relevant anymore	All
		2. Replace *MessageElements* with *InitialElements* in all XPATH expressions	All
		3. Update of several figures due to the changes in this release	New or updated figures: 3, 11, 13, 15, 17, 18, 20, 21, 24, 27, 28, 30, 31, 32, 33, 37, 39, 40, 41
		4. Allow the body convey in a single message initial data and spontaneous/on-request corrections	2.1, 3.1
		5. As several processes are implemented as manual procedures, and given the grouping of information in messages proposed in this release, the *CorrelationId* is not used anymore in the context of the Directive	2.2
		6. Stress that value 3 (cancellation) for *MessageTypeIndic* is reserved for future use	2.2
		7. Creation of a new value for *MessageTypeIndic*, 4 (New and/or corrections), due to the merge in a single message of initial data and spontaneous/on-request corrections	2.2
		8. Complete the *remarks* on the use of *MessageTypeIndic*	2.2
		9. Rename the description of value 3 for *MessageTypeIndic* and *DocTypeIndic* from 'cancelled' to 'cancellation'	2.2, 3.2.1.1.1
		10. Provide additional information about the use of *DocRefId* and *CorrDocRefId* when correcting information that was already corrected via previous messages	3.2.1.1.1
		11. Suppress value 0 (repeated) for *DocTypeIndic* as repetition is performed via operational procedure	3.2.1.1.1
		12. Complete the *remarks* on the use of *DocTypeIndic*	3.2.1.1.1
		13. Report the addition of the 'fiscalResidence' value for the attribute *legalAddressType* to the Entity and the Paying Agent, the *Address_Type* being common to *Entity*, *PayingAgent* and *BeneficialOwner*	3.2.1.1.3, 3.2.2.1.4, 3.2.2.2.1.5

		14. Set the *legalAddressType* attribute as optional	3.2.1.1.3, 3.2.2.1.4, 3.2.2.2.1.5
		15. Simplify the structure of account information	3.2.1.2, 3.2.2.2.2.4
		16. Add a sentence about entities having opted to bed considered as an UCITS in Article 9 payments	3.2.2.1
		17. Add value *'03 – partnership'* for *oecdLegalType* attribute of *PayingAgent*	3.2.2.1
		18. Add 'gender' for the beneficial Owner in *IndivPersData*. The element being common also to the *PayingAgent*, the related figures and texts are updated as well	3.2.2.1.2, 3.2.2.2.1.3
		19. Correct figure 17: *BirthDate* and *BirthCity* are optional elements	3.2.2.1.2
		20. Update Figure 18 to replace *NameFix* with *NameStruct*	3.2.2.1.3
		21. Add explanation about 'contractual relations'	3.2.2.2.1
		22. Clarify when correction requests can be submitted for data that had to be transmitted.	4.1
		23. Add the possibility to cancel a request for correction	4.2
		24. Add a reference to the *PayingAgent* in the case of missing *BeneficialOwner*	5.1
		25. Add a *Cancellation* element allowing to cancel information previously sent without having to repeat the information	5.1
		26. Convert the *choice* in a *sequence* on figure 39, as a request for correction may lead to several corrections in cascade	5.1
		27. Add the definition of messages allowing to reject a request for corrections	5.3

4.05	19/06/2007	*Update after the 18-19 April meeting*	
		1. Update layout of all figures	All
		2. Change namespace name to reflect that the current release of the schema is v2	1.2.2.1
		3. Stress that in the case of message cancellations, the *Body* tag must be present but empty	2.2
		4. Remove contradiction between pages 16 and 17 regarding the use of the *CorrelationId*	2.2
		5. Remove the '-' after the country code in the *MessageId* and *DocRefId*	2.2, 3.2.1.1
		6. Stress that the body described in section 3.1 may contain corrections to any previous exchange, and not only initial exchanges	3.1
		7. Stress that the body described in section 3.1 may contain information related to several fiscal years	3.1
		8. Add explanation of *constraints* that now appear on some figures	3.2.1.1.1, 4.2
		9. Precise the definition of *YearOfPayment* as in FISC39	3.2.1.2, 3.2.2.2.2.1
		10. Stress that *xnlNameType* is not used	3.2.2.1.3
		11. Stress that the attribute *nameType* is optional	3.2.2.1.3, 3.2.2.2.1.4
		12. Stress that the attribute *issuedBy* must have the same value as *ResCountryCode* and can be left empty if the information is not available	3.2.2.2.1.2
		13. Stress that the attributes *acctNoQlf* , *secNoQlf* and *othQlf* can be left empty if the information is not available	3.2.2.2.2.4
		14. Clarify title of section 4	4
		15. Update filenames to reflect that the current release of the schema is v2	8
		16. Add the files containing the ISO codes in the list	8
4.06	02/11/2007	*Update after 3-4 October 2007 Meeting*	
		1. Change name of names spaces to new version (ec.europa.eu:taxud:directtax:v3 and ec.europa.eu:taxud:directtax:eusd:v3)	1.2.2.1
		2. Amend figure 3 and description of overview of Body to take into account division of correction information into spontaneous and on request.	3.1

		3. Amend figure 39 and associated text to take into account division of correction information into spontaneous and on request.	5.1
		4. Expand the description of answers to correction requests and include new figure 40.	5.2
		5. Amend figure 41 (old figure 40) and associated text to take into account division of correction information into spontaneous and on request	5.3
		6. Amend description of grouping correction information.	5.4
		7. Amend the names of files containing the XML schema	8

CONTENTS

1. GENERAL PRINCIPLES OF THE DIRECTIVE FORMAT

1.1. PRELIMINARY REMARKS ... 19

1.2. NOTATIONS ... 19

1.2.1. Notations used in the diagrams 19

1.2.2. Other Notations 21

1.2.2.1. Namespaces ... 21

1.2.2.2. Location of the elements ... 21

1.2.2.3. Textual description ... 22

2. OVERVIEW OF THE MESSAGE STRUCTURE

2.1. GENERAL OVERVIEW OF THE MESSAGE ... 23

2.2. OVERVIEW OF THE HEADER ... 23

2.3. OVERVIEW OF THE BODY ... 25

3. BODY IN THE CONTEXT OF DIRECTIVE 2003/48/EC FOR THE INITIAL EXCHANGES..26

3.1. OVERVIEW OF THE BODY FOR THE INITIAL EXCHANGES ... 26

3.1.1. General structure of the information related to Article 4.2 of the Directive 27

3.1.2. General structure of the information related to Article 9 of the Directive28

3.2. DETAILED ELEMENTS DESCRIPTION ... 30

3.2.1. Elements related to the provisions of Article 4.2 30

3.2.1.1. Elements related to the Entity ... 31

3.2.1.1.1. The DocSpec element ... 33

3.2.1.1.2. Name of the Entity ... 34

3.2.1.1.3. Address of the Entity ... 35

3.2.1.2. Elements related to the Entity Payment ... 37

3.2.2. Elements related to the provisions of Article 9 38

3.2.2.1. Elements related to the Paying Agent ... 39

3.2.2.1.1. TIN of the Paying Agent in his State of residence ... 41

3.2.2.1.2. Date and Place of birth of the Paying Agent ... 43

3.2.2.1.3. Name of the paying agent ... 45

3.2.2.1.4. Address of the paying agent ... 47

3.2.2.2. Elements related to the Beneficial Owner and associated Payment ... 48

3.2.2.2.1. Elements related to the Beneficial Owner ... 48

3.2.2.2.2. Elements related to the Beneficial Owner Payment ... 58

4. BODY IN THE CONTEXT OF DIRECTIVE 2003/48/EC – CORRECTION REQUEST RELATED 66

4.1. BASIC CORRECTION PRINCIPLES 66

4.2. STRUCTURE OF A REQUEST FOR CORRECTION 66

5. BODY IN THE CONTEXT OF DIRECTIVE 2003/48/EC – CORRECTIVE EXCHANGES.....70

5.1. SPONTANEOUS CORRECTION EXCHANGES 70

5.2. ANSWERS TO CORRECTION REQUESTS 75

5.3. REJECTING CORRECTION REQUESTS..... 76

5.4. GROUPING ANSWERS TO REQUEST FOR AND SPONTANEOUS CORRECTIONS..... 77

6. ISO-3166 ALPHA-2 COUNTRY CODES TO BE USED FOR THE DIRECTIVE 78

7. VALUES FOR THE *TYPEOFINCOME* UNDER ARTICLE 9..... 8

8. SOURCE CODE OF THE SCHEMA PRESENTED IN THIS DOCUMENT.....82

FIGURES

Figure 1 - General structure of the message 23
Figure 2 - General structure of the Header 24
Figure 3 - Structure of the Body – Initial Exchanges 26
Figure 4 - General structure of the information related to Article 4.2 of the Directive 27
Figure 5 - General structure of the information related to Article 9 of the Directive 29
Figure 6 – Information flow related to the provisions of Article 4.2 30
Figure 7 – Identifying an Entity 31
Figure 8 - Elements related to the Entity 32
Figure 9 – The *DocSpec* element (new) 33
Figure 10 - Name of the Entity 34
Figure 11 - Address of the Entity35
Figure 12 - Content of the structured address format 36
Figure 13 - Elements related to the Entity Payment 37
Figure 14 – Information flow related to the provisions of Article 939
Figure 15 - Elements related to the Paying Agent40
Figure 16 - TIN of the Paying Agent in his State of residence 42
Figure 17 - Date and Place of birth of the Paying Agent 43
Figure 18 - Name of the paying agent 45
Figure 19 - Content of the Structured name format 46
Figure 20 - Address of the paying agent 47
Figure 21 - Elements related to the Beneficial Owner 49
Figure 22 - State of residence of the beneficial owner 50
Figure 23 - TIN of the beneficial owner in his State of residence 52
Figure 24 - Date and Place of birth of the beneficial owner 54
Figure 25 - Name of the beneficial owner 56
Figure 26 - Address of the beneficial owner 57
Figure 27 - Elements related to the Beneficial Owner Payment 59
Figure 28 - Year of payment 60
Figure 29 - Type of income 61
Figure 30 - Amount of interest paid and currency used 63
Figure 31 - Beneficial owner's account number and additional information64
Figure 32 – Correction request element 68
Figure 33 – Structure of the Body – Correction requests 69
Figure 34 – Structure of a corrected Entity 71
Figure 35 – Structure of a corrected Article 4.2 Payment 71
Figure 36 – Structure of a corrected Paying Agent 72
Figure 37 – Structure of a corrected Beneficial Owner 72

Figure 38 – Structure of a corrected Article 9 Payment 73
Figure 39 – Structure of the Body – Spontaneous Corrected information 74
Figure 40 – Structure of the Body – Response to Request for Correction 75
Figure 40 – Request Rejection 76
Figure 42 – Structure of the Body – Request Rejections 77

General Principles of the Directive Format

Preliminary remarks

0. This document is a reviewed FISC39. It is built from the OECD STF (Standard Transmission Format), instead of the SMF (Standard Magnetic Format), with extensions to cover the correction mechanism and to manage the related data structure.

1. In the format described in this document, only the fields that are made compulsory either by the Directive or by the FISC39 document are compulsory. Optional fields have been added, either because they were present in the corresponding STF structures, or for uniformity purposes with other parts of the schema. Member States have to decide if they are able or willing to exchange these fields with the other Member States.

2. All the messages constructed with the Directive format will be UTF-8 encoded.

3. The Directive format will be used by the competent authorities of the Member States as from 2008, without prejudice to any technical recommendations which may be considered at a later stage and especially during the functional and technical specifications phase[1].

It will be for each Member State to decide whether paying agents established in its territory must use or not the Directive format to provide their competent authority with the required information.

4. This Directive format is based on the STF OECD format for the automatic exchange of information. This format was approved by the OECD Committee on Fiscal Affairs under the written procedure on 15 January 2005.

5. Where the OECD format proposes choosing between a "free format" and the "fixed format[2]", this choice is retained in the Directive format. It is however recommended to use the "fixed format" whenever possible.

6. As Article 13.1 of the Directive refers to Article 9, whenever any reference is made in this document regarding the exchanges under Article 9, it also includes the exchanges under Article 13.1.

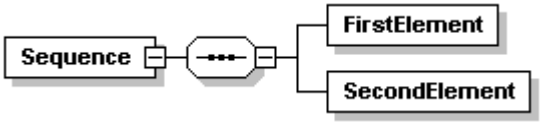
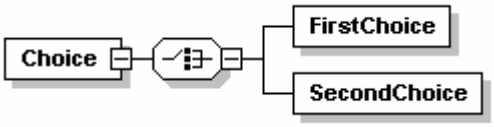
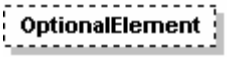
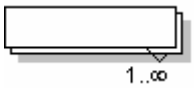
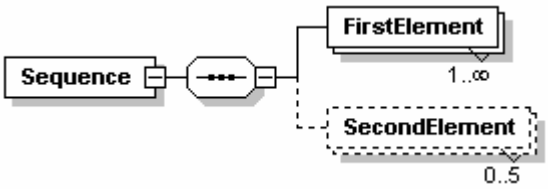
Notations

Notations used in the diagrams

The following notations are used throughout the document for the figures.

[1] The possibility of technical alterations by computer experts at a subsequent stage is left open.

[2] For the sake of clarity, the STF "Fixed Format" has been renamed "Structured Format". "NameFix" and "AddressFix" have also been renamed "NameStruct" and "AddressStruct".

Symbol	Explanation	Example
	This symbol means that an element is a sequence of other inner elements.	 The element *Sequence* is composed of two (child) elements: *FirstElement* and *SecondElement*.
	This symbol means that an element is made of one and only one of the inner elements.	 The element Choice contains as child element either *FirstChoice* or *SecondChoice*.
	This continuous border indicates a mandatory element or attribute within an instance document. The three lines in the upper left corner indicates that the element as no child element (this notation does not apply to attributes).	 The element *MandatoryElement* must be present in any XML instance document.
	This dashed border means that the element or attribute is optional within an instance document.	 The *OptionalElement* is optional in any XML instance document.
	The figures indicate the cardinality.	 The element Sequence is made of the following child elements: • *FirstElement*: this element must occur at least one time; • *SecondElement*: this element is optional and can occur at most five times.

Other Notations

Namespaces

The following namespaces are used within the XML schema:

Name	Prefix	Purpose
ec.europa.eu:taxud:directtax:v3	dt	This namespace is used for the *DirectTaxMessage*, *Header* and *Body* elements. It contains generic elements that can be re-used in other applications in the direct taxation area.
ec.europa.eu:taxud:directtax:eusd:v3	sd	This namespace is used for all the elements specifically tailored for the Directive 2003/48/EC. Some of these elements may be extension or restriction of elements coming from the STF.
oecd:ties:stf:v2	stf	This is the namespace of all the STF elements.

Versioning

Each namespace name includes the major version number of the elements it defines. Whenever the schema has to be modified but the modification does not break the compatibility with XML instance documents built according to the rules defined in a previous release of the schema, its major version number will not be modified and hence it will still be possible to validate existing XML instance documents with the new release of the schema. However, when the compatibility cannot be ensured anymore, the major version number will be incremented, changing the namespace name. Hence, existing XML instance documents will have to be validated against the XML schema used to build these documents while new documents will have to be validated against the new release of the XML schema.

The root element of the XML schema (i.e. the element *schema*) has its version attribute set to the actual version number of the schema, including its major and minor numbers.

Location of the elements

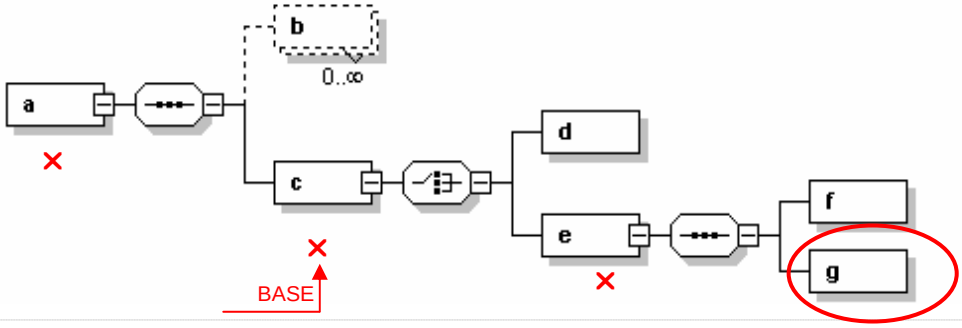
The location of each element or group of elements is given by its XPATH expression decomposed into two parts:

BASE this is the XPATH expression of an element starting at the root of the XML document.

LOCATION this is the XPATH expression, relative from **BASE**. If **BASE** is not given, **LOCATION** is the absolute XPATH expression starting at the root element of the XML document (such expressions always begin with "/").

The complete XPATH expression for a given element or group of elements is given by the concatenation of **BASE** and **LOCATION**.

Example:



Location of the 'g' element using the convention adopted in this document:

BASE: /a/c

LOCATION: e/g

The complete XPATH expression of the 'g' element is **/a/c/e/g**

Reminder: In XPATH notation, attributes are denoted by the prefix '@'. For example, if the 'g' element above had a 'z' attribute, its XPATH expression would be noted **/a/c/e/g/@z**, or with the convention adopted in this document:

BASE: /a/c

LOCATION: e/g/@z

Textual description

1. The sentences or paragraphs coming from FISC39 and adapted to this document for the textual description of the elements are indicated in *italics* with a "FISC39" annotation in the left margin.

Example:

FISC39	*The same* Name *and* Address *elements will be used to identify both types of paying agents: those referred to in Article 4(1) and those referred to in Article 4(2).*

2. The sentences, examples or paragraphs coming from the STF documentation and adapted to this document are indicated in *italics* with a "STF" annotation in the left margin.

Example:

STF	*FirstName represents the position of the name in a name string. Can be Given Name, Forename, Christian Name, Surname, Family Name, etc. Use the attribute "xnlNameType" to define what type this name is.*

3. The sentences extracted from the Directive are indicated in *italics* with a "DIR 2003/48/EC" annotation in the left margin, accompanied by the number of the article from which the sentence is extracted.

Example:

DIR 2003/48/EC Article 4.2	*An economic operator paying interest to, or securing interest for, such an entity established in another Member State which is considered a paying agent under this paragraph shall communicate the name and address of the entity and the total amount of interest paid to, or secured for, the entity to the competent authority of its Member State of establishment, which shall pass this information on to the competent authority of the Member State where the entity is established.*

Overview of the message structure

General overview of the Message

LOCATION: /dt:DirectTaxMessage

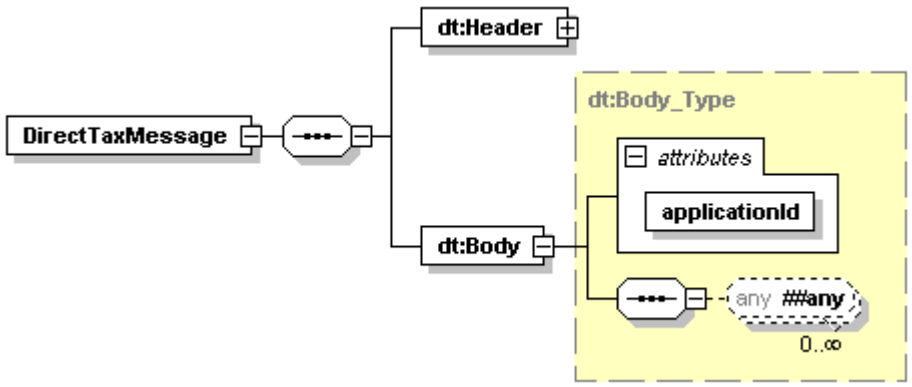


Figure 1 - General structure of the message

The *DirectTaxMessage* element is a generic container (i.e. that can be re-used in other applications) that conveys information to be exchanged. It is made up of two elements: a *Header* and a *Body*. The *Header* is necessary for technical reasons, mainly for containing message identification and routing information. The *Body* is aimed at containing the business information.

In the context of Directive 2003/48/EC, the structure of the *Body* is described in:

- Section 0 for the initial exchanges;
- Section 0 for the correction requests;
- Section 0 for the spontaneous corrections or answer to correction requests.

It should be noted that the initial exchanges and spontaneous corrections or answers to correction requests can be conveyed in a single message. For pedagogic purposes, the corresponding structures are however described in two different sections. Requests for corrections must be conveyed in a specific and dedicated message.

Given the sensitivity of the business information to be conveyed in the messages, the subdivision in technical information (*Header*) and business information (*Body*) may allow for an encryption of the *Body*, ensuring therefore confidentiality, while keeping technical information, non-sensitive, available for identification and routing.

Overview of the Header

The structure of the *Header* is depicted on the next figure.

LOCATION: /dt:DirectTaxMessage/dt:Header

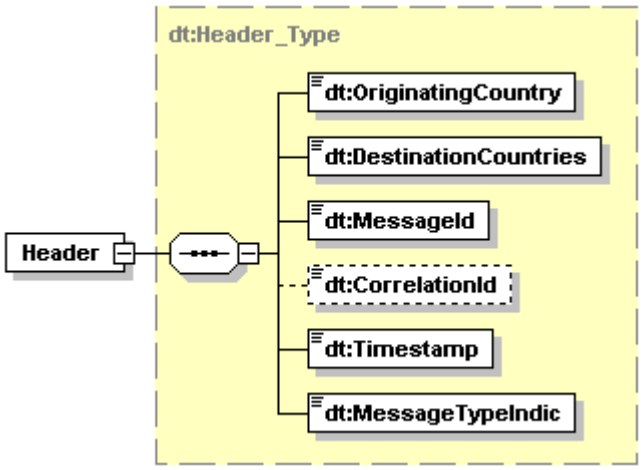


Figure 2 - General structure of the Header

The *OriginatingCountry* element contains the ISO-3166 Alpha-2 country code of the sender country.

The *DestinationCountries* element contains the list of ISO-3166 Alpha-2 country codes of the recipient countries. In the context of the Directive, the list will be reduced to the unique recipient of the message.

The *MessageId* element is a unique identifier for the message. It must be unique over space and time. Its structure is set as: <COUNTRY_CODE><MS_IDENTIFIER>. The first part is the country code of the sender country. It prevents two Member States from generating the same message identifiers. It therefore ensures the uniqueness over space. Each Member State must guarantee the uniqueness of the second part over time.

Sample values are: GB-2006-06-30T08:00:00-0001 or GB-SAVINGS_DIRECTIVE-ABCDE.

The *CorrelationId* element allows correlating a message with another one sent previously.

The *Timestamp* element is the time of creation of the message in the form YYYY-MM-DDThh:mm:ss.sss, (i.e. an XSD dateTime type) where:

- YYYY[1] the year, MM the month and DD the day;
- hh represents the hour, mm the minute, and ss.sss the second (fractions of a second are optional);
- the letter T separates the date and time parts;
- the time is based on a 24-hour period, so hours are represented from 00 to 23;
- an optional time zone indication may be added at the end. In case the time zone indication is not mentioned, the timestamp is assumed to be in UTC (Universal Coordinated Time) time by convention.

Sample value without time zone indication: 2004-12-17T09:30:47.

Sample value with time zone indication: 2004-12-17T09:30:47-05:00.

The *MessageTypeIndic* element indicates the type of the message. It corresponds to field F001 in FISC39§2.1. This element can take the following numeric values:

1 (new)	this is a message containing new information.
2 (correction)	the message contains corrections about information previously sent.

[1] To avoid any ambiguity, the notation YYYY has been used to indicate a year coded on 4 digits throughout this document. However, the notation CCYY has been kept when extracted from other documents such as FISC39 or STF. In those cases CC should be interpreted as the two first digits of the year, and not as the century.

3 (cancellation)	a message previously sent is cancelled. When such a value is used, the *CorrelationId* must contain the value that was set in *MessageId* of the message being cancelled. In a cancelled message, the content of the body of the message being cancelled does not have to be resent[1]. The element *Body* is then left empty and its attribute *applicationId* is set to "DIRECTIVE 2003/48/EC".
4 (new and/or corrections)	the message contains either new information and/or corrections about information previously sent.

Remarks:

- The STF value 0 meaning 'repeated' is not used in the Directive context. The repetition of a message is managed via an operational procedure;
- Values 1 and 2 are taken from STF. Values 3 and 4 have been added for the purpose of the Directive;
- Values 1, 2 and 4 are the only valid values in a message containing initial data or spontaneous/on-request corrections. It should be borne in mind the values '1' and '2' are particular cases of value 4 where the message only contains respectively new information or only corrected information;
- Value 1 is the only valid value in a message containing requests for corrections;
- Values 2 and 4 cannot be used in a message containing requests for corrections as automated correction of requests is not supported;
- Value 3 is reserved for future use (see footnote 1).

Overview of the Body

Being generic, the *DirectTaxMessage* itself does not impose any structure on the *Body*, as reflected by the *##any* indication in Figure 1 παραπάνω. For each application, the structure and the content of the *Body* element have to be defined according to the application business needs.

The *Body* element has an attribute - *applicationId* - which is set to a value describing the purpose and the content of the message.

[1] According to the decisions taken during the 6-8 September meeting, cancelling a message will be implemented via an appropriate operational procedure. This value is however, kept to cover any future need to automate this mechanism.

Body in the context of Directive 2003/48/EC for the Initial Exchanges

Overview of the Body for the initial exchanges

The *applicationId* attribute is set to the fixed value "DIRECTIVE 2003/48/EC". It clearly makes reference to the Directive, and implicitly indicates that it includes initial exchanges or corrections to previous exchanges.

Its overall structure is shown on the next figure.

LOCATION: /dt:DirectTaxMessage/dt:Body

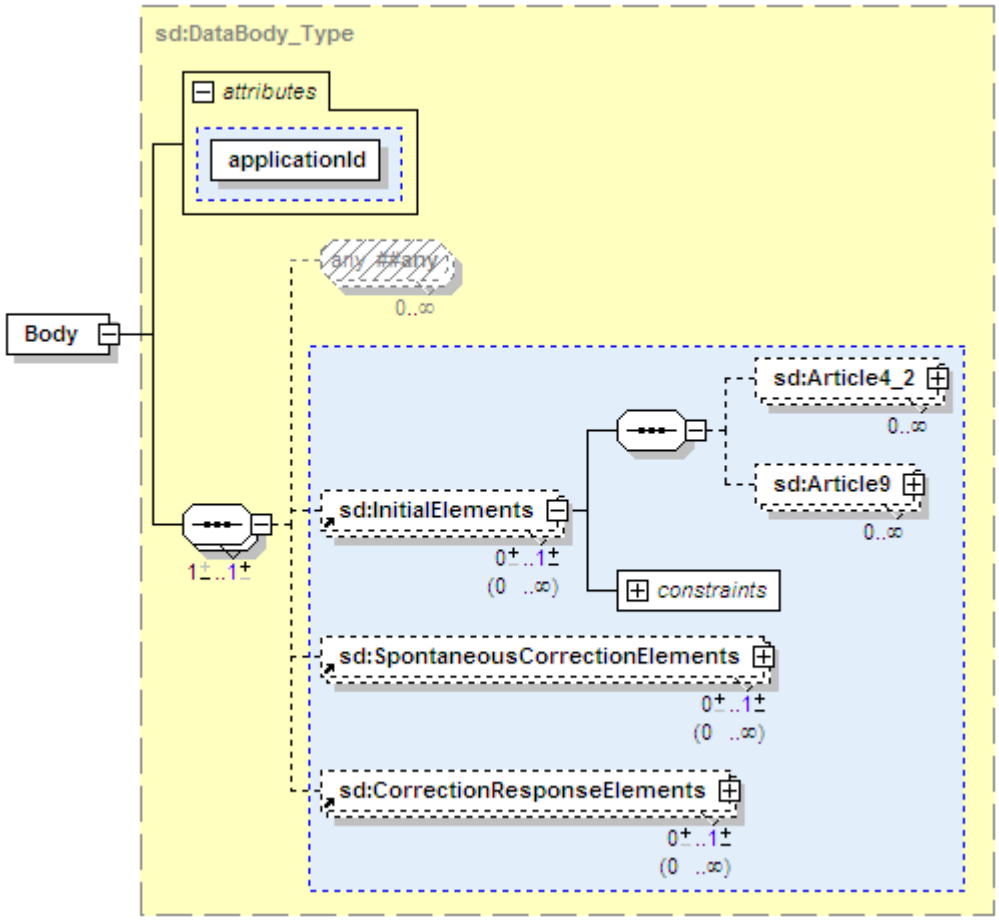


Figure 3 - Structure of the Body – Initial Exchanges

The *InitialElements* aims at conveying the initial information related to the Directive, i.e. information that has not yet been sent as part of previous exchanges, mainly, but not restricted to, the information that was collected during the last fiscal period. It makes a clear separation between information to be exchanged according to the provisions of Article 4.2 and those of Article 9.

The *SpontaneousCorrectionElements* aims at conveying spontaneous corrections to information previously exchanged. Its structure is described in section 0 (Spontaneous correction exchanges0).

The *CorrectionResponseElements* aims at conveying corrections to information previously exchanged in response to a request for correction. Its structure is described in section 0 (Answers to correction requests0).

General structure of the information related to Article 4.2 of the Directive

LOCATION: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article4_2

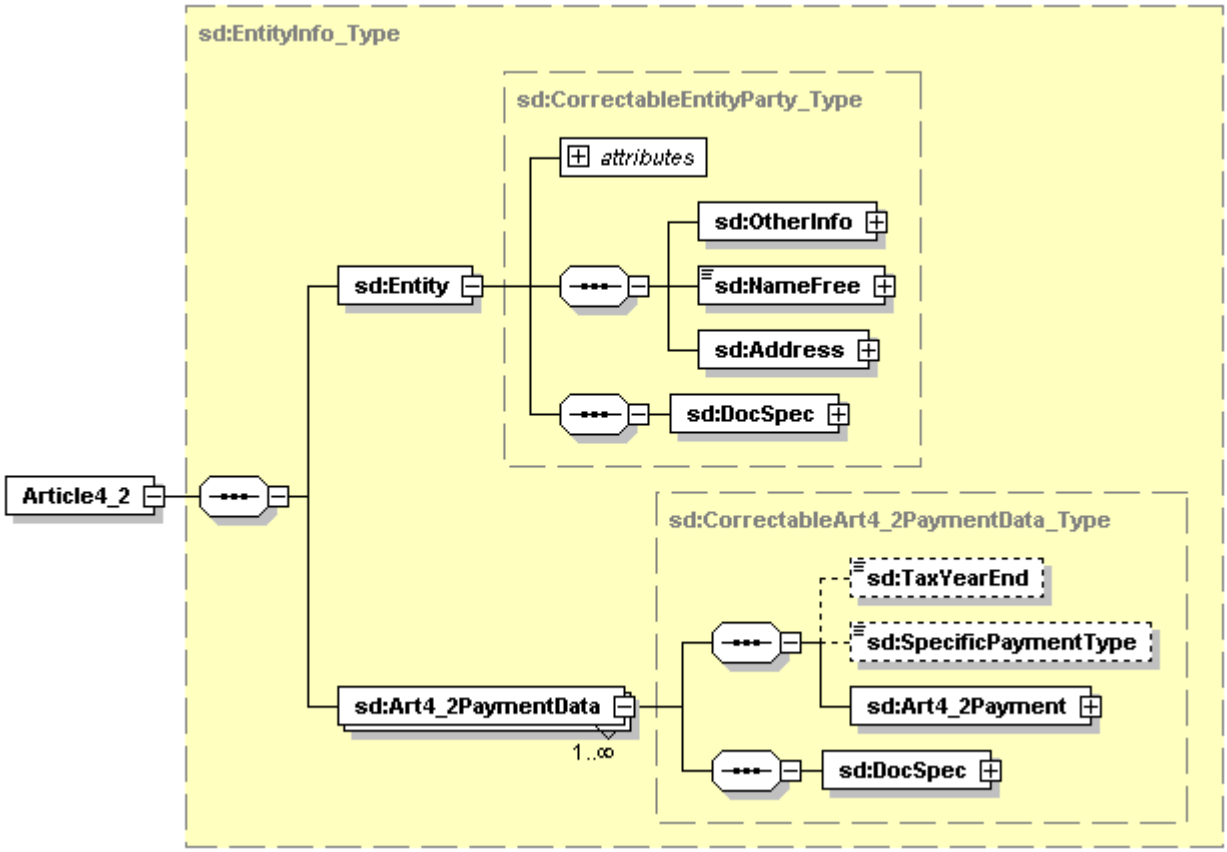


Figure 4 - General structure of the information related to Article 4.2 of the Directive

The *Article4_2* element conveys the information to be exchanged according to the provisions of the last paragraph of Article 4.2:

DIR 2003/48/EC Article 4.2	*An economic operator paying interest to, or securing interest for, such an entity established in another Member State which is considered a paying agent under this paragraph shall communicate the name and address of the entity and the total amount of interest paid to, or secured for, the entity to the competent authority of its Member State of establishment, which shall pass this information on to the competent authority of the Member State where the entity is established.*

The *Entity* element contains the definition of the *Entity* as referred to in Article 4.2 first paragraph. It is fully described in section 0 (Elements related to the Entity).

The *DocSpec* element, within the *Entity* and *Art4_2PaymentData* allows sending corrections for a particular entity or payment. Its description is provided in section 0 (The *DocSpec* element).

The *Art4_2PaymentData* elements contain the payments the *Entity* received from economic operators, as requested by Article 4.2 last paragraph. The *Art4_2PaymentData* element is fully described in section 0 (Elements related to the Entity Payment).

General structure of the information related to Article 9 of the Directive

The *Article9* element conveys the information to be exchanged according to the provisions of Article 9:

DIR 2003/48/EC Article 9.1	*1. The competent authority of the Member State of the paying agent shall communicate the information referred to in Article 8 to the competent authority of the Member State of residence of the beneficial owner.* *2. […]* *3. […]*

The structure of the element follows the Article 8:

DIR 2003/48/EC Article 8	*1. Where the beneficial owner is resident in a Member State other than that in which the paying agent is established, the minimum amount of information to be reported by the paying agent to the competent authority of its Member State of establishment shall consist of:* *(a) the identity and residence of the beneficial owner established in accordance with Article 3;* *(b) the name and address of the paying agent;* *(c) the account number of the beneficial owner or, where there is none, identification of the debt claim giving rise to the interest;* *(d) information concerning the interest payment in accordance with paragraph 2.* *2. The minimum amount of information concerning interest payment to be reported by the paying agent shall distinguish between the following categories of interest and indicate […]*

The structure of this element also allows for the exchanges of information according to Article 13.1:

DIR 2003/48/EC Article 13.1.a	*1. Member States levying withholding tax in accordance with Article 11 shall provide for one or both of the following procedures in order to ensure that the beneficial owners may request that no tax be withheld:* *(a) a procedure which allows the beneficial owner expressly to authorise the paying agent to report information in accordance with Chapter II, such authorisation covering all interest paid to the beneficial owner by that paying agent;* *[…]*

The structure of the element is depicted on the next figure.

LOCATION: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9

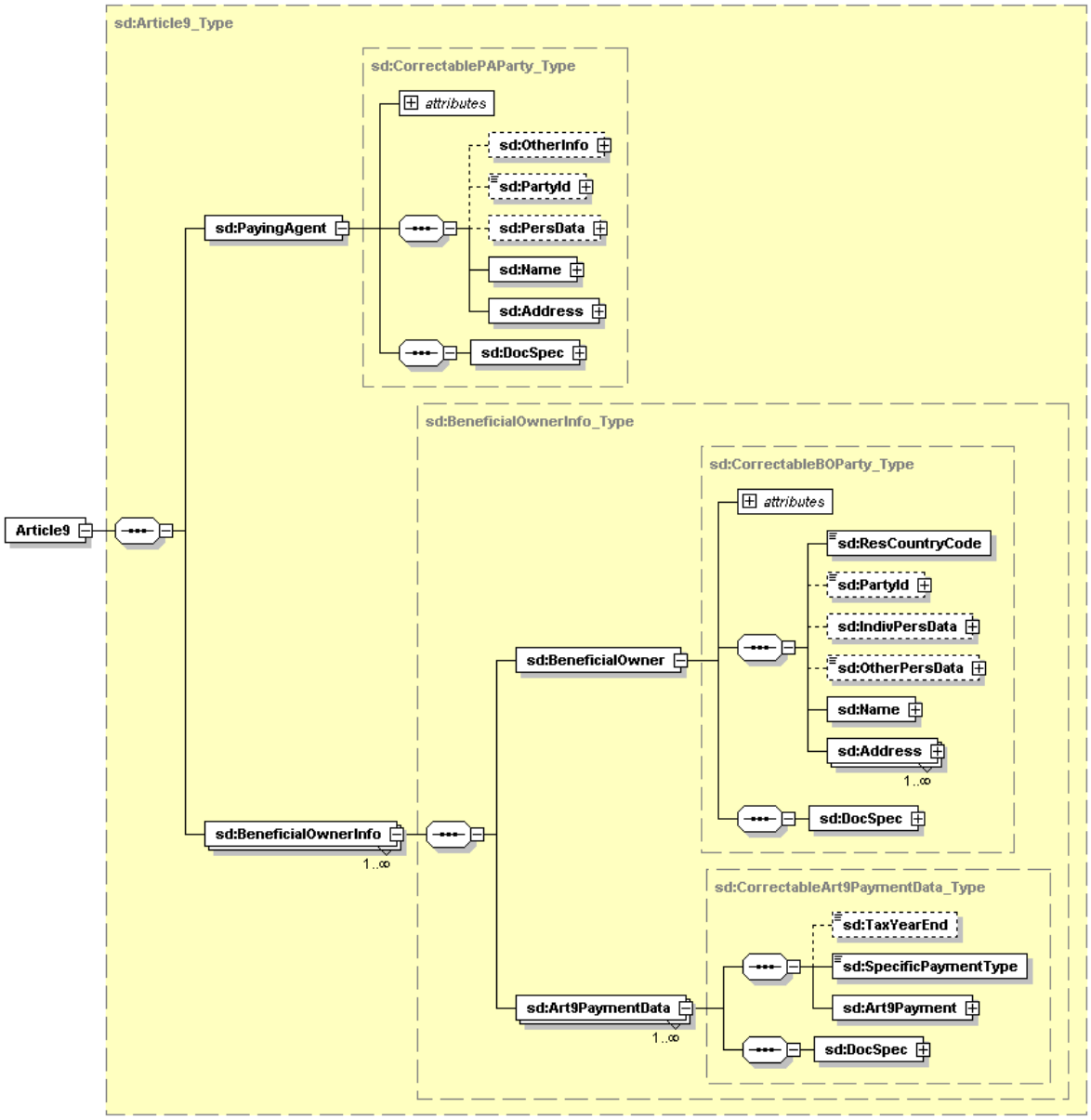


Figure 5 - General structure of the information related to Article 9 of the Directive

The *DocSpec* element, within the *PayingAgent*, *BeneficialOwner* and *Art9PaymentData* elements, are the keys for the correction mechanism. It allows to clearly identify a given paying agent, beneficial owner or any payment received by the beneficial owner. Its description is provided in section 0 (The *DocSpec* element).

The *PayingAgent* element contains the definition of the paying agent as referred to in Article 8b of the Directive. It is fully described in section 0 (Elements related to the Paying Agent).

The list of the beneficial owners, who received payments from the paying agent, as well as the related payments, is to be specified with a sequence of *BeneficialOwnerInfo* elements. The two key child elements of *BeneficialOwnerInfo* are:

- *BeneficialOwner*: this element contains the information referred to in Article 8.1.a of the Directive. It is fully described in section 0 (Elements related to the Beneficial Owner).

- *Art9PaymentData*: this element contains the information referred to in Articles 8.1.c and 8.1.d of the Directive. It is fully described in section 0 (Elements related to the Beneficial Owner Payment).

Detailed Elements Description

Elements related to the provisions of Article 4.2

The information flow related to the provisions of Article 4.2 is depicted on the next figure extracted from the FISC39.

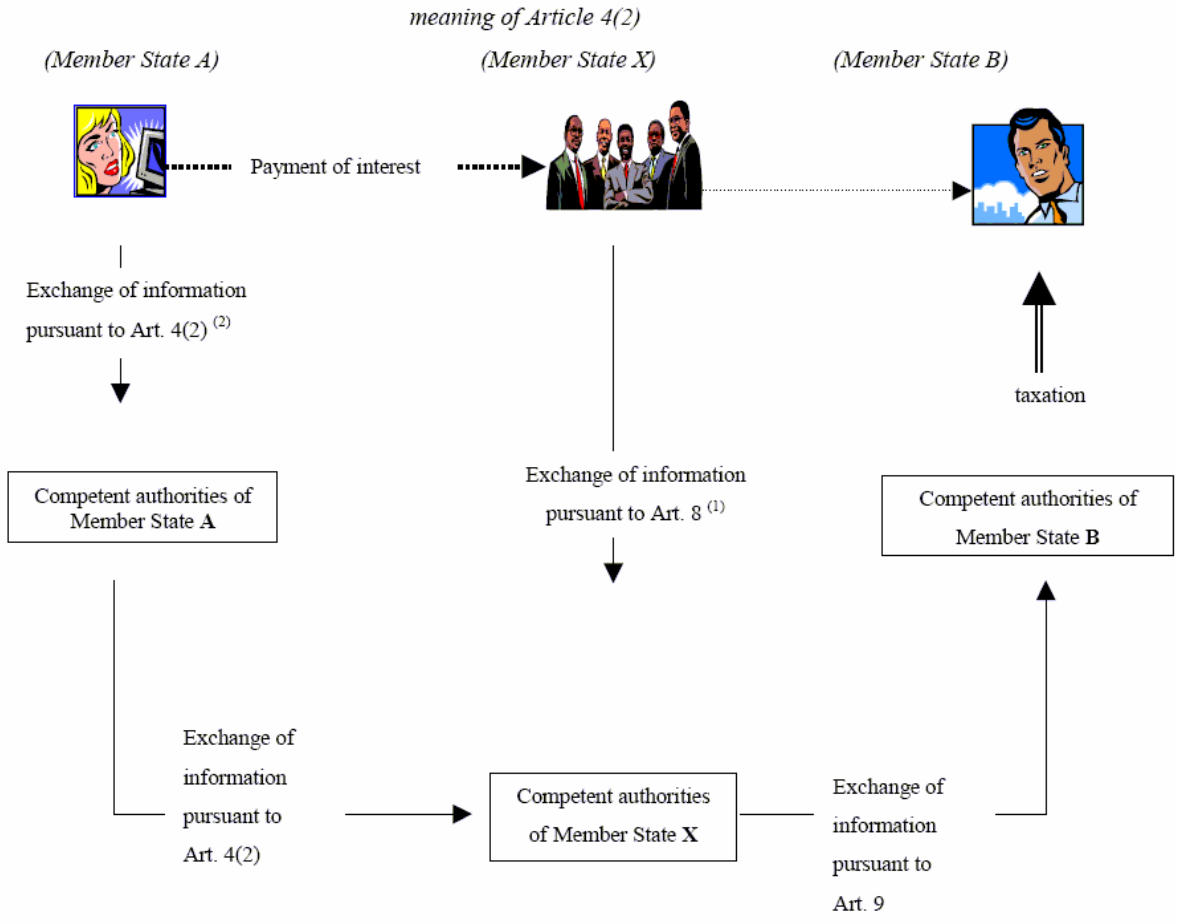


Figure 6 – Information flow related to the provisions of Article 4.2

[1]

Elements related to the Entity

An entity X shall be identified by the application of the following decision diagram:

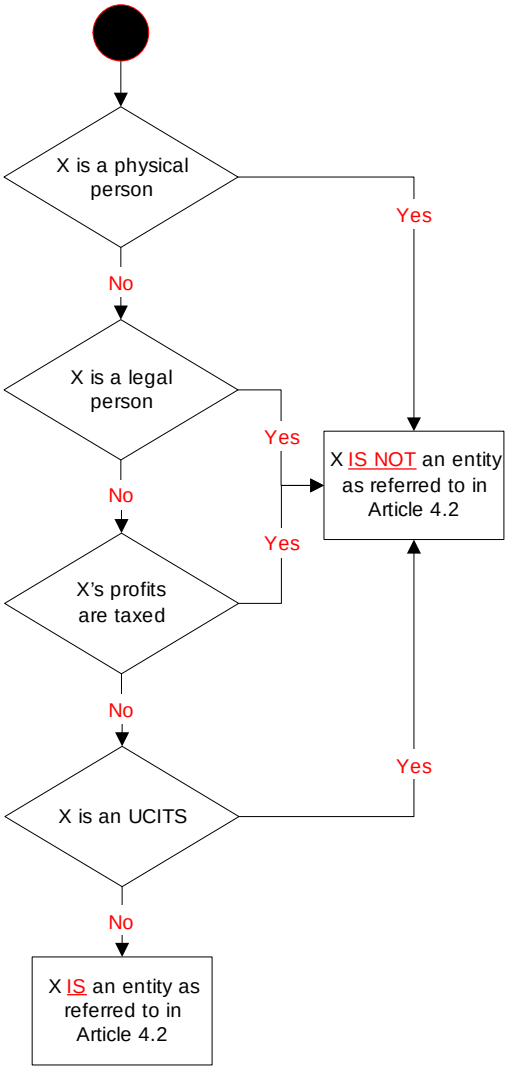


Figure 7 – Identifying an Entity

The *Entity* element contains the information in accordance to Article 4.2 last paragraph.

DIR 2003/48/EC Article 4.2	*An economic operator paying interest to, or securing interest for, such an entity established in another Member State which is considered a paying agent under this paragraph shall communicate the name and address of the entity [...] to the competent authority of its Member State of establishment [...].*

[1] Figure extracted from FISC39.

Its structure is depicted on the next figure.

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article4_2

LOCATION: sd:Entity

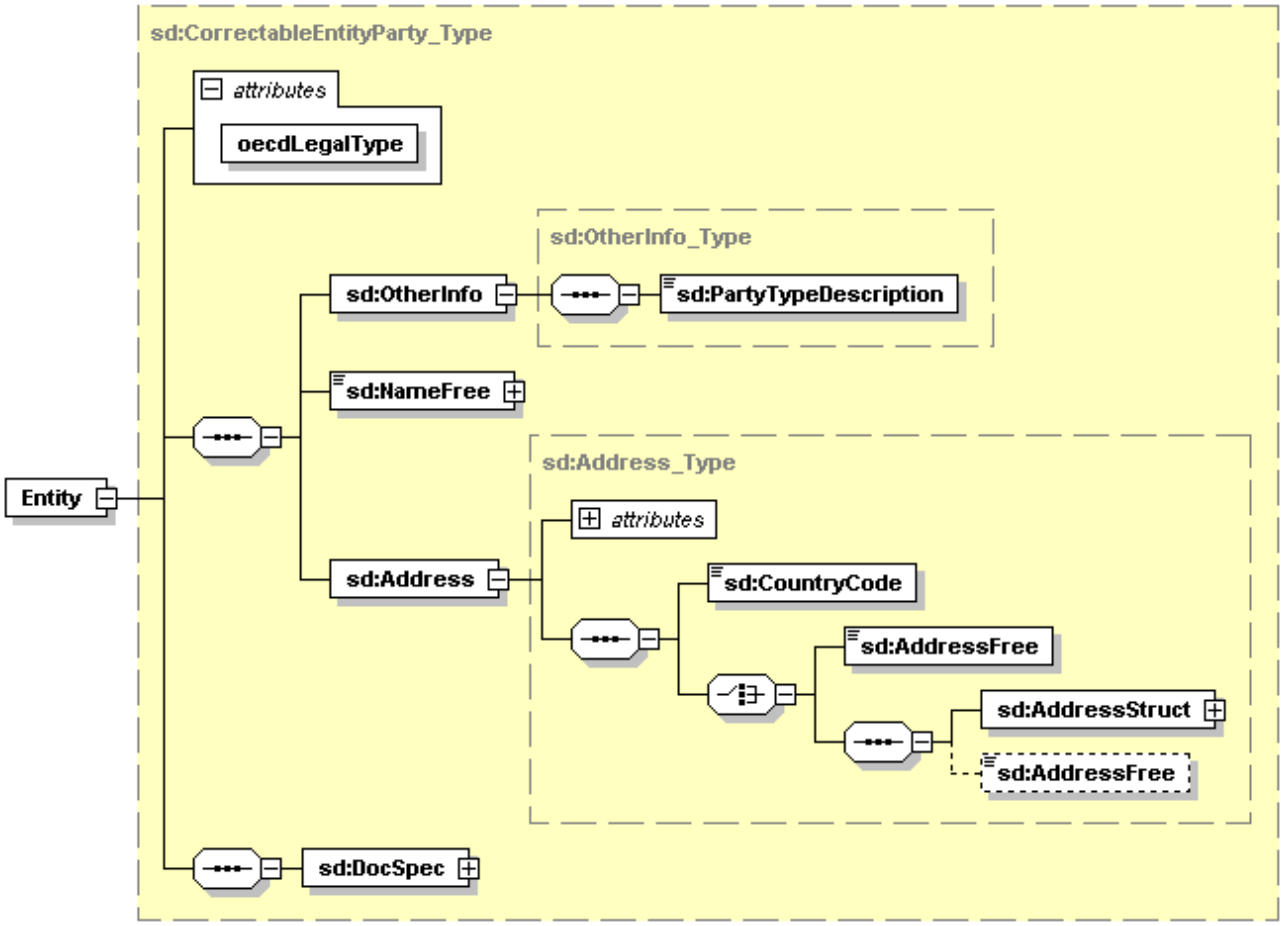


Figure 8 - Elements related to the Entity

It has a numeric *oecdLegalType* attribute which describes the type of *party* the entity is. The STF defines the following values for this attribute:

- *01*: Individual
- *02*: Corporation
- *03*: Partnership
- *04*: Business organisation other than corporation or partnership
- *05*: Government or international organisation
- *06*: Other (to be further described in the 'OtherInfo' element)
- *07*: Unknown

In the context of the Directive, the only suitable value is "06: Other". In such case, the STF requests that the type of party must be further qualified. This is achieved by using the *'OtherInfo/PartyTypeDescription'* which must be set to "DIR.2003/48/EC Art. 4.2".

The *DocSpec* element allows identifying unambiguously the element in which it is located, i.e. in this case the *Entity* element, and is aimed at correcting it if some erroneous information was sent in a previous message.

The *Name* and *Address* elements are defined according to FISC39:

FISC39	*The same Name and Address elements will be used to identify both types of paying agents: those referred to in Article 4(1) and those referred to in Article 4(2).*

The DocSpec element

The *DocSpec* is the base for the correction mechanism. It allows precisely and unambiguously identifying the element in which it is enclosed. Its structure is depicted on the next figure.

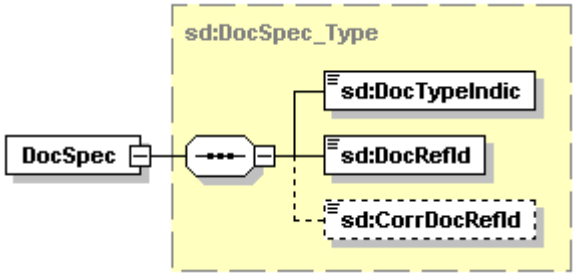


Figure 9 – The *DocSpec* element (new)

The *DocRefId* is the unique identifier that allows identifying the element in which the *DocSpec* is located[1]. This identifier must be unique over space and time. This constraint is enforced in the XML schema via *constraints* under *InitialElements* (see Figure 3) for the initial information and under *CorrectedElement* for corrected information (see Figure 39). Its structure is set as <COUNTRY_CODE><MS_IDENTIFIER>. The first part is the country code of the sender country. It prevents two Member States from generating the same message identifiers. It therefore ensures the uniqueness over space. Each Member State must guarantee the uniqueness of the second part over time, e.g. by inserting in it a time indication or a counter. This element corresponds to field 101 of FISC39§2.12.

Sample values are: GB-2006-06-30T08:00:00-0001 or GB-SAVINGS_DIRECTIVE-ABCDE.

The *CorrDocRefId* allows correlating a piece of information with another one sent previously. Its use will be explained in the following paragraphs.

The *DocTypeIndic* indicates the type of document. It can take one of the following numeric values:

1 (new)	this is a new document, i.e. it contains new information. In this case, there is no *CorrDocRefId* element within the *DocSpec*;
2 (correction)	this document is a correction of a document that was sent as part of a previous message. The *CorrDocRefId* always contains the document identifier (i.e. the *DocRefId*) of the document being corrected. When a correction has to be made on data that has already been corrected, the *CorrDocRefId* must take the value of the *DocRefId* of the last corrective exchange and not that of the initial exchange;

[1] This piece of information is referred to in the STF documentation as a *document.*

3 (cancellation) this document, sent previously as part of a previous message must be cancelled. The *DocRefId* of the document must contain the *DocRefId* of the document that has to be cancelled. The *CorrDocRefId* must remain empty.

Remarks:

- Value 0 (repeated) defined in STF is not used in the context of the Directive as repetition of a information is managed via an operational procedure;
- Values 1 and 2 are taken from STF. Value 3 has been added for the purpose of the Directive;
- Values 1, 2 and 3 may be used in a body containing initial data or spontaneous/on-request corrections;
- Values 1 and 3 are the only valid values in a body containing requests for corrections. Value 2 is forbidden as it is not supported to correct a request for correction. If an erroneous request for correction was submitted, the only way to correct it is to cancel it and submit a new request for correction;
- If a message is sent with value '1 (new)' in the *MessageTypeIndic*, all the *DocTypeIndic* must be set to '1' in this message;
- If a message is sent with value '2 (correction)' in the *MessageTypeIndic*, all the *DocTypeIndic* must be set either to '2' or to '3' in this message;
- If a message is sent with value ' 4 (new and/or corrections) ' in the *MessageTypeIndic*, the *DocTypeIndic* can take the value 1, 2 or 3.

Name of the Entity

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article4_2

LOCATION: sd:Entity/NameFree

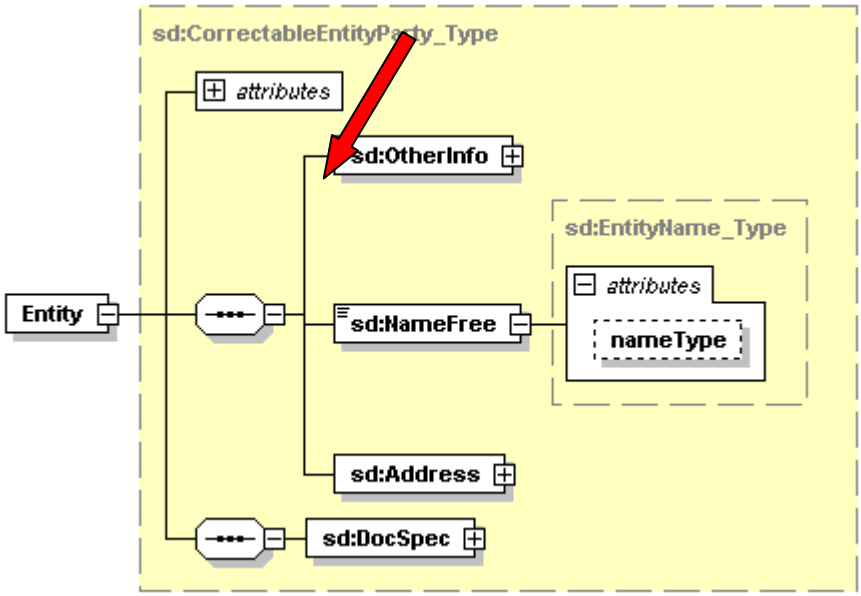


Figure 10 - Name of the Entity

The *NameFree* element allows entering the name of the entity as free text. It has an optional attribute, *nameType*, which can take one of the following values, inherited from STF:

- *indiv,*
- *alias,*
- *nick (nicknames),*
- *aka,*
- *dba* (a short name for the party, or a name that is used for public acquaintance instead of the official business name. Ex. Mercedes Benz is still known simply as Mercedes*),*
- *legal,*
- *atbirth,*
- *unspecified.*

Address of the Entity

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article4_2

LOCATION: sd:Entity/Address

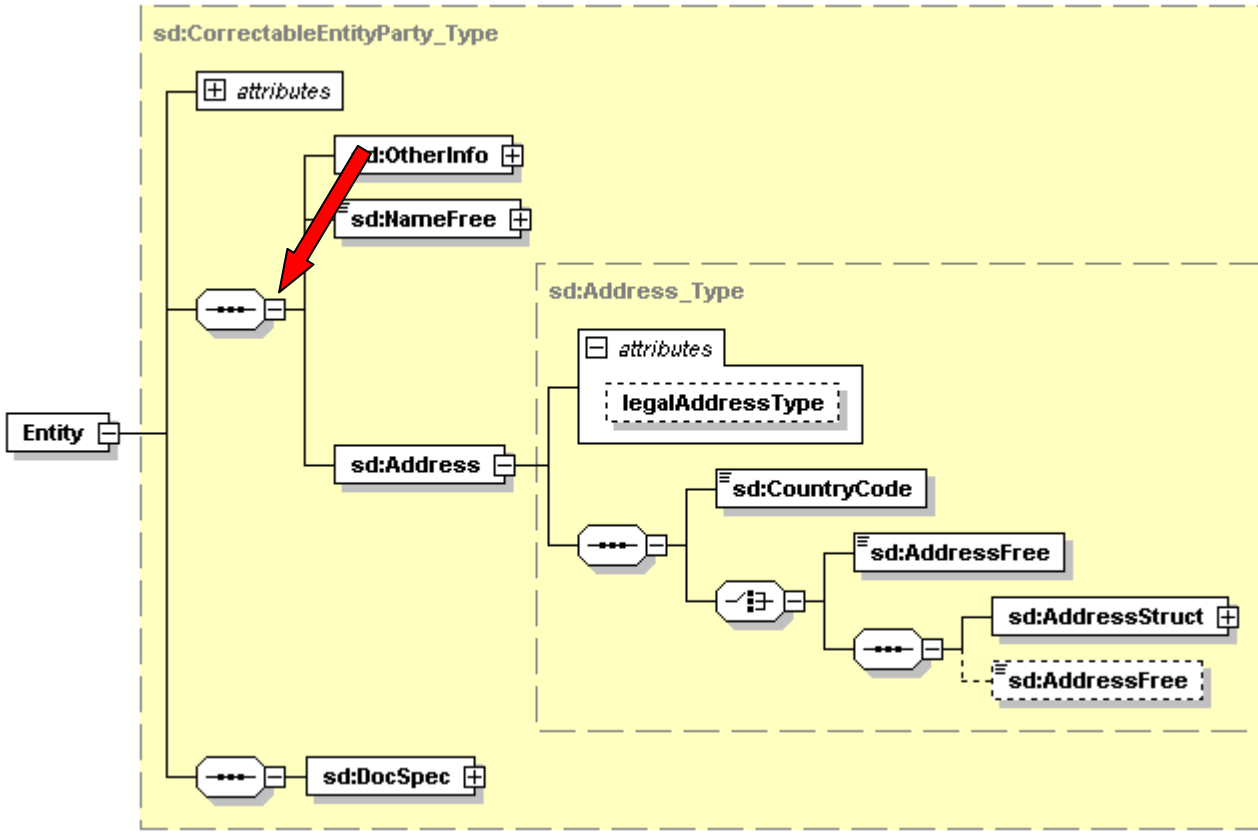


Figure 11 - Address of the Entity

The *Address* element has an optional attribute, *legalAddressType*, which can take any value allowed by the STF, i.e.

- *residentialOrBusiness,*
- *residential,*
- *business,*
- *registeredOffice,*
- *unspecified.*

The STF list of values has been extended with *fiscalResidence*, which is applicable for the Beneficial Owner. The *Address* structure is however common to the Entity, the Paying Agent and the Beneficial Owner elements.

The structure allows entering the structured format, the free format or both.

Content of the structured address format

The content of the structured address format is given in the next figure. It is a simple extension of the STF *AddressFix* in which the *OtherLocalId* element has been added to cover the case when there is for example no *Street* indication.

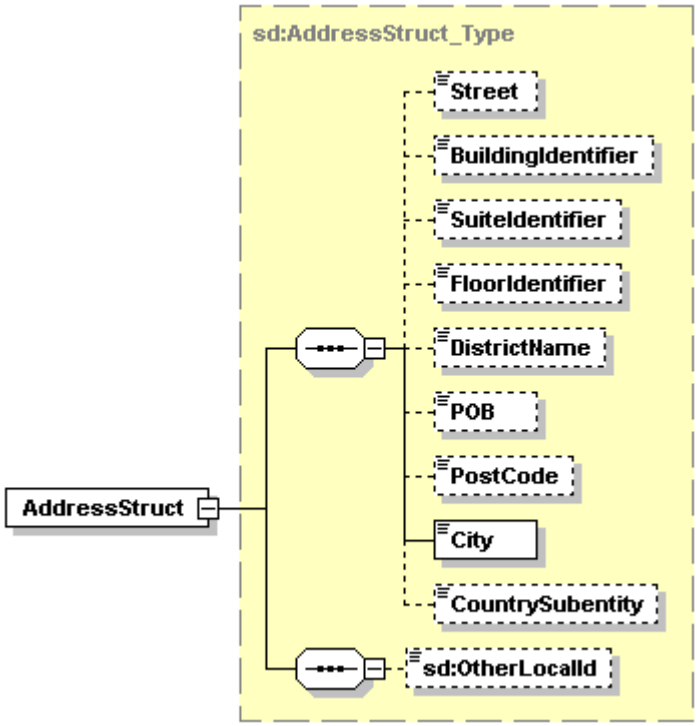


Figure 12 - Content of the structured address format

STF	*The structure of the address for a party broken down into its logical parts is recommended for easy matching. […] All of the elements are simple text of type 'string'*

Important note on the usage of the structured and free addresses:

It should be stressed that the structured address must be used as far as possible. In that sense, if the paying agent reports an address in which only some parts are well identified, for example city and postcode, the Member States should use a combination of the structured address and free address: city and postcode will be set in the appropriate fields of the structured address and the complete address will be set, as reported by the paying agent, in the free address.

Elements related to the Entity Payment

The *Art4_2PaymentData* element contains the information in accordance to Article 4.2 last paragraph.

DIR 2003/48/EC Article 4.2	*An economic operator paying interest to, or securing interest for, such an entity established in another Member State which is considered a paying agent under this paragraph shall communicate [...] the total amount of interest paid to, or secured for, the entity to the competent authority of its Member State of establishment [...].*

Its structure is depicted on the next figure.

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article4_2

LOCATION: sd:Art4_2PaymentData

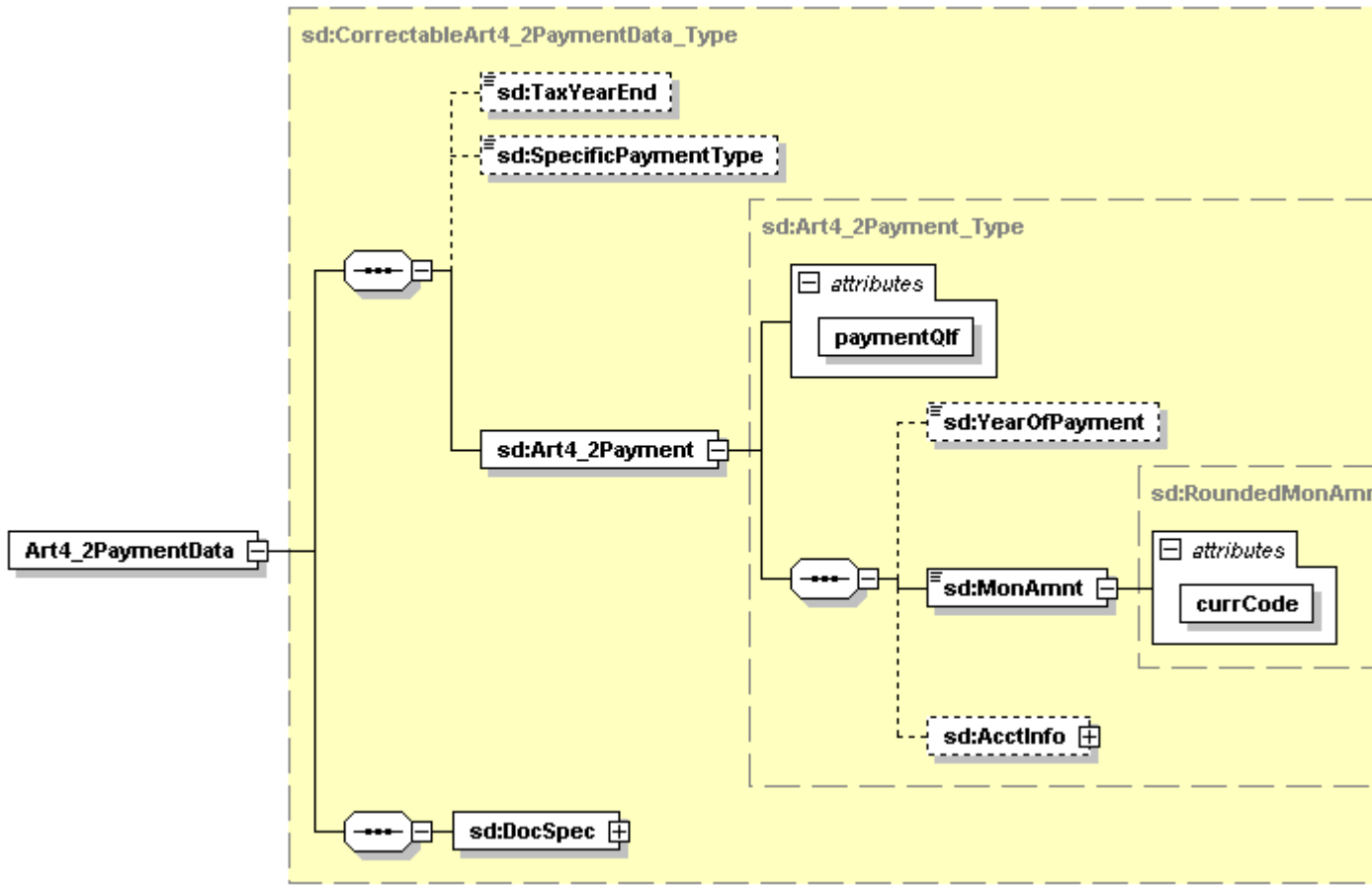


Figure 13 - Elements related to the Entity Payment

The *TaxYearEnd* element allows setting the date at which the tax year ends. Its form is YYYY-MM-DD. As this information is requested neither by the Directive nor by the FISC39, this element is optional.

The *SpecificPaymentType* element allows to specify the type of interest paid following rules similar to those mentioned in FISC39§2.10. The current format allows mentioning precisely the type of interest paid. It should however be stressed that neither the Directive nor the FISC39 imposes the Member States to do so. Therefore, if a Member State does not wish to provide such information, the *SpecificPaymentType* element can be omitted. However, if a Member State wants to give the exact type of income, the rules described in section 0 (Type of income) for the beneficial owner apply.

The *Art4_2Payment* has an attribute allowing qualifying the amount provided, *paymentQlf*, which is set to the fixed value *gip* (standing for Gross Income Paid).

The *YearOfPayment* element is the year during which the payment was made, although it should be borne in mind that:

- for information from the United Kingdom, this means the tax year (6/4/N → 5/4/N+1);
- for information from the other Member States: the calendar year.

Its form is YYYY. As not requested neither by FISC39 nor the Directive, this element is optional. Its presence however allows having the same structure for the Art4_2Payment and the Art9Payment (see section 0 – Year of payment).

The *MonAmnt* element is the actual amount paid. Its *currCode* attribute indicates the currency and can take any value defined by the ISO-4217 standard. Amounts must be rounded down such as specified in FISC39 and agreed by the Member States during the 6-8 September 2006 meeting.

FISC39	*The competent authority enters the gross amount of the interest payment in field F092. The entry must be purely numeric, so entries such as £9000, EUR 5.0000 or 90,50 would be wrong. No letters, stops or commas may appear in field F092. The Working Party has decided that amounts should be rounded down in all cases.*

The *AcctInfo* element aims at providing additional information on the payment, such as the account number. More information on the use of this element is given in section 0 (Elements related to the Beneficial Owner Payment). As the Directive does not impose to report account information for an Article 4.2 payment, this element is optional.

Elements related to the provisions of Article 9

The information flow related to provisions of Article 9 is depicted on the next figure extracted from FISC39.

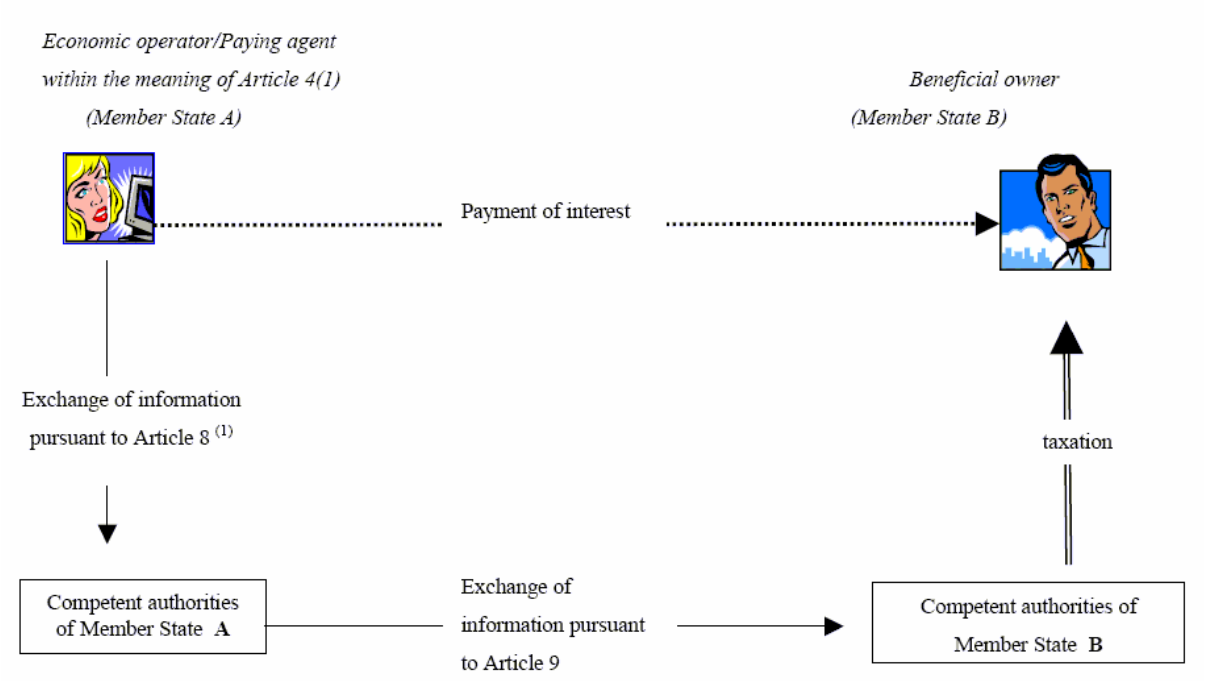


Figure 14 – Information flow related to the provisions of Article 9[1]

Elements related to the Paying Agent

The *PayingAgent* element contains the information in accordance to Article 8.1.b.

DIR 2003/48/EC Article 8.1.b	*1. Where the beneficial owner is resident in a Member State other than that in which the paying agent is established, the minimum amount of information to be reported by the paying agent to the competent authority of its Member State of establishment shall consist of:* *[…]* *(b) the name and address of the paying agent;* *[…]*

The *PayingAgent* element has the following structure:

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9

LOCATION: sd:PayingAgent

[1] Figure extracted from FISC39.

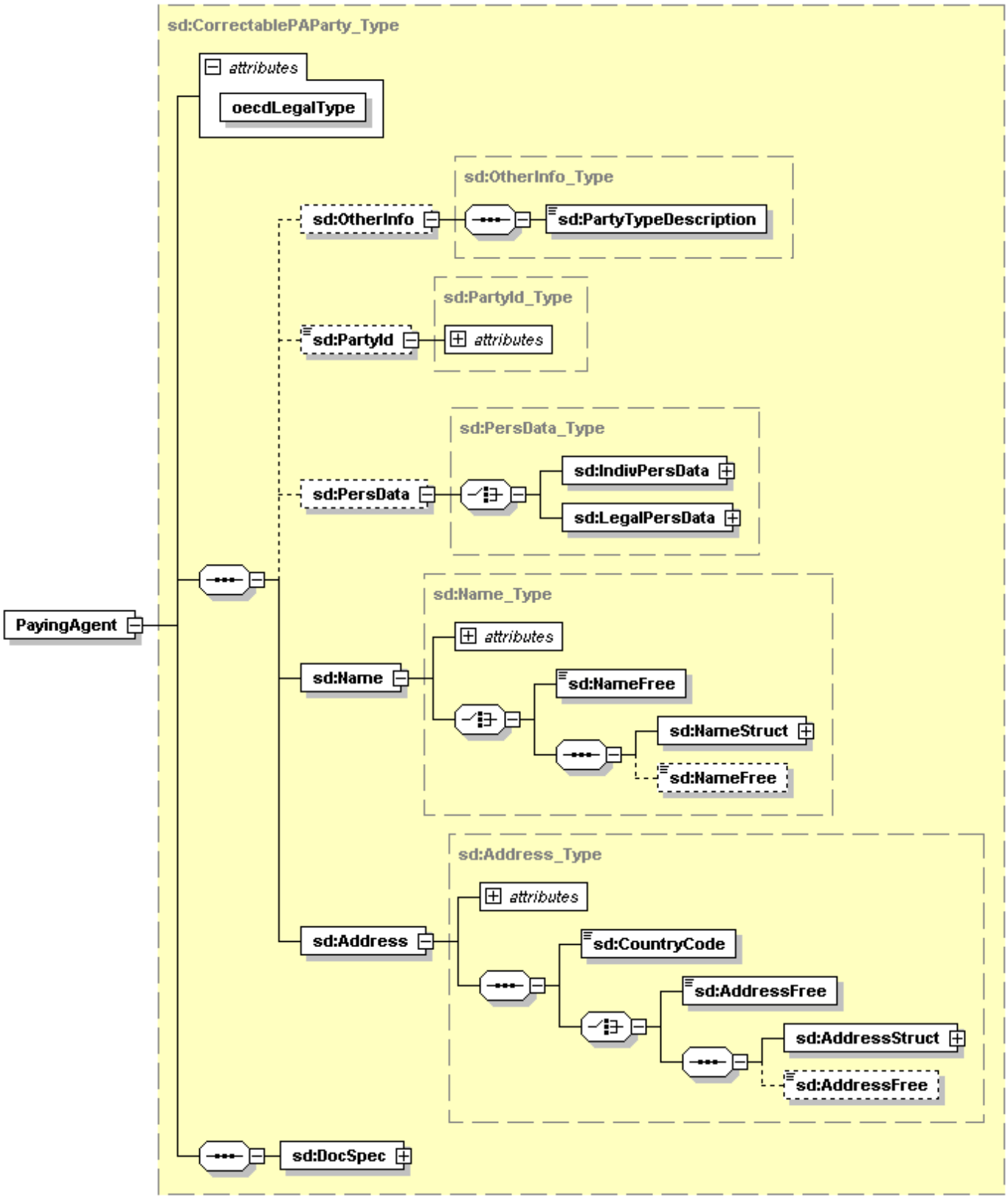


Figure 15 - Elements related to the Paying Agent

It conveys the information related to the Paying Agent and has a numeric *oecdLegalType* attribute which describes the type of party the paying agent is. The authorised values are a subset of those defined by the STF (see section 0 – Elements related to the Entity for the list of values defined by STF) and are:

- *01*: individual
- *02*: corporation
- *03*: partnership
- *06*: other (qualified in the *'OtherInfo*|*PartyTypeDescription* ' element)

If the paying agent is actually an entity in accordance to Article 4.2, it should be reported with the value 06 (other), further qualified by using the *'OtherInfo*|*PartyTypeDescription*' which must be set to "DIR.2003/48/EC Art. 4.2". However, if the entity has opted for being treated, for the purposes of the Directive, as an UCITS in accordance to Article 4.3, this one should be reported as 02 (corporation).

FISC39	*The same Name and Address elements will be used to identify both types of paying agents: those referred to in Article 4(1) and those referred to in Article 4(2).* *However, some Member States expressed doubts as to the need to distinguish between the different information channels.* *When information arrives from another Member State, a distinction needs to be made between:* - *information sent pursuant to Article 9 of the Directive, to allow taxation of beneficial owners resident in the Member State receiving the information;* - *information sent pursuant to Article 4(2) of the Directive, to allow checks to see whether an entity established in the territory of the recipient Member State has fulfilled the obligations incumbent upon it as paying agent.* *However, it would still be easy to distinguish between these two types of information (even if the same field group were used for both types of paying agent) given that the fields relating to the beneficial owner would only be filled in the first case (application of Article 9).* *Nevertheless, for the sake of greater clarity, an additional key for specifying whether the information is of one type or the other will be included in element SpecificPaymentType (see section 0 – Type of income).*

TIN of the Paying Agent in his State of residence

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9

LOCATION: sd:PayingAgent/PartyId

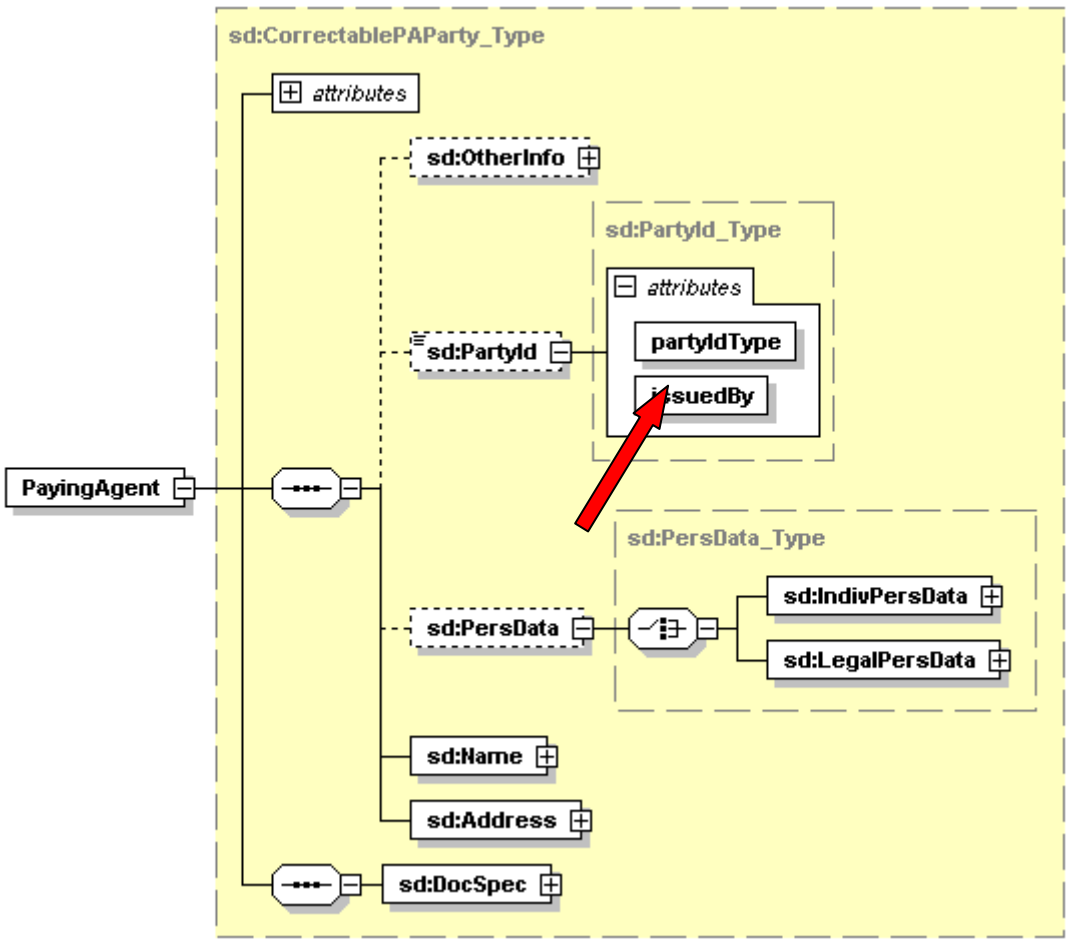


Figure 16 - TIN of the Paying Agent in his State of residence

The *PartyId* element holds the TIN of the party, if any. This element has two attributes:

- *partyIdType*, it has a value fixed to 'TIN' for the sake of the Directive,
- *issuedBy*, which is the ISO-3166 Alpha-2 country code of the country that issued the TIN.

As neither the Directive nor the FISC39 imposes to exchange the TIN of the paying agent, this element is optional.

Date and Place of birth of the Paying Agent

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9/sd:PayingAgent

LOCATION: sd:PersData/sd:IndivPersData/sd:BirthDate

sd:PersData/sd:IndivPersData/sd:BirthCity

sd:PersData/sd:IndivPersData/sd:BirthCitySubentity

sd:PersData/sd:IndivPersData/sd:BirthCityCountryCode

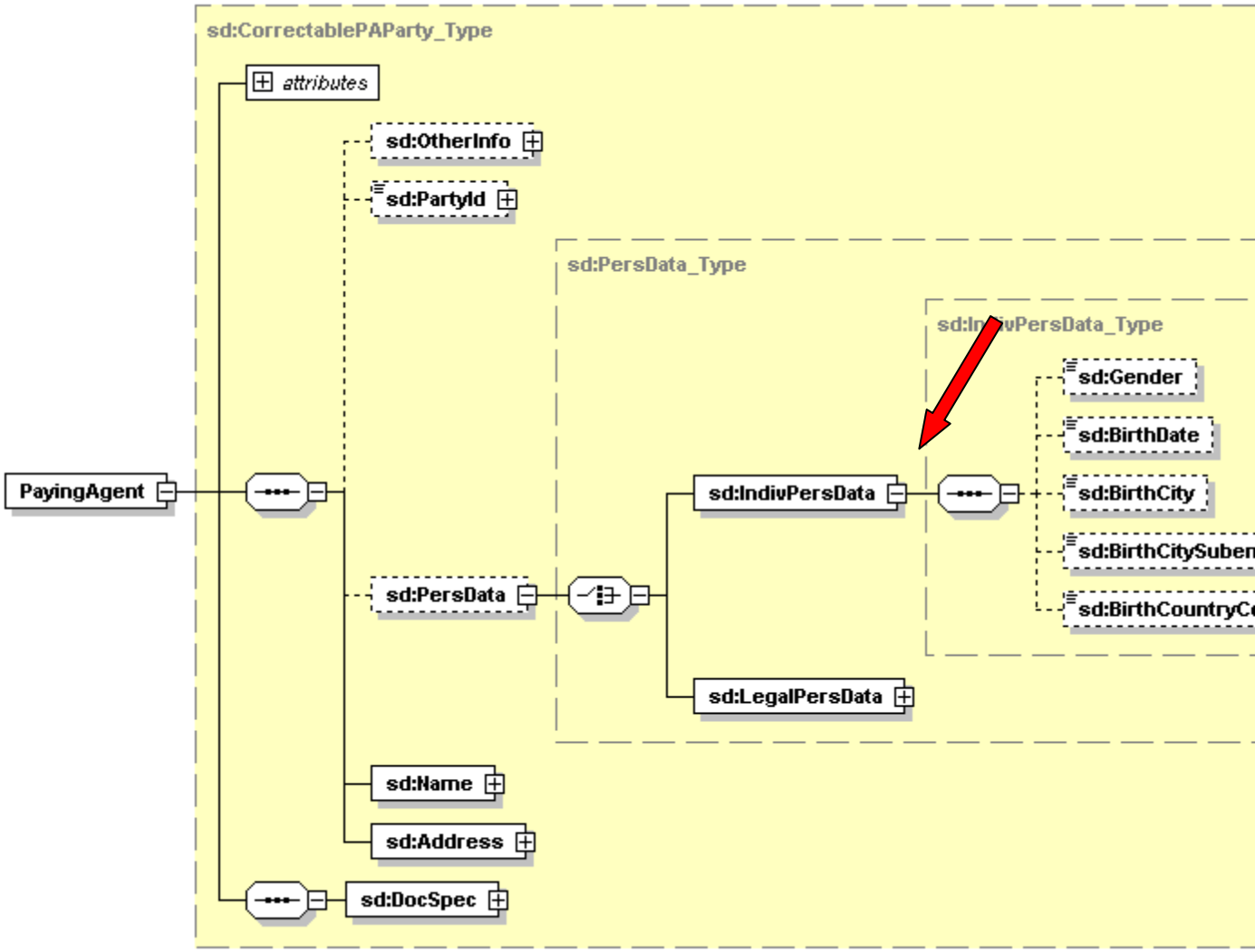


Figure 17 - Date and Place of birth of the Paying Agent

The *PersData* element contains additional information that is:

- *IndivPersData*: a sequence of elements allowing to set birth date and birth city in the case the paying agent is a physical person. In addition, if the gender, birth city sub entity and birth country code are available, they can be provided respectively in the *Gender, BirthCitySubEntity* and *BirthCountryCode* elements:

- *LegalPersData*: element is not mentioned in the FISC39 document, but is kept from the OECD STF. It allows entering the foundation date of the paying agent, should this one be a legal person.

STF	*Data (other than Name and Address) to describe and identify a legal entity. Currently the foundation date is the only sub-element. […] 'FoundDate' is of type date, that is in the form CCYY-MM-DD*

As neither the Directive nor the FISC39 imposes to exchange such information, the *PersData* element is optional.

Name of the paying agent

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9

LOCATION: sd:PayingAgent/sd:Name

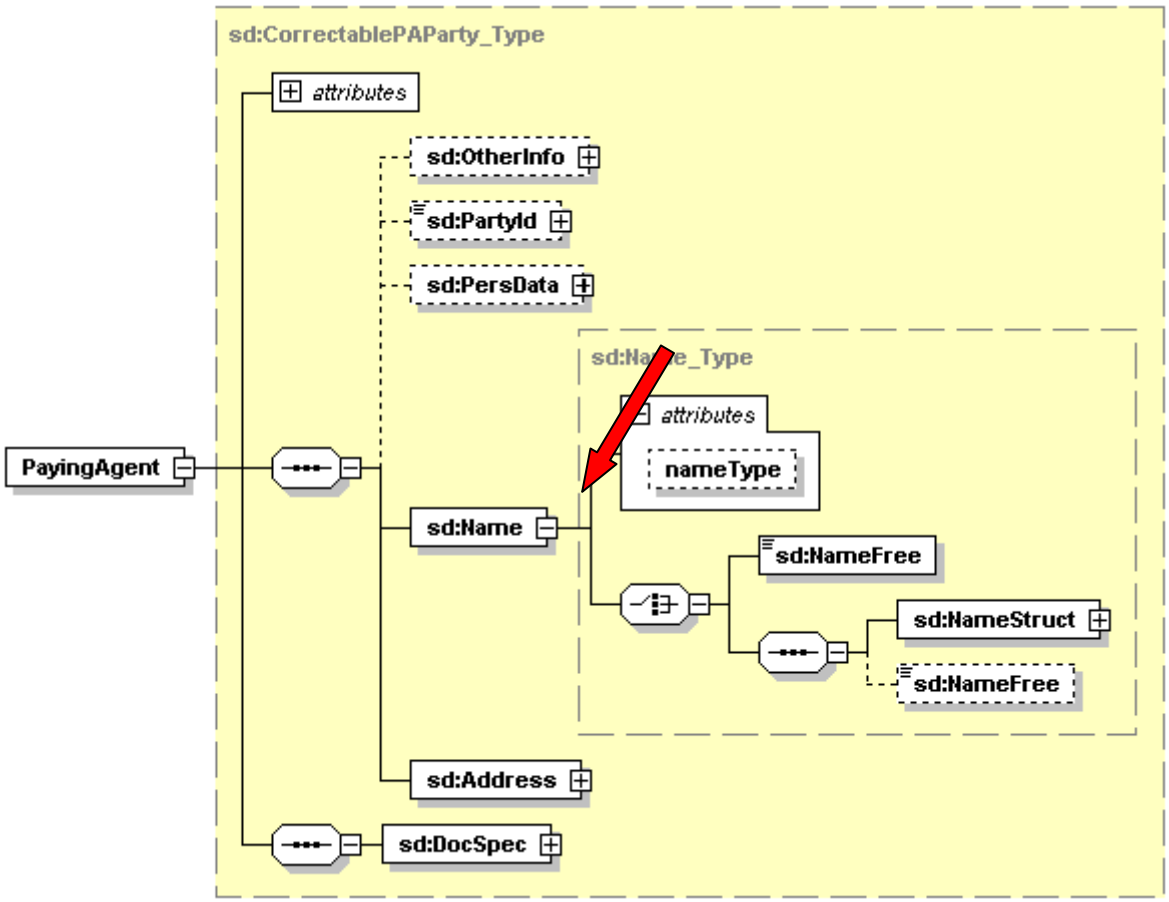


Figure 18 - Name of the paying agent

The *Name* element contains the information requested by FISC39§2.8.1.a (name) and Article 8.1.b of the Directive. It has an optional attribute, *nameType*, which can take the same values as those defined for this attribute in the name of the Entity (see 0 – Name of the Entity).

The structure of the *Name* element allows entering the structured format, the free format or both.

Content of the structured name format

The content of the structured format, taken from the STF, is given in the next figure. The mandatory elements are those that are mandatory in FISC39. The other elements, optional, are kept from STF.

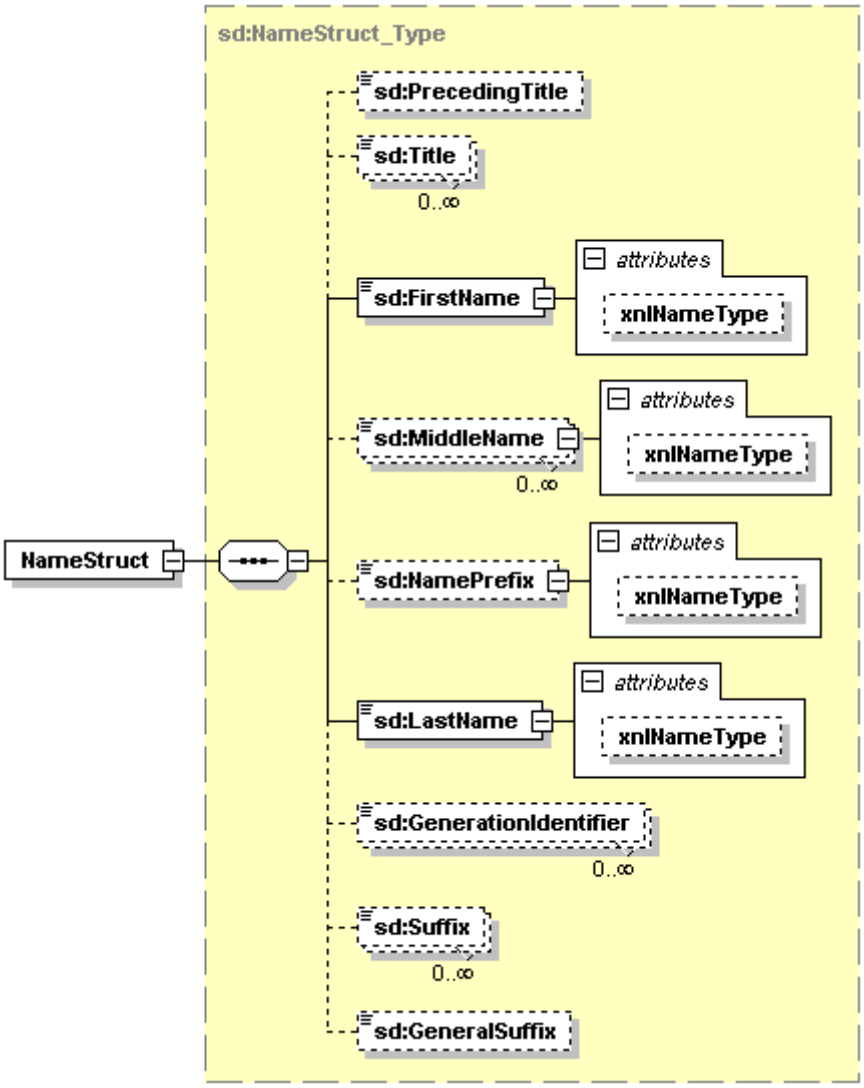


Figure 19 - Content of the Structured name format

STF	- *Example of PrecedingTitle are: His Excellency, Estate of the Late* - *Title is the greeting title. Example: Mr, Dr, Ms, Herr, etc. Can have multiple titles* - *FirstName represents the position of the name in a name string. Can be Given Name, Forename, Christian Name, Surname, Family Name, etc. Use the attribute "xnlNameType" to define what type this name is.* - *MiddleName This is an essential part of the name for many nationalities). Represents the position of the name in the name string. Example: Sakthi in "Nivetha Sakthi Shantha". Can have multiple middle names.* - *Example of NamePrefix are: de, van, van de, von, etc. Example: Derick de Clarke* - *LastName Represents the position of the name in a name string. Can be Given Name, Forename, Christian Name, Surname, Family Name, etc. Use the attribute "NameType" to*

define what type this name is.

- *GenerationIdentifier Jnr, Thr Third, III*
- *Suffix Could be compressed initials - PhD, VC, QC*
- *GeneralSuffix Deceased, Retired ...*

Note that the optional STF attributes *xnlNameType*, which are meant to indicate which part of the name the corresponding element forms, are not used. By convention, *LastName* must always contain the surname, and *FirstName* must always contain the forename.

Important note on the usage of the structured and free names:

It should be stressed that the structured name must be used as far as possible. In that sense, if the paying agent reports a name in which only some parts are well identified, for example last name, Member States should use a combination of the structured name and free name: last name will be set in the appropriate field of the structured name and the complete name will be set, as reported by the paying agent, in the free name.

Address of the paying agent

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9

LOCATION: sd:PayingAgent/sd:Address

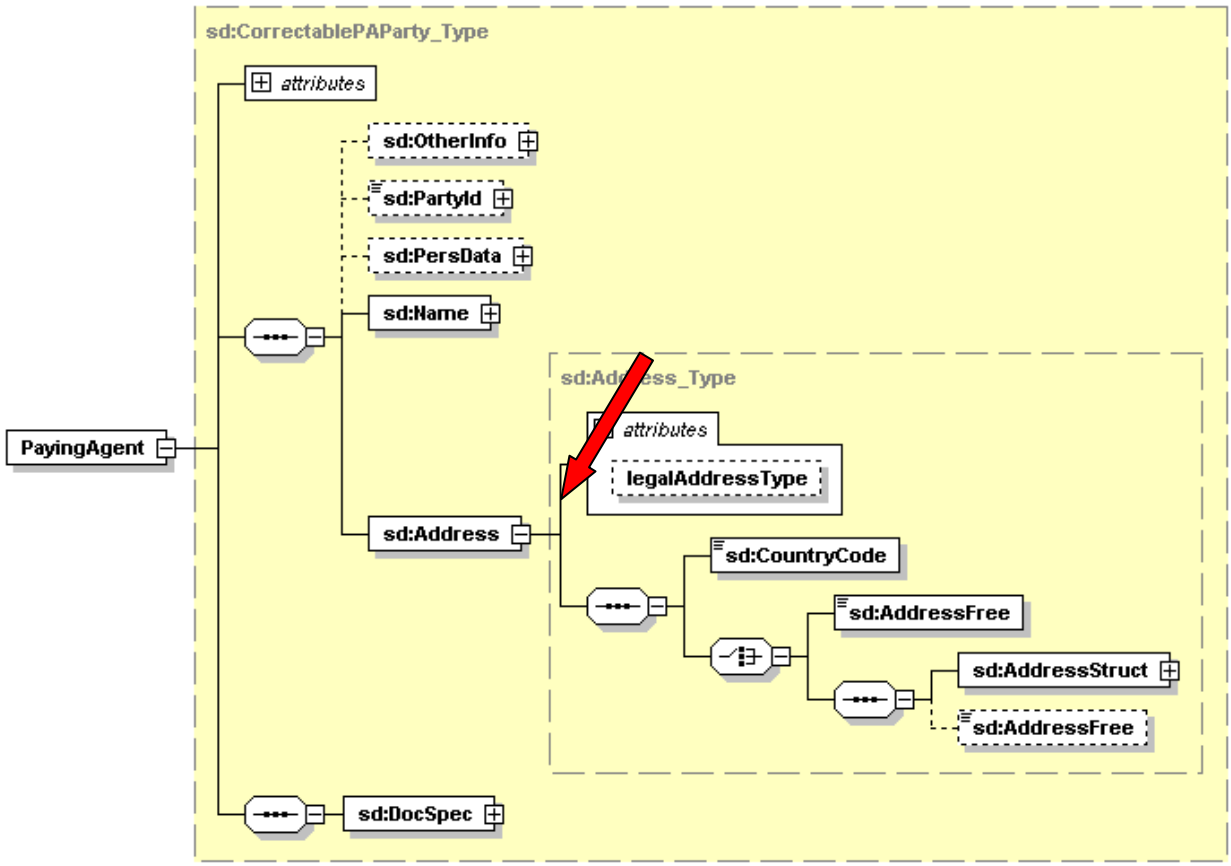


Figure 20 - Address of the paying agent

The *Address* element contains the information requested by FISC39§2.8.1.b (address) and Article 8.1.b of the Directive. Its optional attribute *legalAddressType* can take the same values as those defined in section 0 (Address of the Entity).

The structure allows entering the structured format, the free format or both.

Content of the structured address format

The content of the structured address format is given in section 0 (Address of the Entity).

Elements related to the Beneficial Owner and associated Payment

Elements related to the Beneficial Owner

The *BeneficialOwner* element contains the information to be exchanged according to Article 8.1.a of the Directive.

DIR 2003/48/EC Article 8.1.a	*1. Where the beneficial owner is resident in a Member State other than that in which the paying agent is established, the minimum amount of information to be reported by the paying agent to the competent authority of its Member State of establishment shall consist of:* *(a) the identity and residence of the beneficial owner established in accordance with Article 3;* *[…]*

The *BeneficialOwner* element has the following structure:

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9

LOCATION: sd:BeneficialOwnerInfo/sd:BeneficialOwner

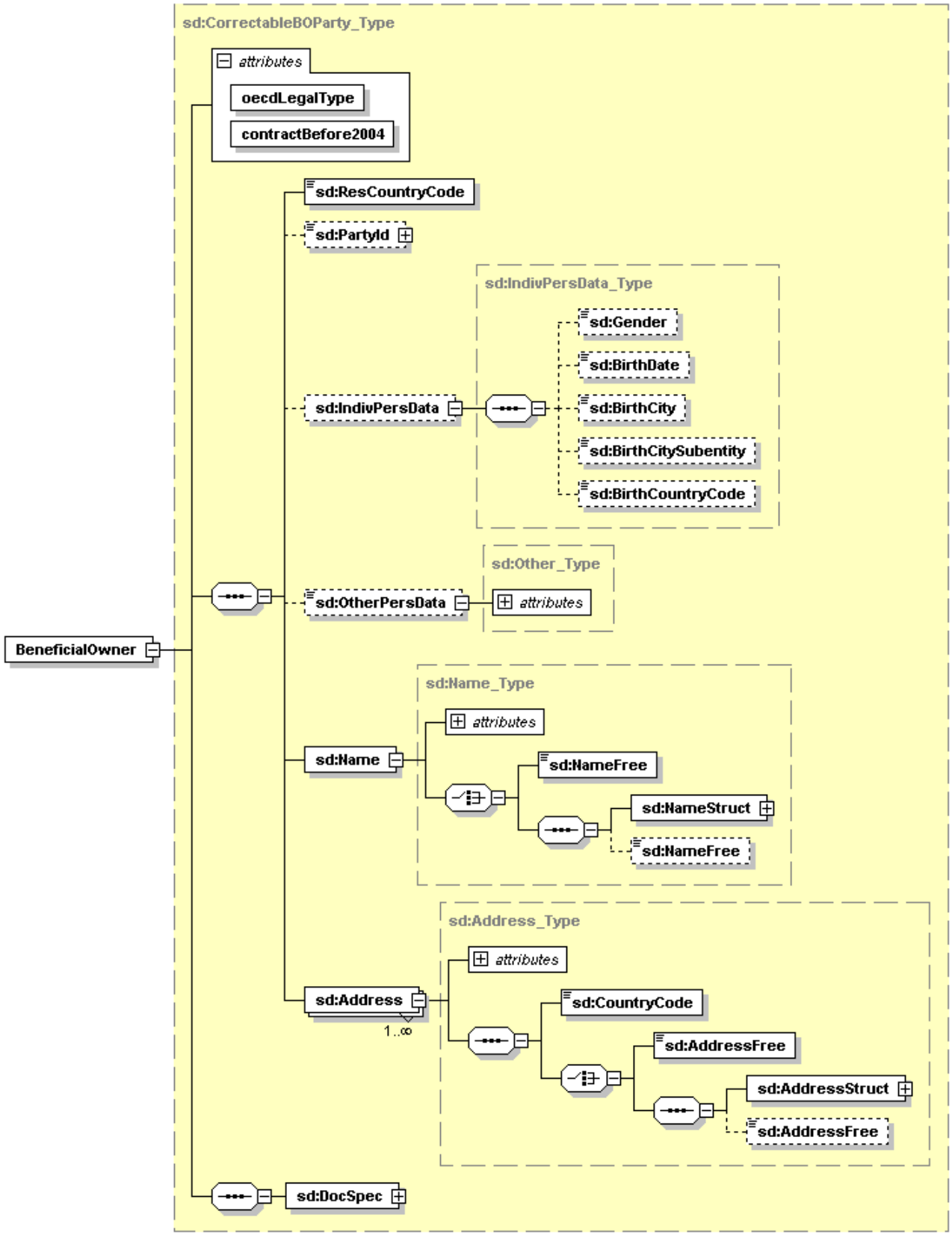


Figure 21 - Elements related to the Beneficial Owner

Its *oecdLegalType* attribute describes the type of party the beneficial owner is. In the Directive context, only the STF value 01 (individual) may apply (see section *0 – Elements related to the Entity* for the list of values defined by STF).

Its *contractBefore2004* attribute allows indicating if the contractual relations with the paying agent entered into before 1 January 2004, on or after 1 January 2004 or if it is unknown (i.e. it has not been reported by the Paying Agent). In the case of contractual relations entered into on or after 1 January 2004, either *PartyId* (see section 0 – TIN of the beneficial owner in his State of residence) or *IndivPersData* (see section 0 – Date and Place of birth of the beneficial owner) must be provided. Both can be provided if available. Any other information may be provided in the element *OtherPersData* (see section 0 – Date and Place of birth of the beneficial owner). In the case of contractual relations entered into before 1 January 2004, the Member States have to transmit to the other Member States all the information they have received from the paying agents.

It should be noted that the term 'contractual relations' is not defined by the Council Directive and there exist at least two interpretations:

- The initial contract a Beneficial Owner has with a Paying Agent;
- The latest contract a Beneficial Owner has with a Paying Agent.

State of residence of the Beneficial Owner

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9

LOCATION: sd:BeneficialOwnerInfo/sd:BeneficialOwner/sd:ResCountryCode

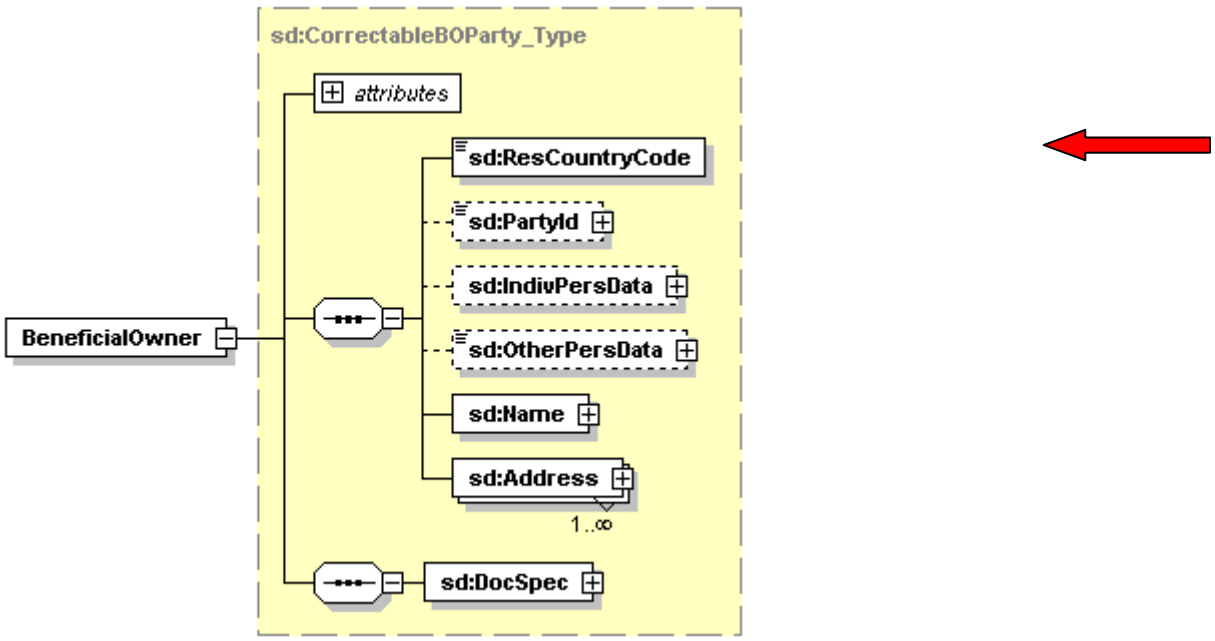


Figure 22 - State of residence of the beneficial owner

The *ResCountryCode* element is the ISO-3166 Alpha-2 country code as requested by FISC39§2.2.

FISC39	*According to art. 3.3.b), the paying agent shall establish the residence of the beneficial owner on the basis of the address mentioned on the passport, on the official identity card or, if necessary, on the basis of any documentary proof of identity presented by the beneficial owner and according to the following procedure: for individuals presenting a passport or official identity card issued by a Member State who declare themselves to be resident in a third country, residence shall be established by means of a tax residence*

certificate issued by the competent authority of the third country in which the individual claims to be resident. Failing the presentation of such a certificate, the Member State which issued the passport or other official identity document shall be considered the country of residence.

TIN of the beneficial owner in his State of residence

DIR 2003/48/EC Article 3.2	*(a). for contractual relations entered into before 1 January 2004, the paying agent shall establish the identity of the beneficial owner, consisting of his name and address, by using the information at its disposal [...]*
	(b). for contractual relations entered into, or transactions carried out in the absence of contractual relations, on or after 1 January 2004, the paying agent shall establish the identity of the beneficial owner, consisting of the name, address and, if there is one, the tax identification number allocated by the Member State of residence for tax purposes. […] If the tax identification number is not mentioned on the passport, on the official identity card or any other documentary proof of identity, including, possibly, the certificate of residence for tax purposes, presented by the beneficial owner, the identity shall be supplemented by a reference to the latter's date and place of birth established on the basis of his passport or official identification card.

This information can be set in the elements described in this section and the following one.

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9

LOCATION: sd:BeneficialOwnerInfo/sd:BeneficialOwner/sd:PartyId

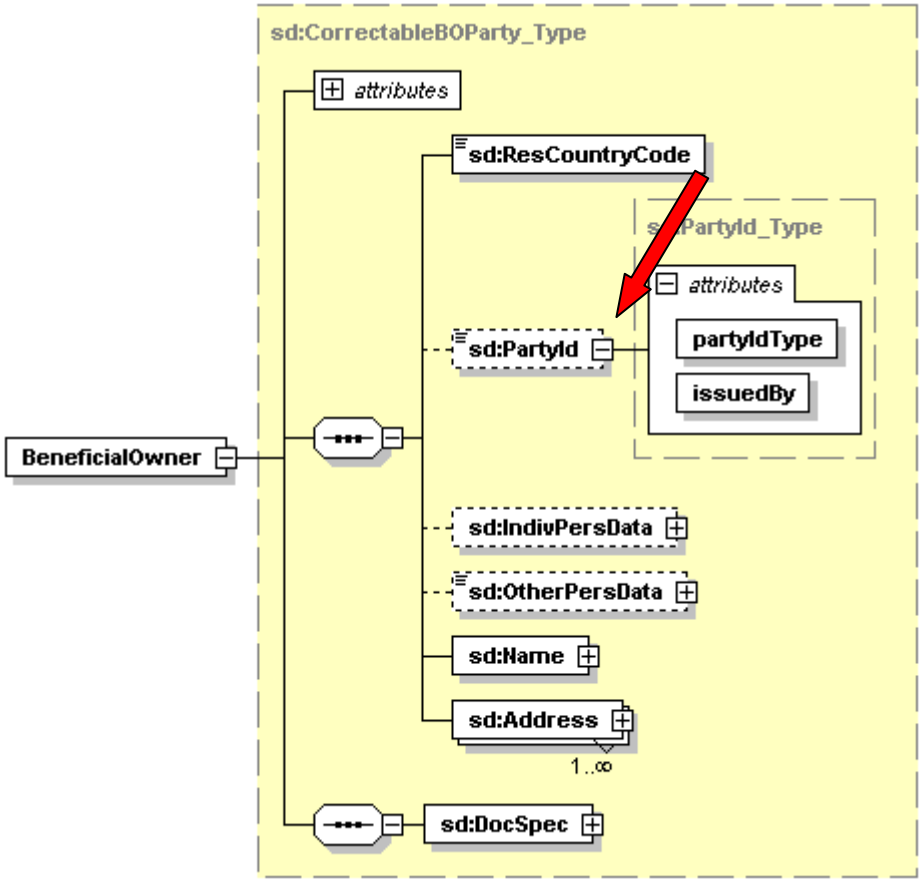


Figure 23 - TIN of the beneficial owner in his State of residence

This *PartyId* element holds the TIN of the party, if any. It has the following attributes:

- *partyIdType*, it has a value fixed to 'TIN' for the sake of the Directive,
- *issuedBy*, which is the ISO-3166 Alpha-2 country code of the country that issued the TIN. It must be the code of the fiscal residence, i.e. have the same value than *ResCountryCode*. This attribute can be left empty in the case the paying agents do not report it.

FISC39	*If the TIN appears in a passport, official identity card or other supporting document submitted by the beneficial owner, the paying agent is to forward this number to the competent authorities of its State of establishment.* *If the TIN does not appear in the passport, official identity card or other supporting document submitted by the beneficial owner, the beneficial owner's date and place of birth as given in the passport or official identity card should be entered to complete identification.* *To make the paying agents' task easier, each Member State is to make precise details on the use of TINs in the other Member States available to paying agents established in its territory.*

Date and Place of birth of the beneficial owner

BASE: **/dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9/sd:BeneficialOwnerInfo**

LOCATION: **sd:BeneficialOwner/sd:IndivPersData/sd:BirthDate**

sd:BeneficialOwner/sd:IndivPersData/sd:BirthCity

sd:BeneficialOwner/sd:IndivPersData/sd:BirthCitySubentity

sd:BeneficialOwner/sd:IndivPersData/sd:BirthCityCountryCode

The *IndivPersData* element contains additional information, should no TIN be provided, as requested by FISC39§2.4, FISC39§2.6, and the Article 3.2.b of the Directive. It consists in a sequence of elements allowing to set the gender, birth date and location.

Any pair of capital letters is allowed for the birth country code, to allow setting code of countries that do not exist anymore, such as ZR. All other country codes in the schema must be valid codes at the time of file creation.

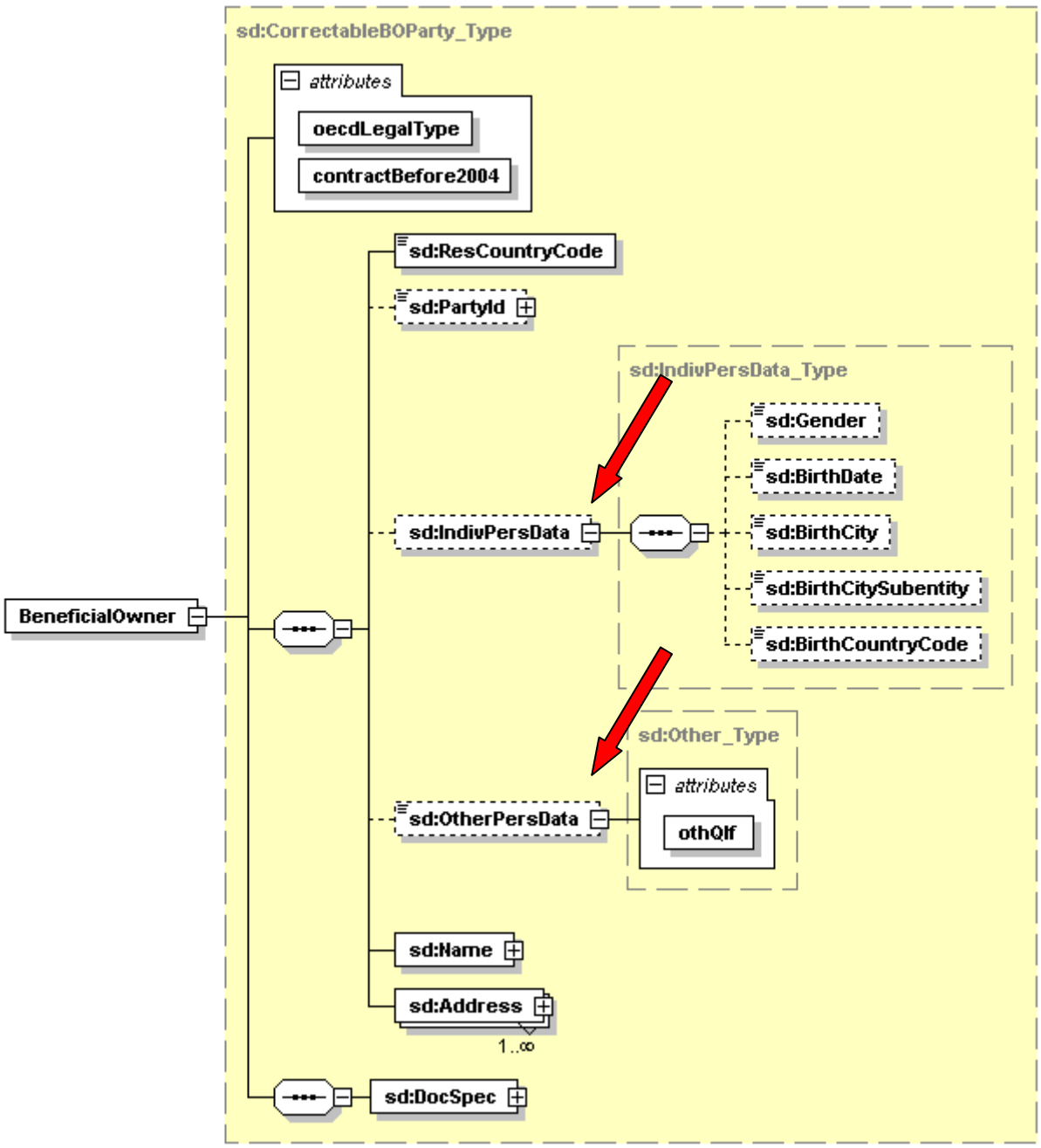


Figure 24 - Date and Place of birth of the beneficial owner

FISC39	*If the TIN of the beneficial owner's State of residence has not been filled in, indication of the place of birth and date of birth is compulsory.* *The complete date of birth (year, month, day) should be entered. The date should be as given in the passport or official identity card. The place of birth will be as stated in the passport or official identity card.*

For contractual relations entered into before 1 January 2004, and in the case neither TIN nor place of birth is available, the *OtherPersData* element can be used to set any information available, e.g. the passport number. This element is a free text field having one attribute, *othQlf,* allowing to qualify the information provided. If no information at all is available, neither *PartyId* nor *IndivPersData* nor *OtherPersData* will be provided, the *BeneficialOwner* element containing therefore only *DocSpec*, *ResCountryCode*, *Name* and *Address*. It should be stressed however that this case can happen only in the case of contractual relations entered into before 1 January 2004; otherwise at least *PartyId* or *IndivPersData* must be provided.

Important Notes:

- It must be stressed that, for contractual relations entered into after 1 January 2004, the obligations from the Directive are to provide, in addition to the name and the address of the beneficial owner, the TIN and/or the birth date and birth place. The structure presented in Figure 21 παραπάνω and the following figures does not mirror explicitly this legal obligation. It does not however affect in any way the legal obligations to provide the complete information;
- Regardless of the date of the contractual relations, before 1 January 2004 or not, the Member States have to transmit to the other Member States all the information they have received from the paying agents.

Name of the beneficial owner

BASE:
/dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9/sd:BeneficialOwner Info

LOCATION: sd:BeneficialOwner/sd:Name

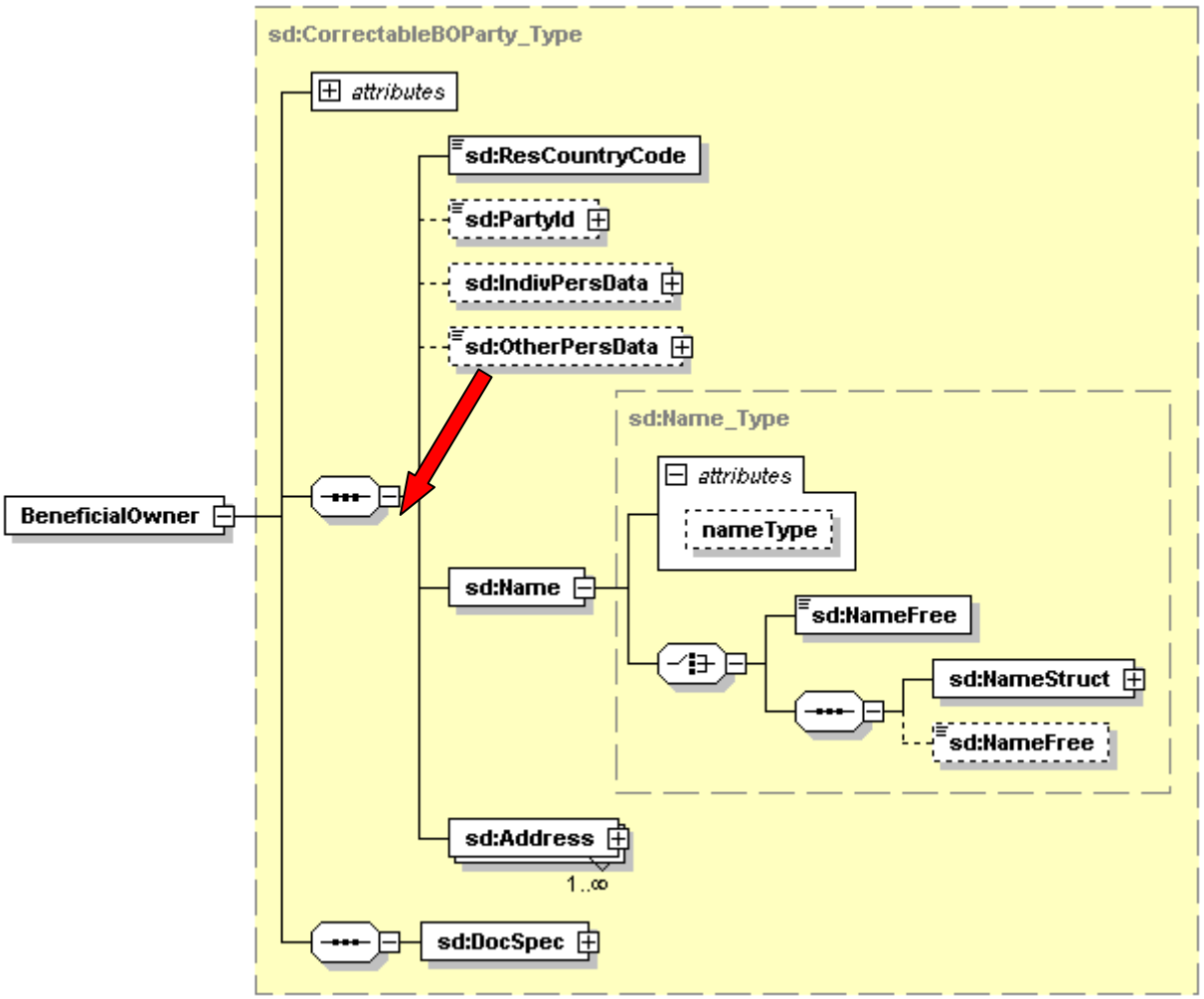


Figure 25 - Name of the beneficial owner

The *Name* element contains the information requested by FISC39§2.5 (name) and Article 3 of the Directive. It has an optional attribute, *nameType*, which can take the same values as those defined for this attribute in the name of the Entity (see 0 – Name of the Entity).

The structure allows entering the structured format, the free format or both.

Content of the structured name format

The content of the structured name format is given in section 0 (Name of the paying agent).

FISC39	*The family name should be indicated in element "NameFree" or element "LastName" of the fixed format. To make the paying agents' task easier, the family name to be forwarded to the competent authorities should be the name as given in the passport or official identity card submitted by the beneficial owner. Whether there is a single name, or whether it is double-barrelled or compound, a maiden name (or the man's name before marriage) or a married name: all the components of the name which appear in the identity document should be indicated one after the other (in the order they appear in the identity document) in element "NameFree". In the fixed format, they must be set in the corresponding elements.*

The first name, middle name and/or initials as given in the passport or official identity card are to be indicated in field "NameFree" or the corresponding element in the fixed format

Address of the beneficial owner

BASE:
/dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9/sd:BeneficialOwnerInfo

LOCATION: sd:BeneficialOwner/sd:Address

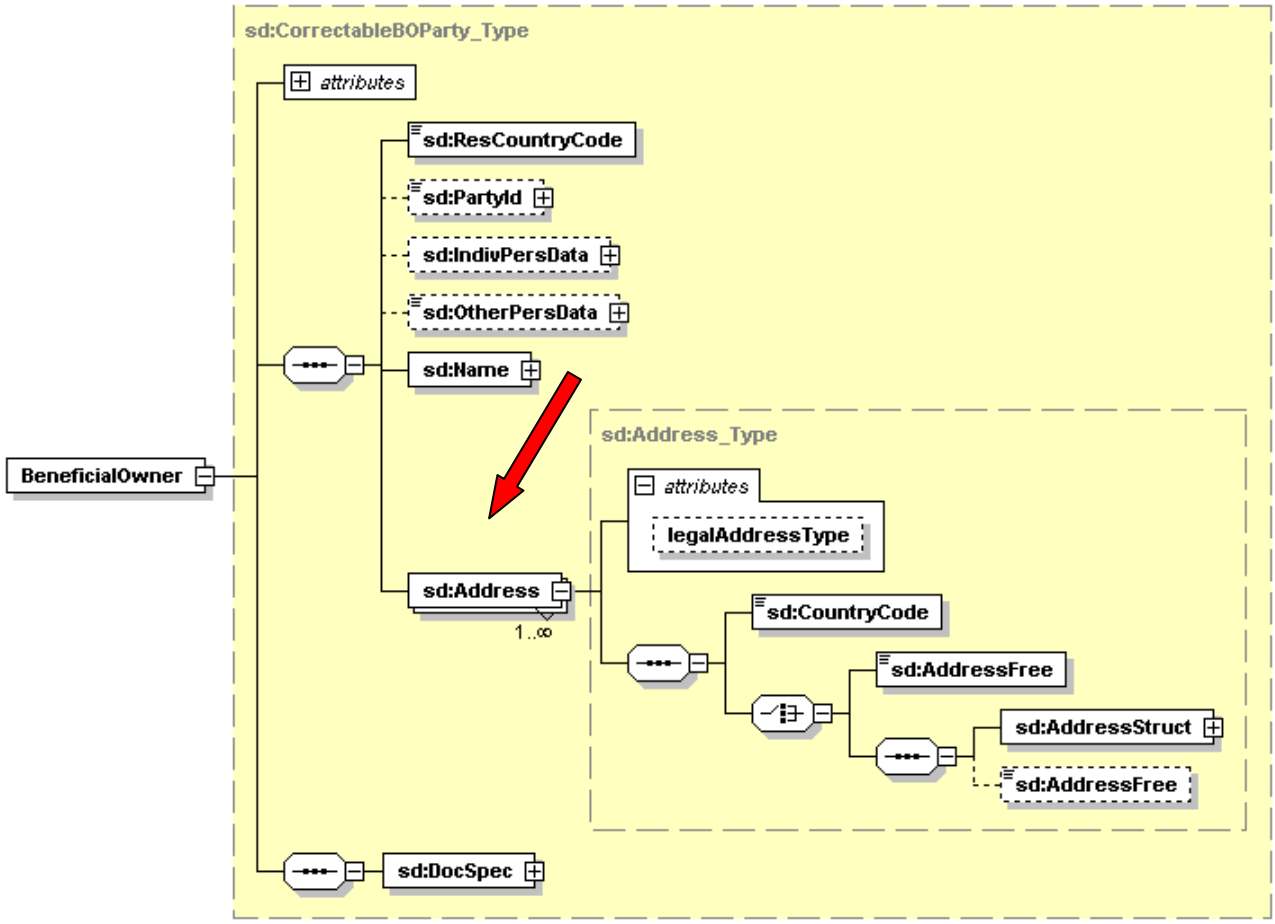


Figure 26 - Address of the beneficial owner

The *Address* element contains the information requested by FISC39§2.7 (address) and Article 3 of the Directive. Its optional attribute *legalAddressType* can take the same values as those defined in section 0 (Address of the Entity).

The structure allows entering the structured format, the free format or both.

FISC39	*The address should be as stated in the passport or official identity card submitted by the beneficial owner. If neither document states an address, the address given in any other supporting document submitted by the beneficial owner should be entered.*

If the paying agent knows another address, relevant for the purposes of identification, this should be declared.

For the realisation of the objective of Article 1, if by any legal means the paying agent knows another address which is relevant for the purposes of taxation, he must indicate this address.

Content of the structured address format

The content of the structured address format is given in section 0 (Address of the Entity).

Elements related to the Beneficial Owner Payment

The *Art9PaymentData* element contains the information to be exchanged according to articles 8.1.c and 8.1.d.

DIR 2003/48/EC Article 8	*1. Where the beneficial owner is resident in a Member State other than that in which the paying agent is established, the minimum amount of information to be reported by the paying agent to the competent authority of its Member State of establishment shall consist of:* *[…]* *(c) the account number of the beneficial owner or, where there is none, identification of the debt claim giving rise to the interest;* *(d) information concerning the interest payment in accordance with paragraph 2.* *2. The minimum amount of information concerning interest payment to be reported by the paying agent shall distinguish between the following categories of interest and indicate:* *(a) in the case of an interest payment within the meaning of Article 6(1)(a): the amount of interest paid or credited;* *(b) in the case of an interest payment within the meaning of Article 6(1)(b) or (d): either the amount of interest or income referred to in those paragraphs or the full amount of the proceeds from the sale, redemption or refund;* *(c) in the case of an interest payment within the meaning of Article 6(1)(c): either the amount of income referred to in that paragraph or the full amount of the distribution;* *(d) in the case of an interest payment within the meaning of Article 6(4): the amount of interest attributable to each of the members of the entity referred to in Article 4(2) who meet the conditions of Articles 1(1) and 2(1);* *(e) where a Member State exercises the option under Article 6(5): the amount of annualised interest.* *However, Member States may restrict the minimum amount of information concerning interest payment to be reported by the paying agent to the total amount of interest or income and to the total amount of the proceeds from sale, redemption or refund.*

The overall structure of the payment information is given in the next figure:

BASE:
/dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9/sd:BeneficialOwnerInfo

LOCATION: sd:Art9PaymentData

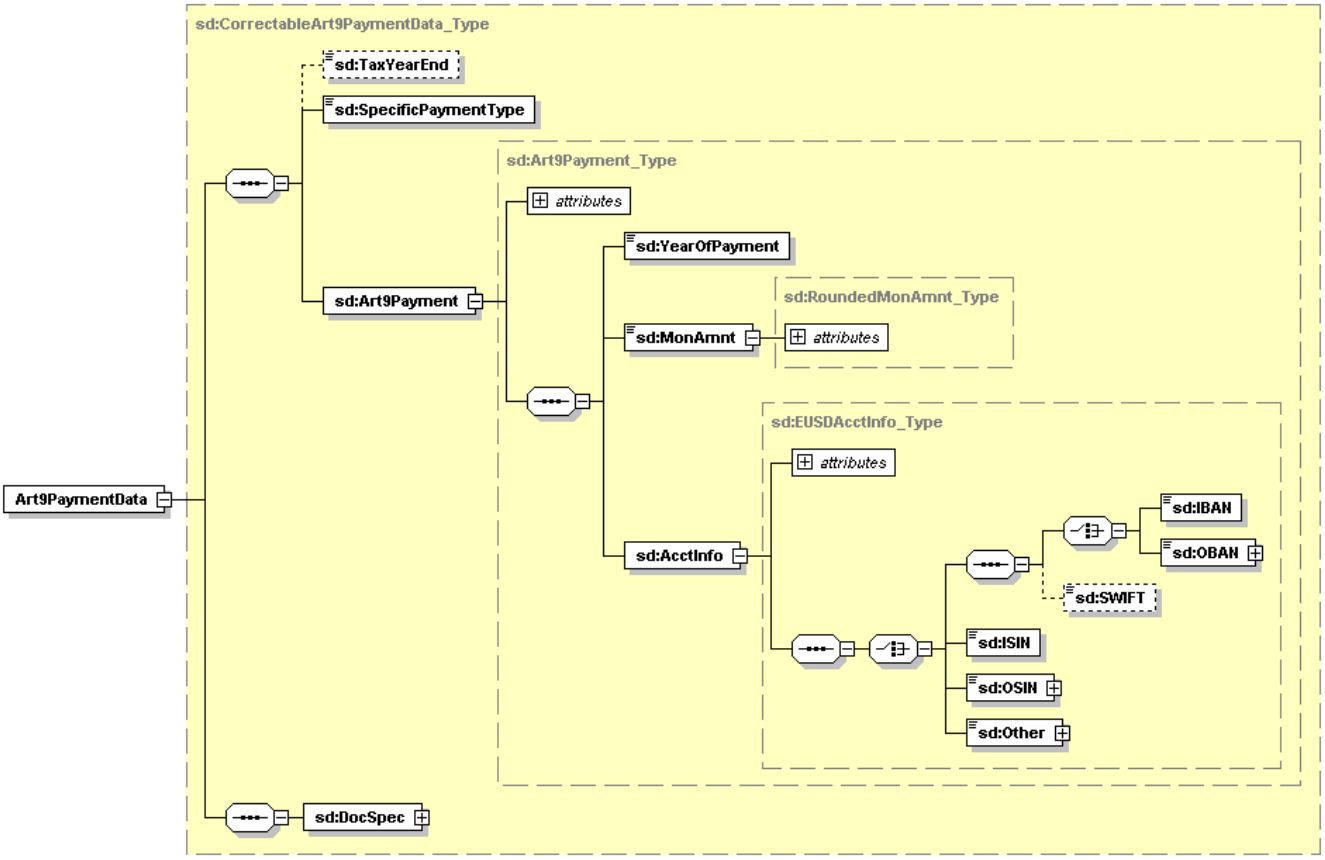


Figure 27 - Elements related to the Beneficial Owner Payment

Year of payment

BASE:
/dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9/sd:BeneficialOwnerInfo

LOCATION: sd:Art9PaymentData/sd:Art9Payment/sd:YearOfPayment

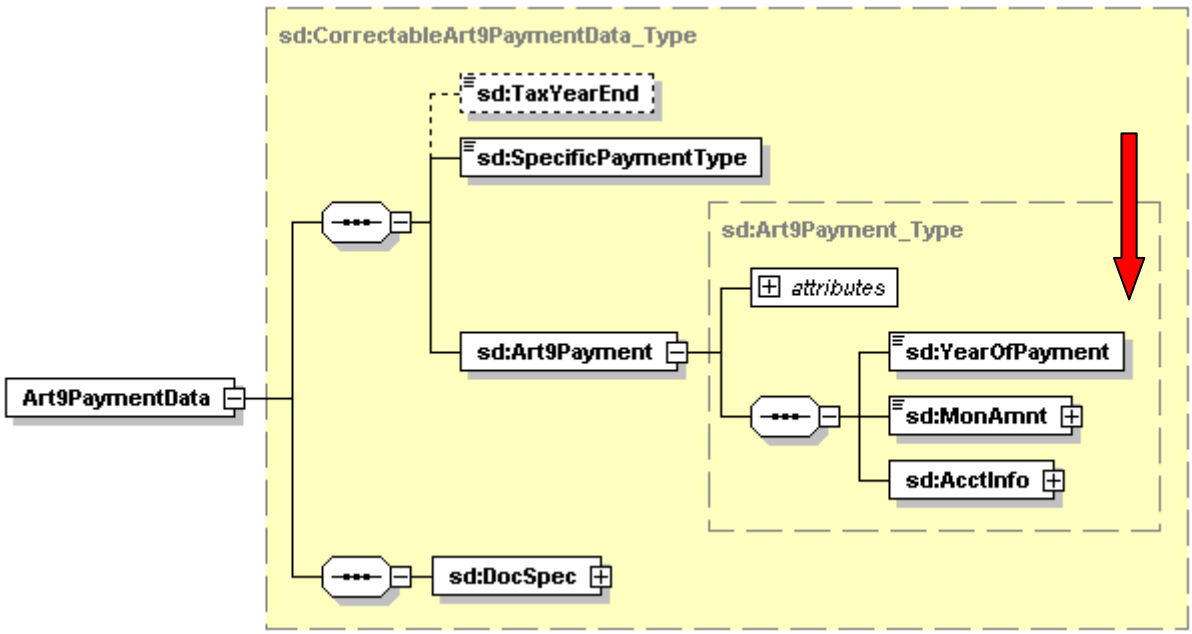


Figure 28 - Year of payment

FISC39	*It will be compulsory to give the year during which the payment was made, […].*

As requested by FISC39§2.9, the *YearOfPayment* element is the year during which the payment was made, although it should be borne in mind that:

- for information from the United Kingdom, this means the tax year (6/4/N → 5/4/N+1);
- for information from the other Member States: the calendar year.

Its form is YYYY.

As the year of payment may not always indicate the tax year (e.g. in the case the payment is performed in the following year), the *TaxYearEnd* element allows setting the date at which the fiscal year ends. Its form is YYYY-MM-DD. As this information is requested neither by the Directive nor by the FISC39, this element is optional.

Type of income

BASE:
/dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9/sd:BeneficialOwnerInfo

LOCATION: sd:Art9PaymentData/sd:SpecificPaymentType

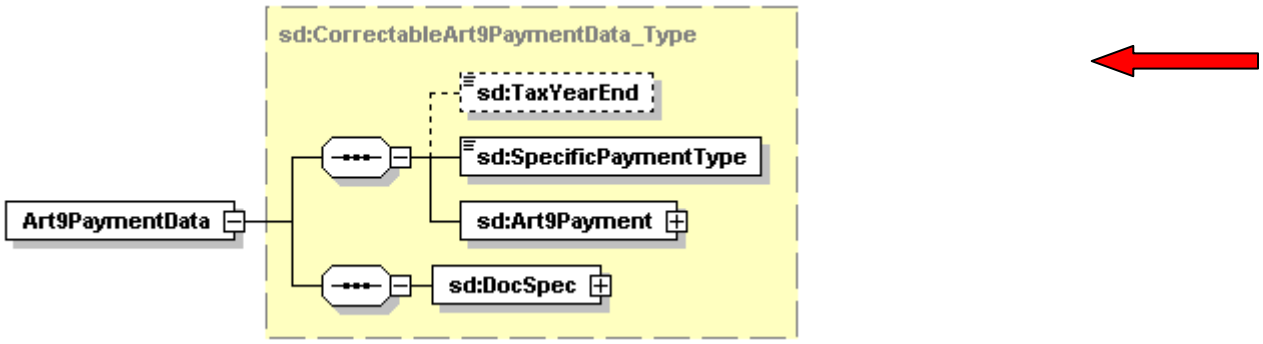


Figure 29 - Type of income

The *SpecificPaymentType* element allows to specify the type of income, as required by FISC39§2.10 and Article 8.2 of the Directive. Its content follows rules similar to those mentioned in FISC39§2.10.

FISC39

The SpecificPaymentType element makes it possible to specify the various types of interest, income, etc., covered by the Directive. As proposed for the SMF, the information will be coded with 4 characters. The various categories of interest which are to be distinguished for the purpose of exchanging information must therefore be numbered.

Pursuant to the 1st subparagraph of Article 8(2), the paying agent has to distinguish between the five different categories of interest listed in that subparagraph. However, the 2nd subparagraph of Article 8(2) allows Member States to restrict the minimum amount of information to two categories only: firstly, the total amount of interest or income and secondly, the total amount of the proceeds from sale, redemption or refund. Interest payments may relate to paying agents as referred to in Article 4(1) or Article 4(2).

Under the Directive format, it is proposed that the various types of interest and income be specified as follows:

- *SpecificPaymentType is to be filled in with one of the letters "**a**" to "**e**" of the first subparagraph of Article 8(2) where a Member State wants to break down the information into the five categories referred to in that subparagraph.*
- *SpecificPaymentType is to be filled in with the figure "**1**" where, pursuant to the second subparagraph of Article 8(2), the information relates to the total amount of interest or income, and by the figure "**2**" where the information concerns the total amount of the proceeds from the sale, redemption or refund.*

*However, Member States may also combine both rules mentioned above when filling SpecificPaymentType. In that case, the appropriate figure "**1**" or "**2**" should be added after the letter "**a**" to "**e**".*

The information on interest payments exchanged can be influenced by several other options given to the Member States, either by the Directive itself or by the ECOFIN Conclusions of 12 April 2005.

The last paragraph of Article 6(1) of the Directive allows member States to look through an UCITS (or through an entity having opted to be treated as a UCITS) and to include income realized upon the sale (refund, redemption) of a UCITS only in proportion of interest derived by the UCITS.

Conversely, Article 6(2) of the Directive allows member States to consider that the total amount of the income of a UCITS (or of an entity having opted to be treated as an UCITS) derives from interest. In such a case, the entire income distributed by the UCITS will be reported as an interest payment.

The ECOFIN Conclusions of 12 April 2005 give Member States the possibility to exclude from interest payments the proportion of interest which has accrued before 1 July 2005.

The *SpecificPaymentType* element could be used by the Member States in order to specify if they exercised some of these options. It will be encoded in a 4 character string according to the following table:

Position 1	**Position 2***	**Position 3***	**Position 4***
Specification of category of interest (a, b, c, d, or e) or choice of the restrictive option of last paragraph of Art. 8.2 (1 or 2)	Combination of category (a to e) with: Total Amount : 1 Interest/Income : 2	Specification of the computation method used for Art. 6, 1 (d) interest. (see last paragraph of Art. 6.1): "Couponnage †": 1 "Non couponnage": 2	Exclusion of interest accrued before 1st July 2005 (see ECOFIN Conclusion of 12/4/2005): Yes : 1 No : 2
a	Not relevant**	Not relevant	1 or 2
b	1 or 2	1 or 2	1 or 2
c	1 or 2	Not relevant	1 or 2
d	1 or 2	1 or 2	1 or 2
e	1 or 2	1 or 2	1 or 2
1	Not relevant	Not relevant	1 or 2
2	Not relevant	Not relevant	Not relevant

* For positions 2 to 4, the values 1 and 2 can always be replaced by 'x' whenever the information is not available

** In the case of 'Not relevant', the character 'x' must be set in the corresponding position.

† The term 'couponnage' means limiting the reported income to underlying interest, as provided for in the last paragraph of Article 6(1) of the Directive.

Other mechanisms could have been used to indicate the type of payment instead of a four character code. The rationales for the presented solution are the following:

- As shown in the above table, values in some positions depend on the values of other positions. XML schema being a grammar based language, this kind of constraint is very difficult and heavy to implement using XML constructs;

- The presented coding is very compact and a full syntax checking can be achieved with a simple regular expression;
- The presented coding is very close to the one presented by FISC39 and supported by STF.

The section 0 (Values for the *TypeOfIncome* under Article 9) presents an exhaustive list of the values allowed in the S*pecificPaymentType* element.

Amount of interest paid and currency used

BASE: /dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9/

LOCATION: sd:BeneficialOwnerInfo/sd:Art9PaymentData/sd:ArtPayment/sd:MonAmnt

sd:BeneficialOwnerInfo/sd:Art9PaymentData/sd:ArtPayment/sd:MonAmnt/@currCode

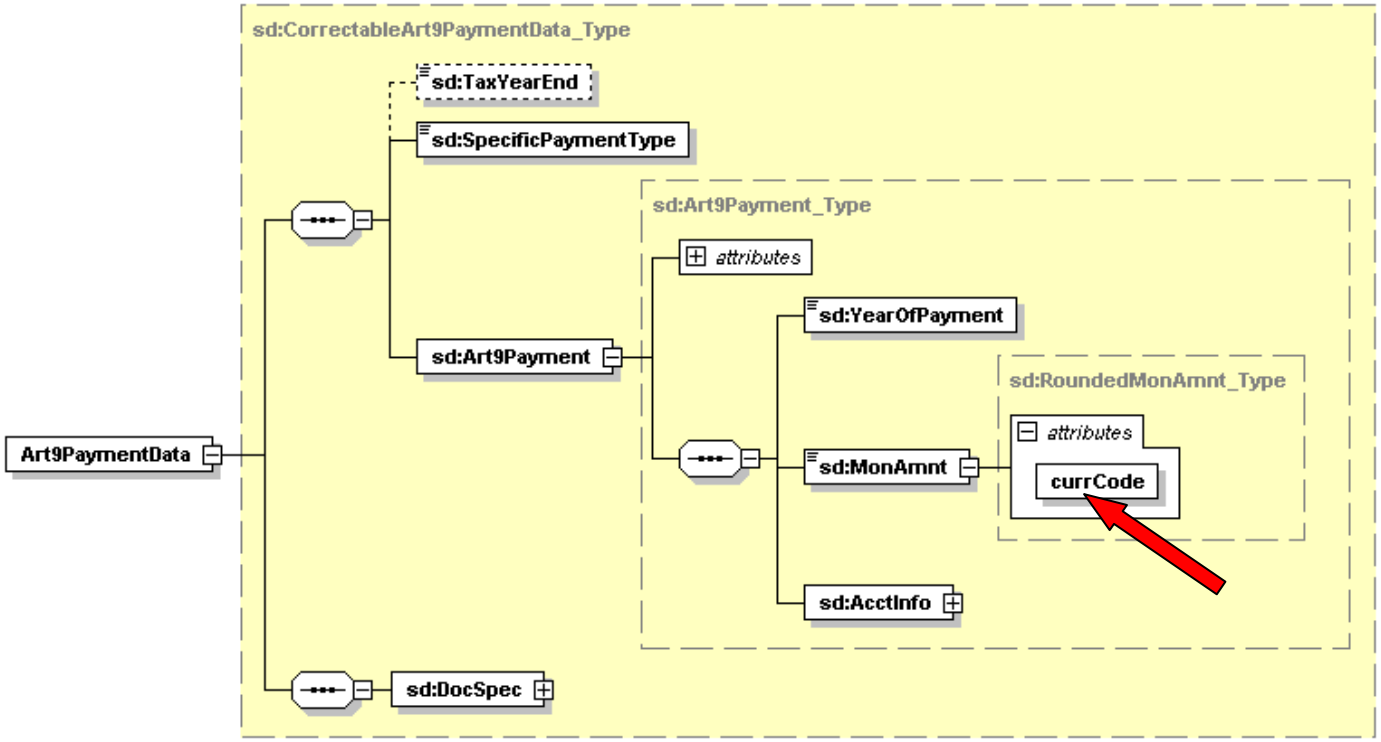


Figure 30 - Amount of interest paid and currency used

FISC39	*The competent authority enters the gross amount of the interest payment in the element MonAmnt. This element must be purely numeric, so values such as £9000, EUR 5.0000 or 90,50 are wrong. No letters, stops or commas may appear and the Working Party has decided that amounts should be rounded down in all cases.*

For FISC153, Member States agreed that the amounts must be rounded down as specified in FISC39.

Beneficial owner's account number and additional information

BASE:
/dt:DirectTaxMessage/dt:Body/sd:InitialElements/sd:Article9/sd:BeneficialOwnerInfo

LOCATION: sd:Art9PaymentData/sd:Art9Payment/sd:AcctInfo

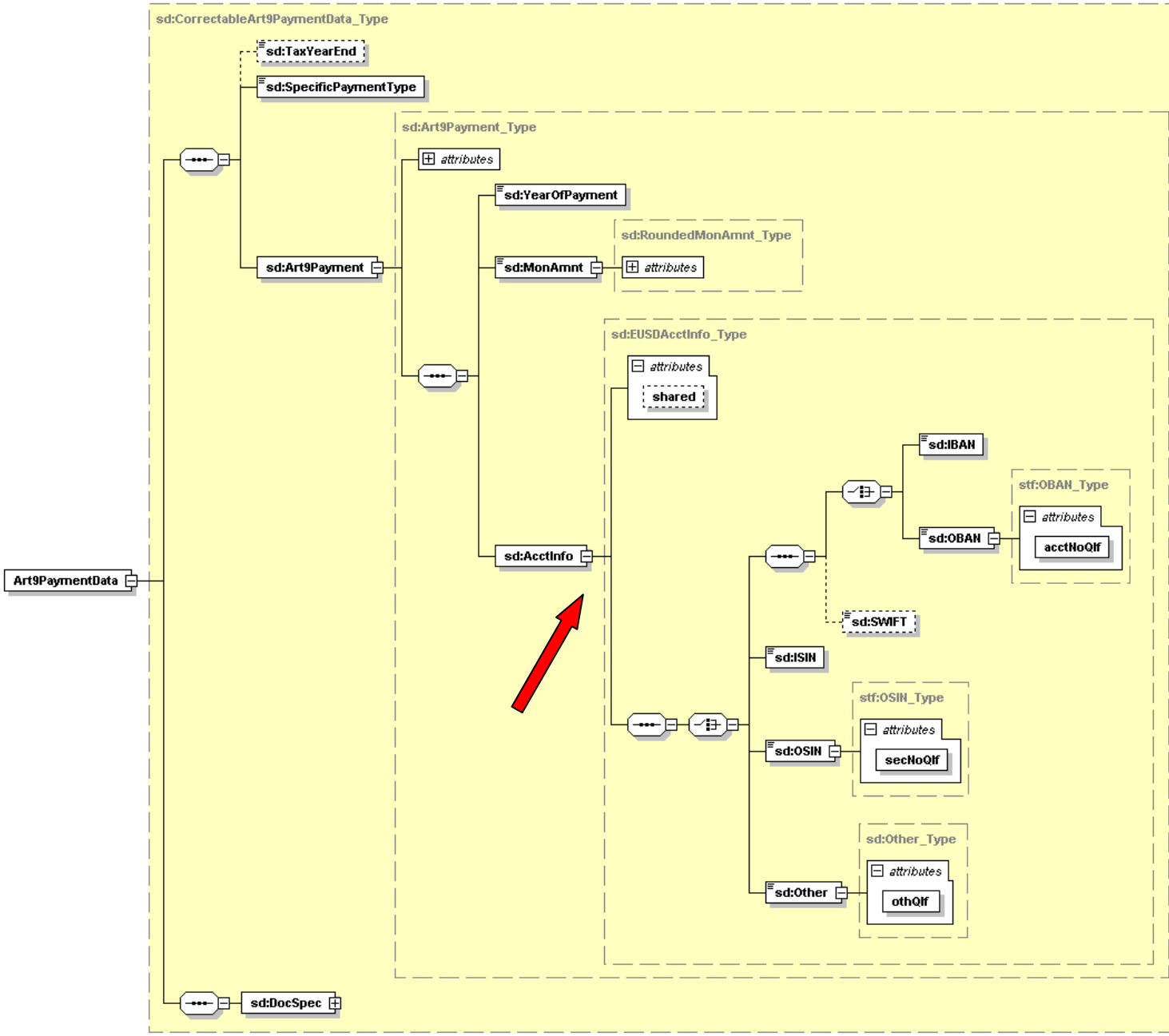


Figure 31 - Beneficial owner's account number and additional information

The optional attribute *shared* of the element *AcctInfo* is used to provide additional information in the case the account is shared by several Beneficial Owners. The list of allowed values is:

- *unknown_if_shared*: it is unknown if the account is shared. If the attribute is omitted, this value is assumed;
- *not_shared*: it is known that the account is not shared;

- *shared_repartition_evenly*: it is known that the account is shared and an even repartition method has been used to report the interest among the different account holders;
- *shared_repartition_actual*: it is known that the account is shared and the actual repartition method has been used to report the interest among the different account holders;
- *shared_repartition_total*: it is known that the account is shared and the total interest has been reported for each of the different account holders;
- *shared_repartition_unknown*: it is known that the account is shared but there is no additional information about the way the interest has been reported among the different account holders.

FISC39	*The "AcctInfo" can contain one of the following elements:* • *"IBAN": the relevant IBAN (International Bank Account Number)[1] or, failing this, another identification code, or* • *"ISIN": the ISIN (International Securities Identification Number) of the debt-claim.*

As sometimes there is no IBAN available for some bank accounts and no ISIN available for some securities, the elements OBAN (Other Bank Account Number) and OSIN (Other Securities Identification Number) have been added. These elements are free text, allowing to enter a descriptive sentence if needed. They each have an attribute inherited from STF, respectively *acctNoQlf* and *secNoQlf,* allowing to indicate which type of account or security numbering is used. These attributes can be left empty if the paying agents do not report the information.

SWIFT (Society for Worldwide Interbank Financial Telecommunication) account type has been added as well, as it is often used in international payments.

In the case the information to be provided does not correspond neither to a bank account nor a security, the element *Other* can be filled in. Its attribute *othQlf* allows qualifying the information provided. This attribute can be left empty if the paying agents do not report the information.

[1] The IBAN is an international standard developed by the European Committee for Banking Standards (ECBS) in accordance with ISO-3166 criteria for identifying bank accounts anywhere in the world.

Body in the context of Directive 2003/48/EC – Correction Request Related

Basic correction principles

Two kinds of error may arrive, implying all or parts of the data initially sent to be re-sent:

- Invalid syntax: the file provided is either not well-formed or not valid against the XML schema. Such a file cannot be processed by the receiver as the parser rejects the file entirely. An example of invalid syntax is the absence of a mandatory element, such as the *ResCountryCode* for a Beneficial Owner;
- Invalid semantic: the file is syntactically valid but some data are not completely filled-in or are obviously erroneous. For example, the address of the Beneficial Owner contains "Paris / Belgium", while everybody knows that Paris is in France and not in Belgium.

For one or more syntax errors, the complete file must be re-sent. The receiver must contact the sender via an appropriate operational procedure. The sender has to correct its application and send a new syntactically valid file within the agreed timescale.

For one or more semantic errors, the receiver may send requests for corrections to the sender who should answer them within the agreed timescale. The purpose of this section is to present a format suitable for the requests for corrections.

Considering that that requests for corrections can only be made on the data that was transmitted in a previous message, the technical consequence is that any request for correction will re-use all the building blocks defined in section 0 (Elements related to the provisions of Article 4.2) and 0 (Elements related to the provisions of Article 9).

In very specific circumstances the tax payer can report to its tax authority payments falling under the Directive but for which no information was reported. This can happen for the following reasons:

- the paying agent did not fulfil its obligations and did not report some information falling under the Directive;
- a technical problem on the sending Member States led to only partial information to be transmitted.

The Member States that should have received the information may in that case submit a correction request to the Member States of the Paying Agent for that information that was not reported. However as such information was not transmitted, the request for correction cannot be made via the messages described in this section as no *DocRefId* is associated to it. Dedicated operational procedures will have to be put in place to tackle this situation.

It must be borne in mind that the Directive clearly describes the reasons for which an initial exchange of data could not take place (e.g. use of certificates of non deductibility of withholding tax, withholding tax).

Structure of a request for correction

Only the following elements could be subject to requests for correction:

- an Entity as defined in section 0 (Elements related to the Entity);
- an Article 4.2 Payment as defined in section 0 (Elements related to the Entity Payment);
- a Paying Agent as defined in section0 (Elements related to the Paying Agent);
- a Beneficial Owner as defined in section 0 (Elements related to the Beneficial Owner);
- an Article 9 Payment as defined in section 0 (Elements related to the Beneficial Owner Payment).

In order to process a request for correction and send the response back, this request should include:

- an identifier of the request, to be used later on in the response, *ReqRefId*. It must be unique over space and time. This constraint is enforced in the XML schema via *constraints* under *CorrRequestElements* (see Figure 33). Its structure is the same as that of the *DocRefId* presented in section 0 (The DocSpec element);
- a qualifier of the request via the *ReqTypeIndic* element (see also 0 -- The *DocSpec* element). It can take the following values:
  - 1: this is a new request. If this value is set, additional request information must be provided via the *ReqElements*;
  - 3: a request sent previously must be cancelled. In this case, the *ReqRefId* contains the identifier of the request that must be cancelled.
- Several elements of information related to the request , via the *ReqElements*, that will allow the recipient of the request to clearly identify the purpose and reason of it. Those elements are:
  - a clear indication of the element in which there is a semantic error. This indication is provided via the *DocRefId* element contained in the *DocSpec* associated with the element containing a semantic error. For example if the error is located in a Beneficial Owner, the *DocRefId* of the request for correction will take the value of the *DocRefId* contained in the *DocSpec* that was located in the erroneous Beneficial Owner;
  - a clear indication of the error encountered and leading to the request for correction. This indication is provided via:
    - a dedicated error type, indicating the category of error, e.g. semantic error and
    - a precise reason indicating the exact error (e.g. invalid address for the beneficial owner). An exhaustive list of such reasons will have to be built.

This request could also include:

- any additional details that are relevant via the *Details* element
- a particular value that the receiver would expect via the elements *ExpectedEntity*, *ExpectedArt4_2PaymentData*, *ExpectedPayingAgent*, *ExpectedBeneficialOwner*, *ExpectedArt9PaymentData*;

This information is summarised in the next figure:

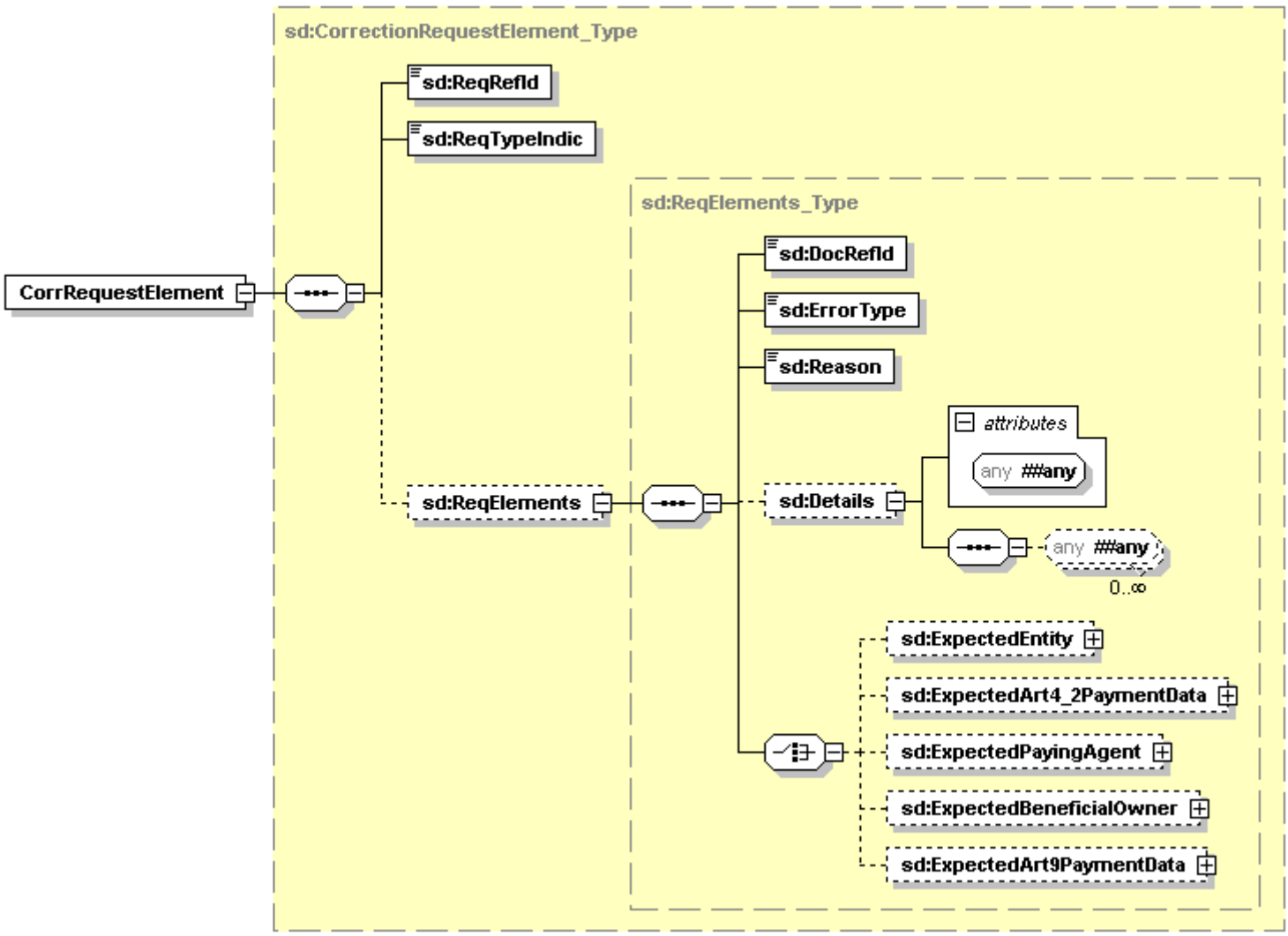


Figure 32 – Correction request element

As mentioned in the section 0, the *DocSpec* element is the base for the correction mechanism. It allows precisely and unambiguously identifying the element in which it is enclosed. To avoid redundancy in the message, the element is no more present in the optional elements *ExpectedEntity*, *ExpectedArt4_2PaymentData*, *ExpectedPayingAgent* *ExpectedBeneficialOwner,* *ExpectedBeneficialOwner* .

It should be noted that:

- the *ExpectedEntity* element has the structure depicted in Figure 8 - Elements related to the Entity, apart from the *DocSpec* element which is not present in this expected entity;
- the *ExpectedArt4_2PaymentData* element has the structure depicted in Figure 13 - Elements related to the Entity Payment, apart from the *DocSpec* element which is not present in this expected article 4.2 payment;
- the *ExpectedPayingAgent* element has the structure depicted in Figure 15 - Elements related to the Paying Agent, apart from the *DocSpec* element which is not present in this expected paying agent;

- the *ExpectedBeneficialOwner* element has the structure depicted in Figure 21 - Elements related to the Beneficial Owner, apart from the *DocSpec* element which is not present in this expected beneficial owner;
- the *ExpectedBeneficialOwner* element has the structure depicted in Figure 27 - Elements related to the Beneficial Owner Payment, apart from the *DocSpec* element which is not present in this expected article 9 payment.

Grouping requests for corrections in a message

In order to improve the efficiency of the correction process, several requests for correction can be grouped within the message described in section 0 (Overview of the message structure). Its body will therefore be instantiated as follows:

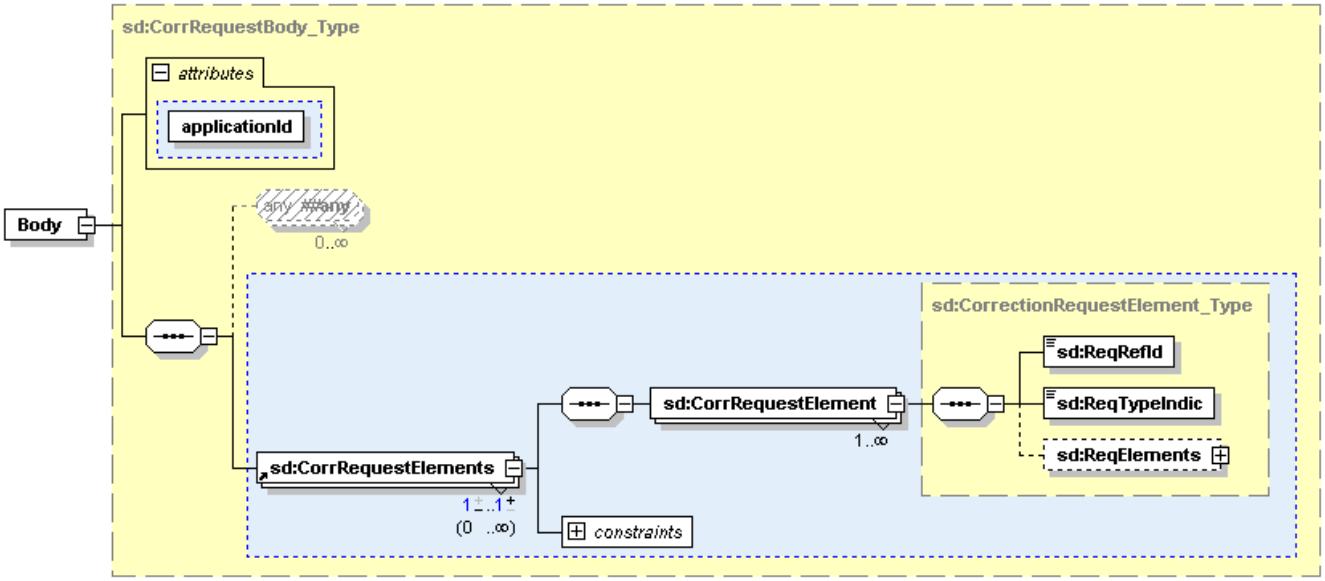


Figure 33 – Structure of the Body – Correction requests

The *Body* element has its attribute, *applicationId* set to the fixed value "DIRECTIVE 2003/48/EC -- CORR REQUEST" to clearly indicate that the information provided consists of one or several requests for corrections related to the Directive 2003/48/EC.

Body in the context of Directive 2003/48/EC – Corrective Exchanges

Two kind of corrective exchanges must be envisaged:

- Spontaneous correction due to:
  - new data not available at the time of the initial exchange;
  - data processing errors either at paying agent or sending Member State sides entailing errors in the transmitted data.
- Answer to request for correction. The requests are described in section 0 – Structure of a request for correction.

The first part of this section deals with the spontaneous correction and the second one with the answers to correction requests.

Spontaneous correction exchanges

At any moment either the paying agent or the sending Member State may discover errors in the data initially sent. This can be for example an amount that was erroneous, or the name of a beneficial owner that was incorrectly reported.

Spontaneous corrections are related to the following elements.

- an entity as defined in section 0 – Elements related to the Entity;
- an article 4.2 payment as defined in section 0 – Elements related to the Entity Payment;
- a paying agent as defined in section 0 – Elements related to the Paying Agent;
- a beneficial owner as defined in section 0 – Elements related to the Beneficial Owner;
- an article 9 payment as defined in section 0 – Elements related to the Beneficial Owner Payment.

All these elements are clearly identified by a *DocRefId* in the initial exchange. Hence, providing the corrected data and the original *DocRefId* is sufficient for the receiving MS to identify the piece of information previously sent and to correct it in its database.

A spontaneous correction message will therefore consist of one or more of the following elements:

- corrected Entities;
- corrected Article 4.2 Payments;
- corrected Paying Agents;
- corrected Beneficial Owners;
- corrected Article 9 Payments.

These elements have the structure depicted in the next figures:

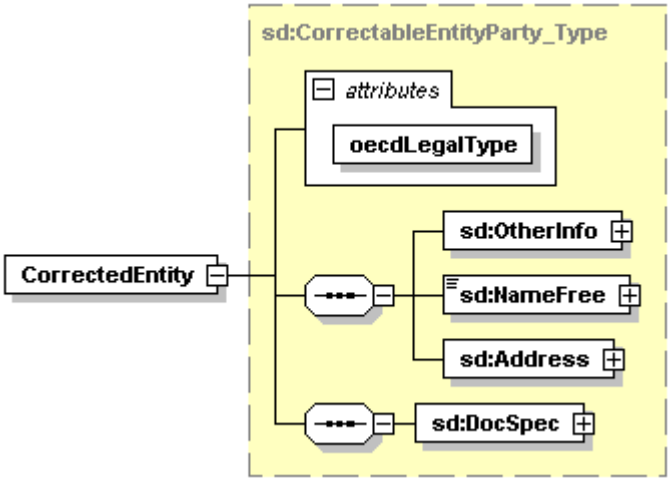


Figure 34 – Structure of a corrected Entity

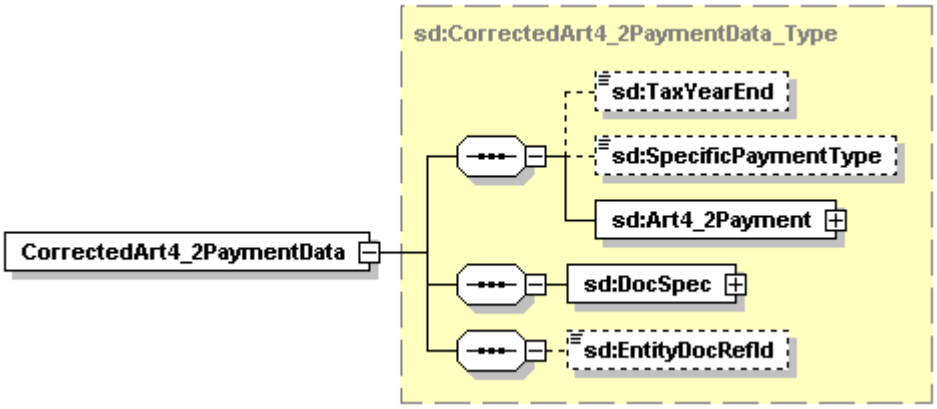


Figure 35 – Structure of a corrected Article 4.2 Payment

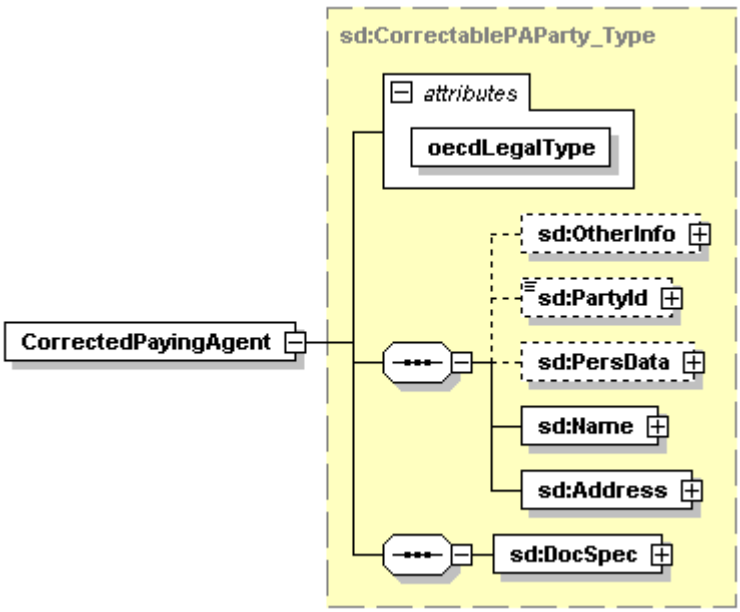


Figure 36 – Structure of a corrected Paying Agent

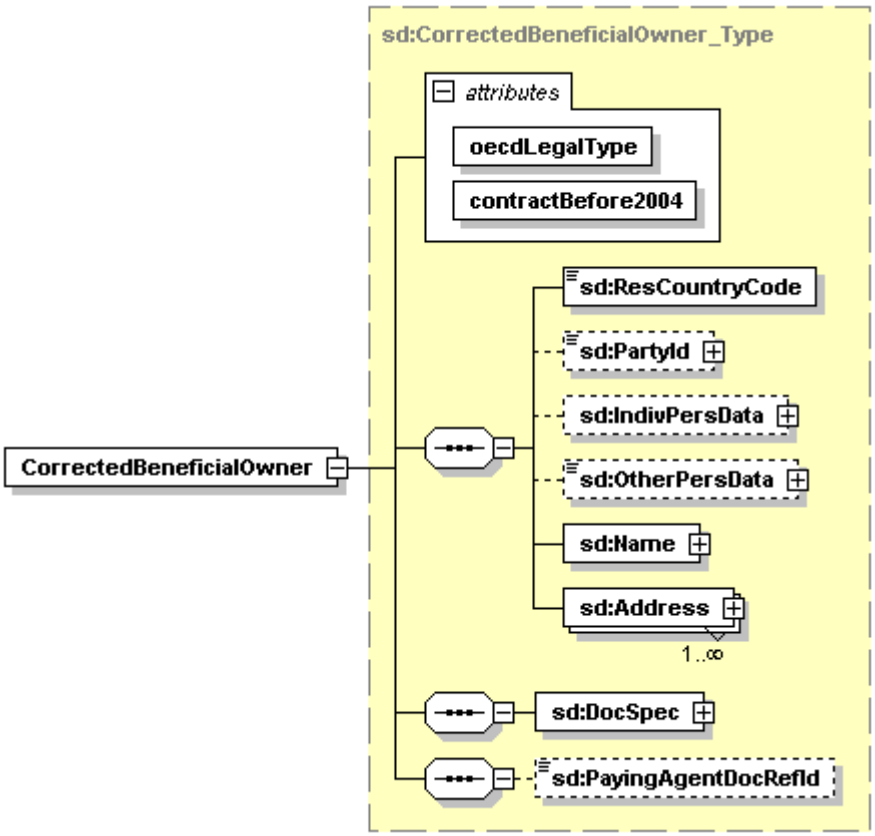


Figure 37 – Structure of a corrected Beneficial Owner

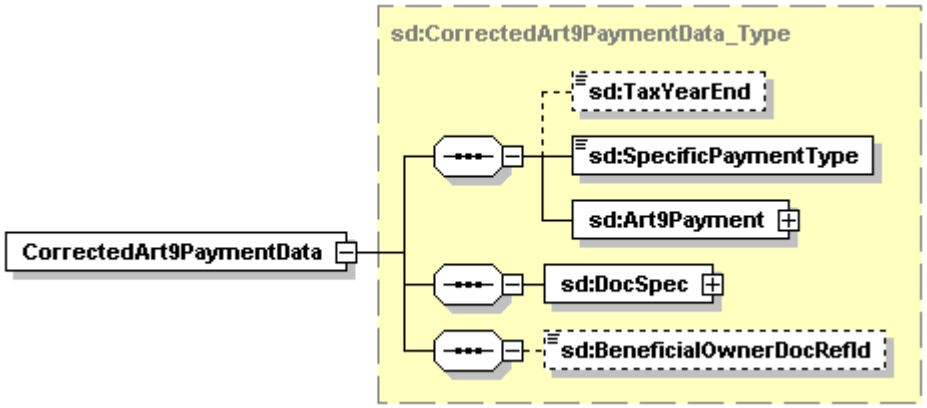


Figure 38 – Structure of a corrected Article 9 Payment

It may happen that some information was missing in the initially sent data, for example due to late or incomplete information received from Paying Agents.

In the case of missing Paying Agents, or Entities, the structure described in section 0 – Body in the context of Directive 2003/48/EC for the Initial Exchanges should be re-used.

In the case of missing payments, either Article 4.2 payments or Article 9 payments, it is important to be able to link these payments to the appropriate Entities or Beneficial Owners. As an Entity does not have a functional unique identifier and though the Beneficial Owner, has one, which is the TIN, but it is not systematically used, the only way to uniquely identify an Entity or Beneficial Owner previously sent is via its technical *DocRefId* unique identifier. Figure 35 and Figure 38 above show that when adding a missing Article 4.2 Payment or a missing Article 9 Payment, the *DocRefId,* respectively, of the Entity or the Beneficial Owner previously sent must be provided in the fields, respectively, *EntityDocRefId* and *BeneficialOwnerDocRefId*. In the case those elements have been corrected after the initial exchange, the *DocRefId* to be provided is that which was provided as part of the last corrected information.

In the case of missing *BeneficialOwners*, either the structure described in section 0 may be re-used, or that depicted on Figure 37. In this latter case, the *PayingAgentDocRefId* must contain the *DocRefId* of the Paying Agent previously sent. In the case the Paying Agent has been corrected after the initial exchange, the *DocRefId* to be provided is that which was provided as part of the last corrected information. The use of the structure depicted on Figure 37 should be favoured as it allows to precisely identify the Paying Agent, which is not the case with the first method if there are small differences in its name and/or its address.

Grouping corrected information in a message

In order to improve the efficiency of the correction process, several pieces of corrected information can be grouped under a *SpontaneousCorrectionElements* element and encapsulated within the message described in section 0 (Overview of the message structure), whose body will then be instantiated as follows:

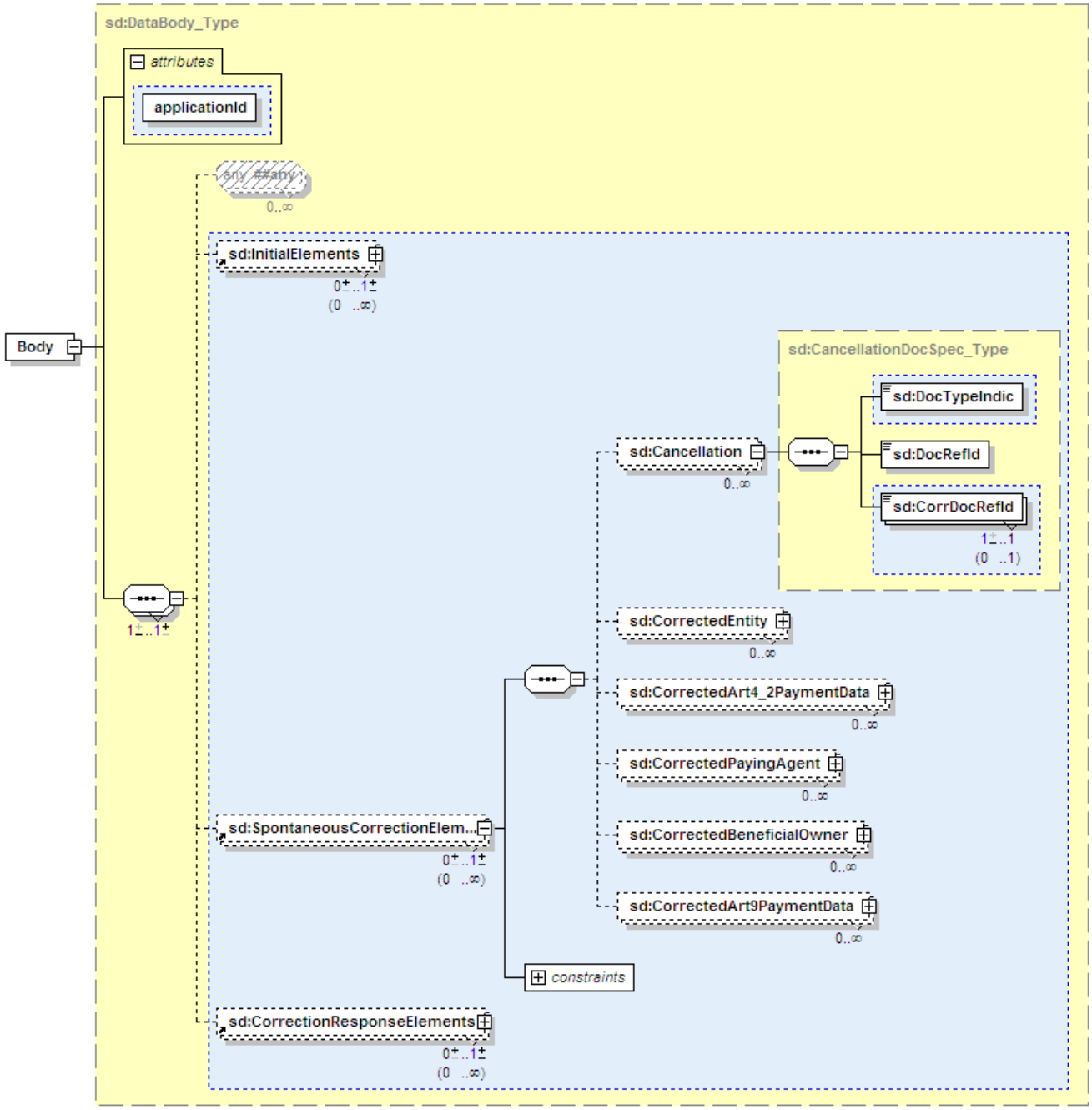


Figure 39 – Structure of the Body – Spontaneous Corrected information

The figure above shows a *Cancellation* element which has the same structure as the *DocSpec*. It is aimed at cancelling information previously sent. The child elements must be set as follows:

- *DocTypeIndic*: it must be set to the value '3' cancellation;
- *DocRefId*: it is the unique identifier of this cancellation, that can be used for any future reference to it;
- *CorrDocRefId*: it is set to the value that had the *DocRefId* of the information that has to be cancelled.

Answers to correction requests

To provide the correction information, answers to request for correction utilise the same data structures used by spontaneous corrections, presented in Figure 34, Figure 35, Figure 36, Figure 37, and Figure 38, but the grouping of these structures in the message is different. This is shown in Figure 41.

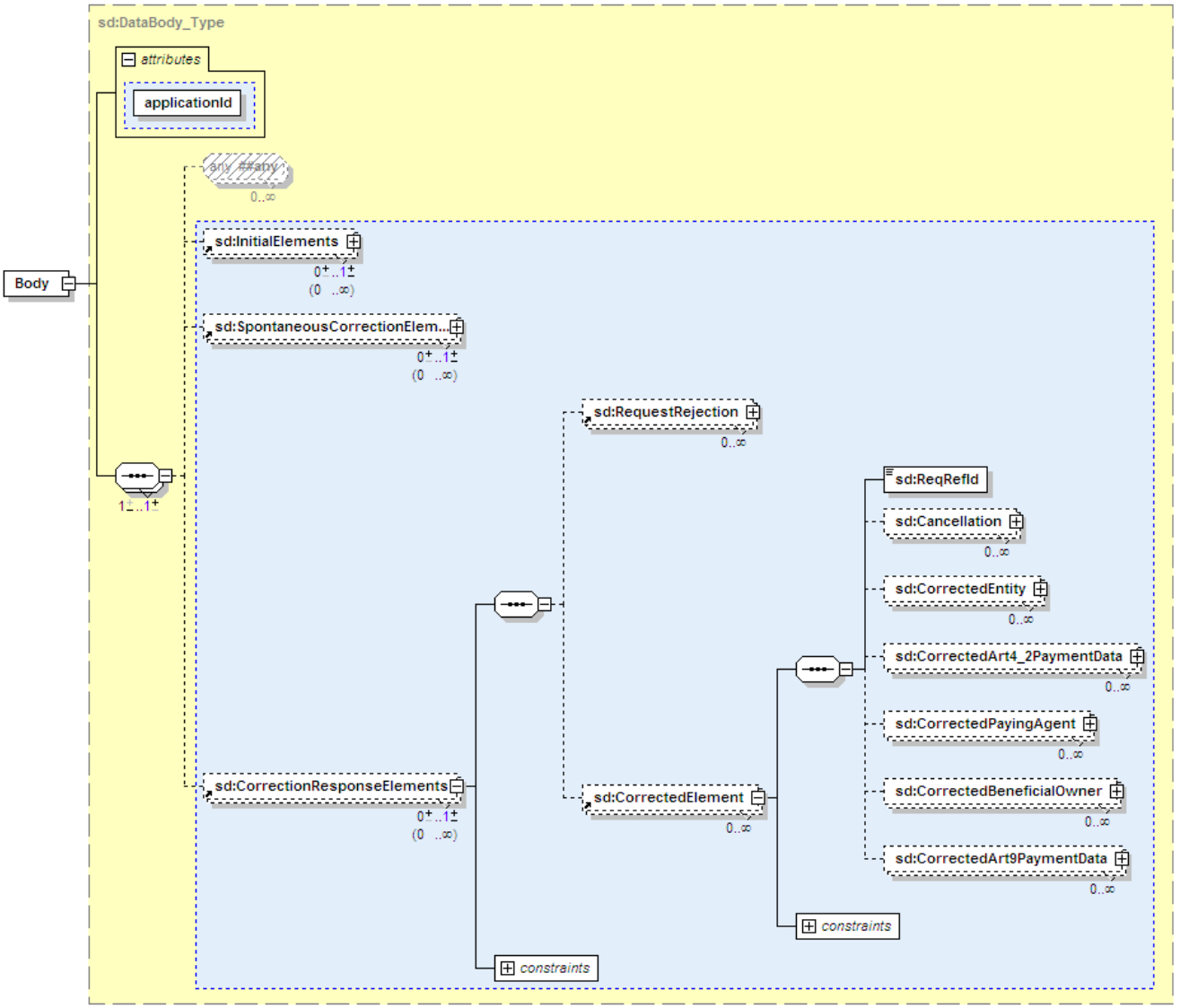


Figure 40 – Structure of the Body – Response to Request for Correction

Every corrected piece of information contains the unique reference to its request via the *ReqRefId*: this element always contains the value of the *ReqRefId* that was indicated in the request itself. A constraint ensures that this identifier is unique within the message. The *CorrectedEntity*, *CorrectedArt4_2PaymentData*, *CorrectedPayingAgent*, *CorrectedBeneficialOwner* and *CorrectedArt9PaymentData* elements are unbounded, meaning that any number of corrections may be linked to a single *ReqRefId*: this accommodates the cases where a request for correction concerning a single piece of information may require many records to be corrected.

The *CorrectionResponseElements* allows a single message to convey any number of correction answers.

Rejecting correction requests

In specific circumstances, the recipient of a request for corrections may reject it. This can happen when:

1. the information provided is already correct;
2. the request for correction falls outside the scope of Council Directive 2003/48/EC;
3. the correction information is not available (for example, the PA cannot be contacted or the information is too old);
4. no data had to be provided due to, e.g., withholding tax or use of certificate;
5. the request for correction does not contain enough information to be able to process it.

Such a rejection can be carried via the following data structure:

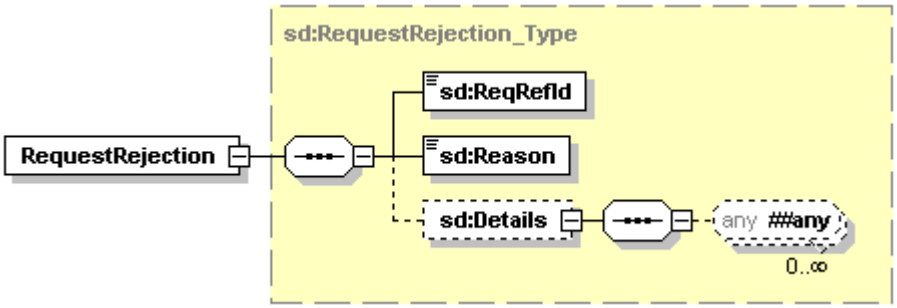


Figure 41 – Request Rejection

The *ReqRefId* contains the unique identifier of the request being rejected.

The *Reason* contains a specific code indicating the reason of the rejection among those mentioned above.

The *Details* element allows to set any additional detail that can be useful for the sender of the request to help him formulate a new valid request.

Rejection of several requests for correction can be grouped in a body containing correction answers, as depicted on Figure 42.

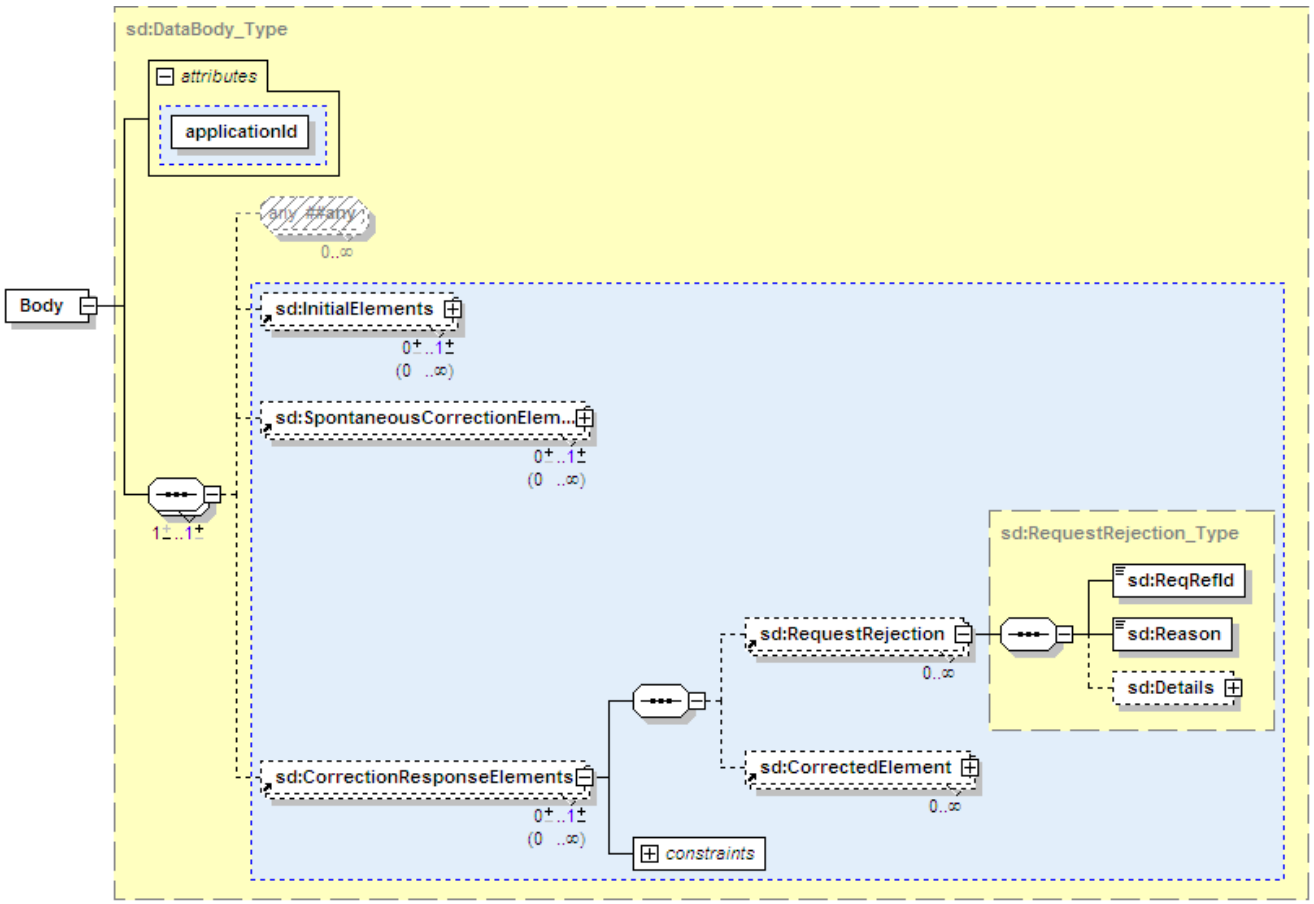


Figure 42 – Structure of the Body – Request Rejections

Grouping answers to request for and spontaneous corrections

It is always possible to group in a single message some or all answers to one or multiple requests for corrections and one or more spontaneous corrections.

Iso-3166 Alpha-2 Country Codes to be used for the Directive

The following table lists the official ISO-3166 Alpha-2 country codes to be used for the 27 Member States.

Country Name	**ISO-3166 Alpha-2 Code**
Austria	AT
Belgium	BE
Bulgaria	BG
Cyprus	CY
Czech Republic	CZ
Germany	DE
Denmark	DK
Estonia	EE
Greece	GR
Spain	ES
Finland	FI
France	FR
United Kingdom	GB
Hungary	HU
Ireland	IE
Italy	IT
Lithuania	LT
Luxembourg	LU
Latvia	LV
Malta	MT
The Netherlands	NL
Poland	PL
Portugal	PT
Romania	RO
Sweden	SE
Slovenia	SI
Slovakia	SK

The following table lists the country codes to be used for the five Third Countries and ten Territories that are part of the exchanges in the framework of the Directive.

Territory name	**ISO-3166 Alpha-2 Code**
Anguilla	AI
Aruba	AW
British Virgin Islands	VG
Cayman Islands	KY
Guernsey	GG
Isle of Man	IM
Jersey	JE
Montserrat	MS
Netherlands Antilles	AN
Turks and Caicos Islands	TC
Third country name	**ISO-3166 Alpha-2 Code**
Switzerland	CH
Monaco	MC
Andorra	AD
Liechtenstein	LI
San Marino	SM

The complete list of ISO code elements can be found at:

http://www.iso.org/iso/en/prods-services/iso3166ma/02iso-3166-code-lists/iso_3166-1_decoding_table.html

Values for the *TypeOfIncome* under Article 9

Position 1	Position 2*	Position 3*	Position 4*
a	x	x	1
a	x	x	2
b	1	1	1
b	1	1	2
b	1	2	1
b	1	2	2
b	2	1	1
b	2	1	2
b	2	2	1
b	2	2	2
c	1	x	1
c	1	x	2
c	2	x	1
c	2	x	2
d	1	1	1
d	1	1	2
d	1	2	1
d	1	2	2
d	2	1	1
d	2	1	2
d	2	2	1
d	2	2	2
e	1	1	1
e	1	1	2
e	1	2	1
e	1	2	2
e	2	1	1
e	2	1	2
e	2	2	1
e	2	2	2
1	x	x	1
1	x	x	2
2	x	x	x

* For positions 2 to 4, the values '1' and '2' can always be replaces by 'x' whenever the information is not available.

Source Code of the Schema Presented in this Document

The source code of the schema is delivered as part of the Taxation of Savings - Technical Specifications. It is organised in the following files:

stfmodifiedtypes_v3.xsd	This file contains all the STF elements re-used in the schema and tailored to the Directive needs.
sdtypes_v3.xsd	This file contains elements needed for the Directive but not present in STF.
sdbody_v3.xsd	This file assembles the elements defined in the two previous files in order to build the Body of the message.
directtax_v3.xsd	This file contains the definition of the message itself, such as depicted on Figure 1.
iso3166-alpha2.xsd	The list of ISO 3166 Alpha-2 country codes.
iso4217-alpha.xsd	The list of ISO 4217 Alpha-3 currency codes.

ΠΑΡΑΡΤΗΜΑ 5

Καθορισμός του XML FISC153 σχήματος

Σημειώνονται τα εξής:

1. Ένα XML έγγραφο γίνεται αποδεκτό εφόσον είναι διαμορφωμένο σύμφωνα με τους γενικούς και τους συντακτικούς κανόνες που ορίζει η XML (well-formed document) καθώς και τους σημασιολογικούς κανόνες που ορίζει το XML FISC153 σχήμα (valid document). Σημειώνεται ότι αν και το XML σχήμα μπορεί να χρησιμοποιηθεί για τον έλεγχο της εγκυρότητας των πληροφοριών που αποστέλλονται δεν αρκεί από μόνο του για τη διασφάλιση απολύτως έγκυρων πληροφοριών. Για το λόγο αυτό επιπλέον έλεγχοι θα πρέπει να πραγματοποιούνται σε επίπεδο εφαρμογής.
2. Το κάθε XML μήνυμα αποτελείται από δύο τμήματα: την επικεφαλίδα (header) και το σώμα (body). Η επικεφαλίδα είναι απαραίτητη για τεχνικούς λόγους (χρησιμοποιείται για τον προσδιορισμό του είδους του μηνύματος και τη δρομολόγηση των πληροφοριών), ενώ το σώμα περιέχει τις επιχειρησιακές πληροφορίες.
3. Όλα τα XML μηνύματα ακολουθούν υποχρεωτικά το UTF-8 (8 bit Unicode Transformation Format) σχήμα κωδικοποίησης των χαρακτήρων.
4. Ο τυποποιημένος μορφότυπος FISC153 περιγράφεται αναλυτικά στο έγγραφο εργασίας FISC153, το οποίο και αποτελεί το Παράρτημα 4 της παρούσας.
5. Η τελευταία παραγωγική έκδοση (έκδοση 3) του XML FISC153 σχήματος αποτελείται από τα ακόλουθα αρχεία:

α/α	Όνομα Αρχείου	Περιγραφή
1	**stfmodifiedtypes_v3.xsd**	Περιλαμβάνει, προσαρμοσμένα στις ανάγκες της Οδηγίας, όλα τα στοιχεία του μορφότυπου STF που χρησιμοποιούνται στο μορφότυπο SDF.
2	**sdtypes_v3.xsd**	Περιλαμβάνει τα στοιχεία που απαιτούνται από την Οδηγία και δεν ορίζονται στο μορφότυπο STF.
3	**directtax_v3.xsd**	Περιέχει τον ορισμό του XML μηνύματος.
4	**sdbody_v3.xsd**	Συγκεντρώνει τα στοιχεία που καθορίζονται στα προηγούμενα αρχεία προκειμένου να δημιουργηθεί το σώμα (body) του μηνύματος.
5	**iso3166-alpha2.xsd**	Περιλαμβάνει κατάλογο με τους ISO 3166 Alpha -2 κωδικούς των χωρών.

6	**iso4217-alpha.xsd**	Περιλαμβάνει κατάλογο με τους ISO 4217 Alpha-3 κωδικούς των νομισμάτων.
7	**isotypes_v1.xsd**	Περιλαμβάνει τους ορισμούς των τύπων των ISO κωδικών των χωρών και νομισμάτων, οι τιμές των οποίων περιλαμβάνονται στα δύο προαναφερθέντα αρχεία αντίστοιχα. Σημειώνεται ότι το αρχείο αυτό αποτελεί μέρος του μορφότυπου STF αλλά έχει τροποποιηθεί για τις ανάγκες της Οδηγίας. Συγκεκριμένα όλοι οι ISO 3166 Alpha -2 κωδικοί των χωρών και ISO 4217 Alpha-3 κωδικοί των νομισμάτων έχουν μεταφερθεί στα αρχεία iso3166-alpha2.xsd και iso4217-alpha.xsd αντίστοιχα.
8	**oecdtypes_v1.xsd**	Περιλαμβάνει τους τύπους πληρωμής και νομικού καθεστώτος που ορίζονται από τον Ο.Ο.Σ.Α.
9	**specifictypes_v1.xsd**	Περιλαμβάνει τον ορισμό του τύπου πληρωμών (SpecificPaymentType) με βάση το μορφότυπο STF. Σημειώνεται ότι είναι πιθανή η αλλαγή του εν λόγω ορισμού για την προσαρμογή σε μελλοντικές τροποποιήσεις του μορφότυπου FISC153.
10	**stftypes-1.0.xsd**	Περιλαμβάνει τους ορισμούς των τύπων που αφορούν στο μορφότυπο STF.

Ακολουθεί το περιεχόμενο των αρχείων της τελευταίας παραγωγικής έκδοσης (έκδοση 3) του XML FISC153 σχήματος.

1. stfmodifiedtypes_v3.xsd

```
<?xml version="1.0" encoding="UTF-8" ?>
- <xsd:schema xmlns:dt="urn:cec.eu.int:taxud:directtax:v3"
xmlns:sd="urn:cec.eu.int:taxud:directtax:eusd:v3" xmlns:stf="urn:oecd:ties:stf:v1"
xmlns:dtm="urn:cec.eu.int:taxud:directtax:v2"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
targetNamespace="urn:cec.eu.int:taxud:directtax:eusd:v3"
elementFormDefault="qualified" attributeFormDefault="unqualified" version="3.0">
- <xsd:annotation>
```

<xsd:documentation xml:lang="en">=== HISTORY=== - Version 1.0: first issue of the schema as part of the Technical Specifications. - Version 2.0: second issue, after MS review of the Technical Specifications - Version 2.1: third issue, after further MS review - Remove 0 from DocTypeIndic_Type - Version 2.2: - Add 03 (partnership) to PALegalType_Type - Version 3 third issue, after split of corrections into spontaneous/on-request</xsd:documentation>

</xsd:annotation>

<xsd:import namespace="urn:oecd:ties:stf:v1" schemaLocation="stftypes-1.0.xsd" />

<xsd:import namespace="urn:cec.eu.int:taxud:directtax:v3" schemaLocation="directtax_v3.xsd" />

- <xsd:complexType name="CorrectableArt9PaymentData_Type">

- <xsd:complexContent>

- <xsd:extension base="sd:Art9PaymentData_Type">

- <xsd:sequence>

<xsd:element name="DocSpec" type="sd:DocSpec_Type" />

</xsd:sequence>

</xsd:extension>

</xsd:complexContent>

</xsd:complexType>

- <xsd:complexType name="Art9PaymentData_Type">

- <xsd:sequence>

<xsd:element name="TaxYearEnd" type="xsd:date" minOccurs="0" />

<xsd:element name="SpecificPaymentType" type="sd:SpecifPaymentType_Type" />

<xsd:element name="Art9Payment" type="sd:Art9Payment_Type" />

</xsd:sequence>

</xsd:complexType>

- <xsd:complexType name="CorrectableArt4_2PaymentData_Type">

- <xsd:complexContent>

- <xsd:extension base="sd:Art4_2PaymentData_Type">

- <xsd:sequence>

<xsd:element name="DocSpec" type="sd:DocSpec_Type" />

</xsd:sequence>

</xsd:extension>

</xsd:complexContent>

</xsd:complexType>

- <xsd:complexType name="Art4_2PaymentData_Type">

- <xsd:sequence>

```
<xsd:element name="TaxYearEnd" type="xsd:date" minOccurs="0" />
<xsd:element name="SpecificPaymentType" type="sd:SpecifPaymentType_Type" minOccurs="0" />
<xsd:element name="Art4_2Payment" type="sd:Art4_2Payment_Type" />
</xsd:sequence>
</xsd:complexType>
- <xsd:complexType name="Other_Type">
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
<xsd:attribute name="othQlf" type="xsd:string" use="required" />
</xsd:extension>
</xsd:simpleContent>
</xsd:complexType>
- <xsd:complexType name="EUSDAcctInfo_Type">
- <xsd:sequence>
- <xsd:choice>
- <xsd:sequence>
- <xsd:choice>
<xsd:element name="IBAN" type="stf:IBAN_Type" />
<xsd:element name="OBAN" type="stf:OBAN_Type" />
</xsd:choice>
<xsd:element name="SWIFT" type="stf:SWIFT_Type" minOccurs="0" />
</xsd:sequence>
<xsd:element name="ISIN" type="stf:ISIN_Type" />
<xsd:element name="OSIN" type="stf:OSIN_Type" />
<xsd:element name="Other" type="sd:Other_Type" />
</xsd:choice>
</xsd:sequence>
<xsd:attribute name="shared" type="sd:shared_Type" default="unknown_if_shared" />
</xsd:complexType>
- <xsd:simpleType name="triState_Type">
- <xsd:restriction base="xsd:string">
<xsd:pattern value="true" />
<xsd:pattern value="false" />
<xsd:pattern value="unknown" />
</xsd:restriction>
```

```
  </xsd:simpleType>
- <xsd:simpleType name="shared_Type">
- <xsd:restriction base="xsd:string">
  <xsd:enumeration value="unknown_if_shared" />
  <xsd:enumeration value="not_shared" />
  <xsd:enumeration value="shared_repartition_evenly" />
  <xsd:enumeration value="shared_repartition_actual" />
  <xsd:enumeration value="shared_repartition_total" />
  <xsd:enumeration value="shared_repartition_unknown" />
  </xsd:restriction>
  </xsd:simpleType>
- <xsd:complexType name="RoundedMonAmnt_Type">
- <xsd:simpleContent>
- <xsd:extension base="xsd:integer">
  <xsd:attribute name="currCode" type="dt:currCode_Type" use="required" />
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
- <xsd:complexType name="Art4_2Payment_Type">
- <xsd:sequence>
  <xsd:element name="YearOfPayment" type="xsd:gYear" minOccurs="0" />
  <xsd:element name="MonAmnt" type="sd:RoundedMonAmnt_Type" />
  <xsd:element name="AcctInfo" type="sd:EUSDAcctInfo_Type" minOccurs="0" />
  </xsd:sequence>
   <xsd:attribute name="paymentQlf" type="stf:paymentQlf_Type" use="required"
fixed="gip" />
  </xsd:complexType>
- <xsd:complexType name="Art9Payment_Type">
- <xsd:sequence>
  <xsd:element name="YearOfPayment" type="xsd:gYear" />
  <xsd:element name="MonAmnt" type="sd:RoundedMonAmnt_Type" />
  <xsd:element name="AcctInfo" type="sd:EUSDAcctInfo_Type" />
  </xsd:sequence>
   <xsd:attribute name="paymentQlf" type="stf:paymentQlf_Type" use="required"
fixed="gip" />
  </xsd:complexType>
- <xsd:complexType name="IndivPersData_Type">
```

```
- <xsd:sequence>
  <xsd:element name="Gender" type="stf:Gender_Type" minOccurs="0" />
  <xsd:element name="BirthDate" type="xsd:date" minOccurs="0" />
  <xsd:element name="BirthCity" type="xsd:string" minOccurs="0" />
  <xsd:element name="BirthCitySubentity" type="xsd:string" minOccurs="0" />
- <xsd:element name="BirthCountryCode" minOccurs="0">
- <xsd:simpleType>
- <xsd:restriction base="xsd:string">
  <xsd:pattern value="[A-Z]{2}" />
  </xsd:restriction>
  </xsd:simpleType>
  </xsd:element>
  </xsd:sequence>
  </xsd:complexType>
- <xsd:complexType name="OtherInfo_Type">
- <xsd:sequence>
        <xsd:element        name="PartyTypeDescription"        type="xsd:string"
fixed="DIR.2003/48/EC Art. 4.2" />
  </xsd:sequence>
  </xsd:complexType>
- <xsd:complexType name="CorrectableEntityParty_Type">
- <xsd:complexContent>
- <xsd:extension base="sd:EntityParty_Type">
- <xsd:sequence>
  <xsd:element name="DocSpec" type="sd:DocSpec_Type" />
  </xsd:sequence>
  </xsd:extension>
  </xsd:complexContent>
  </xsd:complexType>
- <xsd:complexType name="EntityParty_Type">
- <xsd:sequence>
  <xsd:element name="OtherInfo" type="sd:OtherInfo_Type" />
  <xsd:element name="NameFree" type="sd:EntityName_Type" />
  <xsd:element name="Address" type="sd:Address_Type" />
  </xsd:sequence>
      <xsd:attribute     name="oecdLegalType"     type="stf:oecdLegalType_Type"
use="required" fixed="06" />
```

```
  </xsd:complexType>
- <xsd:complexType name="CorrectablePAParty_Type">
- <xsd:complexContent>
- <xsd:extension base="sd:PAParty_Type">
- <xsd:sequence>
  <xsd:element name="DocSpec" type="sd:DocSpec_Type" />
  </xsd:sequence>
  </xsd:extension>
  </xsd:complexContent>
  </xsd:complexType>
- <xsd:complexType name="PAParty_Type">
- <xsd:sequence>
  <xsd:element name="OtherInfo" type="sd:OtherInfo_Type" minOccurs="0" />
  <xsd:element name="PartyId" type="sd:PartyId_Type" minOccurs="0" />
  <xsd:element name="PersData" type="sd:PersData_Type" minOccurs="0" />
  <xsd:element name="Name" type="sd:Name_Type" />
  <xsd:element name="Address" type="sd:Address_Type" />
  </xsd:sequence>
      <xsd:attribute name="oecdLegalType" type="sd:PALegalType_Type"
use="required" />
  </xsd:complexType>
- <xsd:complexType name="CorrectableBOParty_Type">
- <xsd:complexContent>
- <xsd:extension base="sd:BOParty_Type">
- <xsd:sequence>
  <xsd:element name="DocSpec" type="sd:DocSpec_Type" />
  </xsd:sequence>
  </xsd:extension>
  </xsd:complexContent>
  </xsd:complexType>
- <xsd:complexType name="BOParty_Type">
- <xsd:sequence>
  <xsd:element name="ResCountryCode" type="dt:CountryCode_Type" />
  <xsd:element name="PartyId" type="sd:PartyId_Type" minOccurs="0" />
      <xsd:element name="IndivPersData" type="sd:IndivPersData_Type"
minOccurs="0" />
  <xsd:element name="OtherPersData" type="sd:Other_Type" minOccurs="0" />
```

```
  <xsd:element name="Name" type="sd:Name_Type" />
  <xsd:element name="Address" type="sd:Address_Type" maxOccurs="unbounded" />
  </xsd:sequence>
      <xsd:attribute name="oecdLegalType" type="sd:BOLegalType_Type" use="required" />
      <xsd:attribute name="contractBefore2004" type="sd:triState_Type" use="required" />
  </xsd:complexType>
- <xsd:complexType name="PersData_Type">
- <xsd:choice>
  <xsd:element name="IndivPersData" type="sd:IndivPersData_Type" />
  <xsd:element name="LegalPersData" type="stf:LegalPersData_Type" />
  </xsd:choice>
  </xsd:complexType>
- <xsd:simpleType name="partyIdType_Type">
- <xsd:restriction base="stf:partyIdType_Type">
  <xsd:enumeration value="TIN" />
  </xsd:restriction>
  </xsd:simpleType>
- <xsd:complexType name="PartyId_Type">
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
  <xsd:attribute name="partyIdType" type="sd:partyIdType_Type" use="required" />
    <xsd:attribute name="issuedBy" type="sd:IssuedByCountryCode_Type" use="required" />
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
- <xsd:simpleType name="IssuedByCountryCode_Type">
- <xsd:union memberTypes="dt:CountryCode_Type">
- <xsd:simpleType>
- <xsd:restriction base="xsd:string">
  <xsd:enumeration value="" />
  </xsd:restriction>
  </xsd:simpleType>
  </xsd:union>
```

```
  </xsd:simpleType>
- <xsd:simpleType name="legalAddressType_Type">
- <xsd:union memberTypes="stf:legalAddressType_Type">
- <xsd:simpleType>
- <xsd:restriction base="xsd:string">
  <xsd:pattern value="fiscalResidence" />
  </xsd:restriction>
  </xsd:simpleType>
  </xsd:union>
  </xsd:simpleType>
- <xsd:simpleType name="SpecifPaymentType_Type">
- <xsd:restriction base="xsd:NMTOKEN">
  <xsd:pattern value="((a|1)xx([1-2]|x))" />
  <xsd:pattern value="((b|[d-e])([1-2]|x){3})" />
  <xsd:pattern value="(c([1-2]|x)x([1-2]|x))" />
  <xsd:pattern value="(2xxx)" />
  </xsd:restriction>
  </xsd:simpleType>
- <xsd:simpleType name="PALegalType_Type">
- <xsd:restriction base="stf:oecdLegalType_Type">
  <xsd:enumeration value="01" />
  <xsd:enumeration value="02" />
  <xsd:enumeration value="03" />
  <xsd:enumeration value="06" />
  </xsd:restriction>
  </xsd:simpleType>
- <xsd:simpleType name="BOLegalType_Type">
- <xsd:restriction base="stf:oecdLegalType_Type">
  <xsd:enumeration value="01" />
  </xsd:restriction>
  </xsd:simpleType>
- <xsd:simpleType name="DocTypeIndic_Type">
- <xsd:restriction base="xsd:byte">
  <xsd:enumeration value="1" />
  <xsd:enumeration value="2" />
  <xsd:enumeration value="3" />
  </xsd:restriction>
```

```
  </xsd:simpleType>
- <xsd:complexType name="DocSpec_Type">
- <xsd:sequence>
  <xsd:element name="DocTypeIndic" type="sd:DocTypeIndic_Type" />
  <xsd:element name="DocRefId" type="dt:UID_Type" />
  <xsd:element name="CorrDocRefId" type="dt:UID_Type" minOccurs="0" />
  </xsd:sequence>
  </xsd:complexType>
- <xsd:complexType name="CancellationDocSpec_Type">
- <xsd:complexContent>
- <xsd:restriction base="sd:DocSpec_Type">
- <xsd:sequence>
  <xsd:element name="DocTypeIndic" type="sd:DocTypeIndic_Type" fixed="3" />
  <xsd:element name="DocRefId" type="dt:UID_Type" />
  <xsd:element name="CorrDocRefId" type="dt:UID_Type" />
  </xsd:sequence>
  </xsd:restriction>
  </xsd:complexContent>
  </xsd:complexType>
- <xsd:complexType name="NameStruct_Type">
- <xsd:sequence>
  <xsd:element name="PrecedingTitle" type="xsd:string" minOccurs="0" />
      <xsd:element name="Title" type="xsd:string" minOccurs="0"
maxOccurs="unbounded" />
- <xsd:element name="FirstName">
- <xsd:complexType>
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
  <xsd:attribute name="xnlNameType" />
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
  </xsd:element>
- <xsd:element name="MiddleName" minOccurs="0" maxOccurs="unbounded">
- <xsd:complexType>
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
```

```
  <xsd:attribute name="xnlNameType" />
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
  </xsd:element>
- <xsd:element name="NamePrefix" minOccurs="0">
- <xsd:complexType>
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
  <xsd:attribute name="xnlNameType" />
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
  </xsd:element>
- <xsd:element name="LastName">
- <xsd:complexType>
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
  <xsd:attribute name="xnlNameType" />
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
  </xsd:element>
    <xsd:element name="GenerationIdentifier" type="xsd:string" minOccurs="0"
maxOccurs="unbounded" />
      <xsd:element name="Suffix" type="xsd:string" minOccurs="0"
maxOccurs="unbounded" />
  <xsd:element name="GeneralSuffix" type="xsd:string" minOccurs="0" />
  </xsd:sequence>
  </xsd:complexType>
- <xsd:complexType name="EntityName_Type">
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
  <xsd:attribute name="nameType" type="stf:nameType_Type" use="optional" />
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
```

```
- <xsd:complexType name="Name_Type">
- <xsd:choice>
  <xsd:element name="NameFree" type="xsd:string" />
- <xsd:sequence>
  <xsd:element name="NameStruct" type="sd:NameStruct_Type" />
  <xsd:element name="NameFree" type="xsd:string" minOccurs="0" />
  </xsd:sequence>
  </xsd:choice>
  <xsd:attribute name="nameType" type="stf:nameType_Type" use="optional" />
  </xsd:complexType>
- <xsd:complexType name="AddressStruct_Type">
- <xsd:complexContent>
- <xsd:extension base="stf:AddressFix_Type">
- <xsd:sequence>
  <xsd:element name="OtherLocalId" type="xsd:string" minOccurs="0" />
  </xsd:sequence>
  </xsd:extension>
  </xsd:complexContent>
  </xsd:complexType>
- <xsd:complexType name="Address_Type">
- <xsd:sequence>
  <xsd:element name="CountryCode" type="dt:CountryCode_Type" />
- <xsd:choice>
  <xsd:element name="AddressFree" type="xsd:string" />
- <xsd:sequence>
  <xsd:element name="AddressStruct" type="sd:AddressStruct_Type" />
  <xsd:element name="AddressFree" type="xsd:string" minOccurs="0" />
  </xsd:sequence>
  </xsd:choice>
  </xsd:sequence>
    <xsd:attribute name="legalAddressType" type="sd:legalAddressType_Type"
use="optional" />
  </xsd:complexType>
  </xsd:schema>
```

2. sdtypes_v3.xsd

```
<?xml version="1.0" encoding="UTF-8" ?>
- <xsd:schema xmlns:xsd="http://www.w3.org/2001/XMLSchema"
    xmlns:stf="urn:oecd:ties:stf:v1"
    xmlns:sd="urn:cec.eu.int:taxud:directtax:eusd:v3"
    xmlns:dt="urn:cec.eu.int:taxud:directtax:v3"
    targetNamespace="urn:cec.eu.int:taxud:directtax:eusd:v3"
    elementFormDefault="qualified" attributeFormDefault="unqualified"
    version="3.0">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">=== HISTORY=== - Version 1.0: first issue
    of the schema as part of the Technical Specifications. - Version 2.0: second
    issue, after MS review of the Technical Specifications - Version 3.0: third
    issue, after split of corrections into spontaneous/on-
    request</xsd:documentation>
  </xsd:annotation>
  <xsd:include schemaLocation="stfmodifiedtypes_v3.xsd" />
  <xsd:import namespace="urn:oecd:ties:stf:v1" schemaLocation="stftypes-1.0.xsd"
    />
  <xsd:import namespace="urn:cec.eu.int:taxud:directtax:v3"
    schemaLocation="directtax_v3.xsd" />
- <xsd:complexType name="Article9_Type">
- <xsd:sequence>
  <xsd:element name="PayingAgent" type="sd:CorrectablePAParty_Type" />
  <xsd:element name="BeneficialOwnerInfo" type="sd:BeneficialOwnerInfo_Type"
    maxOccurs="unbounded" />
  </xsd:sequence>
  </xsd:complexType>
- <xsd:complexType name="EntityInfo_Type">
- <xsd:sequence>
  <xsd:element name="Entity" type="sd:CorrectableEntityParty_Type" />
  <xsd:element name="Art4_2PaymentData"
    type="sd:CorrectableArt4_2PaymentData_Type" maxOccurs="unbounded" />
  </xsd:sequence>
  </xsd:complexType>
- <xsd:complexType name="CorrectablePayingAgentInfo_Type">
- <xsd:complexContent>
- <xsd:extension base="sd:PayingAgentInfo_Type">
- <xsd:sequence>
  <xsd:element name="DocSpec" type="sd:DocSpec_Type" />
  </xsd:sequence>
  </xsd:extension>
  </xsd:complexContent>
  </xsd:complexType>
- <xsd:complexType name="PayingAgentInfo_Type">
- <xsd:sequence>
  <xsd:element name="PayingAgent" type="sd:PAParty_Type" />
  </xsd:sequence>
  </xsd:complexType>
- <xsd:complexType name="BeneficialOwnerInfo_Type">
- <xsd:sequence>
  <xsd:element name="BeneficialOwner" type="sd:CorrectableBOParty_Type" />
  <xsd:element name="Art9PaymentData"
    type="sd:CorrectableArt9PaymentData_Type" maxOccurs="unbounded" />
  </xsd:sequence>
```

```
  </xsd:complexType>
  </xsd:schema>
```

3. directtax_v3.xsd

```
<?xml version="1.0" encoding="UTF-8" ?>
- <xsd:schema xmlns:dt="urn:cec.eu.int:taxud:directtax:v3"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:sd="urn:cec.eu.int:taxud:directtax:eusd:v3" xmlns:stf="urn:oecd:ties:stf:v1"
targetNamespace="urn:cec.eu.int:taxud:directtax:v3"
elementFormDefault="qualified" attributeFormDefault="unqualified" version="3.01">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">=== HISTORY=== - Version 1.0: first issue
of the schema as part of the Technical Specifications. - Version 2.0: second issue,
after MS review of the Technical Specifications - Version 2.1: third issue, after
further review by MS - Remove CountryCode_Type - Remove 0 from
MessageTypeIndic_Type - Do not require hyphen in UID_Type - Version 3.0:
Create MsgId_Type and use it for the MessageId and CorrellationId elements of
the Header - Version 3.01: Change definition of the UID type to extend to Latin 1
characters Change definition of the "MsgId_Type" - character range is a-zA-Z,
not a-zA-z</xsd:documentation>
  </xsd:annotation>
  <xsd:import namespace="urn:oecd:ties:stf:v1" schemaLocation="stftypes-1.0.xsd"
/>
  <xsd:import namespace="urn:cec.eu.int:taxud:directtax:eusd:v3"
schemaLocation="sdbody_v3.xsd" />
  <xsd:include schemaLocation="iso3166-alpha2.xsd" />
  <xsd:include schemaLocation="iso4217-alpha.xsd" />
- <xsd:simpleType name="CountryCodeList_Type">
  <xsd:list itemType="dt:CountryCode_Type" />
  </xsd:simpleType>
- <xsd:simpleType name="MessageTypeIndic_Type">
- <xsd:restriction base="xsd:byte">
  <xsd:enumeration value="1" />
  <xsd:enumeration value="2" />
  <xsd:enumeration value="3" />
  <xsd:enumeration value="4" />
  </xsd:restriction>
  </xsd:simpleType>
- <xsd:simpleType name="UID_Type">
- <xsd:restriction base="xsd:string">
  <xsd:maxLength value="70" />
- <!--
The Member States
  -->
  <xsd:pattern
value="(AT|BE|BG|CY|CZ|DE|DK|EE|GR|ES|FI|FR|GB|HU|IE|IT|LT|LU|LV|MT|NL
|PL|PT|RO|SE|SI|SK)(\p{IsBasicLatin}|\p{IsLatin-1Supplement})*" />
- <!--
Third countries and dependent/associated territories
  -->
  <xsd:pattern
value="(AD|AN|AI|AW|CH|GG|IM|JE|KY|LI|MC|MS|SM|TC|VG)(\p{IsBasicLatin}
|\p{IsLatin-1Supplement})*" />
```

```
  </xsd:restriction>
  </xsd:simpleType>
- <xsd:simpleType name="MsgId_Type">
- <xsd:restriction base="xsd:string">
  <xsd:maxLength value="64" />
- <!--
The Member States
  -->
  <xsd:pattern
value="(AT|BE|BG|CY|CZ|DE|DK|EE|GR|ES|FI|FR|GB|HU|IE|IT|LT|LU|LV|MT|NL
|PL|PT|RO|SE|SI|SK)[a-zA-Z0-9:\-\._]*" />
- <!--
Third countries and dependent/associated territories
  -->
  <xsd:pattern value="(AD|AN|AI|AW|CH|GG|IM|JE|KY|LI|MC|MS|SM|TC|VG)[a-
zA-Z0-9:\-\._]*" />
  </xsd:restriction>
  </xsd:simpleType>
- <xsd:complexType name="Body_Type" abstract="true">
- <xsd:sequence>
  <xsd:any namespace="##any" processContents="lax" minOccurs="0"
maxOccurs="unbounded" />
  </xsd:sequence>
  <xsd:attribute name="applicationId" use="required" />
  </xsd:complexType>
- <xsd:element name="DirectTaxMessage">
- <xsd:complexType>
- <xsd:sequence>
  <xsd:element name="Header" type="dt:Header_Type" />
  <xsd:element name="Body" type="dt:Body_Type" />
  </xsd:sequence>
  </xsd:complexType>
  </xsd:element>
- <xsd:complexType name="Header_Type">
- <xsd:sequence>
  <xsd:element name="OriginatingCountry" type="dt:CountryCode_Type" />
  <xsd:element name="DestinationCountries" type="dt:CountryCodeList_Type" />
  <xsd:element name="MessageId" type="dt:MsgId_Type" />
  <xsd:element name="CorrelationId" type="dt:MsgId_Type" minOccurs="0" />
  <xsd:element name="Timestamp" type="xsd:dateTime" />
  <xsd:element name="MessageTypeIndic" type="dt:MessageTypeIndic_Type" />
  </xsd:sequence>
  </xsd:complexType>
  </xsd:schema>
```

4. sdbody_v3.xsd

```
<?xml version="1.0" encoding="UTF-8" ?>
- <xsd:schema xmlns:dtm="urn:cec.eu.int:taxud:directtax:v3"
xmlns:sd="urn:cec.eu.int:taxud:directtax:eusd:v3" xmlns:stf="urn:oecd:ties:stf:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:ns1="urn:cec.eu.int:taxud:directtax:v1"
```

```
targetNamespace="urn:cec.eu.int:taxud:directtax:eusd:v3"
elementFormDefault="qualified" attributeFormDefault="unqualified" version="3.0">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">=== HISTORY=== - Version 1.0: first issue
of the schema as part of the Technical Specifications. - Version 2.0: second issue,
after MS review of the Technical Specifications - Version 2.1: third issue, after
furthe MS review - In ReqElements_Type, change type of ExpectedEntity element
to EntityParty_Type (was CorrectableEntityParty_Type) - Version 3.0: Split the
correction information into spontaneous (SpontaneousCorrectionElements) and
on demand elements (CorrectionResponseElements)</xsd:documentation>
  </xsd:annotation>
  <xsd:include schemaLocation="sdtypes_v3.xsd" />
  <xsd:include schemaLocation="stfmodifiedtypes_v3.xsd" />
  <xsd:import namespace="urn:oecd:ties:stf:v1" schemaLocation="stftypes-1.0.xsd"
/>
  <xsd:import namespace="urn:cec.eu.int:taxud:directtax:v3"
schemaLocation="directtax_v3.xsd" />
- <xsd:complexType name="CorrectedBeneficialOwner_Type">
- <xsd:complexContent>
- <xsd:extension base="sd:CorrectableBOParty_Type">
- <xsd:sequence>
  <xsd:element name="PayingAgentDocRefId" type="dtm:UID_Type" minOccurs="0"
/>
  </xsd:sequence>
  </xsd:extension>
  </xsd:complexContent>
  </xsd:complexType>
- <xsd:complexType name="CorrectedArt4_2PaymentData_Type">
- <xsd:complexContent>
- <xsd:extension base="sd:CorrectableArt4_2PaymentData_Type">
- <xsd:sequence>
  <xsd:element name="EntityDocRefId" type="dtm:UID_Type" minOccurs="0" />
  </xsd:sequence>
  </xsd:extension>
  </xsd:complexContent>
  </xsd:complexType>
- <xsd:complexType name="CorrectedArt9PaymentData_Type">
- <xsd:complexContent>
- <xsd:extension base="sd:CorrectableArt9PaymentData_Type">
- <xsd:sequence>
  <xsd:element name="BeneficialOwnerDocRefId" type="dtm:UID_Type"
minOccurs="0" />
  </xsd:sequence>
  </xsd:extension>
  </xsd:complexContent>
  </xsd:complexType>
- <xsd:complexType name="ReqElements_Type">
- <xsd:sequence>
  <xsd:element name="DocRefId" type="dtm:UID_Type" />
  <xsd:element name="ErrorType" type="xsd:integer" />
  <xsd:element name="Reason" type="xsd:integer" />
- <xsd:element name="Details" minOccurs="0">
- <xsd:complexType>
- <xsd:sequence>
```

```
  <xsd:any namespace="##any" processContents="lax" minOccurs="0"
maxOccurs="unbounded" />
  </xsd:sequence>
  <xsd:anyAttribute namespace="##any" processContents="lax" />
  </xsd:complexType>
  </xsd:element>
- <xsd:choice>
  <xsd:element name="ExpectedEntity" type="sd:EntityParty_Type" minOccurs="0"
/>
  <xsd:element name="ExpectedArt4_2PaymentData"
type="sd:Art4_2PaymentData_Type" minOccurs="0" />
  <xsd:element name="ExpectedPayingAgent" type="sd:PAParty_Type"
minOccurs="0" />
  <xsd:element name="ExpectedBeneficialOwner" type="sd:BOParty_Type"
minOccurs="0" />
  <xsd:element name="ExpectedArt9PaymentData"
type="sd:Art9PaymentData_Type" minOccurs="0" />
  </xsd:choice>
  </xsd:sequence>
  </xsd:complexType>
- <xsd:complexType name="CorrectionRequestElement_Type">
- <xsd:sequence>
  <xsd:element name="ReqRefId" type="dtm:UID_Type" />
  <xsd:element name="ReqTypeIndic" type="sd:DocTypeIndic_Type" />
  <xsd:element name="ReqElements" type="sd:ReqElements_Type" minOccurs="0"
/>
  </xsd:sequence>
  </xsd:complexType>
  <xsd:element name="RequestRejection" type="sd:RequestRejection_Type" />
- <xsd:complexType name="DataBody_Type">
- <xsd:complexContent>
- <xsd:restriction base="dtm:Body_Type">
- <xsd:sequence>
  <xsd:element ref="sd:InitialElements" minOccurs="0" />
  <xsd:element ref="sd:SpontaneousCorrectionElements" minOccurs="0" />
  <xsd:element ref="sd:CorrectionResponseElements" minOccurs="0" />
  </xsd:sequence>
  <xsd:attribute name="applicationId" type="xsd:string" use="required"
fixed="DIRECTIVE 2003/48/EC" />
  </xsd:restriction>
  </xsd:complexContent>
  </xsd:complexType>
- <xsd:element name="InitialElements">
- <xsd:complexType>
- <xsd:sequence>
  <xsd:element name="Article4_2" type="sd:EntityInfo_Type" minOccurs="0"
maxOccurs="unbounded" />
  <xsd:element name="Article9" type="sd:Article9_Type" minOccurs="0"
maxOccurs="unbounded" />
  </xsd:sequence>
  </xsd:complexType>
- <xsd:key name="InitialDocRefId_Key">
  <xsd:selector xpath=".//sd:DocSpec" />
  <xsd:field xpath="sd:DocRefId" />
```

```
  </xsd:key>
  </xsd:element>
- <xsd:element name="SpontaneousCorrectionElements">
- <xsd:complexType>
- <xsd:sequence>
  <xsd:element name="Cancellation" type="sd:CancellationDocSpec_Type"
minOccurs="0" maxOccurs="unbounded" />
  <xsd:element name="CorrectedEntity" type="sd:CorrectableEntityParty_Type"
minOccurs="0" maxOccurs="unbounded" />
  <xsd:element name="CorrectedArt4_2PaymentData"
type="sd:CorrectedArt4_2PaymentData_Type" minOccurs="0"
maxOccurs="unbounded" />
  <xsd:element name="CorrectedPayingAgent" type="sd:CorrectablePAParty_Type"
minOccurs="0" maxOccurs="unbounded" />
  <xsd:element name="CorrectedBeneficialOwner"
type="sd:CorrectedBeneficialOwner_Type" minOccurs="0" maxOccurs="unbounded"
/>
  <xsd:element name="CorrectedArt9PaymentData"
type="sd:CorrectedArt9PaymentData_Type" minOccurs="0"
maxOccurs="unbounded" />
  </xsd:sequence>
  </xsd:complexType>
- <xsd:key name="SpontaneousDocRefId_Key">
  <xsd:selector xpath="sd:Cancellation|.//sd:DocSpec" />
  <xsd:field xpath="sd:DocRefId" />
  </xsd:key>
  </xsd:element>
- <xsd:element name="CorrectionResponseElements">
- <xsd:complexType>
- <xsd:sequence>
  <xsd:element ref="sd:RequestRejection" minOccurs="0" maxOccurs="unbounded"
/>
  <xsd:element ref="sd:CorrectedElement" minOccurs="0" maxOccurs="unbounded"
/>
  </xsd:sequence>
  </xsd:complexType>
- <xsd:key name="CorrectedReqRefId_Key">
  <xsd:selector xpath=".//sd:CorrectedElement|.//sd:RequestRejection" />
  <xsd:field xpath="sd:ReqRefId" />
  </xsd:key>
  </xsd:element>
- <xsd:element name="CorrectedElement">
- <xsd:complexType>
- <xsd:sequence>
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minOccurs="0" maxOccurs="unbounded" />
  <xsd:element name="CorrectedEntity" type="sd:CorrectableEntityParty_Type"
minOccurs="0" maxOccurs="unbounded" />
  <xsd:element name="CorrectedArt4_2PaymentData"
type="sd:CorrectedArt4_2PaymentData_Type" minOccurs="0"
maxOccurs="unbounded" />
  <xsd:element name="CorrectedPayingAgent" type="sd:CorrectablePAParty_Type"
minOccurs="0" maxOccurs="unbounded" />
```

```
  <xsd:element name="CorrectedBeneficialOwner"
type="sd:CorrectedBeneficialOwner_Type" minOccurs="0" maxOccurs="unbounded"
/>
  <xsd:element name="CorrectedArt9PaymentData"
type="sd:CorrectedArt9PaymentData_Type" minOccurs="0"
maxOccurs="unbounded" />
  </xsd:sequence>
  </xsd:complexType>
- <xsd:key name="CorrectedDocRefId_Key">
  <xsd:selector xpath="sd:Cancellation|.//sd:DocSpec" />
  <xsd:field xpath="sd:DocRefId" />
  </xsd:key>
  </xsd:element>
- <xsd:element name="CorrRequestElements">
- <xsd:complexType>
- <xsd:sequence>
  <xsd:element name="CorrRequestElement"
type="sd:CorrectionRequestElement_Type" maxOccurs="unbounded" />
  </xsd:sequence>
  </xsd:complexType>
- <xsd:key name="ReqRefId_Key">
  <xsd:selector xpath=".//sd:CorrRequestElement" />
  <xsd:field xpath="sd:ReqRefId" />
  </xsd:key>
  </xsd:element>
- <xsd:element name="RejectionElement">
- <xsd:complexType>
- <xsd:sequence>
  <xsd:element name="ErrorType" type="xsd:integer" />
  <xsd:element name="Reason" type="xsd:integer" minOccurs="0" />
- <xsd:choice minOccurs="0">
  <xsd:element name="ReqRefId" type="dtm:UID_Type" />
  <xsd:element name="DocRefId" type="dtm:UID_Type" />
  </xsd:choice>
  <xsd:element name="Details" type="xsd:string" minOccurs="0" />
  </xsd:sequence>
  </xsd:complexType>
  </xsd:element>
- <xsd:complexType name="RequestRejection_Type">
- <xsd:sequence>
  <xsd:element name="ReqRefId" type="dtm:UID_Type" />
  <xsd:element name="Reason" type="xsd:integer" />
- <xsd:element name="Details" minOccurs="0">
- <xsd:complexType>
- <xsd:sequence>
  <xsd:any namespace="##any" processContents="lax" minOccurs="0"
maxOccurs="unbounded" />
  </xsd:sequence>
  </xsd:complexType>
  </xsd:element>
  </xsd:sequence>
  </xsd:complexType>
- <xsd:complexType name="CorrRequestBody_Type">
- <xsd:complexContent>
```

```
- <xsd:restriction base="dtm:Body_Type">
- <xsd:sequence>
  <xsd:element ref="sd:CorrRequestElements" />
  </xsd:sequence>
  <xsd:attribute name="applicationId" type="xsd:string" use="required"
fixed="DIRECTIVE 2003/48/EC -- CORR REQUEST" />
  </xsd:restriction>
  </xsd:complexContent>
  </xsd:complexType>
- <xsd:complexType name="RejectionBody_Type">
- <xsd:complexContent>
- <xsd:restriction base="dtm:Body_Type">
- <xsd:sequence>
  <xsd:element ref="sd:RejectionElement" maxOccurs="unbounded" />
  </xsd:sequence>
  <xsd:attribute name="applicationId" type="xsd:string" use="required"
fixed="DIRECTIVE 2003/48/EC -- REJECTION" />
  </xsd:restriction>
  </xsd:complexContent>
  </xsd:complexType>
  </xsd:schema>
```

5. iso3166-alpha2.xsd

```
<?xml version="1.0" encoding="UTF-8" ?>
- <xsd:schema xmlns:xsd="http://www.w3.org/2001/XMLSchema"
elementFormDefault="qualified" attributeFormDefault="unqualified" version="2.0">
- <xsd:simpleType name="CountryCode_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">List of the ISO 3166-1 alpha-2 code having
the status "Officially assigned". Reference page:
http://www.iso.org/iso/en/prods-services/popstds/countrynamecodes.html
History Modified 2008-04-18 Decision of WGACDT on 17/04/2008 to expand the
list to include withdrawn country codes. Modified 2008-04-15 - Add BL - Add MF
CODE NAME (EN) AD ANDORRA AE UNITED ARAB EMIRATES AF AFGHANISTAN AG
ANTIGUA AND BARBUDA AI ANGUILLA AL ALBANIA AM ARMENIA AN
NETHERLANDS ANTILLES AO ANGOLA AQ ANTARCTICA AR ARGENTINA AS
AMERICAN SAMOA AT AUSTRIA AU AUSTRALIA AW ARUBA AX ÅLAND ISLANDS
AZ AZERBAIJAN BA BOSNIA AND HERZEGOVINA BB BARBADOS BD BANGLADESH
BE BELGIUM BF BURKINA FASO BG BULGARIA BH BAHRAIN BI BURUNDI BJ
BENIN BL SAINT BARTHÉLEMY BM BERMUDA BN BRUNEI DARUSSALAM BO
BOLIVIA BR BRAZIL BS BAHAMAS BT BHUTAN BV BOUVET ISLAND BW
BOTSWANA BY BELARUS BZ BELIZE CA CANADA CC COCOS (KEELING) ISLANDS
CD CONGO, THE DEMOCRATIC REPUBLIC OF THE CF CENTRAL AFRICAN REPUBLIC
CG CONGO CH SWITZERLAND CI CÔTE D'IVOIRE CK COOK ISLANDS CL CHILE CM
CAMEROON CN CHINA CO COLOMBIA CR COSTA RICA CU CUBA CV CAPE VERDE
CX CHRISTMAS ISLAND CY CYPRUS CZ CZECH REPUBLIC DE GERMANY DJ
DJIBOUTI DK DENMARK DM DOMINICA DO DOMINICAN REPUBLIC DZ ALGERIA
EC ECUADOR EE ESTONIA EG EGYPT EH WESTERN SAHARA ') ER ERITREA ES
SPAIN ET ETHIOPIA FI FINLAND FJ FIJI FK FALKLAND ISLANDS (MALVINAS) FM
MICRONESIA, FEDERATED STATES OF FO FAROE ISLANDS FR FRANCE GA GABON
GB UNITED KINGDOM GD GRENADA GE GEORGIA GF FRENCH GUIANA GG
GUERNSEY GH GHANA GI GIBRALTAR GL GREENLAND GM GAMBIA GN GUINEA GP
GUADELOUPE GQ EQUATORIAL GUINEA GR GREECE GS SOUTH GEORGIA AND THE
```

SOUTH SANDWICH ISLANDS GT GUATEMALA GU GUAM GW GUINEA-BISSAU GY GUYANA HK HONG KONG HM HEARD ISLAND AND MCDONALD ISLANDS HN HONDURAS HR CROATIA HT HAITI HU HUNGARY ID INDONESIA IE IRELAND IL ISRAEL IM ISLE OF MAN IN INDIA IO BRITISH INDIAN OCEAN TERRITORY IQ IRAQ IR IRAN, ISLAMIC REPUBLIC OF IS ICELAND IT ITALY JE JERSEY JM JAMAICA JO JORDAN JP JAPAN KE KENYA KG KYRGYZSTAN KH CAMBODIA KI KIRIBATI KM COMOROS KN SAINT KITTS AND NEVIS KP KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF KR KOREA, REPUBLIC OF KW KUWAIT KY CAYMAN ISLANDS KZ KAZAKHSTAN LA LAO PEOPLE'S DEMOCRATIC REPUBLIC LB LEBANON LC SAINT LUCIA LI LIECHTENSTEIN LK SRI LANKA LR LIBERIA LS LESOTHO LT LITHUANIA LU LUXEMBOURG LV LATVIA LY LIBYAN ARAB JAMAHIRIYA MA MOROCCO MC MONACO MD MOLDOVA, REPUBLIC OF ME MONTENEGRO MF SAINT MARTIN MG MADAGASCAR MH MARSHALL ISLANDS MK MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF ML MALI MM MYANMAR MN MONGOLIA MO MACAO MP NORTHERN MARIANA ISLANDS MQ MARTINIQUE MR MAURITANIA MS MONTSERRAT MT MALTA MU MAURITIUS MV MALDIVES MW MALAWI MX MEXICO MY MALAYSIA MZ MOZAMBIQUE NA NAMIBIA NC NEW CALEDONIA NE NIGER NF NORFOLK ISLAND NG NIGERIA NI NICARAGUA NL NETHERLANDS NO NORWAY NP NEPAL NR NAURU NU NIUE NZ NEW ZEALAND OM OMAN PA PANAMA PE PERU PF FRENCH POLYNESIA PG PAPUA NEW GUINEA PH PHILIPPINES PK PAKISTAN PL POLAND PM SAINT PIERRE AND MIQUELON PN PITCAIRN PR PUERTO RICO PS PALESTINIAN TERRITORY, OCCUPIED PT PORTUGAL PW PALAU PY PARAGUAY QA QATAR RE RÉUNION RO ROMANIA RS SERBIA RU RUSSIAN FEDERATION RW RWANDA SA SAUDI ARABIA SB SOLOMON ISLANDS SC SEYCHELLES SD SUDAN SE SWEDEN SG SINGAPORE SH SAINT HELENA SI SLOVENIA SJ SVALBARD AND JAN MAYEN SK SLOVAKIA SL SIERRA LEONE SM SAN MARINO SN SENEGAL SO SOMALIA SR SURINAME ST SAO TOME AND PRINCIPE SV EL SALVADOR SY SYRIAN ARAB REPUBLIC SZ SWAZILAND TC TURKS AND CAICOS ISLANDS TD CHAD TF FRENCH SOUTHERN TERRITORIES TG TOGO TH THAILAND TJ TAJIKISTAN TK TOKELAU TL TIMOR-LESTE TM TURKMENISTAN TN TUNISIA TO TONGA TR TURKEY TT TRINIDAD AND TOBAGO TV TUVALU TW TAIWAN, PROVINCE OF CHINA TZ TANZANIA, UNITED REPUBLIC OF UA UKRAINE UG UGANDA UM UNITED STATES MINOR OUTLYING ISLANDS US UNITED STATES UY URUGUAY UZ UZBEKISTAN VA HOLY SEE (VATICAN CITY STATE) VC SAINT VINCENT AND THE GRENADINES VE VENEZUELA VG VIRGIN ISLANDS, BRITISH VI VIRGIN ISLANDS, U.S. VN VIET NAM VU VANUATU WF WALLIS AND FUTUNA WS SAMOA YE YEMEN YT MAYOTTE ZA SOUTH AFRICA ZM ZAMBIA ZW ZIMBABWE --WITHDRAWN CODES BQ British Antarctic Territory BU Burma CS Serbia and Montenegro CT Canton and Enderbury Islands DD German Democratic Republic DY Dahomey FQ French Southern and Antarctic Territories HV Upper Volta JT Johnston Island MI Midway Islands NH New Hebrides NQ Dronning Maud Land NT Neutral Zone PC Pacific Islands, Trust Territory of the PU U.S. Miscellaneous Pacific Islands PZ Panama Canal Zone RH Southern Rhodesia SU U.S.S.R. TP East Timor VD Viet-Nam, Democratic Republic of WK Wake Island YD Yemen, Democratic YU Yugoslavia ZR Zaire</xsd:documentation>
  </xsd:annotation>
- <xsd:restriction base="xsd:string">
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</xsd:restriction>
</xsd:simpleType>
</xsd:schema>
```

6. iso4217-alpha.xsd

```
<?xml version="1.0" encoding="UTF-8" ?>
- <xsd:schema xmlns:xsd="http://www.w3.org/2001/XMLSchema"
elementFormDefault="qualified" attributeFormDefault="unqualified" version="2.0">
- <xsd:simpleType name="currCode_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">List of the ISO 4217alpha code. Reference
page: http://www.iso.org/iso/en/prods-services/popstds/currencycodes.html
History Modified 2008-04-18 Decision of WGACDT on 17/04/2008 to expand the
list to include discontinued currencies. Modified 2008-04-15 - Remove SIT -
Remove ROL - Add GHS - Add VEF CODE ENTITY (Currency) AED UNITED ARAB
EMIRATES (UAE Dirham) AFN AFGHANISTAN (Afghani) ALL ALBANIA (Lek) AMD
ARMENIA (Armenian Dram) ANG NETHERLANDS ANTILLES (Netherlands Antillian
Guilder) AOA ANGOLA (Kwanza) ARS ARGENTINA (Argentine Peso) AUD
AUSTRALIA (Australian Dollar) AUD CHRISTMAS ISLAND (Australian Dollar) AUD
COCOS (KEELING) ISLANDS (Australian Dollar) AUD HEARD ISLAND AND
McDONALD ISLANDS (Australian Dollar) AUD KIRIBATI (Australian Dollar) AUD
NAURU (Australian Dollar) AUD NORFOLK ISLAND (Australian Dollar) AUD
TUVALU (Australian Dollar) AWG ARUBA (Aruban Guilder) AZN AZERBAIJAN
(Azerbaijanian Manat) BAM BOSNIA and HERZEGOVINA (Convertible Marks) BBD
BARBADOS (Barbados Dollar) BDT BANGLADESH (Taka) BGN BULGARIA
(Bulgarian Lev) BHD BAHRAIN (Bahraini Dinar) BIF BURUNDI (Burundi Franc)
```

BMD BERMUDA (Bermudian Dollar (customarily known as Bermuda Dollar)) BND BRUNEI DARUSSALAM (Brunei Dollar) BOV BOLIVIA (Mvdol) BOB BOLIVIA (Boliviano) BRL BRAZIL (Brazilian Real) BSD BAHAMAS (Bahamian Dollar) BTN BHUTAN (Ngultrum) BWP BOTSWANA (Pula) BYR BELARUS (Belarussian Ruble) BZD BELIZE (Belize Dollar) CAD CANADA (Canadian Dollar) CDF CONGO, THE DEMOCRATIC REPUBLIC OF (Franc Congolais) CHE SWITZERLAND (WIR Euro) CHF LIECHTENSTEIN (Swiss Franc) CHF SWITZERLAND (Swiss Franc) CHW SWITZERLAND (WIR Franc) CLF CHILE (Unidades de formento) CLP CHILE (Chilean Peso) CNY CHINA (Yuan Renminbi) COP COLOMBIA (Colombian Peso) COU COLOMBIA (Unidad de Valor Real) CRC COSTA RICA (Costa Rican Colon) CUP CUBA (Cuban Peso) CVE CAPE VERDE (Cape Verde Escudo) CYP CYPRUS (Cyprus Pound) CZK CZECH REPUBLIC (Czech Koruna) DJF DJIBOUTI (Djibouti Franc) DKK DENMARK (Danish Krone) DKK FAROE ISLANDS (Danish Krone) DKK GREENLAND (Danish Krone) DOP DOMINICAN REPUBLIC (Dominican Peso) DZD ALGERIA (Algerian Dinar) EEK ESTONIA (Kroon) EGP EGYPT (Egyptian Pound) ERN ERITREA (Nakfa) ETB ETHIOPIA (Ethiopian Birr) EUR ANDORRA (Euro) EUR AUSTRIA (Euro) EUR BELGIUM (Euro) EUR FINLAND (Euro) EUR FRANCE (Euro) EUR FRENCH GUIANA (Euro) EUR FRENCH SOUTHERN TERRITORIES (Euro) EUR GERMANY (Euro) EUR GREECE (Euro) EUR GUADELOUPE (Euro) EUR HOLY SEE (VATICAN CITY STATE) (Euro) EUR IRELAND (Euro) EUR ITALY (Euro) EUR LUXEMBOURG (Euro) EUR MARTINIQUE (Euro) EUR MAYOTTE (Euro) EUR MONACO (Euro) EUR MONTENEGRO (Euro) EUR NETHERLANDS (Euro) EUR PORTUGAL (Euro) EUR RÉUNION (Euro) EUR SAINT PIERRE AND MIQUELON (Euro) EUR SAN MARINO (Euro) EUR SPAIN (Euro) FJD FIJI (Fiji Dollar) FKP FALKLAND ISLANDS (MALVINAS) (Falkland Islands Pound) GBP UNITED KINGDOM (Pound Sterling) GEL GEORGIA (Lari) GHC GHANA (Cedi) GHS GHANA (New Cedi) GIP GIBRALTAR (Gibraltar Pound) GMD GAMBIA (Dalasi) GNF GUINEA (Guinea Franc) GTQ GUATEMALA (Quetzal) GWP GUINEA-BISSAU (Guinea-Bissau Peso) GYD GUYANA (Guyana Dollar) HKD HONG KONG (Hong Kong Dollar) HNL HONDURAS (Lempira) HRK CROATIA (Croatian Kuna) HTG HAITI (Gourde) HUF HUNGARY (Forint) IDR INDONESIA (Rupiah) ILS ISRAEL (New Israeli Sheqel) INR BHUTAN (Indian Rupee) INR INDIA (Indian Rupee) IQD IRAQ (Iraqi Dinar) IRR IRAN (ISLAMIC REPUBLIC OF) (Iranian Rial) ISK ICELAND (Iceland Krona) JMD JAMAICA (Jamaican Dollar) JOD JORDAN (Jordanian Dinar) JPY JAPAN (Yen) KES KENYA (Kenyan Shilling) KGS KYRGYZSTAN (Som) KHR CAMBODIA (Riel) KMF COMOROS (Comoro Franc) KPW KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF (North Korean Won) KRW KOREA, REPUBLIC OF (Won) KWD KUWAIT (Kuwaiti Dinar) KYD CAYMAN ISLANDS (Cayman Islands Dollar) KZT KAZAKHSTAN (Tenge) LAK LAO PEOPLE'S DEMOCRATIC REPUBLIC (Kip) LBP LEBANON (Lebanese Pound) LKR SRI LANKA (Sri Lanka Rupee) LRD LIBERIA (Liberian Dollar) LSL LESOTHO (Loti) LTL LITHUANIA (Lithuanian Litas) LVL LATVIA (Latvian Lats) LYD LIBYAN ARAB JAMAHIRIYA (Libyan Dinar) MAD MOROCCO (Moroccan Dirham) MAD WESTERN SAHARA (Moroccan Dirham) MDL MOLDOVA, REPUBLIC OF (Moldovan Leu) MGA MADAGASCAR (Malagascy Ariary) MKD MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF (Denar) MMK MYANMAR (Kyat) MNT MONGOLIA (Tugrik) MOP MACAO (Pataca) MRO MAURITANIA (Ouguiya) MTL MALTA (Maltese Lira) MUR MAURITIUS (Mauritius Rupee) MVR MALDIVES (Rufiyaa) MWK MALAWI (Kwacha) MXN MEXICO (Mexican Peso) MXV MEXICO (Mexican Unidad de Inversion (UID)) MYR MALAYSIA (Malaysian Ringgit) MZN MOZAMBIQUE (Metical) NAD NAMIBIA (Namibian Dollar) NGN NIGERIA (Naira) NIO NICARAGUA (Cordoba Oro) NOK BOUVET ISLAND (Norwegian Krone) NOK NORWAY (Norwegian Krone) NOK SVALBARD AND JAN MAYEN (Norwegian Krone) NPR NEPAL (Nepalese Rupee) NZD COOK ISLANDS (New Zealand Dollar) NZD NEW ZEALAND (New Zealand Dollar) NZD NIUE (New Zealand Dollar) NZD PITCAIRN (New Zealand Dollar) NZD TOKELAU (New Zealand Dollar) OMR OMAN (Rial Omani) PAB PANAMA (Balboa) PEN PERU (Nuevo Sol) PGK PAPUA NEW GUINEA

(Kina) PHP PHILIPPINES (Philippine Peso) PKR PAKISTAN (Pakistan Rupee) PLN POLAND (Zloty) PYG PARAGUAY (Guarani) QAR QATAR (Qatari Rial) RON ROMANIA (New Leu) RSD SERBIA (Serbian Dinar) RUB RUSSIAN FEDERATION (Russian Ruble) RWF RWANDA (Rwanda Franc) SAR SAUDI ARABIA (Saudi Riyal) SBD SOLOMON ISLANDS (Solomon Islands Dollar) SCR SEYCHELLES (Seychelles Rupee) SDG SUDAN (Sudanese Dinar) SEK SWEDEN (Swedish Krona) SGD SINGAPORE (Singapore Dollar) SHP SAINT HELENA (Saint Helena Pound) SKK SLOVAKIA (Slovak Koruna) SLL SIERRA LEONE (Leone) SOS SOMALIA (Somali Shilling) SRD SURINAME (Surinam Dollar) STD SÃO TOME AND PRINCIPE (Dobra) SVC EL SALVADOR (El Salvador Colon) SYP SYRIAN ARAB REPUBLIC (Syrian Pound) SZL SWAZILAND (Lilangeni) THB THAILAND (Baht) TJS TAJIKISTAN (Somoni) TMM TURKMENISTAN (Manat) TND TUNISIA (Tunisian Dinar) TOP TONGA (Pa'anga) TRY TURKEY (New Turkish Lira) TTD TRINIDAD AND TOBAGO (Trinidad and Tobago Dollar) TWD TAIWAN, PROVINCE OF CHINA (New Taiwan Dollar) TZS TANZANIA, UNITED REPUBLIC OF (Tanzanian Shilling) UAH UKRAINE (Hryvnia) UGX UGANDA (Uganda Shilling) USD AMERICAN SAMOA (US Dollar) USD BRITISH INDIAN OCEAN TERRITORY (US Dollar) USD ECUADOR (US Dollar) USD EL SALVADOR (US Dollar) USD GUAM (US Dollar) USD HAITI (US Dollar) USD MARSHALL ISLANDS (US Dollar) USD MICRONESIA (FEDERATED STATES OF) (US Dollar) USD NORTHERN MARIANA ISLANDS (US Dollar) USD PALAU (US Dollar) USD PANAMA (US Dollar) USD PUERTO RICO (US Dollar) USD TIMOR-LESTE (US Dollar) USD TURKS AND CAICOS ISLANDS (US Dollar) USD UNITED STATES (US Dollar) USD UNITED STATES MINOR OUTLYING ISLANDS (US Dollar) USD VIRGIN ISLANDS (BRITISH) (US Dollar) USD VIRGIN ISLANDS (US) (US Dollar) UYI URUGUAY (Uruguay Peso en Unidades Indexadas) UYU URUGUAY (Peso Uruguayo) UZS UZBEKISTAN (Uzbekistan Sum) VEB VENEZUELA (Bolivar) VEF VENEZUELA (Bolivar fuerte) VND VIET NAM (Dong) VUV VANUATU (Vatu) WST SAMOA (Tala) XAF CAMEROON (CFA Franc BEAC ‡) XAF CENTRAL AFRICAN REPUBLIC (CFA Franc BEAC ‡) XAF CHAD (CFA Franc BEAC ‡) XAF CONGO (CFA Franc BEAC ‡) XAF EQUATORIAL GUINEA (CFA Franc BEAC ‡) XAF GABON (CFA Franc BEAC ‡) XCD ANGUILLA (East Caribbean Dollar) XCD ANTIGUA AND BARBUDA (East Caribbean Dollar) XCD DOMINICA (East Caribbean Dollar) XCD GRENADA (East Caribbean Dollar) XCD MONTSERRAT (East Caribbean Dollar) XCD SAINT KITTS AND NEVIS (East Caribbean Dollar) XCD SAINT LUCIA (East Caribbean Dollar) XCD SAINT VINCENT AND THE GRENADINES (East Caribbean Dollar) XDR INTERNATIONAL MONETARY FUND (I.M.F) (SDR) XOF BENIN (CFA Franc BCEAO †) XOF BURKINA FASO (CFA Franc BCEAO †) XOF CÔTE D'IVOIRE (CFA Franc BCEAO †) XOF GUINEA-BISSAU (CFA Franc BCEAO †) XOF MALI (CFA Franc BCEAO †) XOF NIGER (CFA Franc BCEAO †) XOF SENEGAL (CFA Franc BCEAO †) XOF TOGO (CFA Franc BCEAO †) XPF FRENCH POLYNESIA (CFP Franc) XPF NEW CALEDONIA (CFP Franc) XPF WALLIS AND FUTUNA (CFP Franc) YER YEMEN (Yemeni Rial) ZAR LESOTHO (Rand) ZAR NAMIBIA (Rand) ZAR SOUTH AFRICA (Rand) ZMK ZAMBIA (Kwacha) ZWD ZIMBABWE (Zimbabwe Dollar) ---- DISCONTINUED CURRENCIES Code Entity ADF Andorran franc ADP Andorran peseta AFA Afghani ALK Albanian old lek AON Angolan new kwanza AOR Angolan kwanza readjustado ARA Argentine austral ARL Argentine peso ley ARM Argentine peso moneda nacional ARP Peso argentino ATS Austrian schilling AZM Azerbaijani manat BEC Belgian franc (convertible) BEF Belgian franc (currency union with LUF) BEL Belgian franc (financial) BGJ Bulgarian lev A/52 BGK Bulgarian lev A/62 BGL Bulgarian lev A/99 BOP Bolivian peso BRB Brazilian cruzeiro BRC Brazilian cruzado BRE Brazilian cruzeiro BRN Brazilian cruzado novo BRR Brazilian cruzeiro real BRZ Brazilian cruzeiro CFP Change Franc Pacifique CNX Chinese People's Bank dollar CSD Serbian dinar CSJ Czechoslovak koruna A/53 CSK Czechoslovak koruna CYP Cypriot pound DDM East German Mark of the GDR (East Germany) DEM German mark ECS Ecuador sucre ECV Ecuador Unidad de Valor Constante (funds code) (discontinued) EQE Equatorial Guinean ekwele ESA Spanish peseta (account A) ESB Spanish peseta (account B) ESP Spanish

peseta FIM Finnish markka FRF French franc GHC Ghanaian cedi GNE Guinean syli GRD Greek drachma GWP Guinea peso IEP Irish pound (punt in Irish language) ILP Israeli lira ILR Israeli old sheqel ISJ Icelandic old krona ITL Italian lira LAJ Lao kip LUF Luxembourg franc (currency union with BEF) MAF Mali franc MCF Monegasque franc (currency union with FRF) MGF Malagasy franc MKN Former Yugoslav Republic of Macedonia denar A/93 MTL Maltese lira MVQ Maldive rupee MXP Mexican peso MZM Mozambican metical NLG Netherlands guilder PEH Peruvian sol PEI Peruvian inti PLZ Polish zloty A/94 PTE Portuguese escudo ROL Romanian leu A/05 RON Romanian leu A/52 RUR Russian ruble A/97 SDD Sudanese dinar SIT Slovenian tolar SML San Marinese lira (currency union with ITL and VAL) SRG Suriname guilder SUR Soviet Union ruble SVC Salvadoran colón TJR Tajikistan ruble TPE Portuguese Timorese escudo TRL Turkish lira A/05 UAK Ukrainian karbovanets UGS Ugandan shilling A/87 UYN Uruguay old peso VAL Vatican lira (currency union with ITL and SML) VEB Venezuelan bolívar VNC Vietnamese old dong XEU European Currency Unit (1 XEU = 1 EUR) XFO Gold franc (special settlement currency) YDD South Yemeni dinar YUD New Yugoslav dinar YUM Yugoslav dinar ZAL South African financial rand ZRN Zaïrean new zaïre ZRZ Zaïrean zaïre ZWC Zimbabwe Rhodesian dollar</xsd:documentation>

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7. isotypes_v1.xsd

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<?xml version="1.0" encoding="UTF-8" ?>
- <!--  edited with XMLSPY v2004 rel. 3 U (http://www.xmlspy.com) by Marita
Thuer (Bundesamt fuer Finanzen)
  -->
- <xsd:schema xmlns:xsd="http://www.w3.org/2001/XMLSchema"
elementFormDefault="qualified" attributeFormDefault="unqualified">
      - <!--
      WARNING: this file has been modified for the purpose of the Taxation
      of Savings project (implementation of Directive 2003/48/EC). All the
      ISO codes have been removed. The files iso3166-alpha2.xsd and iso4217-
      alpha.xsd contain respectively the country currency codes currency.
  -->
- <!--  ISO 3166 alpha 2 Country Code
  -->
- <xsd:simpleType name="CountryCode_Type">
- <xsd:restriction base="xsd:string">
  <xsd:enumeration value="..." />
  </xsd:restriction>
  </xsd:simpleType>
- <!--   ISO 4217 alpha 3 Currency Code
  -->
- <xsd:simpleType name="currCode_Type">
- <xsd:restriction base="xsd:string">
  <xsd:enumeration value="..." />
  </xsd:restriction>
  </xsd:simpleType>
  </xsd:schema>
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8. oecdtypes_v1.xsd

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- <!--
 edited with XML Spy v4.3 U (http://www.xmlspy.com) by Germany Helm
(Bundesamt für Finanzen)
  -->
```

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- <!--
 27.09.03: This is the corrected version according to amendments in the
annotation proposed by Stewart Weston-Lewis
  -->
- <xsd:schema xmlns:xsd="http://www.w3.org/2001/XMLSchema"
elementFormDefault="qualified" attributeFormDefault="unqualified"
targetNamespace="urn:oecd:ties:stf:v1">
- <xsd:simpleType name="oecdLegalType_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">The OECD code describing the legal status of
the party: 01 Individual 02 Corporation 03 Partnership 04 Business organisation
other than corporation or partnership 05 Government or international
organisation 06 Other (specify in the 'OtherInfo' element) 07
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- <xsd:annotation>
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payments: 06 Income from immovable property 07 Business profits 10 Dividends
11 Interest 12 Royalties 13 Capital Gains 14 Income from independent personal
services 15 Income from dependent personal services 15a Gross amount
(including fringe benefits) 15b Money amount only but additional information on
fringe benefits to follow in fillers according to bilateral agreements 15c Money
amount only 16 Directors' fees 17 Income derived from activities of an artist or
sportsman 18 Pensions 19 Income from government services and public pensions
20 Payments to students for education and training 21 Other
income</xsd:documentation>
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  <xsd:enumeration value="15c" />
  <xsd:enumeration value="16" />
  <xsd:enumeration value="17" />
  <xsd:enumeration value="18" />
  <xsd:enumeration value="19" />
  <xsd:enumeration value="20" />
```

```
<xsd:enumeration value="21" />
</xsd:restriction>
</xsd:simpleType>
</xsd:schema>
```

9. specifictypes_v1.xsd

```
<?xml version="1.0" encoding="UTF-8" ?>
- <xsd:schema targetNamespace="urn:oecd:ties:stf:v1" xmlns="urn:oecd:ties:stf:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
elementFormDefault="qualified" attributeFormDefault="unqualified">
- <xsd:complexType name="SpecificPaymentType_Type">
- <xsd:annotation>
<xsd:documentation xml:lang="en">Type for explanation of a payment by a code
that is specific for a certain legislation, e.g. for the sending country. In the OECD
file for this schema part is a dummy code. The enumeration element and the
annotation-documentation in the OECD prepared file serve as an example for real
legislation specific codes and their documentation.</xsd:documentation>
</xsd:annotation>
- <xsd:simpleContent>
- <xsd:extension base="SpecifPaymentType_Type">
<xsd:attribute name="specificPaymentTypeQlf" type="xsd:string" fixed="EU-SD"
/>
</xsd:extension>
</xsd:simpleContent>
</xsd:complexType>
- <xsd:simpleType name="SpecifPaymentType_Type">
- <xsd:restriction base="xsd:string">
<xsd:enumeration value="a" />
<xsd:enumeration value="b" />
<xsd:enumeration value="c" />
<xsd:enumeration value="d" />
<xsd:enumeration value="e" />
<xsd:enumeration value="1" />
<xsd:enumeration value="2" />
<xsd:enumeration value="1a" />
<xsd:enumeration value="1b" />
<xsd:enumeration value="1c" />
<xsd:enumeration value="1d" />
<xsd:enumeration value="1e" />
<xsd:enumeration value="2a" />
<xsd:enumeration value="2b" />
<xsd:enumeration value="2c" />
<xsd:enumeration value="2d" />
<xsd:enumeration value="2e" />
</xsd:restriction>
</xsd:simpleType>
</xsd:schema>
```

10. stftypes-1.0.xsd

```
<?xml version="1.0" encoding="UTF-8" ?>
```

```
- <!--
 edited with XMLSPY v2004 rel. 3 U (http://www.xmlspy.com) by Marita Thuer
(Bundesamt fuer Finanzen)
  -->
- <xsd:schema xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns="urn:oecd:ties:stf:v1" targetNamespace="urn:oecd:ties:stf:v1"
elementFormDefault="qualified">
  <xsd:include schemaLocation="isotypes_v1.xsd" />
  <xsd:include schemaLocation="oecdtypes_v1.xsd" />
  <xsd:include schemaLocation="specifictypes_v1.xsd" />
- <!--

  -->
- <!--   Simple Types for the Family of OECD STF documents __ in alphabetical
order
  -->
- <!--

  -->
- <!--

  -->
- <!--
  Technical Indication for Handling of the Document
  -->
- <xsd:simpleType name="DocTypeIndic_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">This element is used to indicate whether the
data in this document part of the message is new -1-, a replication of data
already sent (possibly not received) -0- or corrections to data transmitted before
-2-. The element applies only to the document part in which it is included. In the
case of repeated or corrected data elements CorrMessageRefId and CorrDocRefId
must contain the identifiers MessageRefId and DocRefId respectively for the data
referred to. Whenever the data referenced by a replication or correction is not
found, the transmitted data shall be treated as new. Documents shall be
transmitted and, what is even more important, processed in the following order:
repeated - new - correction. In the case of a correction the unchanged elements
shall be transmitted again (i.e., repeated) - except for the element
DocRefId.</xsd:documentation>
  </xsd:annotation>
- <xsd:restriction base="xsd:byte">
  <xsd:enumeration value="0" />
  <xsd:enumeration value="1" />
  <xsd:enumeration value="2" />
  </xsd:restriction>
  </xsd:simpleType>
- <!--

  -->
- <!--
 Code for the gender of an individual person
  -->
- <xsd:simpleType name="Gender_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">This element can be used to indicate Gender
for individuals. Unlike the SMF, this field is optional and can be omitted if the
```

```
gender is unknown. There is no need to provide a gender code for non-individuals, as these are described by another data type.</xsd:documentation>
  </xsd:annotation>
- <xsd:restriction base="xsd:token">
  <xsd:enumeration value="M" />
  <xsd:enumeration value="F" />
  </xsd:restriction>
  </xsd:simpleType>
- <!--

  -->
- <!--
   International Bank Account Number
  -->
- <xsd:simpleType name="IBAN_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">The International Bank Account Number has to be given here for the account into which the payment in question has been made. Depending on the transmission type this element is optional. Its structure is: Country code, 2 letters/Check digits, 2 digits/Basic Bank Account Number (BBAN), 10 to 30 alphanumeric characters</xsd:documentation>
  </xsd:annotation>
- <xsd:restriction base="xsd:string">
  <xsd:pattern value="[A-Z]{2}[0-9]{2}[0-9,A-Z]{10,30}" />
  </xsd:restriction>
  </xsd:simpleType>
- <!--

  -->
- <!--
   International Securities Identification Number
  -->
- <xsd:simpleType name="ISIN_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">The International Securities Identification Number relevant to the reported payment. Its structure is: Country code, 2 letters/Main code, 9 alphanumeric characters/Check digit, 1 digit</xsd:documentation>
  </xsd:annotation>
- <xsd:restriction base="xsd:string">
  <xsd:pattern value="[A-Z]{2}[0-9,A-Z]{9}[0-9]{1}" />
  </xsd:restriction>
  </xsd:simpleType>
- <!--

  -->
- <!--
   Type of the address considered from a legal point of view
  -->
- <xsd:simpleType name="legalAddressType_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">This is a datatype for an attribute to an address. It serves to indicate the legal character of that address (residential, business etc.)</xsd:documentation>
  </xsd:annotation>
```

```
- <xsd:restriction base="xsd:token">
  <xsd:enumeration value="residentialOrBusiness" />
  <xsd:enumeration value="residential" />
  <xsd:enumeration value="business" />
  <xsd:enumeration value="registeredOffice" />
  <xsd:enumeration value="unspecified" />
  </xsd:restriction>
  </xsd:simpleType>
- <!--

  -->
- <!--
   Kind of Name
  -->
- <xsd:simpleType name="nameType_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">It is possible for stf documents to contain
several names for the same party. This is a qualifier to indicate the type of a
particular name. Such types include nicknames ('nick'), names under which a
party does business ('dba' a short name for the entity, or a name that is used for
public acquaintance instead of the official business name) etc. Examples: in the
United States, DaimlerChrysler is still known simply as Chrysler, Dr. William
Black dba Quality Pedriatics, Inc. 'SMFAliasOrOther' should be chosen if the
document is generated from a legacy SMF record, where no further distinction is
possible.</xsd:documentation>
  </xsd:annotation>
- <xsd:restriction base="xsd:string">
  <xsd:enumeration value="SMFAliasOrOther" />
  <xsd:enumeration value="indiv" />
  <xsd:enumeration value="alias" />
  <xsd:enumeration value="nick" />
  <xsd:enumeration value="aka" />
  <xsd:enumeration value="dba" />
  <xsd:enumeration value="legal" />
  <xsd:enumeration value="atbirth" />
  </xsd:restriction>
  </xsd:simpleType>
- <!--

  -->
- <!--
   Kind of the Identifier that is provided for a party
  -->
- <xsd:simpleType name="partyIdType_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">This is to designate the kind of the identifier
that is provided for a party. The party can be identified by a variety of
identification numbers, codes etc. Preferably the partyIdType should be a TIN,
nevertheless in the absence of a TIN other identifiers may be helpful, such as a
tax file number -TFN. The element 'PartyId' has an attribute 'partyIdType' of type
'partyIdType_Type' and has another attribute to indicate the body that has
issued the identifier.</xsd:documentation>
  </xsd:annotation>
- <xsd:restriction base="xsd:string">
  <xsd:enumeration value="TIN" />
```

```
  <xsd:enumeration value="IdNo" />
  <xsd:enumeration value="TFN" />
  </xsd:restriction>
  </xsd:simpleType>
- <!--

  -->
- <!--

  -->
- <!--
   Qualifier for a Payment:  Gross or Net Income, Tax Withheld or Refunded
  -->
- <xsd:simpleType name="paymentQlf_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Qualifier for a Payment: Gross or Net Income, Tax Withheld or Refunded</xsd:documentation>
  </xsd:annotation>
- <xsd:restriction base="xsd:string">
  <xsd:enumeration value="gip" />
  <xsd:enumeration value="nip" />
  <xsd:enumeration value="twh" />
  <xsd:enumeration value="trf" />
  </xsd:restriction>
  </xsd:simpleType>
- <!--

  -->
- <xsd:simpleType name="SWIFT_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Registration Authority for the Bank Identifier Code: Bank code, 4 alphanumeric characters/Country code, 2 letters/Location code, 2 alphanumeric characters /Branch code, 3 alphanumeric characters, optional</xsd:documentation>
  </xsd:annotation>
- <xsd:restriction base="xsd:string">
  <xsd:pattern value="[0-9,A-Z]{4}[A-Z]{2}[0-9,A-Z]{2}([0-9,A-Z]{3})?" />
  </xsd:restriction>
  </xsd:simpleType>
- <!--

  -->
- <!--
   A list of entries to mark the tax years relevant to the document (part). The years are in the form of dates denoting the last day of the tax year in the respective country
  -->
- <xsd:simpleType name="TaxYearList_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">A list of entries to mark the tax years relevant to the document (part). The years are in the form of dates denoting the last day of the tax year in the respective country</xsd:documentation>
  </xsd:annotation>
  <xsd:list itemType="xsd:date" />
  </xsd:simpleType>
```

```
- <!--

  -->
- <!--
 Data type for tax rates
  -->
- <xsd:simpleType name="TaxRate_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Data type for tax rates. Tax rates have to be entered as decimal numbers with a total of four digits, two before and two after the decimal point.</xsd:documentation>
  </xsd:annotation>
- <xsd:restriction base="xsd:decimal">
  <xsd:totalDigits value="4" />
  <xsd:fractionDigits value="2" />
  </xsd:restriction>
  </xsd:simpleType>
- <!--

  -->
- <!--
 Data type for any kind of numeric data with two decimal fraction digits, especially monetary amounts
  -->
- <xsd:simpleType name="TwoDigFract_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Data type for any kind of numeric data with two decimal fraction digits, especially monetary amounts</xsd:documentation>
  </xsd:annotation>
- <xsd:restriction base="xsd:decimal">
  <xsd:fractionDigits value="2" />
  </xsd:restriction>
  </xsd:simpleType>
- <!--

  -->
- <!--

  -->
- <!--
  Complex Types for the Family of OECD STF documents
  -->
- <!--
  here: Complex Types of a General Kind  ___  in alphabetical order
  -->
- <!--
  Types that are specific for a particular message type will be defined in the schema of that message document
  -->
- <!--

  -->
- <!--
 Description of an Account
  -->
- <xsd:complexType name="AcctInfo_Type">
```

```
- <xsd:annotation>
  <xsd:documentation xml:lang="en">It may be desirable or even necessary to extend the information about a payment by including information about the account that was used for the payment and/or the security to which the payment relates. One or more such entries can be given in an element of this type. The element itself is optional unless stated otherwise for a particular document type, if it is present, however, it must not be empty.</xsd:documentation>
  </xsd:annotation>
- <xsd:sequence maxOccurs="unbounded">
- <xsd:choice>
  <xsd:element name="IBAN" type="IBAN_Type" />
  <xsd:element name="OBAN" type="OBAN_Type" />
  <xsd:element name="ISIN" type="ISIN_Type" />
  <xsd:element name="OSIN" type="OSIN_Type" />
  <xsd:element name="SWIFT" type="SWIFT_Type" />
  </xsd:choice>
  </xsd:sequence>
  </xsd:complexType>
- <!--

  -->
- <!--
 Structure of the Address of a Party broken down into its logical Parts
  -->
- <xsd:complexType name="AddressFix_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Structure of the address for a party broken down into its logical parts, recommended for easy matching. The 'City' element is the only required subelement. All of the subelements are simple text - data type 'string'.</xsd:documentation>
  </xsd:annotation>
- <xsd:sequence>
  <xsd:element name="Street" type="xsd:string" minOccurs="0" />
  <xsd:element name="BuildingIdentifier" type="xsd:string" minOccurs="0" />
  <xsd:element name="SuiteIdentifier" type="xsd:string" minOccurs="0" />
  <xsd:element name="FloorIdentifier" type="xsd:string" minOccurs="0" />
  <xsd:element name="DistrictName" type="xsd:string" minOccurs="0" />
  <xsd:element name="POB" type="xsd:string" minOccurs="0" />
  <xsd:element name="PostCode" type="xsd:string" minOccurs="0" />
  <xsd:element name="City" type="xsd:string" />
  <xsd:element name="CountrySubentity" type="xsd:string" minOccurs="0" />
  </xsd:sequence>
  </xsd:complexType>
- <!--

  -->
- <!--
   The Address of a Party, given in fixed or free Form, possibly in both Forms
  -->
- <xsd:complexType name="Address_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">The user has the option to enter the data about the address of a party either as one long field or to spread the data over up to eight elements or even to use both formats. If the user chooses the option to
```

```
enter the data required in separate elements, the container element for this will be 'AddressFix'. If the user chooses the option to enter the data required in a less structured way in 'AddressFree' all available address details shall be presented as one string of bytes, blank or "/" (slash) or carriage return- line feed used as a delimiter between parts of the address. PLEASE NOTE that the address country code is outside both of these elements. The use of the fixed form is recommended as a rule to allow easy matching. However, the use of the free form is recommended if the sending state cannot reliably identify and distinguish the different parts of the address. The user may want to use both formats e.g. if besides separating the logical parts of the address he also wants to indicate a suitable breakdown into print-lines by delimiters in the free text form. In this case 'AddressFix' has to precede 'AddressFree'.</xsd:documentation>
  </xsd:annotation>
- <xsd:sequence>
  <xsd:element name="CountryCode" type="CountryCode_Type" />
- <xsd:choice>
  <xsd:element name="AddressFree" type="xsd:string" />
- <xsd:sequence>
  <xsd:element name="AddressFix" type="AddressFix_Type" />
  <xsd:element name="AddressFree" type="xsd:string" minOccurs="0" />
  </xsd:sequence>
  </xsd:choice>
  </xsd:sequence>
  <xsd:attribute name="legalAddressType" type="legalAddressType_Type"
use="optional" />
  </xsd:complexType>
- <!--

  -->
- <!--
   Document specification: Data identifying and describing the document
  -->
- <xsd:complexType name="DocSpec_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Document specification: Data identifying and describing the document, where 'document' here means the part of a message that is to transmit the data about a single payment/transaction or other meaningful self-contained chunk of information. STF messages do not factorize such information in order to transmit repeating data only once (e.g. data about a party that has received multiple payments). 'DocRefId' is an identifier that the sender has to attribute to this document and which has to be unique at least inside the containing message. If the document refers to another one transmitted before, 'CorrMessageRefId' and 'CorrDocRefId' have to contain the corresponding Id's of the message and document referred to.</xsd:documentation>
  </xsd:annotation>
- <xsd:sequence>
  <xsd:element name="DocTypeIndic" type="DocTypeIndic_Type" />
- <xsd:element name="DocRefId" type="xsd:string">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Sender's unique identifier of this document</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
- <xsd:element name="CorrMessageRefId" type="xsd:string" minOccurs="0">
```

```
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Reference id of the message of the document referred to if this is repetition or correction</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
- <xsd:element name="CorrDocRefId" type="xsd:string" minOccurs="0">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Reference id of the document referred to if this is repetition or correction</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
  </xsd:sequence>
  </xsd:complexType>
- <!--

  -->
- <!--
 Data (other than Name and Address) to describe and identify an Individual
  -->
- <xsd:complexType name="IndivPersData_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Data (other than Name and Address) to describe and identify an Individual. In general all of the subelements are optional, within certain document types they may be made obligatory. 'Nationality' and BirthCountryCode are of type 'CountryCode_Type' , 'BirthDate' is of type date, that is in the form ccyy-mm-dd, the content of all other subelements is character string.</xsd:documentation>
  </xsd:annotation>
- <xsd:sequence>
  <xsd:element name="Gender" type="Gender_Type" minOccurs="0" />
  <xsd:element name="Nationality" type="CountryCode_Type" minOccurs="0" />
  <xsd:element name="BirthDate" type="xsd:date" minOccurs="0" />
  <xsd:element name="BirthCity" type="xsd:string" minOccurs="0" />
  <xsd:element name="BirthCitySubentity" type="xsd:string" minOccurs="0" />
  <xsd:element name="BirthCountryCode" type="CountryCode_Type" minOccurs="0" />
  </xsd:sequence>
  </xsd:complexType>
- <!--

  -->
- <!--
 Data (other than Name and Address) to describe and identify a Legal Entity
  -->
- <xsd:complexType name="LegalPersData_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Data (other than Name and Address) to describe and identify a legal entity. Currently the foundation date is the only subelement. It is defined as required inside 'LegalPersData_Type', as an empty element should not appear in the document. However, the element containing LegalPersData is optional. 'FoundDate' is of type date, that is in the form ccyy-mm-dd.</xsd:documentation>
  </xsd:annotation>
- <xsd:sequence>
  <xsd:element name="FoundDate" type="xsd:date" />
```

```
  </xsd:sequence>
  </xsd:complexType>
- <!--

  -->
- <!--
   Message specification: Data identifying and describing the message as a
whole
  -->
- <xsd:complexType name="MessageSpec_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Message specification: Data identifying and
describing the message as a whole. 'SendingCountry' and 'ReceivingCountry' are
to identify the relation of the transmission, so that this is visible at the very top
of the message and independently of the transmission content further
downstream. The elements are optional because in the SMF record there are no
exactly corresponding fields and STF shall not go to far away from SMF; it is,
however, strongly recommended to use these fields as intended. 'Warning' is for
legal constraints: free text expressing the restrictions for use of the information
this message contains and the legal framework under which it is given. 'Contact'
should contain all necessary contact information about persons responsible for
and involved in the processing of the data transmitted in this message, both
legally and technically. This is free text as it is not intended for automatic
processing. 'MessageRefId' is a unique identifier that the sender has to attribute
to this message and shall be used in any correspondence. 'TaxYearList' is a list of
all tax years for which information is transmitted in the documents of the current
message. To indicate a tax year, the date of the last day of that year is given.
Format for dates is ccyy-mm-dd. List items have to be separated by
blanks.</xsd:documentation>
  </xsd:annotation>
- <xsd:sequence>
  <xsd:element name="SendingCountry" type="CountryCode_Type" minOccurs="0"
/>
  <xsd:element name="ReceivingCountry" type="CountryCode_Type" minOccurs="0"
/>
- <xsd:element name="Warning" type="xsd:string">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Free text expressing the restrictions for use
of the information this message contains and the legal framework under which it
is given</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
- <xsd:element name="Contact" type="xsd:string">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">All necessary contact information about
persons responsible for and involved in the processing of the data transmitted in
this message, both legally and technically. Free text as this is not intended for
automatic processing.</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
- <xsd:element name="MessageRefId" type="xsd:string">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Sender's unique identifier for this
message</xsd:documentation>
  </xsd:annotation>
```

```
  </xsd:element>
- <xsd:element name="TaxYearList" type="TaxYearList_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">A list of all tax years for which information is transmitted in documents of the current message. To indicate a tax year, the date of the last day of that year is given.</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
  </xsd:sequence>
  </xsd:complexType>
- <!--

  -->
- <!--
   General Type for Monetary Amounts
  -->
- <xsd:complexType name="MonAmnt_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">This data type is to be used whenever monetary amounts are to be communicated. Such amounts shall be given including two fractional digits of the main currency unit. The code for the currency in which the value is expressed has to be taken from the ISO codelist 4217 and added in attribute currCode.</xsd:documentation>
  </xsd:annotation>
- <xsd:simpleContent>
- <xsd:extension base="TwoDigFract_Type">
  <xsd:attribute name="currCode" type="currCode_Type" use="required" />
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
- <!--
 Structure of the Name of a Party broken down into its logical Parts
  -->
- <xsd:complexType name="NameFix_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Structure of the name of a party broken down into its logical parts, recommended for easy matching. This type is constructed following the PersonName complex data type of the OASIS CIQ xNL standard. To keep STF as simple as possible it is not formally constructed as a xsd:restriction of that type.</xsd:documentation>
  </xsd:annotation>
- <xsd:sequence>
- <xsd:element name="PrecedingTitle" type="xsd:string" minOccurs="0">
- <xsd:annotation>
  <xsd:documentation>His Excellency,Estate of the Late ...</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
- <xsd:element name="Title" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
- <xsd:annotation>
  <xsd:documentation>Greeting title. Example: Mr, Dr, Ms, Herr, etc. Can have multiple titles.</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
- <xsd:element name="FirstName" minOccurs="0">
```

```
- <xsd:annotation>
  <xsd:documentation>Represents the position of the name in a name string. Can be Given Name, Forename, Christian Name, Surname, Family Name, etc. Use the attribute "xnlNameType" to define what type this name is.</xsd:documentation>
  </xsd:annotation>
- <xsd:complexType>
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
- <xsd:attribute name="xnlNameType">
- <xsd:annotation>
  <xsd:documentation>Defines the name type of FirstName. Example: Given Name, Forename, Christian Name, Father's Name, etc. In some countries, FirstName could be a Family Name or a SurName. Use this attribute to define the type for this name.</xsd:documentation>
  </xsd:annotation>
  </xsd:attribute>
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
  </xsd:element>
- <xsd:element name="MiddleName" minOccurs="0" maxOccurs="unbounded">
- <xsd:annotation>
  <xsd:documentation>Middle name (essential part of the name for many nationalities). Represents the position of the name in the name string. Example: Sakthi in "Nivetha Sakthi Shantha". Can have multiple middle names.</xsd:documentation>
  </xsd:annotation>
- <xsd:complexType>
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
- <xsd:attribute name="xnlNameType">
- <xsd:annotation>
  <xsd:documentation>Defines the name type of Middle Name. Example: First name, middle name, maiden name, father's name, given name, etc.</xsd:documentation>
  </xsd:annotation>
  </xsd:attribute>
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
  </xsd:element>
- <xsd:element name="NamePrefix" minOccurs="0">
- <xsd:annotation>
  <xsd:documentation>de, van, van de, von, etc. Example: Derick de Clarke</xsd:documentation>
  </xsd:annotation>
- <xsd:complexType>
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
- <xsd:attribute name="xnlNameType">
- <xsd:annotation>
  <xsd:documentation>Defines the type of name associated with the NamePrefix. For example the type of name is LastName and this prefix is the prefix for this last name.</xsd:documentation>
```

```
  </xsd:annotation>
  </xsd:attribute>
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
  </xsd:element>
- <xsd:element name="LastName" minOccurs="0">
- <xsd:annotation>
  <xsd:documentation>Represents the position of the name in a name string. Can be Given Name, Forename, Christian Name, Surname, Family Name, etc. Use the attribute "NameType" to define what type this name is.</xsd:documentation>
  </xsd:annotation>
- <xsd:complexType>
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
- <xsd:attribute name="xnlNameType">
- <xsd:annotation>
  <xsd:documentation>Defines the name type of LastName. Example: Father's name, Family name, Sur Name, Mother's Name, etc. In some countries, LastName could be the given name or first name.</xsd:documentation>
  </xsd:annotation>
  </xsd:attribute>
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
  </xsd:element>
- <xsd:element name="GenerationIdentifier" type="xsd:string" minOccurs="0" maxOccurs="unbounded">
- <xsd:annotation>
  <xsd:documentation>Jnr, Thr Third, III</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
- <xsd:element name="Suffix" type="xsd:string" minOccurs="0" maxOccurs="unbounded">
- <xsd:annotation>
  <xsd:documentation>Could be compressed initials - PhD, VC, QC</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
- <xsd:element name="GeneralSuffix" type="xsd:string" minOccurs="0">
- <xsd:annotation>
  <xsd:documentation>Deceased, Retired ...</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
  </xsd:sequence>
  </xsd:complexType>
- <!--

  -->
- <!--
          The Name of a Party, given in fixed or free Form, possibly in both Forms
  -->
- <xsd:complexType name="Name_Type">
```

```
- <xsd:annotation>
  <xsd:documentation xml:lang="en">The user has the option to enter the data about the name of a party either as one long field or to spread the data over up to six elements or even to use both formats. If the user chooses the option to enter the data required in separate elements, the container element for this will be 'NameFix'. If the user chooses the option to enter the data required in a less structured way in 'NameFree' all available details on the name of the party shall be presented as one string of bytes, blank or "/" (slash) used as a delimiter between parts of the name. The use of the fixed form is recommended as a rule to allow easy matching. However, the use of the free form is recommended if the sending state cannot reliably identify and distinguish the different parts of the name. The user may want to use both formats in special circumstances. In this case 'NameFix' has to precede 'NameFree'. An optional attribute 'nameType' can be used to indicate a special kind of name, as for instance a nickname, a name-at-birth etc.</xsd:documentation>
  </xsd:annotation>
- <xsd:choice>
  <xsd:element name="NameFree" type="xsd:string" />
- <xsd:sequence>
  <xsd:element name="NameFix" type="NameFix_Type" />
  <xsd:element name="NameFree" type="xsd:string" minOccurs="0" />
  </xsd:sequence>
  </xsd:choice>
  <xsd:attribute name="nameType" type="nameType_Type" use="optional" />
  </xsd:complexType>
- <!--

  -->
- <!--
   Other Bank Account Number: A Bank Account Number other than the standard IBAN, the attribute to indicate the kind of such number
  -->
- <xsd:complexType name="OBAN_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Other Bank Account Number: A bank account number other than the standard IBAN, the attribute 'acctNoQlf' has to be used to indicate the kind of such number.</xsd:documentation>
  </xsd:annotation>
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
  <xsd:attribute name="acctNoQlf" type="xsd:string" use="required" />
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
- <!--

  -->
- <!--
   Other Security Identification Number: A Security Identification Number other than the standard ISIN, the attribute to indicate the kind of such number
  -->
- <xsd:complexType name="OSIN_Type">
- <xsd:annotation>
```

```
  <xsd:documentation xml:lang="en">Other Security Identification Number: A
security identification number other than the standard ISIN, the attribute
'secNoQlf' has to be used to indicate the kind of such
number.</xsd:documentation>
  </xsd:annotation>
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
  <xsd:attribute name="secNoQlf" type="xsd:string" use="required" />
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
- <!--

  -->
- <!--
 A "Filler" type to accommodate any additional information elements a sender
might want to add in order to enhance the value of the "standard" content
  -->
- <xsd:complexType name="OtherInfo_Type" mixed="true">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">OtherInfo is an element to accommodate any
additional information that a sender might want to add in order to enhance the
value of the "standard" content. The sender has to make sure both by using
adequate tag names and adding explanations that the receiver is able to
understand sender's intention. As the document is possibly processed
automatically there is no guarantee when or even that the content will be
recognized by the receiver.</xsd:documentation>
  </xsd:annotation>
- <xsd:complexContent mixed="true">
- <xsd:restriction base="xsd:anyType">
- <xsd:sequence>
  <xsd:any processContents="lax" minOccurs="0" maxOccurs="unbounded" />
  </xsd:sequence>
  </xsd:restriction>
  </xsd:complexContent>
  </xsd:complexType>
- <!--

  -->
- <!--
 Identifier for a Party
  -->
- <xsd:complexType name="PartyId_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">This is the type of an element 'PartyId' which
is to contain an identification number/identification code for the party in
question. As the identifier may be not strictly numeric, it is just defined as a
string of characters. Attributes 'partyIdType' and 'issuedBy' are required to
designate the kind (e.g. TIN) and issuer of the identifier. In the case of a TIN the
issuer attribute has to be the ISO country code of the issuing country. This has to
be guaranteed by the sender without the type of issuedBy being formally
restricted to CountryCode_Type. (In non-TIN cases issuedBy may have to contain
some information the kind of which is not known in advance, so as to the formal
typing we have to stay here somewhat ambiguous.)</xsd:documentation>
  </xsd:annotation>
```

```
- <xsd:simpleContent>
- <xsd:extension base="xsd:string">
  <xsd:attribute name="partyIdType" type="partyIdType_Type" use="required" />
  <xsd:attribute name="issuedBy" type="xsd:string" use="required" />
  </xsd:extension>
  </xsd:simpleContent>
  </xsd:complexType>
- <!--

  -->
- <!--
   Collection of all Data describing a Party
  -->
- <xsd:complexType name="Party_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">This container brings together all data about a party. Name and address are required components and each can be present more than once to enable as complete a description as possible. Whenever possible one or more identifiers (TIN etc) should be added as well as a residence country code. Additional data that describes and identifies the party can be given in the 'PersData' element. The code for the legal type according to the OECD codelist must be added. The structures of all of the subelements are defined elsewhere in this schema.</xsd:documentation>
  </xsd:annotation>
- <xsd:sequence>
  <xsd:element name="ResCountryCode" type="CountryCode_Type" minOccurs="0" />
  <xsd:element name="PartyId" type="PartyId_Type" minOccurs="0" maxOccurs="3" />
  <xsd:element name="Name" type="Name_Type" maxOccurs="unbounded" />
  <xsd:element name="Address" type="Address_Type" maxOccurs="unbounded" />
  <xsd:element name="PersData" type="PersData_Type" minOccurs="0" />
  </xsd:sequence>
  <xsd:attribute name="oecdLegalType" type="oecdLegalType_Type" use="required" />
  </xsd:complexType>
- <!--

  -->
- <!--
 Data (other than Name and Address) to describe and identify a Party
  -->
- <xsd:complexType name="PersData_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Data (other than Name and Address) to describe and identify a party. Depending on the type of the party (individual or legal person) element 'IndivPersData' or element 'LegalPersData' must be used.</xsd:documentation>
  </xsd:annotation>
- <xsd:choice>
  <xsd:element name="IndivPersData" type="IndivPersData_Type" />
  <xsd:element name="LegalPersData" type="LegalPersData_Type" />
  </xsd:choice>
  </xsd:complexType>
- <!--
```

```
  -->
- <!--
 Collection of all Data describing a Payment
  -->
- <xsd:complexType name="PaymentData_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">Payment Data within international data exchange for tax purposes. In this container all payment data is brought together. The reason for the payment (the "payment type"), e.g. interest, can be described both by an OECD code and a country specific code. The element 'OECDPaymentType' is required, the supplementary element 'CountrySpecificPaymentType' is optional. PaymentData_Type can include several "Payment" elements, which all represent payments caused by one and the same gross payment (the gross payment itself, net payment, tax deducted etc.). To indicate the relevant tax year, the date of the last day of that year is given. In a PaymentData element as a rule the following equations should hold between the amounts in the Payment child elements that are distinguished by the paymentQlf attribute: NIP = GIP - TWH; TWH = GIP * TR (the paymentQlf values are used in these equations to identify the amounts between which the equations hold) . Amounts that can be calculated from the others by virtue of these equations do not necessarily have to be entered. If amounts are entered for which the above equations do not hold, an explanation should be provided in the OtherInfo element. It is assumed that tax refund is not bound to the other amounts by an equation of the above kind.</xsd:documentation>
  </xsd:annotation>
- <xsd:sequence>
- <xsd:element name="TaxYearEnd" type="xsd:date">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">To indicate the relevant tax year, the date of the last day of that year is given.</xsd:documentation>
  </xsd:annotation>
  </xsd:element>
  <xsd:element name="OECDPaymentType" type="OECDPaymentType_Type" />
  <xsd:element name="SpecificPaymentType" type="SpecificPaymentType_Type" minOccurs="0" />
  <xsd:element name="Payment" type="Payment_Type" maxOccurs="unbounded" />
  </xsd:sequence>
  </xsd:complexType>
- <!--

  -->
- <!--
 A single Item describing one Aspect of a Payment, e.g. a Net Payment, a Tax Payment
  -->
- <xsd:complexType name="Payment_Type">
- <xsd:annotation>
  <xsd:documentation xml:lang="en">A single item describing one aspect of a payment, e.g. a net payment, a tax payment - distinguished by the required attribute 'paymentQlf'. The payment should be described as precisely as possible, even if all of the subelements except the monitary amount itself are optional.</xsd:documentation>
  </xsd:annotation>
- <xsd:sequence>
```

```
<xsd:element name="PaymentDate" type="xsd:date" minOccurs="0" />
<xsd:element name="MonAmnt" type="MonAmnt_Type" />
<xsd:element name="AcctInfo" type="AcctInfo_Type" minOccurs="0" />
<xsd:element name="TaxRate" type="TaxRate_Type" minOccurs="0" />
</xsd:sequence>
<xsd:attribute name="paymentQlf" type="paymentQlf_Type" use="required" />
</xsd:complexType>
</xsd:schema>
```