



Belastingdienst

Manual

Filing cross-border arrangements (CBA's)

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1 Introduction

1.1 Reading guide

The manual for filing cross-border-arrangements (CBA's) firstly covers the legal obligations and describes the filing process itself. It also specifies the required structure of the data file and its elements, based on the EU specifications.

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

1.2 Up to date information

When information has to be provided to the Netherlands Tax and Customs Administration, the most actual information is needed in order to know how to comply. This information can be found on the separate secure ODB-website of de Netherlands Tax and Customs Administration (<https://odb.belastingdienst.nl>, in Dutch: "Ondersteuning Digitaal Berichtenverkeer"). An account will need to be created.

While developing the software for filing CBA's, you can consult our support office for software developers (in Dutch: Ondersteuning Software Ontwikkelaars, OSWO) for additional support. We refer to the ODB-website for more information or contact OSWO via e-mail: servicedesk.odb@belastingdienst.nl.

2 Legal Obligation

The sixth amendment (EU-2018/822) of the EU directive on administrative cooperation (aka: DAC6) requires member states to disclose aggressive cross-border tax arrangements (CBA's). These disclosures will be placed in a central EU directory to be reviewed and used by relevant member states.

In order to be able to disclose the arrangements, the Dutch government implemented DAC6 into domestic law (in Dutch: De wet op de internationale bijstand in Belastingzaken – WIB) thereby compelling relevant parties to disclose aforementioned arrangements to the Netherlands Tax and Customs Administration.

2.1 Who has to file

2.1.1 Intermediary

The primary obligation to file a CBA lies with the intermediary that designs, markets, organises or makes available for implementation or manages the implementation of a reportable CBA. This obligation also exists for intermediaries who, directly or by means of other persons, provided aid, assistance of advice with regard to the aforementioned activities.

Additionally an intermediary has to:

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

In principle, all intermediaries should file the CBA. Any relevant intermediary shall only be exempt from filing the information to the extent that it has proof, that the same information has already been filed in another Member State or by another relevant intermediary.

2.1.2 Taxpayer

If there is no intermediary (within the EU) or the intermediary is not legally required to file a reportable CBA (legal privilege), this responsibility shifts to the relevant taxpayer who uses a CBA.

It is possible that multiple relevant taxpayers are involved in a CBA. In that case the relevant taxpayer that is to file the CBA is the one that:

- a) agreed the reportable cross-border arrangement with the intermediary; or
- b) manages the implementation of the arrangement.

Any relevant taxpayer shall only be exempt from filing the information to the extent that it has proof, that the same information has already been filed by another relevant taxpayer.

2.2 Time and manner

A CBA has to be exchanged within 30 days beginning:

- a) on the day after the reportable cross-border arrangement is made available for implementation; or
- b) on the day after the reportable cross-border arrangement is ready for implementation; or
- c) when the first step in the implementation of the reportable cross-border arrangement has been made,

whichever occurs first.

In case of a marketable arrangement there is an additional obligation to report an update on that marketable arrangement every 3 months. That update has to contain the additional information with regard to that arrangement that has become available since the last CBA report was filed.

A CBA has to be filed by the intermediary at the local tax authority of:

- a) the Member State where the intermediary is resident for tax purposes;
- b) the Member State where the intermediary has a permanent establishment through which the services with respect to the arrangement are provided;
- c) the Member State which the intermediary is incorporated in or governed by the laws of;
- d) the Member State where the intermediary is registered with a professional association related to legal, taxation or consultancy services.

A CBA has to be filed by the taxpayer at the local tax authority of:

- a) the Member State where the relevant taxpayer is resident for tax purposes;
- b) the Member State where the relevant taxpayer has a permanent establishment benefiting from the arrangement;
- c) the Member State where the relevant taxpayer receives income or generates profits, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State;

the Member State where the relevant taxpayer carries on an activity, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State.

In case there is a multiple reporting obligation, the intermediary or relevant taxpayer shall be exempt from filing the CBA if it has proof that the same information has been filed in another member state.

3 Delivery

3.1 Data file

The data file must:

- use encoding according to Unicode Transformation Format-8 (UTF-8, described in ISO/IEC 10646-1/UTF-8);
- use repertoire (limitation) according to Multilingual European Subset-1 (MES-1, described in norm CWA 13873:2000);
- be max 100 MB in size.

The data has to be submitted in XML that complies to the XSD which is published on the Support site for Software Developers: <https://odb.belastingdienst.nl>.

XSD is an XML Schema Definition Language, a language for describing the structure of XML documents. An XSD, also referred to as XML Schema, indicates the elements for an XML document, where they occur and the characteristics that must be fulfilled.

An XML structure contains multiple groups of data. The XML structure for the data file contains the root element 'CBANL' at the highest level.

Please note:

The Tax and Customs Administration can only process the data delivered if for the namespaces the specific prefixes are defined and that prefix is also used for the elements concerned.

- Use the prefix 'cbanl' for the namespace `xmlns:cbanl="urn:eu:taxud:cbanl:v1"`

XSD-Schemes and examples of data files are available at <https://odb.belastingdienst.nl>.

3.1.1 Forbidden characters

When using XML, the use of the following characters is not permitted in its current writing method:

< (less than)
& (ampersand)

If you have to use these characters, you must write them in the following way:

< < (less than)
& & (ampersand)

3.1.2 White space usage

The following rules apply to character series, with respect to the usage of white space in the data:

- A tab or row-end is not permitted;
- Preceding and following white space is not permitted;
- A series of white space characters is not permitted; only one space is permitted between non-white space characters;
- Empty tags are not permitted.

EXAMPLE I:

The following character series within speech marks is incorrect: "Stationsdwarsstraat 45 Heemskerk ". When applying the rules, this is correct: "Stationsdwarsstraat 45 Heemskerk".

EXAMPLE II:

The following character series within speech marks is incorrect: " ", " ". According to the rules for the use of white space, there should be nothing there.

EXAMPLE III:

This is not allowed <OtherInfo><\OtherInfo>. The tags should contain information, for example: <OtherInfo>This element allows to specify any relevant information.<\OtherInfo>

3.2 Corrections/addendums & deletion

At this time it is not possible to delete a filed CBA. Please contact our contact center to consult possible options if and when such an action is required for a filed CBA. It is possible to correct or addend a filed CBA file by submitting a new file with the received relevant arrangement ID and disclosure ID. The file with the most recent date/timestamp will be regarded as representing the correct disclosure.

3.3 Information to be filed

In this chapter, you can see how the data can be submitted in an automated manner. We will also look at the requirements set by the Netherlands Tax and Customs Administration.

4 Specification data file

4.1 General

The XSD defines the structure of the CBA file and the mandatory order of the elements, the names of the elements, the character types, lengths and domains of the elements and which elements are technically mandatory or optional. An technically optional element may however act mandatory as a result of an governing business rule. If so, that rule will be stated in the Conditions field at that element.

The order in which elements are specified in this manual does not correspond with the order in which the elements should be filed. The order in which the elements must occur is set out in the XSD. The reason for this deviation is that a group element in the XSD sometimes has a different group element preceding it. If a deviant sequence applies, it is indicated in this manual with an asterix.

The preferred language for free text fields is English. The language used is indicated in the 'Language' data element. Please note that if you use Dutch in the free text fields, you are required to fill these text fields in English as well.

Figures are given without preceding zeroes and without decimal separators. Figures must be rounded without using decimals. Negative amounts have a minus character that precedes the amount and positive amounts have none. Negative figures have the minus character at the first position (e.g. '-100'). Where there is an indicated length, it concerns the length excluding the position of any minus character. The indication 'n1..3' therefore means that this is a numeric element with a value between -999 and 999.

Please note:

Preceding zeroes are not allowed for a figure (a value that is used for calculations). CBA files must also be free from viruses. Files that contain a virus will be rejected and not processed. Due to safety concerns the Netherlands Tax and Customs Administration will not inform the sender of a malicious CBA file that it contains a virus.

4.2 Specification of data groups and elements

This paragraph contains a description of the data groups and elements from the delivery file if you deliver in XML.

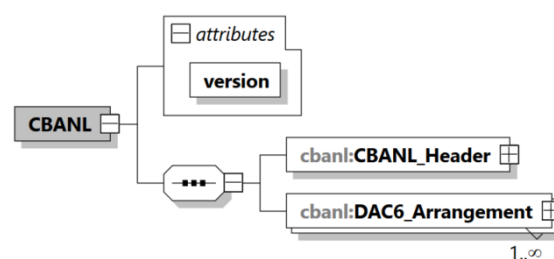
Data element/ Data group	The name of the element/a characterisation of an element with underlying elements
Xpath (XML)	The path/place of this element or group relative to the structure of the data file.
Reference group	The element points to a set of reference elements.
Description	An definition of the element or group.
Attribute	Additional information regarding the information in the element
Conditions	Conditions which must be met by the content of the element.
Explanation	An additional explanation of the element or group.
Cardinality	Indicates how often an element or group can or must occur. 0..1 means an element can (optional) occur, but only once (min 0, max 1) 1..n means an element must (mandatory) occur, and can do so infinite times (min 1, max ∞) The cardinality refers to technical constraints. If an element is specified as being technical optional, the filing of that element is mandatory if the relevant data is available in the administration of the filing party.
Format	The format which must be met by the filed data.
Domain	If there is a limitation on the range of an element value, this is set out in the domain.

The data groups are included in the order in which they occur in the file.

Please note: The indication [XSD] means that this element is being checked as part of the technical checks. Upon technical errors, the entire message will be rejected and an error message will be sent back.

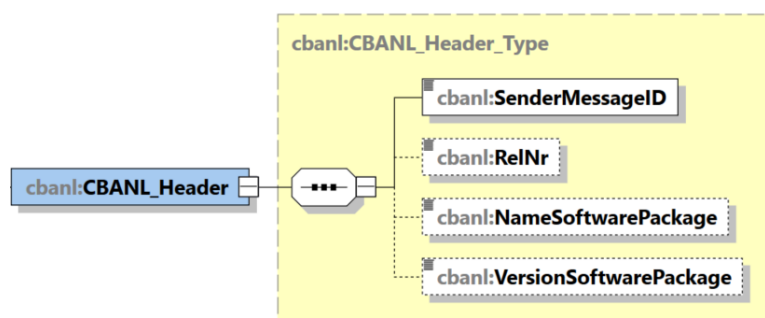
4.3

CBANL



Data group	CBANL	
Xpath (XML)	CBANL	
Description	Indication of this message schema according to the Data Delivery for CBA reporting.	
Namespace	-	
Conditions	-	
Explanation	-	
Attribute	Version	
	Description	[XSD] The root element CBANL contains the attribute 'version'. This field must have the value '1.0/01'. If it is not filled or filled in incorrectly, your data file will not be accepted and/or processed and you will receive an error message.
	Conditions	-
	Explanation	The following versioning mechanism applies to the XML schema: The root element of the XML schema has its version attribute set to the actual version number of the schema, including its major and minor version numbers. The minor number is incremented whenever a change is made to the schema that is compatible with existing XML documents built with the previous schema version. The major version number is modified only when a schema modification is incompatible with XML documents built according to the rules of the previous schema version. As each namespace name includes the major version number of the elements it defines, existing XML instance documents have to be validated against the XML schema used to build these documents while new documents have to be validated against the new release of the schema.
	Cardinality	[XSD] 1..1
	Format	-
Cardinality	Domain	[XSD] 1.0
	[XSD] 1..1	

4.4 CBANL header



Data group	CBANL_Header
Xpath (XML)	CBANL/CBANL_Header
Description	Information in the message header identifies the Sender that is sending the message. It specifies when the message was created and the person who sends the message.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

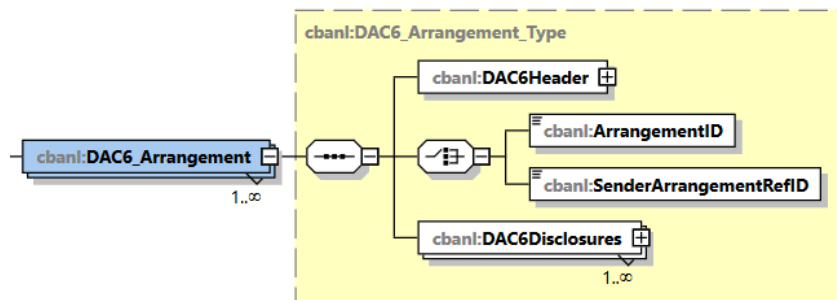
Data element	SenderMessageID
Xpath (XML)	CBANL/CBANL_Header/SenderMessageID
Description	Identification number that the sending entity allocates for the purpose of identification. The Netherlands Tax and Customs Administration uses this number in communications about the submitted file.
Conditions	[RULE-0001] [SenderMessageID] must be unique for every [CBANL] of the same [Sender]. [MSG-0001] [SenderMessageID] is not unique.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..25
Domain	[XSD] Only characters [0-9], [A-Z]

Data element	RelNr
Xpath (XML)	CBANL/CBANL_Header/RelNr
Description	The relationship number which identifies the software developer's subscription in relation to the Netherlands Tax and Customs Administration.
Conditions	-
Explanation	You receive the relationship number from the Netherlands Tax and Customs Administration, Software Developers Support (OSWO) Team.
Cardinality	[XSD] 0..1
Format	[XSD] an8
Domain	[XSD] [RelNr] must meet the pattern 'SWOxxxxx', whereby 'x' is a numerical sign.

Data element	NameSoftwarePackage
Xpath (XML)	CBANL/CBANL_Header/NameSoftwarePackage
Description	Description of the software package that the message's sending entity has used to prepare the message.
Explanation	This element can be used by the software developer in order to indicate the name of the software package.
Cardinality	[XSD] 0..1
Format	[XSD] an1..30
Domain	-

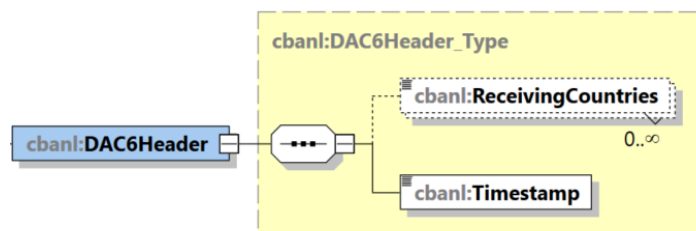
Data element	VersionSoftwarePackage
Xpath (XML)	CBANL/CBANL_Header/VersionSoftwarePackage
Description	Description of the software package that the message's sending entity has used to prepare the message.
Explanation	This element can be used by the software developer in order to indicate the version number of the software package.
Cardinality	[XSD] 0..1
Format	[XSD] an1..20
Domain	-

4.5 Arrangement



Data group	DAC6_Arrangement
Xpath (XML)	CBANL/DAC6_Arrangement
Description	A DAC6_Arrangement contains one reportable CBA with at least one Disclosure of that specific reportable CBA.
Conditions	[XSD] [DAC6_Arrangement] must contain a [SenderArrangementRefID] or a [ArrangementID].
Explanation	A valid Dutch ArrangementID is an ID which has been provided by the Netherlands Tax and Customs Administration.
Cardinality	[XSD] 1..n

4.5.1 Arrangement Header

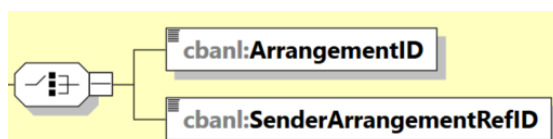


Data group	Header
Xpath (XML)	CBANL/DAC6_Arrangement/Header
Description	Information in the message header identifies the receiving countries.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data Element	ReceivingCountries
Xpath (XML)	CBANL/DAC6_Arrangement/Header/ReceivingCountries
Description	The ReceivingCountries identifies all Member States where the relevant taxpayer or intermediary has an obligation to file information on the reportable CBA.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z] [RULE-0002] [ReceivingCountries] must contain a valid code according to the international ISO 3166-1 list (status: officially assigned). [MSG-0002] [ReceivingCountries] does not contain a valid country code.

Data element	Timestamp
Xpath (XML)	CBANL/DAC6_Arrangement/Header/Timestamp
Description	The moment the Arrangement was invented, implemented or changed.
Conditions	-
Explanation	Please note: The order of any corrections is based on the Timestamp supplied. The report from the file with the most recent Timestamp indicates the valid situation irrespective of the order of delivery.
Cardinality	[XSD] 1..1
Format	[XSD] JJJJ-MM-DDThh:mm:ss
Domain	-

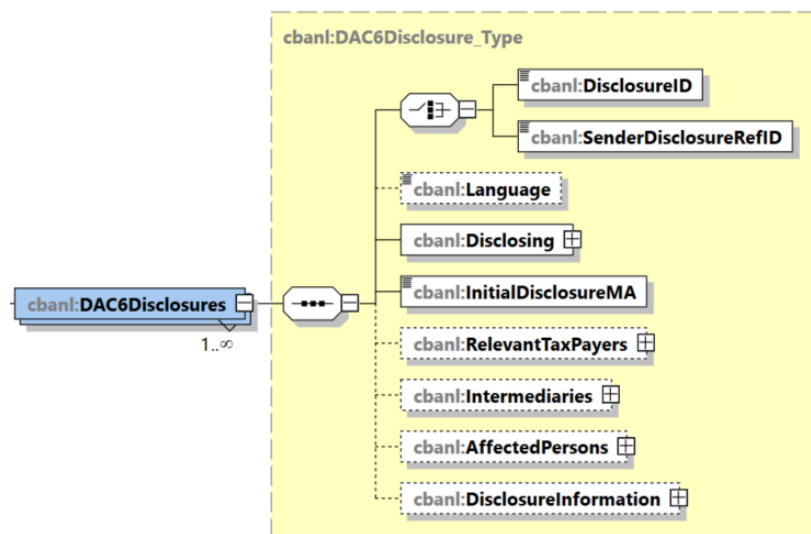
4.5.2 Arrangement Identification



Data element	ArrangementID
Xpath (XML)	CBANL/DAC6_Arrangement/ArrangementID
Description	<p>ID for a CBA. The ArrangementID is issued by the Member State sending a Disclosure related to an Arrangement to the Central Directory.</p> <p>An ArrangementID is structured as "CCAYYYMMDDXXXXXX" where:</p> <ul style="list-style-type: none"> Position 01-02 (CC) stands for the country code of the country which issued the ID Position 03-03 (A) stands for Arrangement Position 04-11 (YYMMDD) stands for the date the ID is issued Position 12-17 (XXXXXX) stands for a string making the ID unique
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an17
Domain	<p>[XSD] [ArrangementID] must follow pattern "CCAYYYMMDDXXXXXX" where:</p> <ul style="list-style-type: none"> C is a character within [A-Z] Third position must be a character A. YYMMDD contains the date of the issue of the Arrangement-ID X is a character within [0-9], [A-Z] <p>[RULE-0003] [ArrangementID] contains a country code (position 01-02) which is on the "Valid A/D country code-list". This list is available on the ODB-website https://odb.belastingdienst.nl.</p> <p>[MSG-0003] [ArrangementID] does not contain a valid country code.</p> <p>[RULE-0004] [ArrangementID] must be a valid Dutch [ArrangementID]. A valid Dutch ArrangementID is an ArrangementID issued by the Netherlands Tax and Customs Administration.</p> <p>[MSG-0004] [ArrangementID] is not valid.</p>

Data element	SenderArrangementRefID
Xpath (XML)	CBANL/DAC6_Arrangement/SenderArrangementRefID
Description	<p>ID for a CBA created by the sender.</p> <p>ID for a reportable CBA for the sender to couple the ArrangementID in the administration of the Sender.</p>
Conditions	<p>[RULE-0005] [SenderArrangementRefID] must be unique within a [CBANL] message.</p> <p>[MSG-0005] [SenderArrangementRefID] is not unique within the [CBANL] message.</p>
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..25
Domain	[XSD] Only characters [0-9], [A-Z]

4.5.3 Disclosure



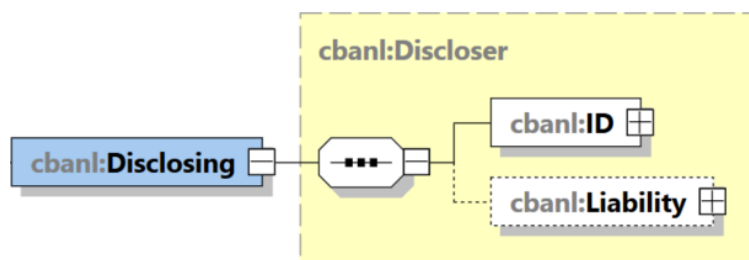
Data group	DAC6Disclosures
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures
Description	A DAC6Disclosure contains the information on the identity and nexus of the disclosing person with respect to the Disclosure, the information on the identity of the Reportable Taxpayer, the information on the identity and role of any Intermediaries, as well as information on the structure and features of the disclosed Disclosure.
Conditions	<p>[XSD] [DAC6Disclosures] must contain [SenderDisclosureRefID] or [DisclosureID].</p> <p>[RULE-0006] It is not allowed to alter the first [DAC6Disclosures] of a [DAC6_Arrangement] as administrated at the Netherlands Tax and Customs Administration if [InitialDisclosureMA] is "true" and if more than one [DAC6Disclosures] exists for the [DAC6_Arrangement].</p> <p>[MSG-0006] The Disclosure with DisclosureID "DisclosureID" of the Arrangement with ArrangementID "ArrangementID" may not be altered, while this is the first Disclosure of a Marketable Arrangement with multiple Disclosures.</p>
Explanation	<p>Dutch DisclosureID must be valid. When the Disclosure has been submitted before, fill in that Disclosure ID. When it is the first time you want to submit this disclosure of a reportable CBA do not fill in a DisclosureID. You will receive one. You can't make a DisclosureID by your own.</p> <p>A DisclosureID must belong to an ArrangementID.</p>
Cardinality	<p>[XSD] 1..n</p> <p>[RULE-0007] If the first [DAC6Disclosures] as administrated at the Netherlands Tax and Customs Administration of a [DAC6_Arrangement] has [InitialDisclosureMA] is "false" [DAC6Disclosures] is 1..1</p> <p>[MSG-0007] It is not allowed to issue more than one Disclosure if the Arrangement is a bespoke one.</p>

Data element	DisclosureID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureID
Description	<p>The ID which identifies the disclosure according the DAC6 specifications.</p> <p>An DisclosureID is structured as "CCDYMMDDXXXXXX" where:</p> <ul style="list-style-type: none"> Position 01-02 (CC) stands for the countrycode of the country which issued the ID Position 03-03 (D) stands for Disclosure Position 04-11 (YYMMDD) stands for the date the ID is issued Position 12-17 (XXXXXX) stands for a string making the ID unique
Conditions	<p>[RULE-0008] [DisclosureID] must be related to the [ArrangementID] as registered in the administration of the Netherlands Tax and Customs Administration</p> <p>[MSG-0008] [DisclosureID] is related to another [ArrangementID]</p>
Explanation	
Cardinality	[XSD] 0..1
Format	[XSD] an17
Domain	<p>[XSD] [DisclosureID] must follow pattern "CCDYMMDDXXXXXX" where:</p> <ul style="list-style-type: none"> C is a character within [A-Z] Third position must be a character D. YYMMDD contains the date of the issue of the Arrangement-ID X is a character within [0-9], [A-Z] <p>[RULE-0018] [DisclosureID] contains a country code (position 01-02) which must be on the "Valid A/D country code-list". This list is available on the ODB-website https://odb.belastingdienst.nl.</p> <p>[MSG-0018] [DisclosureID] does not begin with a valid country code.</p> <p>[RULE-0019] [DisclosureID] must be a valid Dutch DisclosureID. A valid Dutch DisclosureID is an DisclosureID issued by the Netherlands Tax and Customs Administration.</p> <p>[MSG-0019] [DisclosureID] is not valid.</p>

Data element	SenderDisclosureRefID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures\SenderDisclosureRefID
Description	The ID which identifies the disclosure according to the administration of the sender.
Conditions	<p>[RULE-0021] [SenderDisclosureRefID] must be unique within a [CBANL] message.</p> <p>[MSG-0021] [SenderDisclosureRefID] is not unique within the [CBANL] message.</p>
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..25
Domain	[XSD] Only characters [0-9], [A-Z]

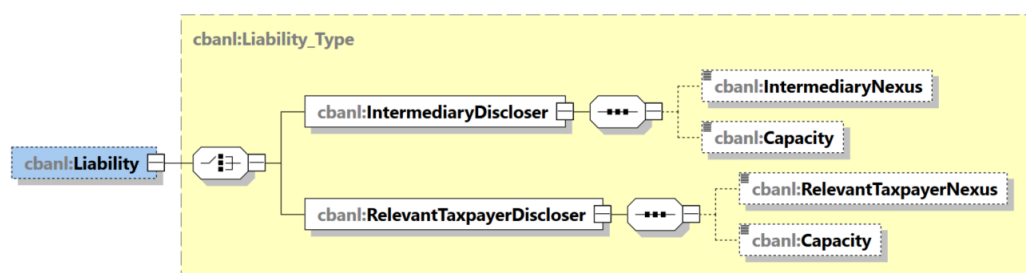
Data element	Language
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Language
Description	An ISO-639-Part1 languagecode in which the content of the DAC6 Disclosure is being provided.
Conditions	Languagecode according to ISO 639-1.
Explanation	This data element specifies the language in which the content of the DAC6 Disclosure is being provided. Where it is not possible to submit certain elements within the Disclosure (Address, name, Intermediary etc.) in the language indicated above, the language in which these specific elements are provided may be indicated as an attribute to each of these elements.
Cardinality	[XSD] 0..1
Format	[XSD] an2
Domain	<p>[XSD] Only characters [A-Z]</p> <p>[RULE-0016] [Language] must contain a valid code according to the international ISO 639-1 list.</p> <p>[MSG-0016] [Language] does not contain a valid language code.</p>

4.5.4 Disclosing Person/Entity



Data group	Disclosing
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing
Description	This group contains identification information on the disclosing person, as well as its nexus with the Disclosure.
Explanation	It contains the identification of the Disclosing party: The Intermediary or Relevant Taxpayer liable to report the disclosure. For more information, see part 2.1 of this manual.
Conditions	The disclosing party must be a [RelevantTaxpayer] or [Intermediary] in the [DAC6:Disclosures]
Cardinality	[XSD] 1..1

Data group	ID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/ID
Reference group	PERSONORORGANISATION
Description	This element contains the identification information on an Intermediary or Taxpayer with respect to the Disclosure, in accordance with the Individual or Organisation types.
Condition	-
Explanation	-
Cardinality	[XSD] 1..1



Data group	Liability
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability
Description	This element clarifies the status of the disclosing person.
Conditions	[XSD] [Liability] must contain either [IntermediaryDiscloser] or [RelevantTaxpayerDiscloser]
Explanation	In case the intermediary is liable to file information on reportable CBA's with the competent authorities of more than one Member State, this element clarifies the reason for which the information shall be filed only to the competent authority of the selected Member State.
Cardinality	[XSD] 0..1

Data group	IntermediaryDiscloser
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability/IntermediaryDiscloser
Description	When the disclosing person is an intermediary choose the IntermediaryDiscloser
Condition	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	IntermediaryNexus
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability/IntermediaryDiscloser/IntermediaryNexus
Description	This element clarifies the status of the disclosing person.
Conditions	
Explanation	<p>In case the intermediary is liable to file information on reportable CBA's. This element clarifies the reason for which the information shall be filed only to the competent authority of the selected Member State. The allowed values are:</p> <ul style="list-style-type: none"> • INEXa – The Member State where the intermediary is resident for tax purposes; • INEXb – The Member State where the intermediary has a permanent establishment through which the services with respect to the arrangement are provided; • INEXc – The Member State where the intermediary is incorporated in or governed by the laws of; • INEXd – The Member State where the intermediary is registered with a professional association related to legal, taxation or consultancy services.
Cardinality	[XSD] 0..1
Format	[XSD] an
Domain	[XSD] INEXa, INEXb, INEXc, INEXd

Data element	Capacity
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability/IntermediaryDiscloser/Capacity
Description	This element clarifies the status of the disclosing person.
Conditions	-
Explanation	<p>This element indicates the role of the Intermediary with respect to the Disclosure. In line with the Disclosure rules, this role can be that of a Promoter and/or a Designer and/or a Service Provider. As such, the allowed entries are:</p> <ul style="list-style-type: none"> • DAC61101 – Promoter; • DAC61102 – Designer; • DAC61103 – Service Provider (aid, assistance, advice).
Cardinality	[XSD] 0..1
Format	[XSD] an
Domain	[XSD] DAC61101, DAC61102, DAC61103

Data group	RelevantTaxpayerDiscloser
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability/RelevantTaxpayerDiscloser
Description	When the disclosing person is an intermediary choose the RelevantTaxpayerDiscloser
Conditions	-
Explanation	In case the relevant taxpayer is liable to file information on reportable CBA's.
Cardinality	[XSD] 0..1

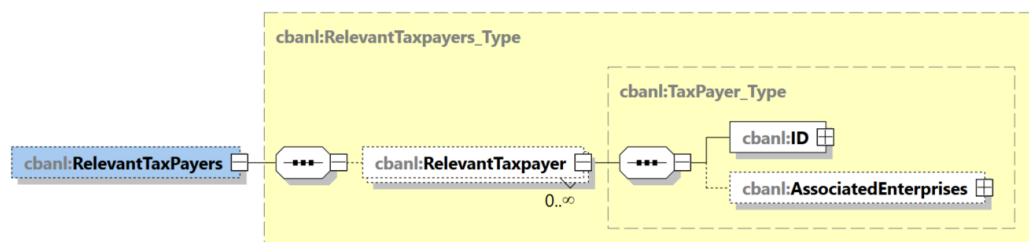
Data element	RelevantTaxpayerNexus
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability/RelevantTaxpayerDiscloser/RelevantTaxpayerNexus
Description	<p>This element clarifies the reason for which the information shall be filed only to the competent authority of the selected Member State. The allowed values are:</p> <ul style="list-style-type: none"> RTNEXa – The Member State where the relevant taxpayer is resident for tax purposes; RTNEXb – The Member State where the relevant taxpayer has a permanent establishment benefiting from the arrangement; RTNEXc – The Member State where the relevant taxpayer receives income or generates profits, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State; RTNEXd – The Member State where the relevant taxpayer carries on an activity, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any Member State.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an
Domain	[XSD] RTNEXa, RTNEXb, RTNEXc, RTNEXd

Data element	Capacity
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Disclosing/Liability/RelevantTaxpayerDiscloser/RelevantTaxpayerNexus /Capacity
Description	<p>This element indicates the role of the relevant taxpayer. In line with the Disclosure rules, this role can be that of a Professional secrecy, Intermediary in NON-EU country or In house Arrangement. As such, the allowed entries are:</p> <ul style="list-style-type: none"> DAC61104 – Professional secrecy of intermediary; DAC61105 – Intermediary in non-EU country; DAC61106 – In-house Arrangement.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an
Domain	[XSD] DAC61104, DAC61105, DAC61106

4.5.5 Initial Disclosure

Data element	InitialDisclosureMA
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/InitialDisclosureMA
Description	<p>The Boolean element is used to identify the first Disclosure of a Marketable Arrangement which only contains the "structure"; in principle, it does not contain the list of taxpayers, but depending on the marketing time, it might include an initial set of Relevant Taxpayers.</p>
Conditions	<p>[RULE-0009] If [DAC6Disclosures] has a [DisclosureID], [InitialDisclosureMA] may not be altered.</p> <p>[MSG-0009] Once a Disclosure is issued, InitialDisclosureMA can't be altered.</p>
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

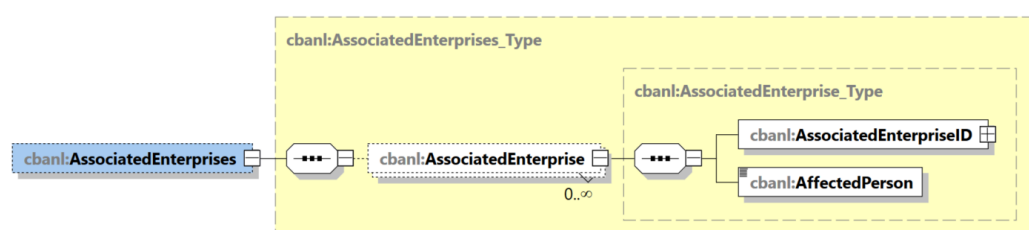
4.5.6 Relevant Taxpayer



Data group	RelevantTaxpayers
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers
Description	Means if there is any person(s) that is involved as a RelevantTaxPayer in the disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	RelevantTaxpayer
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer
Description	Means any person to whom a reportable CBA is made available for implementation, or who is ready to implement a reportable CBA or has implemented the first step of such an arrangement.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n [RULE-0011] If [InitialDisclosureMA] is "false", [RelevantTaxpayer] is 1..n. [MSG-0011] The Disclosure omits one or more Relevant Taxpayers.

Data group	ID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer/ID
Reference group	PERSONORORGANISATION
Description	This element contains the identification information on an Intermediary or Taxpayer with respect to the Disclosure, in accordance with the Individual or Organisation types.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1



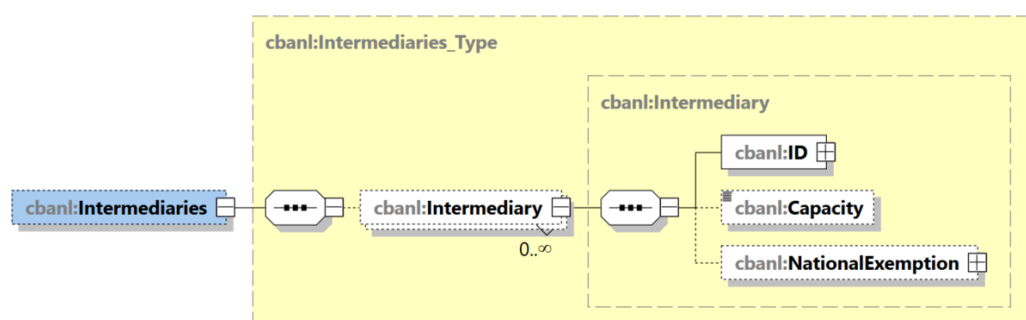
Data group	AssociatedEnterprises
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer/AssociatedEnterprises
Description	Means if there is any person(s) that are involved as a AssociatedEnterprise in the disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	AssociatedEnterprise
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer/AssociatedEnterprises/AssociatedEnterprise
Description	<p>An associated enterprise meanse a person who is related to another person in at least one of the following ways:</p> <ul style="list-style-type: none"> • A person participates in the management of another person by being in a position to exercise a significant influence over the other person • A person participates in the control of another person through a holding that exceeds 25% of the voting rights • A person participates in the capital of another person through a right of ownership that, directly or indirectly, exceeds 25% of the capital • A person is entitled to 25% or more of the profits of another person <p>If more than one person participates, as referred in to point above, in the management, control, capital or profits of the same person, all persons concerned shall be regarded as associated enterprises.</p> <p>If the same persons participate, as referred in the points above, in the management, control, capital or profits of more than one person, all persons concerned shall be regarded as associated enterprises.</p> <p>For the purpose of this point, a person who acts together with another person in respect of the voting rights or capital ownership of an entity shall be treated as holding a participation in all of the voting rights or capital ownership of that entity that are held by the other person.</p> <p>In indirect participations, the fulfilment of requirements under point (3) shall be determined by multiplying the rates of holding through the successive tiers. A person holding more than 50% of the voting rights shall be deemed to hold 100%.</p> <p>An individual, his or her spouse and his or her lineal ascendants or descendants shall be treated as a single person.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	AssociatedEnterpriseID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer/AssociatedEnterprises/AssociatedEnterprise/AssociatedEnterpriseID
Reference group	PERSONORORGANISATION
Description	This element contains the identification information on an Intermediary or Tax payer with respect to the Disclosure, in accordance with the Individual or Organisation types.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	AffectedPerson
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/RelevantTaxpayers/RelevantTaxpayer/AssociatedEnterprises/AssociatedEnterprise/AffectedPerson
Description	This element is used to add the "Affected Person" status to a specific Associated Enterprise with respect to the Disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

4.5.7 Intermediary

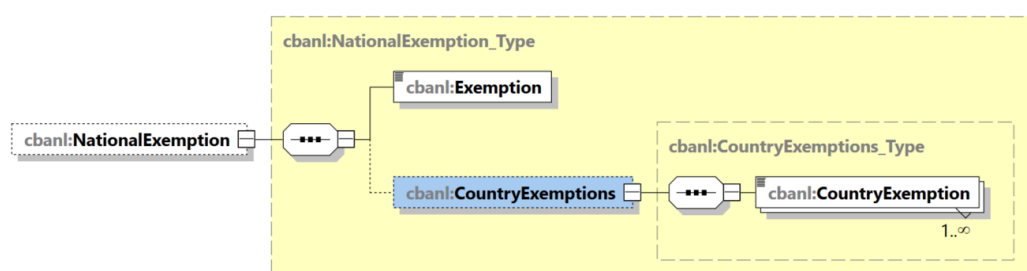


Data group	Intermediaries
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries
Description	Means if there is/are any person(s) that are involved as a intermediary in the disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	Intermediary
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary
Description	Means any person that designs, markets, organises or makes available for implementation or manages the implementation of a reportable CBA
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	ID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary/ID
Reference group	PERSONORORGANISATION
Description	This element contains the identification information on an Intermediary or Tax payer with respect to the Disclosure, in accordance with the Individual or Organisation types.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Capacity
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary/Capacity
Description	This element indicates the role of the Intermediary with respect to the Disclosure. In line with the Disclosure rules, this role can be that of a Promoter and/or a Designer and/or a Service Provider. As such, the allowed entries are: <ul style="list-style-type: none"> DAC61101 – Promoter; DAC61102 – Designer; DAC61103 – Service Provider (aid, assistance, advice)
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an
Domain	[XSD] DAC61101, DAC61102, DAC61103



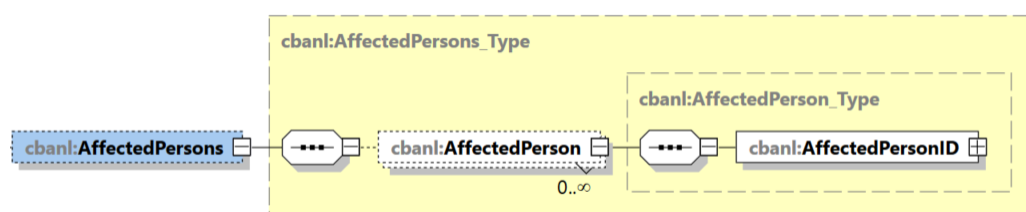
Data group	NationalExemption
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary/NationalExemption
Description	This element indicates if and into which Member State(s), an Intermediary is exempted to declare a Disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Exemption
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary/NationalExemption/Exemption
Description	This element shows whether an Intermediary is exempt or not from the obligation to report.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data group	CountryExemptions
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary/NationalExemption/CountryExemptions
Description	This element allows to show in which Member States the Intermediary is exempt from the obligation to report.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	CountryExemption
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/Intermediaries/Intermediary/NationalExemption/CountryExemptions/CountryExemption
Description	This repeatable element is used to show in which Member States the Intermediary is exempt from the obligation to report (Exemption is set to true).
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z] [RULE-0002] [CountryExemption] must contain a valid code according to the international ISO 3166-1 list (status: officially assigned). [MSG-0002] [CountryExemption] does not contain a valid country code.

4.5.8 Affected Person



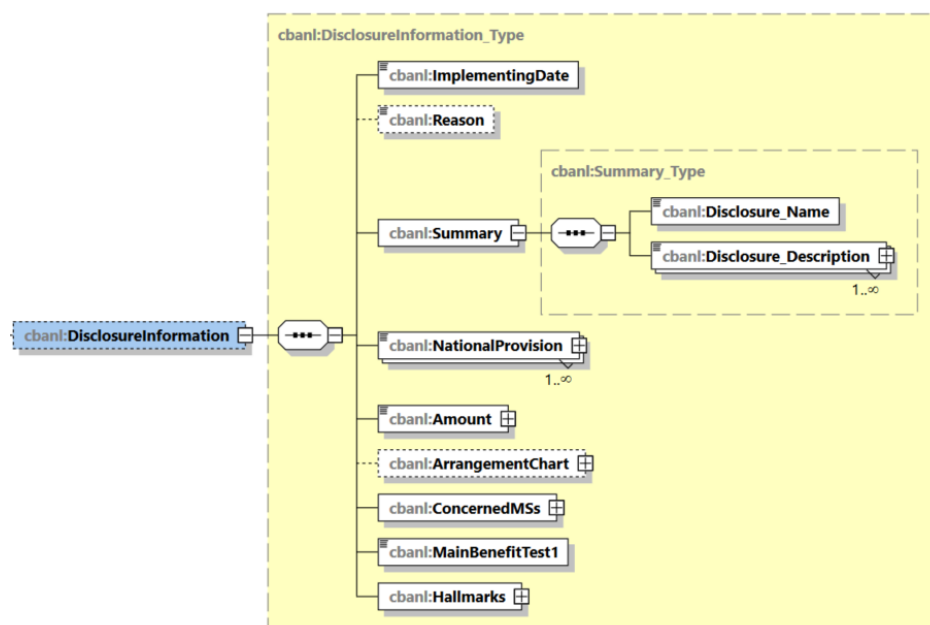
Data group	AffectedPersons
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/AffectedPersons
Description	Means if there is any person(s) that are involved as a AffectedPerson in the disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	AffectedPerson
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/AffectedPersons/AffectedPerson
Description	The identification of any other person in a Member state likely to be affected by the reportable CBA, indicating to which Member State such person is linked.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	AffectedPersonID
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/AffectedPersons/AffectedPersonID
Reference group	PERSONORORGANISATION
Description	This element contains the identification information on an Intermediary or Tax payer with respect to the Disclosure, in accordance with the Individual or Organisation types.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

4.5.9 Information within the knowledge of a taxpayer or intermediary

4.5.9.1 Disclosure information



Data group	DisclosureInformation
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation
Description	This element contains detailed information on the structure and features of the Disclosure.
Conditions	This data group is optional and will not be taken into account in case of a subsequent Disclosure of a marketable Arrangement; in any case (initial Disclosure of a marketable Arrangement or Disclosure related to a bespoke Arrangement), the DisclosureInformation element must be declared.
Explanation	-
Cardinality	[XSD] 0..1

Data element	ImplementingDate
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/ImplementingDate
Description	This element specifies the date on which the first step in implementing the reportable CBA has been made or will be made and includes date Arrangement made available for implementation; date Arrangement ready for implementation; date first step in the implementation of the Arrangement made; or date intermediary provided, directly or by means of other persons, aid, assistance or advice.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	Reason
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Reason
Description	This element indicates the event that triggered the obligation to disclose. The allowed entries are: <ul style="list-style-type: none"> DAC6701 - Arrangement is made available for implementation; DAC6702 - Arrangement is ready for implementation; DAC6703 - First step in the implementation of the Arrangement has been made;
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an
Domain	[XSD] DAC6701, DAC6702, DAC6703

Data group	Summary
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Summary
Description	The group summary allows the free narrative description of an Arrangement.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Disclosure_Name
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Summary/Disclosure_Name
Description	This element is used to provide an understandable name to the Disclosure.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..400
Domain	-

Data element	Disclosure_Description
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Summary/Disclosure_Description
Description	This repeatable element permits the narrative description of the Disclosure, including a description of the features of the arrangement in a free text format.
Conditions	-
Explanation	-
Attribute	Language
	Description
	Conditions
	Explanation
	Cardinality
	Format
	Domain
Cardinality	[XSD] 1..n
Format	[XSD] an1..4000
Domain	-

Data element	NationalProvision	
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/NationalProvision	
Description	This repeatable element details the national provisions that form the basis of the reportable CBA.	
Conditions	-	
Explanation	-	
Attribute	Language	
	Description	An ISO-639-Part1 languagecode in which the content of the DAC6 Disclosure is being provided.
	Conditions	Languagecode according to ISO 639-1.
	Explanation	This attribute is used when the language is different to the language as declared in CBANL/DAC6_Arrangement/DAC6Disclosures/Language
	Cardinality	[XSD] 0..1
	Format	[XSD] an2
	Domain	[XSD] Only characters [A-Z] [RULE-0016] [Language] must contain a valid code according to the international ISO 639-1 list. [MSG-0016] [Language] does not contain a valid language code.
Cardinality	[XSD] 1..n	
Format	[XSD] an1..4000	
Domain	-	

Data element	Amount	
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Amount	
Description	This element is to be used whenever monetary amounts are to be communicated. Such amounts shall be given in full units, i.e. without decimals.	
Conditions	-	
Explanation	-	
Attribute	currCode	
	Description	Currency
	Conditions	-
	Explanation	The code according to the international ISO 4217, that relates to the amount.
	Cardinality	[XSD] 1..1
	Format	[XSD] an3
	Domain	[XSD] Only characters [A-Z] [RULE-0017] [currCode] must contain a valid code according to the international ISO 4217 list. [MSG-0017] [currCode] does not contain a valid currency code.
Cardinality	[XSD] 1..1	
Format	[XSD] Integer	
Domain	-	

4.5.9.2 Arrangement Chart

Data group	ArrangementChart
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/ArrangementChart
Reference group	ARRANGEMENTCHART
Description	This data group contains detailed information on the structure and features of the disclosed Arrangement.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1 [RULE-0012] If [DAC6Disclosures] is the first [DAC6Disclosures] in the administration of the Netherlands Tax and Customs Administration, the [ArrangementChart] is 1..1. [MSG-0012] The Arrangement with the Arrangement Reference ID "ArrangementRefID"/ Arrangement ID "ArrangementID" does not contain an Arrangement Chart. [RULE-0013] If [InitialDisclosureMA] is "true" for the first [DAC6Disclosures] in the administration of the Netherlands Tax and Customs Administration of the [DAC6_Arrangement] and if [InitialDisclosureMA] is "false", [ArrangementChart] is 0..0. [MSG-0013] The Arrangement Chart for a Marketable Agreement may only be submitted in the initial disclosure.

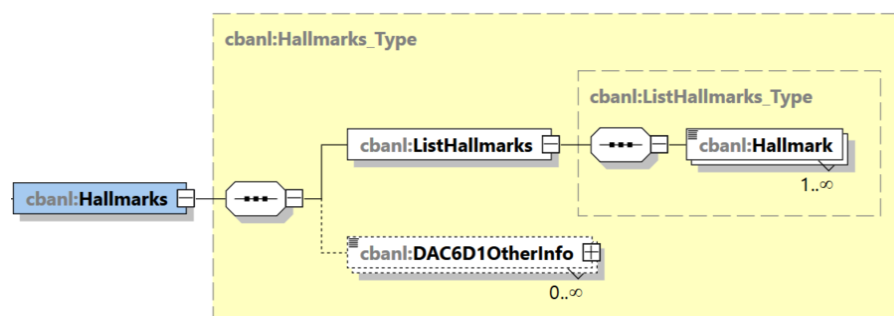
4.5.9.3 Concerned Member States

Data element	ConcernedMSs
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/ConcernedMSs
Description	This repeatable element represents the Identification of the Member State of the relevant taxpayer(s) and any other Member States which are likely to be concerned by the reportable CBA.
Conditions	The Member State must be on the "Member State Country Code List". This list is available on the ODB-website https://odb.belastingdienst.nl .
Explanation	-
Cardinality	[XSD] 0..n
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z] [RULE-0020] [ConcernedMSs] must contain a valid code according "the Member State Country Code List". [MSG-0020] [ConcernedMSs] does not contain a valid Member State country code.

4.5.9.4 Main Benefit Test I

Data element	MainBenefitTest1
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/MainBenefitTest1
Description	This element represents the "Main Benefit Test I" making the following hallmarks available: A – B – Cb – Cbi – Cc – Cd.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

4.5.9.5 Hallmarks



Data group	Hallmarks
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Hallmarks
Description	This data group allows the reportable CBA to be depicted as a (logical) structure, in addition to the narrative description of the arrangement.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	ListHallmarks
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Hallmarks/ListHallmarks
Description	This group lists the hallmarks which are applicable to the Disclosure.
Conditions	[RULE-0014] [Hallmark] of a [DAC6Disclosures] should not only be "Cbi", "Cc", "Cd". [MSG-0014] A Disclosure should have more hallmarks besides Cbi, Cc or Cd.
Explanation	-
Cardinality	[XSD] 1..1

Data element	Hallmark
Xpath (XML)	CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Hallmarks/ListHallmarks/Hallmark
Description	-
Conditions	<p>This repeatable element depicts the hallmark as described in the directive. The allowed values are:</p> <ul style="list-style-type: none"> • DAC6A1 - An arrangement where the relevant taxpayer or a participant in the arrangement undertakes to comply with a condition of confidentiality which may require them not to disclose how the arrangement could secure a tax advantage vis-à-vis other intermediaries or the tax authorities; • DAC6A2a - An arrangement where the intermediary is entitled to receive a fee (or interest, remuneration for finance costs and other charges) for the arrangement and that fee is fixed by reference to the amount of the tax advantage derived from the arrangement; • DAC6A2b - An arrangement where the intermediary is entitled to receive a fee (or interest, remuneration for finance costs and other charges) for the arrangement and that fee is fixed by reference to whether or not a tax advantage is actually derived from the arrangement. This would include an obligation on the intermediary to partially or fully refund the fees where the intended tax advantage derived from the arrangement was not partially or fully achieved; • DAC6A3 - An arrangement that has substantially standardised documentation and/or structure and is available to more than one relevant taxpayer without a need to be substantially customised for implementation; • DAC6B1 - An arrangement whereby a participant in the arrangement takes contrived steps which consist in acquiring a loss-making company, discontinuing the main activity of such company and using its losses in order to reduce its tax liability, including through a transfer of those losses to another jurisdiction or by the acceleration of the use of those losses; • DAC6B2 - An arrangement that has the effect of converting income into capital, gifts or other categories of revenue which are taxed at a lower level or exempt from tax; • DAC6B3 - An arrangement which includes circular transactions resulting in the round-tripping of funds, namely through involving interposed entities without other primary commercial function or transactions that offset or cancel each other or that have other similar features; • DAC6C1a - An arrangement that involves deductible cross-border payments made between two or more associated enterprises where the recipient is not resident for tax purposes in any tax jurisdiction; • DAC6C1bi - An arrangement that involves deductible cross-border payments made between two or more associated enterprises where although the recipient is resident for tax purposes in a jurisdiction, that jurisdiction does not impose any corporate tax or imposes corporate tax at the rate of zero or almost zero; • DAC6C1bii - An arrangement that involves deductible cross-border payments made between two or more associated enterprises where although the recipient is resident for tax purposes in a jurisdiction, that jurisdiction is included in a list of third-country jurisdictions which have been assessed by Member States collectively or within the framework of the OECD as being non-cooperative; • DAC6C1c - An arrangement that involves deductible cross-border payments made between two or more associated enterprises where the payment benefits from a full exemption from tax in the jurisdiction where the recipient is resident for tax purposes; • DAC6C1d - An arrangement that involves deductible cross-border payments made between two or more associated enterprises where the payment benefits from a preferential tax regime in the jurisdiction where the recipient is resident for tax purposes; • DAC6C2 - Deductions for the same depreciation on the asset are claimed in more than one jurisdiction; • DAC6C3 - Relief from double taxation in respect of the same item of income or capital is claimed in more than one jurisdiction; • DAC6C4 - There is an arrangement that includes transfers of assets and where there is a material difference in the amount being treated as payable in consideration for the assets in those jurisdictions involved;

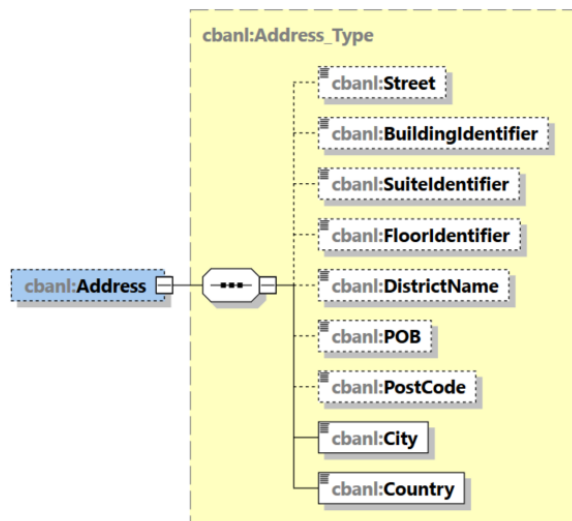
	<ul style="list-style-type: none"> • DAC6D1a - An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the use of an account, product or investment that is not, or purports not to be, a Financial Account, but has features that are substantially similar to those of a Financial Account; • DAC6D1b - An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the transfer of Financial Accounts or assets to, or the use of jurisdictions that are not bound by the automatic exchange of Financial Account information with the State of residence of the relevant taxpayer; • DAC6D1c - An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the reclassification of income and capital into products or payments that are not subject to the automatic exchange of Financial Account information; • DAC6D1d - An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the transfer or conversion of a Financial Institution or a Financial Account or the assets therein into a Financial Institution or a Financial Account or assets not subject to reporting under the automatic exchange of Financial Account information; • DAC6D1e - An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the use of legal entities, arrangements or structures that eliminate or purport to eliminate reporting of one or more Account Holders or Controlling Persons under the automatic exchange of Financial Account information; • DAC6D1f - An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include arrangements that undermine, or exploit weaknesses in, the due diligence procedures used by Financial Institutions to comply with their obligations to report Financial Account information, including the use of jurisdictions with inadequate or weak regimes of enforcement of anti-money-laundering legislation or with weak transparency requirements for legal persons or legal arrangements; • DAC6D1Other - Specific hallmarks concerning automatic exchange of information and beneficial ownership not being explicitly listed in the list of hallmarks D. The list of hallmarks under D1 is not exhaustive. Therefore, it might be possible to select this item if none of the specific choices under D1 applies;
	<ul style="list-style-type: none"> • DAC6D2a - An arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal arrangements or structures that do not carry on a substantive economic activity supported by adequate staff, equipment, assets and premises; • DAC6D2b - An arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal arrangements or structures that are incorporated, managed, resident, controlled or established in any jurisdiction other than the jurisdiction of residence of one or more of the beneficial owners of the assets held by such persons, legal arrangements or structures; • DAC6D2c - An arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal arrangements or structures where the beneficial owners of such persons, legal arrangements or structures, as defined in Directive (EU) 2015/849, are made unidentifiable;

	<ul style="list-style-type: none"> • DAC6E1 - An arrangement which involves the use of unilateral safe harbour rules; • DAC6E2a - An arrangement involving the transfer of hard-to-value intangibles. The term "hard-to-value intangibles" covers intangibles or rights in intangibles for which, at the time of their transfer between associated enterprises no reliable comparable exist; • DAC6E2b - An arrangement involving the transfer of hard-to-value intangibles. The term "hard-to-value intangibles" covers intangibles or rights in intangibles for which, at the time of their transfer between associated enterprises at the time the transaction was entered into, the projections of future cash flows or income expected to be derived from the transferred intangible, or the assumptions used in valuing the intangible are highly uncertain, making it difficult to predict the level of ultimate success of the intangible at the time of the transfer; • DAC6E3 - An arrangement involving an intragroup cross-border transfer of functions and/or risks and/or assets, if the projected annual earnings before interest and taxes (EBIT), during the three-year period after the transfer, of the transferor or transferors, are less than 50 % of the projected annual EBIT of such transferor or transferors if the transfer had not been made.
Explanation	-
Cardinality	[XSD] 1..n
Format	[XSD] an
Domain	<p>[XSD] DAC6A1, DAC6A2a, DAC6A2b, DAC6A3, DAC6B1, DAC6B2, DAC6B3, DAC6C1a, DAC6C1bi, DAC6C1bii, DAC6C1c, DAC6C1d, DAC6C2, DAC6C3, DAC6C4, DAC6D1a, DAC6D1b, DAC6D1c, DAC6D1d, DAC6D1e, DAC6D1f, DAC6D1Other, DAC6D2a, DAC6D2b, DAC6D2c, DAC6E1, DAC6E2a, DAC6E2b, DAC6E3</p> <p>[RULE-0015] If [MainBenefitTest1] is "true" [Hallmark] must be A, B, Cb, Cbi, Cc,Cd. [MSG-0015] In the case where a Main Benefit Test I is executed, only hallmarks A, B, Cb, Cbi, Cc or Cd are allowed.</p>

Data element		DAC6D1OtherInfo
Xpath (XML)		CBANL/DAC6_Arrangement/DAC6Disclosures/DisclosureInformation/Hallmarks/DAC6D1Otherinfo
Description		This repeatable element depicts the explanation to be provided by the disclosing person when the hallmark DAC6D1Other ("Other") is selected. This element is repeatable to allow providing the explanations in several languages.
Conditions		-
Explanation		-
Attribute	Language	
	Description	An ISO-639-Part1 languagecode in which the content of the DAC6 Disclosure is being provided.
	Conditions	Languagecode according to ISO 639-1.
	Explanation	This attribute is used when the language is different to the language as declared in CBANL/DAC6_Arrangement/DAC6Disclosures/Language
	Cardinality	[XSD] 0..1
	Format	[XSD] an2
	Domain	<p>[XSD] Only characters [A-Z]</p> <p>[RULE-0016] [Language] must contain a valid code according to the international ISO 639-1 list. [MSG-0016] [Language] does not contain a valid language code.</p>
Cardinality		[XSD] 0..n
Format		[XSD] an1..4000
Domain		-

4.6 Reference groups

4.6.1 ADDRESS



Ref Group	ADDRESS
Xpath (XML)	ADDRESS
Description	-
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Street
Xpath (XML)	ADDRESS/Street
Description	Street of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	BuildingIdentifier
Xpath (XML)	ADDRESS/BuildingIdentifier
Description	The identification of a specific building.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	SuiteIdentifier
Xpath (XML)	ADDRESS/SuiteIdentifier
Description	Identification of the suite of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Format	[XSD] an1..200
Domain	-

Data element	FloorIdentifier
Xpath (XML)	ADDRESS/FloorIdentifier
Description	The floor of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	DistrictName
Xpath (XML)	ADDRESS/DistrictName
Description	The name of the district of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

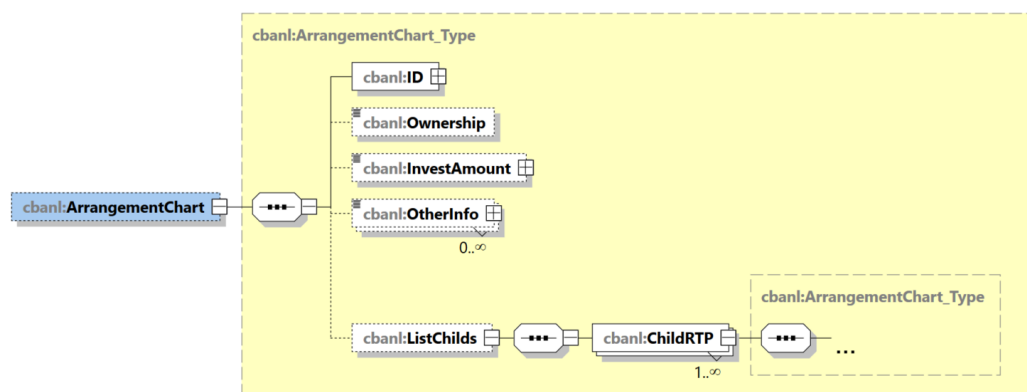
Data element	POB
Xpath (XML)	ADDRESS/POB
Description	The Post-Office-Box of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	PostCode
Xpath (XML)	ADDRESS/PostCode
Description	The postalcode of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	City
Xpath (XML)	ADDRESS/City
Description	The city of the address.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	Country
Xpath (XML)	ADDRESS/Country
Description	The country from the address.
Conditions	The country code, according to ISO 3166-1.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z] [RULE-0002] [Country] must contain a valid code according to the international ISO 3166-1 list (status: officially assigned). [MSG-0002] [Country] does not contain a valid country code.

4.6.2 ARRANGEMENTCHART



Data group	ArrangementChart
Xpath (XML)	ARRANGEMENTCHART
Description	The arrangement chart describes the structure of a construction. If there is a daughter organisation under the mother organisation, the arrangement chart of that daughter can be added as a new ArrangementChartType under the ChildRTP of the mother organisation.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	ID
Xpath (XML)	ARRANGEMENTCHART /ID
Reference group	PERSONORORGANISATION
Description	This element contains the identification information on an Intermediary or Tax payer with respect to the Disclosure, in accordance with the Individual or Organisation types.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Ownership
Xpath (XML)	ARRANGEMENTCHART /Ownership
Description	This element allows the specification of the ownership in the entity in percentages, by indicating a number between 0 and 100. It is not to be provided for the top level ArrangementChart element.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] Integer
Domain	[XSD] 0-100

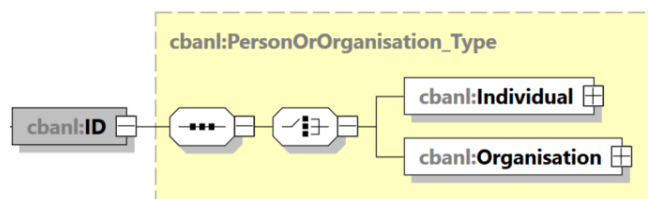
Data element	InvestAmount
Xpath (XML)	ARRANGEMENTCHART /InvestAmount
Description	This element allows the specification of the investment amount in the entity in full units, (i.e. without decimals). It is not to be provided for the top-level ArrangementChart element.
Conditions	-
Explanation	-
Attribute	currCode
	Description
	Currency
	Conditions
	-
	Explanation
	The code according to the international ISO 4217, that relates to the amount.
	Cardinality
	[XSD] 1..1
	Format
	[XSD] an3
	Domain
	[XSD] Only characters [A-Z]
	[RULE-0017] [currCode] must contain a valid code according to the international ISO 4217 list.
	[MSG-0017] [currCode] does not contain a valid currency code.
Cardinality	[XSD] 0..1
Format	[XSD] Integer
Domain	-

Data element	OtherInfo														
Xpath (XML)	ARRANGEMENTCHART /OtherInfo														
Description	This element allows to specify, for each organisation or individual in the Arrangement chart, any relevant information with respect to the role of the organisation or individual, as well as the link with the lower level organisation or individual. Such information could for instance include details on the contractual or legal arrangements, the capital invested, the annual cash flows and the nature of the link between two levels (e.g. shareholder, beneficiary of trustee, agent, etc.). It is a repeatable element in a free text format of 4000 characters each.														
Conditions	-														
Explanation	-														
Attribute	<table> <tr> <th colspan="2">Language</th></tr> <tr> <td>Description</td><td>An ISO-639-Part1 languagecode in which the content of the DAC6 Disclosure is being provided.</td></tr> <tr> <td>Conditions</td><td>Languagecode according to ISO 639-1.</td></tr> <tr> <td>Explanation</td><td>This attribute is used when the language is different to the language as declared in CBANL/DAC6_Arrangement/DAC6Disclosures/Language</td></tr> <tr> <td>Cardinality</td><td>[XSD] 0..1</td></tr> <tr> <td>Format</td><td>[XSD] an2</td></tr> <tr> <td>Domain</td><td> [XSD] Only characters [A-Z] [RULE-0016] [Language] must contain a valid code according to the international ISO 639-1 list. [MSG-0016] [Language] does not contain a valid language code. </td></tr> </table>	Language		Description	An ISO-639-Part1 languagecode in which the content of the DAC6 Disclosure is being provided.	Conditions	Languagecode according to ISO 639-1.	Explanation	This attribute is used when the language is different to the language as declared in CBANL/DAC6_Arrangement/DAC6Disclosures/Language	Cardinality	[XSD] 0..1	Format	[XSD] an2	Domain	[XSD] Only characters [A-Z] [RULE-0016] [Language] must contain a valid code according to the international ISO 639-1 list. [MSG-0016] [Language] does not contain a valid language code.
Language															
Description	An ISO-639-Part1 languagecode in which the content of the DAC6 Disclosure is being provided.														
Conditions	Languagecode according to ISO 639-1.														
Explanation	This attribute is used when the language is different to the language as declared in CBANL/DAC6_Arrangement/DAC6Disclosures/Language														
Cardinality	[XSD] 0..1														
Format	[XSD] an2														
Domain	[XSD] Only characters [A-Z] [RULE-0016] [Language] must contain a valid code according to the international ISO 639-1 list. [MSG-0016] [Language] does not contain a valid language code.														
Cardinality	[XSD] 0..n														
Format	[XSD] an1..4000														
Domain	-														

Data group	ListChilds
Xpath (XML)	ARRANGEMENTCHART /ListChilds
Description	This element allows the creation of the lower level of sub elements of an organisation or individual in the Arrangement chart (e.g. to depict an entity completely owned by the Relevant Taxpayer). If is to be provided only when a previously entered Arrangement Chart has children.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

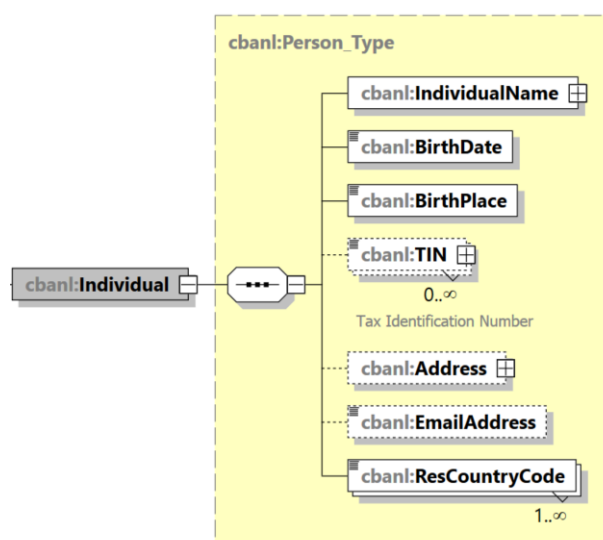
Data Group	ChildRTP
Xpath (XML)	ARRANGEMENTCHART /ListChilds/ChildRTP
Reference group	ARRANGEMENTCHART
Description	Child RTP stands for Arrangement Chart Child Related Taxpayer, the Arrangement Chart elements ID, Ownership, InvestAmount, OtherInfo, ListChilds and ChildRTP are applicable to the Child.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

4.6.3 PERSONORORGANISATION

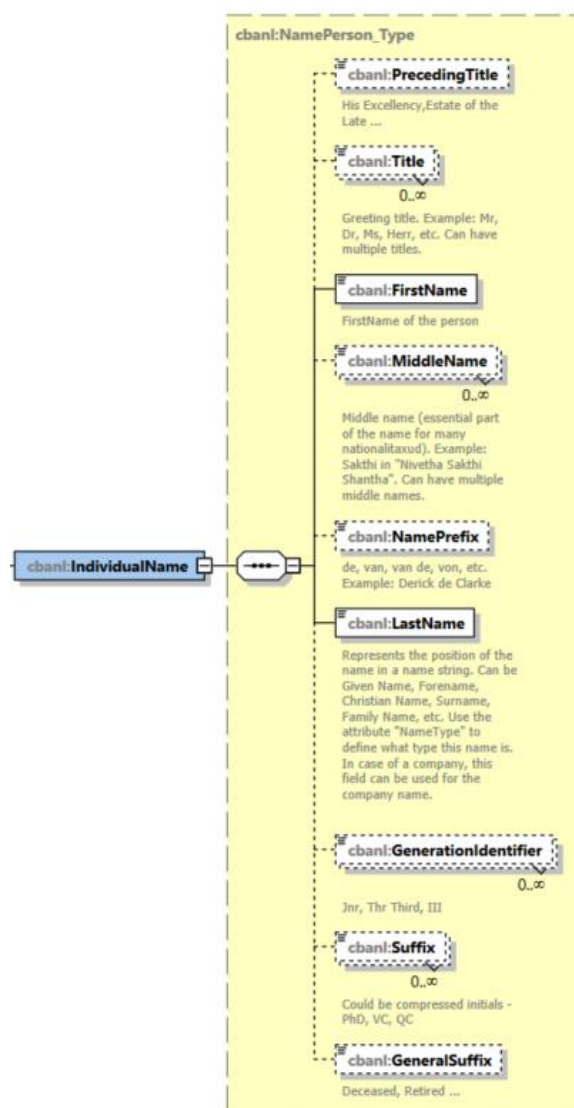


Ref Group	PERSONORORGANISATION
Xpath (XML)	PERSONORORGANISATION
Description	The element is used to provide identification information on an individual that is either the Disclosing Person, the Taxpayer and/or an Intermediary.
Conditions	[XSD] [PERSONORORGANISATION] must have either [Individual] or [Organisation]
Explanation	-
Cardinality	[XSD] 0..1

4.6.3.1 Individual



Data group	Individual
Xpath (XML)	PERSONORORGANISATION/Individual
Description	The element is used to provide identification information on an individual that is either the Disclosing Person, an Affected Person, the Relevant Taxpayer and/or an Intermediary.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1



Data group	IndividualName
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName
Description	This element allows the reporting of the name of an individual in the most detailed way.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	PrecedingTitle
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/PrecedingTitle
Description	-
Conditions	-
Explanation	His Excellency, Estate of the Late.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	Title
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/Title
Description	Greeting Title.
Conditions	-
Explanation	Like Dr, Ms, Herr etc. An individual can have more than one title.
Cardinality	[XSD] 0..n
Format	[XSD] an1..200
Domain	-

Data element	FirstName
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/FirstName
Description	The First Name of the Individual.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	MiddleName
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/MiddleName
Description	Middle name essential part of the name.
Conditions	-
Explanation	Example: Sakthi in "Nivetha Sakthi Shanta". An individual can have more than one middle name.
Cardinality	[XSD] 0..n
Format	[XSD] an1..200
Domain	-

Data element	NamePrefix
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/NamePrefix
Description	A prefix is a word that is placed before the Last Name.
Conditions	-
Explanation	De, van, von etc. Example: Martijn de Jong or Sander van der Schoot.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	LastName
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/LastName
Description	Represents the position of the name in a string.
Conditions	-
Explanation	Can be Given Name, Forename, Christian Name, etc.
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	GenerationIdentifier
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/GenerationIdentifier
Description	-
Conditions	-
Explanation	Jnr, Thr Third, III.
Cardinality	[XSD] 0..n
Format	[XSD] an1..200
Domain	-

Data element	Suffix
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/Suffix
Description	Coud be a compressed initials.
Conditions	-
Explanation	PhD, VC, QC.
Cardinality	[XSD] 0..n
Format	[XSD] an1..200
Domain	-

Data element	GeneralSuffix
Xpath (XML)	PERSONORORGANISATION/Individual/IndividualName/GeneralSuffix
Description	-
Conditions	-
Explanation	Deceased, Retired.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	BirthDate
Xpath (XML)	PERSONORORGANISATION/Individual/BirthDate
Description	Date when the individual is born.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	BirthPlace
Xpath (XML)	PERSONORORGANISATION/Individual/BirthPlace
Description	Place where the individual is born.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

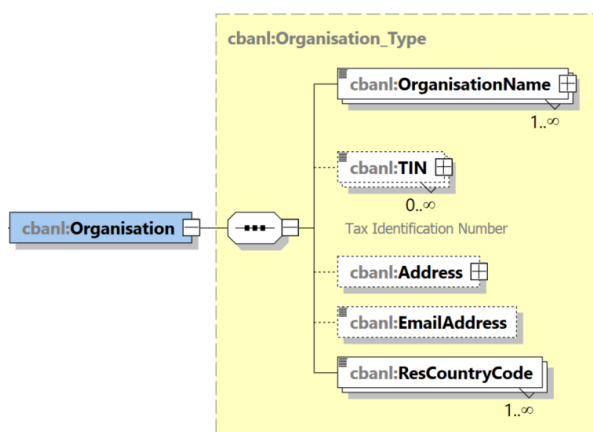
Data element	TIN	
Xpath (XML)	PERSONORORGANISATION/Individual/TIN	
Description	The TIN of the individual is the ID to make the individual unique in his country. It is the Tax Identification Number.	
Conditions	Please note that this element is optional only in case the TIN is unknown. In all other cases it must be provided.	
Explanation	Each TIN has an attribute called issuedBy. IssuedBy means the country code of the issuing country, indicating of Residence. It is possible that someone has more than one TIN.	
Attribute	issuedBy	
	Description	The country code, according to the international ISO 3166-1 list (status: officially assigned) for the country that has issued the [TIN].
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	[XSD] an2
	Domain	[XSD] Only characters [A-Z] [RULE-0002] [issuedBy] must contain a valid code according to the international ISO 3166-1 list (status: officially assigned). [MSG-0002] [issuedBy] does not contain a valid country code.
Cardinality	[XSD] 0..n	
Format	[XSD] an1..200	
Domain	-	

Data group	Address
Xpath (XML)	PERSONORORGANISATION/Individual/Address
Reference group	ADDRESS
Description	The Address of the individual.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	EmailAddress
Xpath (XML)	PERSONORORGANISATION/Individual/EmailAddress
Description	The personal emailaddress of the individual.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..400
Domain	-

Data element	ResCountryCode
Xpath (XML)	PERSONORORGANISATION/Individual/ResCountryCode
Description	The country(ies) where the individual lives
Conditions	The country code, according to the international ISO 3166-1 list (status: officially assigned).
Explanation	-
Cardinality	[XSD] 1..n
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z] [RULE-0002] [ResCountryCode] must contain a valid code according to the international ISO 3166-1 list (status: officially assigned). [MSG-0002] [ResCountryCode] does not contain a valid country code.

4.6.3.2 Organisation



Data group	Organisation
Xpath (XML)	PERSONORORGANISATION/Organisation
Description	This element is used to provide identification information on organisations that are either Disclosing, Relevant Taxpayer, Intermediary, Affected Person or an Associated Enterprise.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	OrganisationName	
Xpath (XML)	PERSONORORGANISATION/Organisation/OrganisationName	
Description	This element allows the reporting of the name of a Organisation in the most detailed way.	
Conditions	-	
Explanation	Each [OrganisationName] has the attribute [language]. This attribute is used to tell the language in which the name is written.	
Attribute	Language	
	Description	An ISO-639-Part1 languagecode in which the content of the DAC6 Disclosure is being provided.
	Conditions	Languagecode according to ISO 639-1.
	Explanation	This attribute is used when the language is different to the language as declared in CBANL/DAC6_Arrangement/DAC6Disclosures/Language
	Cardinality	[XSD] 0..1
	Format	[XSD] an2
	Domain	[XSD] Only characters [A-Z] [RULE-0016] [Language] must contain a valid code according to the international ISO 639-1 list. [MSG-0016] [Language] does not contain a valid language code.
Cardinality	1..n	
Format	[XSD] an1..200	
Domain	-	

Data element	TIN	
Xpath (XML)	PERSONORORGANISATION/Organisation/TIN	
Description	The TIN of the individual is the ID to make the individuel unique in his country. It is the Tax Identification Number.	
Conditions	Please note that this element is optional only in case the TIN is unknown. In all other cases it must be provided.	
Explanation	Each TIN has an attribute called issuedBy. IssuedBy means the country code of the issuing country, indicating of Residence. It is possible that someone has more than 1 TIN.	
Attribute	issuedBy	
	Description	
	Conditions	The country code, according to the international ISO 3166-1 list (status: officially assigned) for the country that has issued the [TIN].
	Explanation	-
	Cardinality	-
	Format	[XSD] 0..1
	Domain	[XSD] an2 [XSD] Only characters [A-Z] [RULE-0002] [issuedBy] must contain a valid code according to the international ISO 3166-1 list (status: officially assigned). [MSG-0002] [issuedBy] does not contain a valid country code.
Cardinality	[XSD] 0..n	
Format	[XSD] an1..200	
Domain	-	

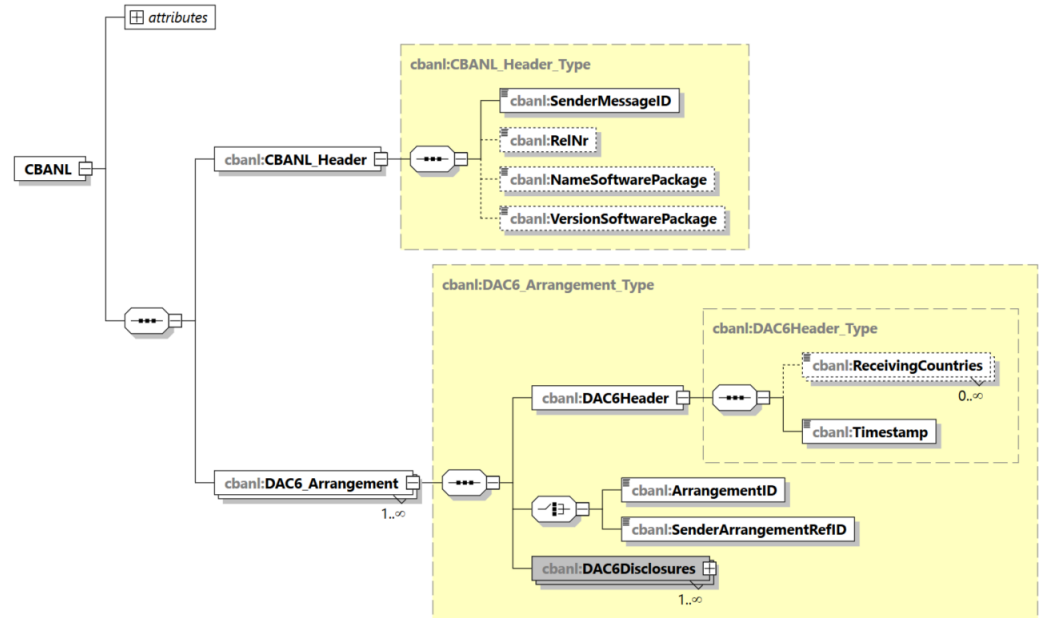
Data group	Address
Xpath (XML)	PERSONORORGANISATION/Organisation/Address
Reference group	ADDRESS
Description	The Address of the organisation.
Conditions	-
Explanation	
Cardinality	[XSD] 0..1

Data element	EmailAddress
Xpath (XML)	PERSONORORGANISATION/Organisation/EmailAddress
Description	The personal e-mailaddress of the organisation.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..4000
Domain	-

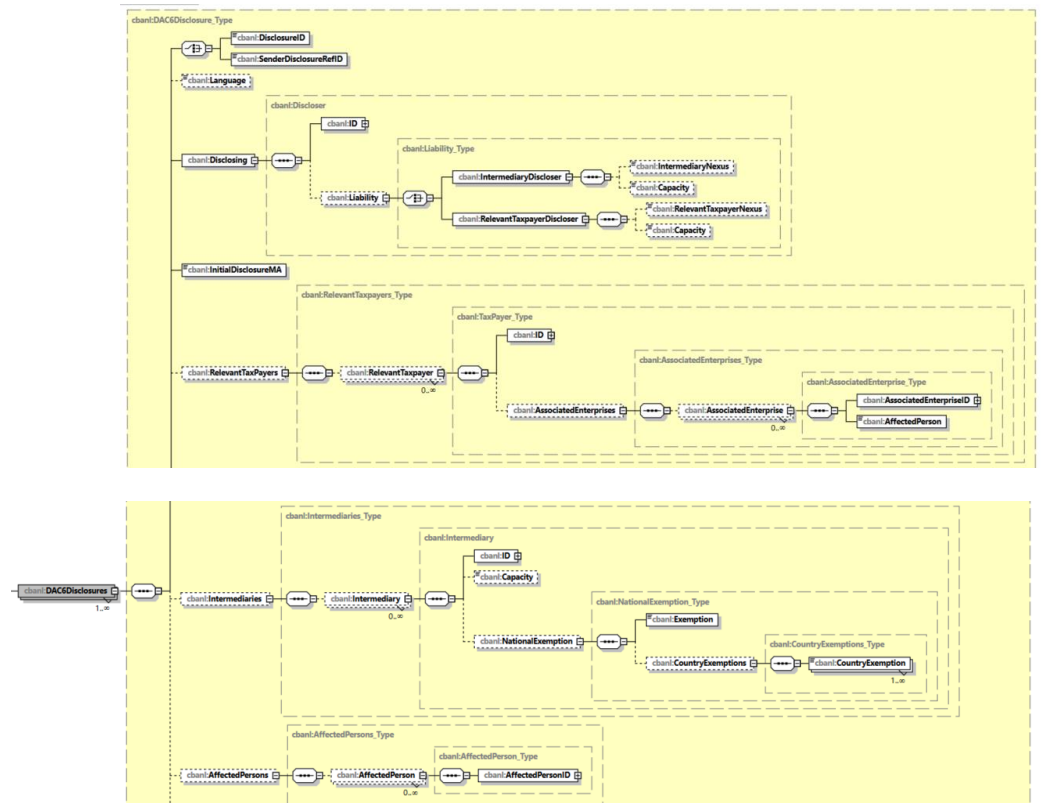
Data element	ResCountryCode
Xpath (XML)	PERSONORORGANISATION/Organisation/ResCountryCode
Description	The country(ies) where the organisation is settled.
Conditions	The country code, according to the international ISO 3166-1 list (status: officially assigned).
Explanation	-
Cardinality	[XSD] 1..n
Format	[XSD] an2
Domain	[XSD] Only characters [A-Z] [RULE-0002] [ResCountryCode] must contain a valid code according to the international ISO 3166-1 list (status: officially assigned). [MSG-0002] [ResCountryCode] does not contain a valid country code.

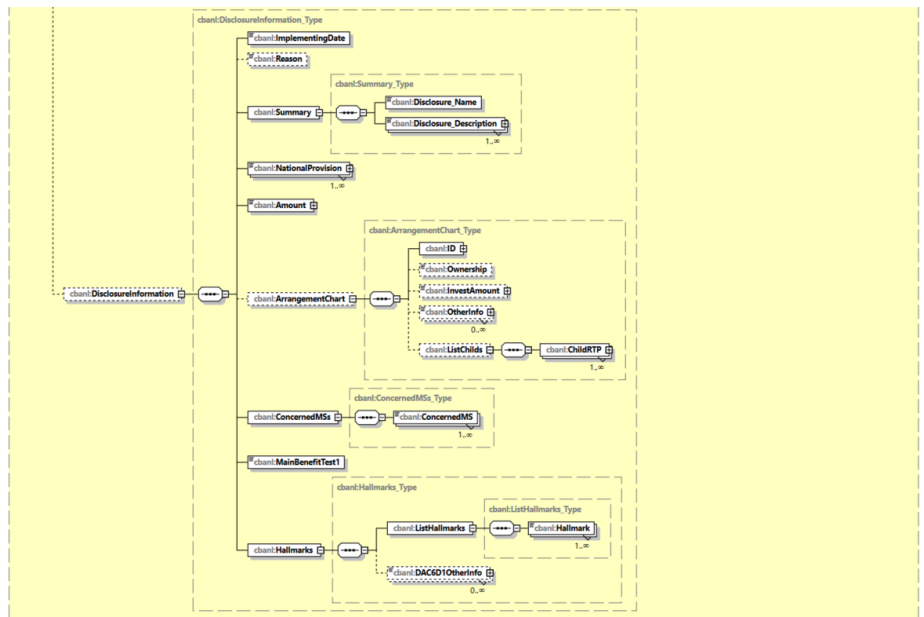
5 Structural overview

5.1 Header and Arrangement

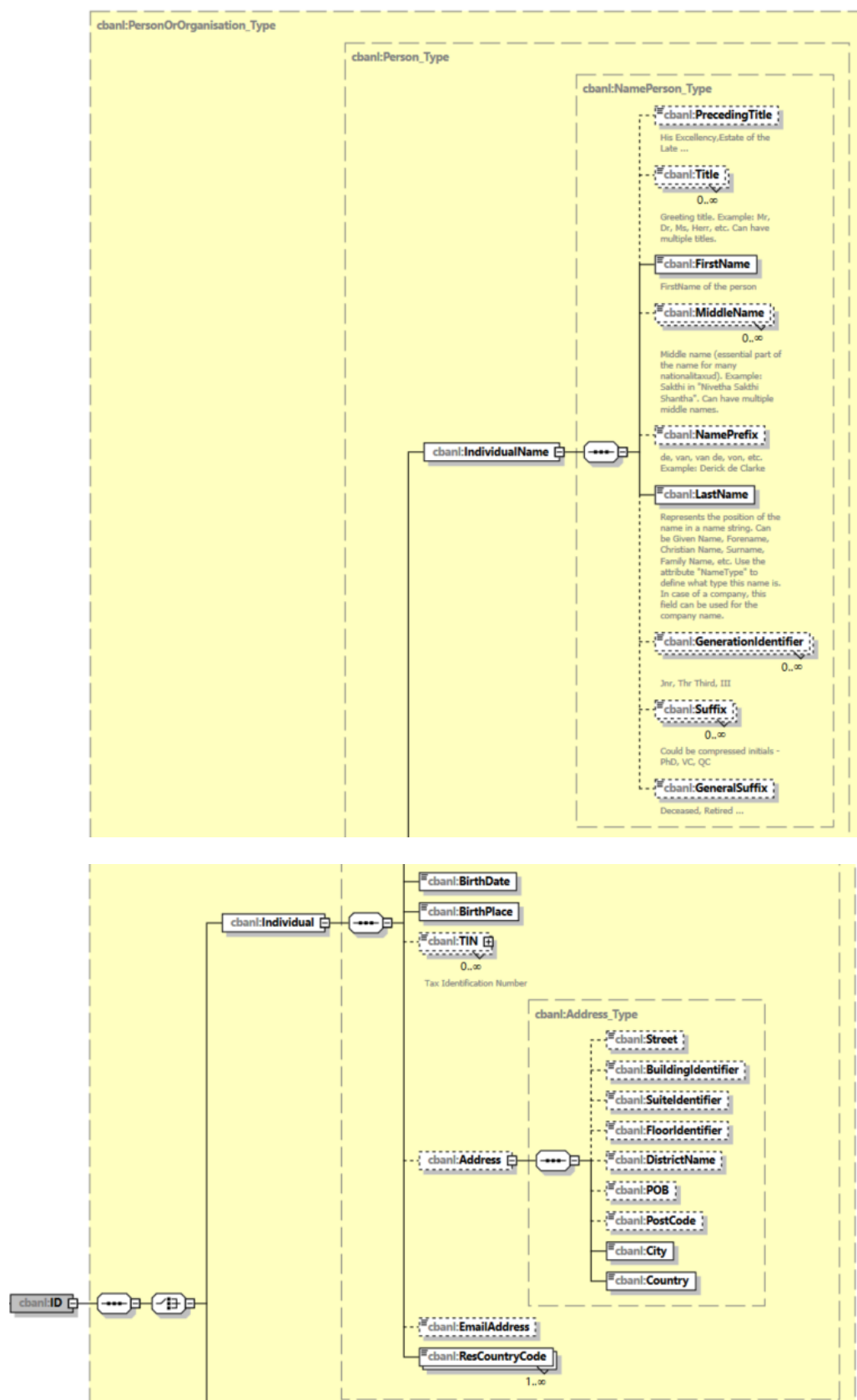


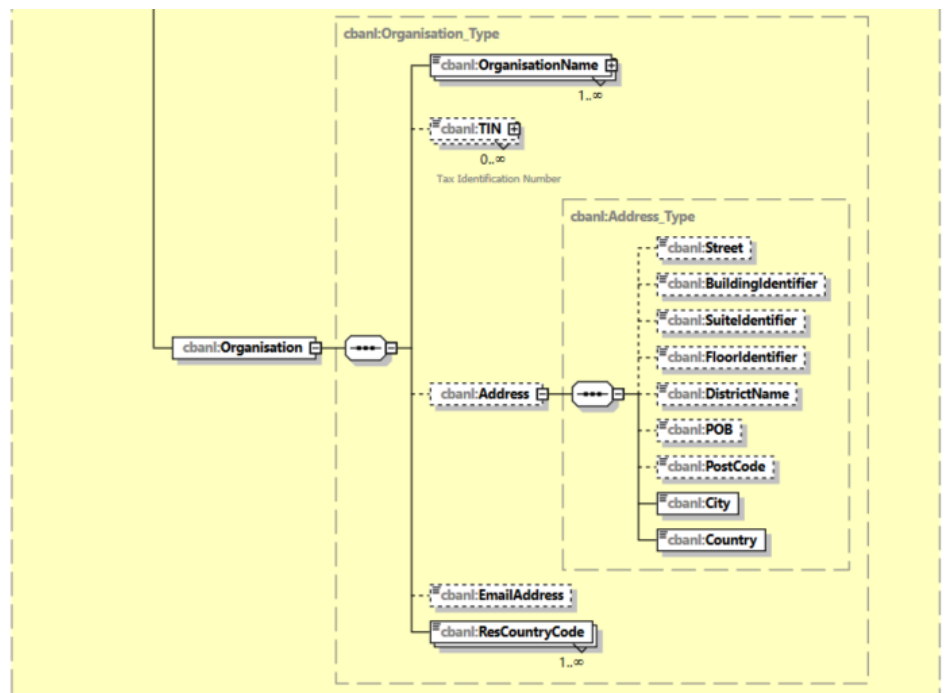
5.2 Disclosure





5.3 PERSONORORGANISATION and ADDRESS





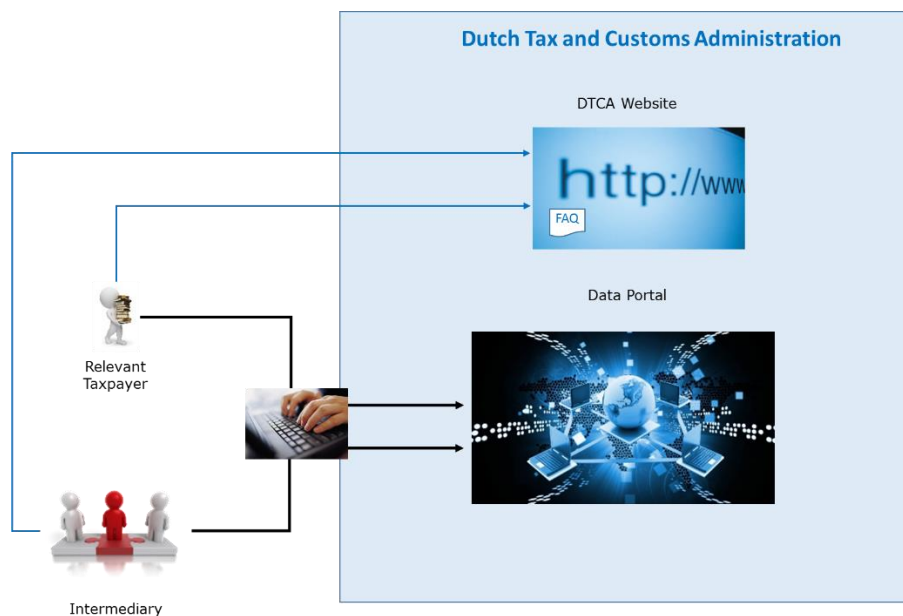
6 Addendum I: Interaction with the NTCA

6.1 Introduction

This addendum explains how interaction with the Netherlands Tax and Customs Administration, further addressed as NTCA, when filing potentially aggressive cross border financial arrangements, further addressed as CBA, is envisioned.

6.2 Interaction process

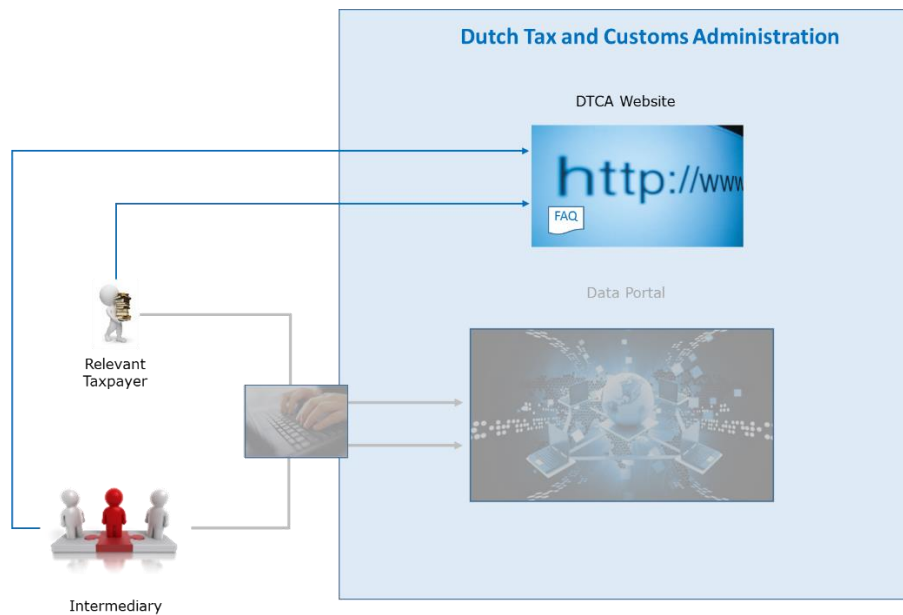
The following figure shows what the interaction when filing a CBA will look like.



2 types of interaction are distinguished:

- *Requiring information*, indicated by blue lines.
- *Filing a CBA*, indicated by black lines.

6.3 Requiring information

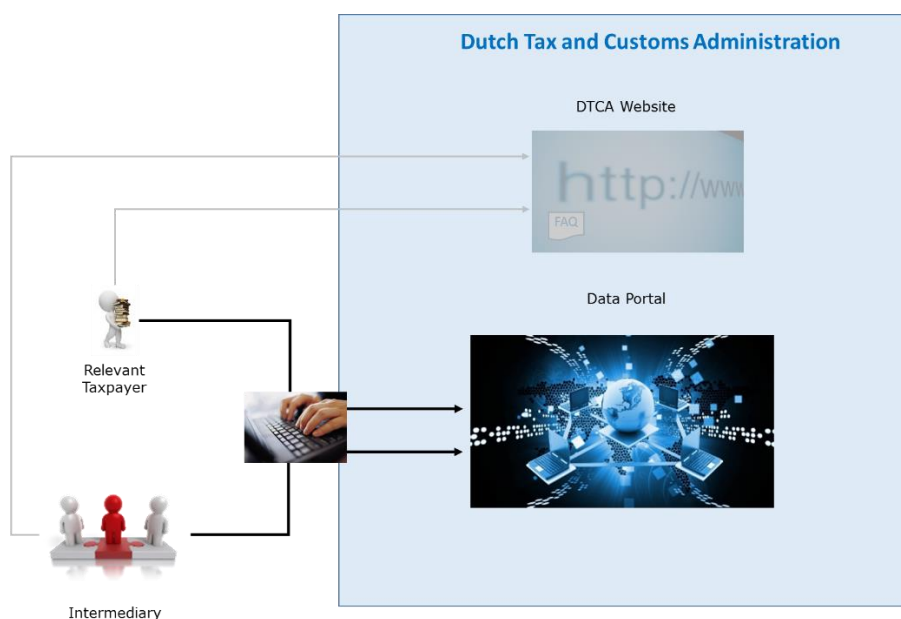


On the website of the NTCA, a dedicated section will be allocated to answer frequently asked questions concerning DAC6.

- These so called DAC6-FAQ's concern:
- The European Directive in so far relevant to filing a CBA
- The information that should be filed.
- The filing process.

The website of the NTCA is freely accessible to the public. A special logon procedure is not required to gain access to the DAC6 FAQ's on the website of the NTCA.

6.4 Filing a CBA



In order to file a CBA, the following procedure must be followed:

1. An intermediary or relevant taxpayer logs on to the data portal of the NTCA. To log on, both DigID and eHerkenning can be used.
2. Once logged on the intermediary or relevant taxpayer is asked to provide a valid email address to which the NTCA can send notifications (see further).
3. An intermediary or relevant taxpayer can choose between:
 - Using the *online web-form*:
 - An intermediary or relevant taxpayer is forwarded to the web-form and can proceed to file a CBA.
 - While filling in the web-form, checks are carried out to ensure that all mandatory fields are filled in and all fields are filled in correctly.
 - Every CBA is provided with a unique sender reference, both at arrangement and disclosure level. This sender reference is generated by the portal and is unique across filings.
 - An intermediary or relevant taxpayer can temporarily save a web-form to complete it at a later moment.
 - After the web-form is completed it is submitted to the NTCA.
 - Subsequently the intermediary or relevant taxpayer is asked whether another CBA should be filed.
 - If so, the process of filling in the web-form is repeated.
 - If not, the filing process is terminated.
 - *Uploading a file with multiple CBA's*.
 - An intermediary or relevant taxpayer is asked to select the file to be uploaded and to drag it to the upload location in the data-portal.
 - The intermediary or relevant taxpayer subsequently submits the file to the NTCA. Before sending the file from the data portal to the systems of the NTCA, the structure of the uploaded files is validated (XSD validation).

- Every arrangement AND every disclosure must contain a sender reference allocated by the intermediary or relevant taxpayer. The format that this sender reference must follow is described in the User Manual under section:
 - Data element '*SenderArrangementRefID*'
 - Data element: '*SenderDisclosureRefID*'.
 - When one of the CBA's of a file that is placed in the upload location does not comply with the required structure, the entire file will be rejected and will not be sent to the NTCA. An error code will be provided indicating the reason for rejection. The file must be corrected before being filed and placed in the upload location again.
 - When all CBA's of an to be uploaded file comply with the required structure the file is sent from the data portal to the systems of the NTCA.
 - The upload facility is aimed at accommodating the upload of files that contain multiple arrangements. This is not checked however. Files that only contain a single arrangement will not be rejected. However, it is emphasised that to file single arrangements the online web-form should be used.
4. CBA's are received by the NTCA and checked on their compliance with the mandatory business rules. Such as the uniqueness of Arrangement-ID and Disclosure-ID in so far it concerns an arrangement that was initially filed in the Netherlands.

Although CBA's are subject to XSD validation in the data-portal prior to being sent to the NTCA, it cannot be guaranteed that in transit between data-portal and the systems of the NTCA an error will not occur. Therefore on reception of a CBA by the NTCA, the structure of the CBA is validated (XSD validation).

5. When the CBA is approved by the NTCA, an Arrangement-ID and/or Disclosure-ID is allocated. Allocated ID's are linked to an arrangement or disclosure via the sender reference provided by the portal in case of using the web-form and provided by the intermediary or relevant taxpayer in case of using the upload facility.
6. The NTCA send a notification to the email-address provided by the intermediary or relevant taxpayer, stating that a processing report is available in the data-portal. The processing report contains the submitted CBA's.
7. The intermediary or relevant taxpayer can gain access to the processing report by logging on to the data portal using the same DigID and/or eHerkenning that was used when a CBA was submitted. It is not possible to link more than one DigID or eHerkenning to one CBA. Hence it is not possible to gain access to the same CBA with more than one DigID and/or eHerkenning.
8. When the intermediary or relevant taxpayer has used of the web-form, the processing report will be presented in a human readable form. When the upload facility was used, the processing report can be downloaded as an XML-message.

The processing report contains the CBA's submitted by the intermediary or relevant taxpayer. Approved filings are provided by the NTCA with an Arrangement-ID and/or Disclosure-ID. CBA's that did not pass the business rule validation are provided with an error code.

A rejected file CANNOT be corrected in the data-portal but must be downloaded to the system environment of the intermediary or relevant taxpayer to be corrected. Only the rejected arrangements from a file are expected to be corrected, subsequently uploaded to the data-portal as a new file and submitted to the NTCA.

9. The NTCA submit the approved CBA's to the EU. The EU validate mandatory business rules. A CBA that is submitted by the NTCA can only be rejected by the EU when it concerns an arrangement that was initially submitted in another country than the Netherlands, and when the Arrangement-ID and/or Disclosure-ID are incorrect. Other mandatory business rules have already been checked by the NTCA.
10. Rejection of a CBA by the EU is followed by a notification that is sent by the NTCA to the intermediary or relevant taxpayer (see 6.). The process report contains the rejected CBA as well as the reason for rejection. The intermediary or relevant taxpayer must correct the rejected CBA and resubmit it to the NTCA, similar to the process following the rejection of a CBA by the NTCA (see 8.).