

Il presente testo è un semplice strumento di documentazione e non produce alcun effetto giuridico. Le istituzioni dell'Unione non assumono alcuna responsabilità per i suoi contenuti. Le versioni facenti fede degli atti pertinenti, compresi i loro preamboli, sono quelle pubblicate nella Gazzetta ufficiale dell'Unione europea e disponibili in EUR-Lex. Tali testi ufficiali sono direttamente accessibili attraverso i link inseriti nel presente documento

► B REGOLAMENTO DI ESECUZIONE (UE) 2015/2378 DELLA COMMISSIONE
del 15 dicembre 2015

recante talune modalità di applicazione della direttiva 2011/16/UE del Consiglio relativa alla cooperazione amministrativa nel settore fiscale e che abroga il regolamento di esecuzione (UE) n. 1156/2012

(GU L 332 del 18.12.2015, pag. 19)

Modificato da:

		Gazzetta ufficiale		
		n.	pag.	data
► <u>M1</u>	Regolamento di esecuzione (UE) 2016/1963 della Commissione del 9 novembre 2016	L 303	4	10.11.2016
► <u>M2</u>	Regolamento di esecuzione (UE) 2018/99 della Commissione del 22 gennaio 2018	L 17	29	23.1.2018
► <u>M3</u>	Regolamento di esecuzione (UE) 2019/532 della Commissione del 28 marzo 2019	L 88	25	29.3.2019
► <u>M4</u>	Regolamento di esecuzione (UE) 2022/1467 della Commissione del 5 settembre 2022	L 231	36	6.9.2022



REGOLAMENTO DI ESECUZIONE (UE) 2015/2378 DELLA COMMISSIONE

del 15 dicembre 2015

recante talune modalità di applicazione della direttiva 2011/16/UE del Consiglio relativa alla cooperazione amministrativa nel settore fiscale e che abroga il regolamento di esecuzione (UE) n. 1156/2012

Articolo 1

Formulari tipo per gli scambi su richiesta, gli scambi spontanei, le notifiche e le informazioni di riscontro

1. Con riguardo ai formulari da utilizzare, per «campo» si intende la parte del formulario in cui possono essere indicate le informazioni che devono essere scambiate in conformità alla direttiva 2011/16/UE.

2. Il formulario da utilizzare per le richieste di informazioni e di indagini amministrative ai sensi dell'articolo 5 della direttiva 2011/16/UE, come pure per le relative risposte, le conferme di ricevuta, le richieste di informazioni supplementari di carattere generale e le dichiarazioni di incapacità o di rifiuto di cui all'articolo 7 della direttiva è conforme all'allegato I del presente regolamento.

3. Il formulario da utilizzare per le informazioni spontanee e le relative conferme di ricevuta ai sensi degli articoli 9 e 10 della direttiva 2011/16/UE è conforme all'allegato II del presente regolamento.

4. Il formulario da utilizzare per le richieste di notifica amministrativa ai sensi dell'articolo 13, paragrafi 1 e 2, della direttiva 2011/16/UE e per il seguito dato a tali richieste ai sensi dell'articolo 13, paragrafo 3, della stessa direttiva è conforme all'allegato III del presente regolamento.

5. Il formulario da utilizzare per le informazioni di riscontro ai sensi dell'articolo 14, paragrafo 1, della direttiva 2011/16/UE, è conforme all'allegato IV del presente regolamento.

Articolo 2

Formati elettronici per lo scambio automatico obbligatorio di informazioni

1. Il formato elettronico da utilizzare per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8, paragrafo 1, della direttiva 2011/16/UE, è conforme all'allegato V del presente regolamento.

2. Il formato elettronico da utilizzare per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8, paragrafo 3 *bis*, della direttiva 2011/16/UE, è conforme all'allegato VI del presente regolamento.

▼ M4

3. Il formato elettronico da utilizzare per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8 *bis quater*, paragrafo 2, della direttiva 2011/16/UE è conforme all'allegato XIV del presente regolamento.

▼ M1*Articolo 2 bis*

Formulari tipo, che comprendono il regime linguistico, per lo scambio automatico obbligatorio di informazioni sui ruling preventivi transfrontalieri e sugli accordi preventivi sui prezzi di trasferimento

1. Con riguardo ai formulari da utilizzare, per «componente» e «campo» si intende la parte del formulario in cui possono essere indicate le informazioni che devono essere scambiate in conformità alla direttiva 2011/16/UE.

2. Il formulario da utilizzare per lo scambio automatico obbligatorio di informazioni sui ruling preventivi transfrontalieri e sugli accordi preventivi sui prezzi di trasferimento a norma dell'articolo 8 *bis* della direttiva 2011/16/UE è conforme all'allegato VII del presente regolamento.

3. Gli elementi fondamentali di cui all'articolo 20, paragrafo 5, della direttiva 2011/16/UE sono i componenti indicati all'articolo 8 *bis*, paragrafo 6, lettere b), h) e i), di tale direttiva e detti elementi fondamentali sono trasmessi anche in inglese.

Articolo 2 ter

Regime linguistico per lo scambio automatico obbligatorio di informazioni sulla rendicontazione paese per paese

Gli elementi fondamentali di cui all'articolo 20, paragrafo 6, della direttiva 2011/16/UE sono le informazioni o la spiegazione incluse nell'allegato III, sezione III, tabella 3 di tale direttiva e detti elementi fondamentali sono trasmessi anche in inglese, salvo qualora sia stata concordata un'altra lingua ufficiale dell'Unione tra lo Stato membro di invio e tutti gli altri Stati membri a cui le informazioni sono trasmesse conformemente all'articolo 8 *bis bis*, paragrafo 2, della direttiva 2011/16/UE.

▼ M2*Articolo 2 quater*

Forma e modalità di comunicazione della valutazione annuale

1. Il formulario per la comunicazione della valutazione annuale dell'efficacia dello scambio automatico di informazioni e dei risultati pratici ottenuti a norma dell'articolo 23, paragrafo 3, della direttiva 2011/16/UE figura nell'allegato VIII del presente regolamento.

2. Anteriormente al 1° aprile di ogni anno gli Stati membri trasmettono per via elettronica alla Commissione la valutazione annuale utilizzando il formulario di cui al paragrafo 1. La valutazione copre il periodo dell'anno civile precedente.

▼ M2*Articolo 2 quinquies***Elenco dei dati statistici**

1. L'elenco dei dati statistici richiesti per tutte le forme di cooperazione amministrativa diverse dallo scambio automatico obbligatorio di informazioni a norma dell'articolo 23, paragrafo 4, della direttiva 2011/16/UE figura nell'allegato IX del presente regolamento.

L'elenco dei dati statistici richiesti per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8, paragrafo 1, della direttiva 2011/16/UE figura nell'allegato X del presente regolamento.

L'elenco dei dati statistici richiesti per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8, paragrafo 3 *bis*, della direttiva 2011/16/UE figura nell'allegato XI del presente regolamento.

L'elenco dei dati statistici richiesti per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8 *bis bis* della direttiva 2011/16/UE figura nell'allegato XII del presente regolamento.

▼ M4

L'elenco dei dati statistici richiesti per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8 *bis quater* della direttiva 2011/16/UE figura nell'allegato XV del presente regolamento.

▼ M2

2. Anteriormente al 1° aprile di ogni anno gli Stati membri trasmettono per via elettronica alla Commissione i dati statistici relativi a tutte le forme di cooperazione amministrativa diverse dallo scambio automatico obbligatorio di informazioni per l'anno civile precedente in conformità all'elenco di cui all'allegato IX.

3. Anteriormente al 1° novembre di ogni anno gli Stati membri trasmettono per via elettronica alla Commissione i dati statistici relativi allo scambio automatico obbligatorio di informazioni in conformità all'elenco di cui agli allegati X, XI e XII.

▼ M3*Articolo 2 sexies*

Formulari tipo, incluso il regime linguistico, per lo scambio automatico obbligatorio di informazioni sui meccanismi transfrontalieri soggetti all'obbligo di notifica

1. Con riguardo ai formulari da utilizzare, per «componente» e «campo» si intende la parte del formulario in cui possono essere indicate le informazioni che devono essere scambiate in conformità alla direttiva 2011/16/UE.

2. Il formulario da utilizzare per lo scambio automatico obbligatorio di informazioni sui meccanismi transfrontalieri soggetti all'obbligo di notifica a norma dell'articolo 8 *bis ter* della direttiva 2011/16/UE è conforme all'allegato XIII del presente regolamento.

▼ **M3**

3. Gli elementi fondamentali di cui all'articolo 20, paragrafo 5, terzo comma, della direttiva 2011/16/UE sono gli elementi indicati alle lettere b), c) ed e) dell'articolo 8 *bis ter*, paragrafo 14, della direttiva e per questi elementi fondamentali il regime linguistico deve essere lo stesso di quello previsto dall'articolo 2 *bis*, paragrafo 3, del presente regolamento.

▼ **M4***Articolo 2 septies*

Formulari tipo, per la comunicazione di informazioni sui Gestori di Piattaforma Esclusi e i Gestori di Piattaforma Straniera al registro centrale, formato del numero di identificazione individuale per i Gestori di Piattaforma Straniera e periodo di conservazione per le informazioni cancellate dal registro centrale

1. Il formulario da utilizzare per la comunicazione di informazioni sui Gestori di Piattaforma Esclusi e sui Gestori di Piattaforma Straniera al registro centrale a norma dell'articolo 8 *bis quater*, paragrafo 6, della direttiva 2011/16/UE è conforme all'allegato XVI del presente regolamento.

2. Conformemente all'articolo 8 *bis quater*, paragrafo 6, della direttiva 2011/16/UE, gli elementi essenziali da registrare nel registro centrale sono le informazioni elencate nell'allegato V, sezione IV, parte F, punti 2 e 4, di detta direttiva, e nell'allegato XVI del presente regolamento. L'istituzione del registro centrale e il trattamento dei dati personali effettuato presso il registro centrale da parte della Commissione per conto delle autorità competenti degli Stati membri sono conformi al regolamento (UE) 2016/679 del Parlamento europeo e del Consiglio ⁽¹⁾ e al regolamento (UE) 2018/1725 del Parlamento europeo e del Consiglio ⁽²⁾. Le autorità competenti degli Stati membri sono considerate titolari del trattamento dei dati e la Commissione è considerata responsabile del trattamento dei dati a norma del regolamento (UE) 2016/679.

3. Il formato del numero di identificazione individuale per i Gestori di Piattaforma Straniera ai sensi dell'articolo 8 *bis quater*, paragrafo 4, della direttiva 2011/16/UE figura nell'allegato XVI del presente regolamento.

4. Il periodo di conservazione delle informazioni cancellate dal registro centrale a norma dell'allegato V, sezione IV, parte F, punto 5, lettera d), e dell'articolo 8 *bis quater*, paragrafo 5, della direttiva 2011/16/UE figura nell'allegato XVI del presente regolamento.

⁽¹⁾ Regolamento (UE) 2016/679 del Parlamento europeo e del Consiglio, del 27 aprile 2016, relativo alla protezione delle persone fisiche con riguardo al trattamento dei dati personali, nonché alla libera circolazione di tali dati e che abroga la direttiva 95/46/CE (regolamento generale sulla protezione dei dati) (GU L 119 del 4.5.2016, pag. 1).

⁽²⁾ Regolamento (UE) 2018/1725 del Parlamento europeo e del Consiglio, del 23 ottobre 2018, sulla tutela delle persone fisiche in relazione al trattamento dei dati personali da parte delle istituzioni, degli organi e degli organismi dell'Unione e sulla libera circolazione di tali dati, e che abroga il regolamento (CE) n. 45/2001 e la decisione n. 1247/2002/CE (GU L 295 del 21.11.2018, pag. 39).



Articolo 3

Modalità pratiche riguardanti l'utilizzo della rete CCN

1. Le relazioni, gli attestati e gli altri documenti cui si fa riferimento nelle informazioni comunicate a norma della direttiva 2011/16/UE possono essere trasmessi utilizzando mezzi di comunicazione diversi dalla rete CCN.
2. Qualora le informazioni di cui alla direttiva 2011/16/UE non siano scambiate con mezzi elettronici utilizzando la rete CCN, e salvo se diversamente concordato a livello bilaterale, le informazioni sono inviate con una lettera accompagnatoria che descriva le informazioni comunicate, debitamente firmata dall'autorità competente che le trasmette.

Articolo 4

Abrogazione

Il regolamento di esecuzione (UE) n. 1156/2012 è abrogato con effetto a decorrere dal 1° gennaio 2016.

I riferimenti al regolamento di esecuzione abrogato si intendono fatti al presente regolamento.

Articolo 5

Entrata in vigore e applicazione

Il presente regolamento entra in vigore il terzo giorno successivo alla pubblicazione nella *Gazzetta ufficiale dell'Unione europea*.

Esso si applica a decorrere dal 1° gennaio 2016.

Il presente regolamento è obbligatorio in tutti i suoi elementi e direttamente applicabile in ciascuno degli Stati membri.

▼M4*ALLEGATO I***Formulario di cui all'articolo 1, paragrafo 2**

Il formulario da utilizzare per le richieste di informazioni e per le indagini amministrative ai sensi degli articoli 5 e 5 bis della direttiva 2011/16/UE, come pure per le relative risposte, le conferme di ricevuta, le richieste di informazioni supplementari di carattere generale e le dichiarazioni di incapacità o di rifiuto a norma dell'articolo 7 della predetta direttiva contiene i seguenti campi ⁽¹⁾:

- Base giuridica
- Numero di riferimento
- Data
- Identità dell'autorità richiedente e dell'autorità interpellata
- Identità della persona oggetto della verifica o indagine
- Descrizione generale del caso e, se opportuno, informazioni contestuali specifiche presumibilmente atte a verificare la prevedibile pertinenza delle informazioni richieste all'amministrazione e l'applicazione della normativa nazionale degli Stati membri con riguardo alle imposte di cui all'articolo 2 della direttiva 2011/16/UE
- Fine fiscale per il quale si richiedono le informazioni
- Periodo oggetto dell'indagine
- Nome e indirizzo di qualsiasi persona ritenuta in possesso delle informazioni richieste
- Rispetto degli obblighi giuridici di cui all'articolo 16, paragrafo 1, della direttiva 2011/16/UE
- Rispetto degli obblighi giuridici di cui all'articolo 17, paragrafo 1, della direttiva 2011/16/UE
- Richiesta motivata di un'indagine amministrativa e motivi del rifiuto di effettuare tale indagine
- Conferma di ricevuta della richiesta di informazioni
- Richiesta di informazioni supplementari di carattere generale
- Motivi dell'incapacità o del rifiuto di fornire le informazioni
- Motivi del mancato rispetto del termine stabilito per la risposta e data entro cui l'autorità interpellata ritiene di essere in grado di rispondere
- Descrizione particolareggiata del gruppo.

⁽¹⁾ Solo i campi effettivamente compilati per un determinato caso devono tuttavia apparire nel formulario utilizzato per quel caso.

*ALLEGATO II***Formulario di cui all'articolo 1, paragrafo 3**

Il formulario da utilizzare per le informazioni spontanee e le relative conferme di ricevuta ai sensi, rispettivamente, degli articoli 9 e 10 della direttiva 2011/16/UE contiene i seguenti campi ⁽¹⁾:

- Base giuridica
- Numero di riferimento
- Data
- Identità dell'autorità che trasmette e dell'autorità che riceve le informazioni
- Identità della persona oggetto dello scambio spontaneo di informazioni
- Periodo interessato dallo scambio spontaneo di informazioni
- Rispetto degli obblighi giuridici di cui all'articolo 16, paragrafo 1, della direttiva 2011/16/UE
- Conferma di ricevuta delle informazioni oggetto dello scambio spontaneo

⁽¹⁾ Solo i campi effettivamente compilati per un determinato caso devono apparire nel formulario utilizzato per quel caso.

▼B*ALLEGATO III***Formulario di cui all'articolo 1, paragrafo 4**

Il formulario da utilizzare per le richieste di notifica ai sensi dell'articolo 13, paragrafi 1 e 2, della direttiva 2011/16/UE, e per il seguito dato a tali richieste ai sensi dell'articolo 13, paragrafo 3, della stessa direttiva, contiene i seguenti campi ⁽¹⁾:

- Base giuridica
- Numero di riferimento
- Data
- Identità dell'autorità richiedente e dell'autorità interpellata
- Nome e indirizzo del destinatario dello strumento o della decisione
- Altre informazioni che possono facilitare l'identificazione del destinatario
- Oggetto dello strumento o della decisione
- Seguito dato alla richiesta di notifica dall'autorità interpellata, ai sensi dell'articolo 13, paragrafo 3, della direttiva 2011/16/UE, recante la data in cui l'atto o la decisione sono stati notificati al destinatario

⁽¹⁾ Solo i campi effettivamente compilati per un determinato caso devono apparire nel formulario utilizzato per quel caso

*ALLEGATO IV***Formulario di cui all'articolo 1, paragrafo 5**

Il formulario da utilizzare per il riscontro ai sensi dell'articolo 14, paragrafo 1, della direttiva 2011/16/UE, contiene i seguenti campi ⁽¹⁾:

- Numero di riferimento
- Data
- Identità dell'autorità competente che fornisce il riscontro
- Riscontro generale sulle informazioni fornite
- Risultati direttamente correlati alle informazioni fornite

⁽¹⁾ Solo i campi effettivamente compilati per un determinato caso devono apparire nel formulario utilizzato per quel caso.

▼B*ALLEGATO V***Formato elettronico di cui all'articolo 2, paragrafo 1**

Il formato elettronico per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8, paragrafo 1, della direttiva 2011/16/UE è conforme alla seguente struttura ad albero e contiene le classi di elementi ⁽¹⁾ che seguono.

(a) Per quanto riguarda il messaggio generale:

```
- un'intestazione ("HEADER") contenente:
-- il paese di origine ("ORIGINATING COUNTRY");
-- i paesi di destinazione ("DESTINATION COUNTRIES");
-- un identificativo di messaggio unico ("MESSAGE ID");
-- un identificativo di correlazione ("CORRELATION ID");
-- la data e l'ora ("TIMESTAMP");
-- l'indicazione della tipologia del messaggio ("MESSAGE TYPE INDIC");
- e un corpo del messaggio («BODY») che riprende la struttura ad albero e le
  classi di elementi di un corpo del messaggio tra quelli indicati alle
  lettere da b) a g) del presente allegato, in funzione della natura delle
  informazioni da scambiare automaticamente.
```

▼M4

(b) Per quanto riguarda il corpo del messaggio per comunicare informazioni su redditi da lavoro dipendenti, compensi per dirigenti o royalties:

▼B

```
- l'identificativo della categoria ("APPLICATION ID") che precisa la natura
  delle informazioni scambiate;
- l'anno d'imposta ("TAX YEAR"); nonché
- uno o più blocchi funzionali contenenti:
-- uno o più percipienti ("RECIPIENTS"), con informazioni su ciascun
  percipiente, contenente a sua volta:
--- uno o più pagatori ("PAYERS"), con informazioni su ciascun pagatore,
  contenente a sua volta:
---- Uno o più rapporti di lavoro "RELATIONSHIPS" con informazioni sulla natura
  di ciascun rapporto tra il percipiente e il pagatore, contenente a sua
  volta:
----- uno o più luoghi ("WORKPLACE") in cui si è instaurato il rapporto di
  lavoro; nonché
----- Uno o più redditi "INCOMES" con informazioni su ciascun reddito o
  compenso corrisposto in virtù del rapporto di lavoro, contenente a sua
  volta:
----- il numero ("QUANTITY") dei giorni trascorsi o lavorati dal percipiente;
-- e/o uno o più annullamenti di percipiente "RECIPIENT INVALIDATIONS" in caso
  di correzione o cancellazione di informazioni scambiate in precedenza.
```

⁽¹⁾ Solo le classi di elementi effettivamente disponibili per un determinato caso e ad esso applicabili devono apparire nel formato elettronico utilizzato per quel caso.

▼B

(c) Per quanto riguarda il corpo del messaggio per comunicare informazioni sulle pensioni:

```

- l'identificativo della categoria ("APPLICATION ID") che precisa la natura
  delle informazioni scambiate;
- l'anno d'imposta ("TAX YEAR"); nonché
- uno o più blocchi funzionali contenenti:
-- uno o più percipienti ("RECIPIENTS"), con informazioni su ciascun
  percipiente, contenente a sua volta:
--- uno o più pagatori ("PAYERS"), con informazioni su ciascun pagatore,
  contenente a sua volta:
---- uno o più regimi ("SCHEMES"), con informazioni su ciascun regime
  pensionistico, contenente a sua volta:
----- una o più informazioni sul riferimento del regime ("SCHEME REFERENCE
  INFOS");
----- uno o più valori del capitale ("CAPITAL VALUES");
----- un amministratore ("ADMINISTRATOR");
----- uno o più intestatari ("OWNERS");
----- Uno o più eventi "EVENTS" con informazioni dettagliate su ciascun evento
  relativo al regime, contenente a sua volta:
----- Una o più informazioni sull'evento, "EVENT INFO" con informazioni
  dettagliate sull'evento, e una o più informazioni finanziarie "FINANCIAL
  INFO" e/o
----- una o più informazioni fiscali "TAX INFO" con informazioni dettagliate
  sulle imposte, e una o più informazioni finanziarie "FINANCIAL INFO";
-- e/o uno o più annullamenti di percipiente "RECIPIENT INVALIDATIONS" in caso
  di correzione o cancellazione di informazioni scambiate in precedenza.

```

(d) Per quanto riguarda il corpo del messaggio per comunicare informazioni sui prodotti di assicurazione sulla vita:

```

- l'identificativo della categoria ("APPLICATION ID") che precisa la natura
  delle informazioni scambiate;
- l'anno d'imposta ("TAX YEAR"); nonché
- uno o più blocchi funzionali contenenti:
-- una o più polizze ("POLICIES"), con informazioni su ciascun prodotto,
  contenente a sua volta:
--- la durata della contribuzione "CONTRIBUTION DURATION",
--- la durata del beneficio "BENEFIT DURATION",
--- le opzioni contrattuali della polizza "POLICY OPTIONS",
--- uno o più valori del capitale della polizza "POLICY CAPITAL VALUE",
--- l'assicuratore o agente pagatore "INSURER/PAYING AGENT",
--- uno o più beneficiari "BENEFICIARIES",
--- uno o più assicurati sulla vita "LIFE INSURED",
--- uno o più pagatori dei premi "PAYERS OF PREMIUMS",
--- uno o più intestatari della polizza "POLICY OWNERS",
--- uno o più eventi "EVENTS" con informazioni generali su ciascun evento
  relativo alla polizza, contenente a sua volta:
---- Una o più informazioni sull'evento "EVENT INFO" con informazioni
  dettagliate sull'evento, e una o più informazioni finanziarie "FINANCIAL
  INFO" e/o
---- una o più informazioni fiscali "TAX INFO" con informazioni dettagliate
  sulle imposte, e una o più informazioni finanziarie "FINANCIAL INFO";
-- e/o uno o più annullamenti di polizza "POLICY INVALIDATIONS" in caso di
  correzione o cancellazione di informazioni scambiate in precedenza.

```

▼B

- (e) Per quanto riguarda la matrice per comunicare informazioni su proprietà e redditi immobiliari:

- l'identificativo della categoria ("**APPLICATION ID**") che precisa la natura delle informazioni scambiate;
- l'anno d'imposta ("**TAX YEAR**"); nonché
- uno o più blocchi funzionali contenenti:
 - uno o più titolari di diritti di godimento ("**PARTIES**"), con informazioni su ciascun titolare, contenente a sua volta:
 - un partner ("**PARTNER**"), con informazioni sul coniuge, nonché:
 - opzione 1 qualora l'informazione riguardi un reddito che non può essere ricondotto (anche indirettamente) a una o più proprietà individuate, uno o più redditi "**INCOMES**"; oppure
 - opzione 2 qualora l'informazione riguardi o un'informazione che non sia un reddito o un reddito che possa essere ricondotto (anche indirettamente) a una o più proprietà individuate, una o più proprietà "**PROPERTIES**" con informazioni su ciascuna proprietà contenente a sua volta:
 - una o più titolarità "**OWNERSHIPS**" e i diritti ad esse correlati "**RIGHT**" con informazioni relative a ciascuna titolarità e ai diritti ad essa correlati nella proprietà, contenente a sua volta :
 - una o più operazioni "**TRANSACTIONS**", con informazioni su ciascuna operazione relativa alla proprietà,
 - uno o più redditi "**INCOMES**" con informazioni su ciascun reddito relativo alla proprietà;
 - e/o uno o più annullamenti di titolari di diritti di godimento ("**PARTY INVALIDATIONS**") in caso di correzione o cancellazione di informazioni scambiate in precedenza.

- (f) Per quanto riguarda il corpo del messaggio da utilizzare qualora non vi sia nessuna informazione da comunicare in relazione a una categoria specifica:

- l'identificativo della categoria ("**APPLICATION ID**") che precisa la natura delle informazioni scambiate;
- una motivazione dettagliata ("**DETAIL**") che precisa il motivo della mancanza di dati;
- l'anno ("**YEAR**").

- (g) Per quanto riguarda il corpo del messaggio per confermare il ricevimento delle informazioni per una categoria specifica:

- l'identificativo della categoria ("**APPLICATION ID**") che precisa la natura delle informazioni scambiate;
- uno stato "**STATUS**", con informazioni sull'accettazione o sul respingimento del messaggio ricevuto; nonché
- uno o più errori "**ERROR**", con informazioni sugli errori individuati nel messaggio ricevuto."



ALLEGATO VI

Formato elettronico di cui all'articolo 2, paragrafo 2

Il formato elettronico per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8, paragrafo 3 *bis*, della direttiva 2011/16/UE è conforme alla seguente struttura ad albero e contiene gli elementi e gli attributi ⁽¹⁾ che seguono.

(a) Per quanto riguarda il messaggio generale:

```
<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2012 rel. 2 sp1 (http://www.altova.com) by OECD OECD
(OECD) -->
<xsd:schema xmlns:crs="urn:oe.cd:ties:crs:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:ftc="urn:oe.cd:ties:fatca:v1"
xmlns:cfc="urn:oe.cd:ties:commontypesfatcacrs:v1"
xmlns:stf="urn:oe.cd:ties:stf:v4" xmlns:iso="urn:oe.cd:ties:isocrstypes:v1"
targetNamespace="urn:oe.cd:ties:crs:v1" elementFormDefault="qualified"
attributeFormDefault="unqualified" version="1.0">
  <xsd:import namespace="urn:oe.cd:ties:isocrstypes:v1"
schemaLocation="isocrstypes_v1.0.xsd"/>
  <xsd:import namespace="urn:oe.cd:ties:stf:v4"
schemaLocation="oecdtypes_v4.1.xsd"/>
  <xsd:import namespace="urn:oe.cd:ties:commontypesfatcacrs:v1"
schemaLocation="CommonTypesFatcaCrs_v1.1.xsd"/>
  <xsd:import namespace="urn:oe.cd:ties:fatca:v1"
schemaLocation="FatcaTypes_v1.1.xsd"/>

  <!--+++++ Reusable Simple types +++++ -->

  <!-- Message type definitions -->

  <xsd:simpleType name="MessageType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Message type defines the type of
reporting </xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CRS"/>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->

  <!-- Account Holder Type - 1 -->
  <xsd:simpleType name="CrsAcctHolderType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Account Holder Type</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CRS101">
        <xsd:annotation>
          <xsd:documentation>Passive Non-Financial Entity with one or more
controlling person that is a Reportable Person</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS102">
        <xsd:annotation>
          <xsd:documentation>CRS Reportable Person</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
```

⁽¹⁾ Solo gli elementi e gli attributi effettivamente applicabili per un determinato caso a seguito dell'adempimento delle norme di comunicazione e di adeguata verifica in materia fiscale (due diligence) figuranti negli allegati I e II della direttiva 2011/16/UE devono apparire nel formato elettronico utilizzato per quel caso.

▼B

```

        <xsd:enumeration value="CRS103">
            <xsd:annotation>
                <xsd:documentation>Passive NFE that is a CRS Reportable
                Person</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
    </xsd:restriction>
</xsd:simpleType>
<!-- -->

<!-- CRS Payment Type - 5 -->
<xsd:simpleType name="CrsPaymentType_EnumType">
    <xsd:annotation>
        <xsd:documentation xml:lang="en">The code describing the nature of the
        payments used in CRS
        </xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
        <xsd:enumeration value="CRS501">
            <xsd:annotation>
                <xsd:documentation>Dividends</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS502">
            <xsd:annotation>
                <xsd:documentation>Interest</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS503">
            <xsd:annotation>
                <xsd:documentation>Gross Proceeds/Redemptions</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS504">
            <xsd:annotation>
                <xsd:documentation>Other - CRS</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
    </xsd:restriction>
</xsd:simpleType>
<!-- -->

<!-- MessageTypeIndic - 7 -->
<xsd:simpleType name="CrsMessageTypeIndic_EnumType">
    <xsd:annotation>
        <xsd:documentation xml:lang="en">The MessageTypeIndic defines the type of
        message sent</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
        <xsd:enumeration value="CRS701">
            <xsd:annotation>
                <xsd:documentation>The message contains new
                information</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS702">
            <xsd:annotation>
                <xsd:documentation>The message contains corrections for previously
                sent information</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
    </xsd:restriction>

```

▼B

```

        <xsd:enumeration value="CRS703">
            <xsd:annotation>
                <xsd:documentation>The message advises there is no data to
report</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
    </xsd:restriction>
</xsd:simpleType>
<!-- -->

<!-- Controlling Person Type - 8 -->
<xsd:simpleType name="CrsCtrlgPersonType_EnumType">
    <xsd:annotation>
        <xsd:documentation xml:lang="en">Controlling Person
Type</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
        <xsd:enumeration value="CRS801">
            <xsd:annotation>
                <xsd:documentation>CP of legal person - ownership</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS802">
            <xsd:annotation>
                <xsd:documentation>CP of legal person - other
means</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS803">
            <xsd:annotation>
                <xsd:documentation>CP of legal person - senior managing
official</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS804">
            <xsd:annotation>
                <xsd:documentation>CP of legal arrangement - trust -
settlor</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS805">
            <xsd:annotation>
                <xsd:documentation>CP of legal arrangement - trust -
trustee</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS806">
            <xsd:annotation>
                <xsd:documentation>CP of legal arrangement - trust -
protector</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS807">
            <xsd:annotation>
                <xsd:documentation>CP of legal arrangement - trust -
beneficiary</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS808">
            <xsd:annotation>
                <xsd:documentation>CP of legal arrangement - trust -
other</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
    </xsd:restriction>

```

▼B

```

        <xsd:enumeration value="CRS809">
            <xsd:annotation>
                <xsd:documentation>CP of legal arrangement - other - settlor-
equivalent</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS810">
            <xsd:annotation>
                <xsd:documentation>CP of legal arrangement - other - trustee-
equivalent</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS811">
            <xsd:annotation>
                <xsd:documentation>CP of legal arrangement - other - protector-
equivalent</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS812">
            <xsd:annotation>
                <xsd:documentation>CP of legal arrangement - other - beneficiary-
equivalent</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS813">
            <xsd:annotation>
                <xsd:documentation>CP of legal arrangement - other - other-
equivalent</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
    </xsd:restriction>
</xsd:simpleType>
<!-- -->

<!--+++++++ Reusable Complex types ++++++++ -->

    <!-- Message specification: Data identifying and describing the message
as a whole -->
    <xsd:complexType name="MessageSpec_Type">
        <xsd:annotation>
            <xsd:documentation xml:lang="en">Information in the message header
identifies the Tax Administration that is sending the message. It specifies
when the message was created, what period (normally a year) the report is for,
and the nature of the report (original, corrected, supplemental,
etc).</xsd:documentation>
        </xsd:annotation>
        <xsd:sequence>
            <xsd:element name="SendingCompanyIN" type="xsd:string"
minOccurs="0"/>
            <xsd:element name="TransmittingCountry" type="iso:CountryCode_Type"/>
            <xsd:element name="ReceivingCountry" type="iso:CountryCode_Type"/>
            <!-- modified for CRS -->

            <xsd:element name="MessageType" type="crs:MessageType_EnumType"/>
            <xsd:element name="Warning" type="xsd:string" minOccurs="0">
                <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" minOccurs="0">
                <xsd:annotation>
                    <xsd:documentation xml:lang="en">All necessary contact information
about persons responsible for and

```

▼B

```

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="MessageTypeIndic"
type="crs:CrsMessageTypeIndic_EnumType" minOccurs="0"/>
  <xsd:element name="CorrMessageRefId" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Sender's unique identifier that has
to be corrected. Must point to 1 or more previous message</xsd:documentation>
    </xsd:annotation>
  </xsd:element>
  <xsd:element name="ReportingPeriod" type="xsd:date">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">The reporting year for which
information is transmitted in documents of
the current message.</xsd:documentation>
    </xsd:annotation>
  </xsd:element>
  <xsd:element name="Timestamp" type="xsd:dateTime"/>
</xsd:sequence>
</xsd:complexType>
<!-- -->

<!-- Account Holder Type -->
<xsd:complexType name="AccountHolder_Type">
  <xsd:sequence>
    <xsd:choice>
      <xsd:element name="Individual" type="crs:PersonParty_Type"/>
      <xsd:sequence>
        <xsd:element name="Organisation" type="crs:OrganisationParty_Type"/>
        <xsd:element name="AcctHolderType"
type="crs:CrsAcctHolderType_EnumType"/>
      </xsd:sequence>
    </xsd:choice>
  </xsd:sequence>
</xsd:complexType>
<!-- -->

<!-- Controlling Person Type -->
<xsd:complexType name="ControllingPerson_Type">
  <xsd:sequence>
    <xsd:element name="Individual" type="crs:PersonParty_Type"/>
    <xsd:element name="CtrlgPersonType"
type="crs:CrsCtrlgPersonType_EnumType" minOccurs="0"/>
  </xsd:sequence>
</xsd:complexType>
<!-- -->

<!-- Account number -->
<xsd:complexType name="FIAccountNumber_Type">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Account number definition
  </xsd:documentation>
  </xsd:annotation>

```

▼B

```

    <xsd:simpleContent>
      <xsd:extension base="xsd:string">
        <xsd:attribute name="AcctNumberType"
type="cfc:AcctNumberType_EnumType">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Account Number
Type</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
        <xsd:attribute name="UndocumentedAccount" type="xsd:boolean">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Undocumented
Account</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
        <xsd:attribute name="ClosedAccount" type="xsd:boolean">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Closed Account</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
        <xsd:attribute name="DormantAccount" type="xsd:boolean">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Dormant
Account</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
<!-- -->

<!-- Correctable Account Report -->
<xsd:complexType name="CorrectableAccountReport_Type">
  <xsd:sequence>
    <xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
    <xsd:element name="AccountNumber" type="crs:FIAccountNumber_Type"/>
    <xsd:element name="AccountHolder" type="crs:AccountHolder_Type"/>
    <xsd:element name="ControllingPerson" type="crs:ControllingPerson_Type"
minOccurs="0" maxOccurs="unbounded"/>
    <xsd:element name="AccountBalance" type="cfc:MonAmnt_Type"/>
    <xsd:element name="Payment" type="crs:Payment_Type" minOccurs="0"
maxOccurs="unbounded"/>
  </xsd:sequence>
</xsd:complexType>
<!-- -->

<!-- The Name of a Party, given in fixed Form-->
<xsd:complexType name="NamePerson_Type">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">The user must spread the data about the
name of a party over up to six elements. The container element for this will be
'NameFix'. </xsd:documentation>
  </xsd:annotation>
  <xsd:sequence>
    <xsd:element name="PrecedingTitle" type="xsd:string" minOccurs="0">
      <xsd:annotation>
        <xsd:documentation xml:lang="en">His Excellency,Estate of the Late
...</xsd:documentation>
      </xsd:annotation>
    </xsd:element>

```

▼B

```

    <xsd:element name="Title" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
      <xsd:annotation>
        <xsd:documentation xml:lang="en">Greeting title. Example: Mr, Dr, Ms,
Herr, etc. Can have multiple titles.</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="FirstName">
      <xsd:annotation>
        <xsd:documentation xml:lang="en">FirstName of the
person</xsd:documentation>
      </xsd:annotation>
      <xsd:complexType>
        <xsd:simpleContent>
          <xsd:extension base="xsd:string">
            <xsd:attribute name="xnlNameType">
              <xsd:annotation>
                <xsd:documentation xml:lang="en">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 xml:lang="en">Middle name (essential part of the
name for many nationalities). 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 xml:lang="en">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 xml:lang="en">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>

```

▼B

```

        <xsd:documentation xml:lang="en">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">
    <xsd:annotation>
        <xsd:documentation xml:lang="en">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.
In case of a company, this field can be used for the company
name.</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
            <xsd:simpleContent>
                <xsd:extension base="xsd:string">
                    <xsd:attribute name="xnlNameType">
                        <xsd:annotation>
                            <xsd:documentation xml:lang="en">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 xml:lang="en">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 xml:lang="en">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 xml:lang="en">Deceased, Retired
...</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
</xsd:sequence>
<xsd:attribute name="nameType" type="stf:OECDNameType_EnumType"
use="optional"/>
</xsd:complexType>
<!-- -->

```

▼B

```

<!-- Collection of all Data describing a person as a Party -->
<xsd:complexType name="PersonParty_Type">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">
      This container brings together all data about a person as 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. 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="iso:CountryCode_Type"
maxOccurs="unbounded"/>
      <xsd:element name="TIN" type="cfc:TIN_Type" minOccurs="0"
maxOccurs="unbounded"/>
      <xsd:element name="Name" type="crs:NamePerson_Type"
maxOccurs="unbounded"/>
      <xsd:element name="Address" type="cfc:Address_Type"
maxOccurs="unbounded"/>
      <xsd:element name="Nationality" type="iso:CountryCode_Type" minOccurs="0"
maxOccurs="unbounded"/>
      <xsd:element name="BirthInfo" minOccurs="0">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="BirthDate" type="xsd:date" minOccurs="0"/>
            <xsd:element name="City" type="xsd:string" minOccurs="0"/>
            <xsd:element name="CitySubentity" type="xsd:string" minOccurs="0"/>
            <xsd:element name="CountryInfo" minOccurs="0">
              <xsd:complexType>
                <xsd:choice>
                  <xsd:element name="CountryCode" type="iso:CountryCode_Type"/>
                  <xsd:element name="FormerCountryName" type="xsd:string"/>
                </xsd:choice>
              </xsd:complexType>
            </xsd:element>
          </xsd:sequence>
        </xsd:complexType>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>
</!-- -->

<!-- Organisation Identification Number -->
<xsd:complexType name="OrganisationIN_Type">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">This is the identification
number/identification code for the Entity in question. As the identifier may be
not strictly numeric, it is just defined as a string of characters. Attribute
'issuedBy' is required to designate the issuer of the identifier. Attribute
'INType' defines the type of identification number. </xsd:documentation>
  </xsd:annotation>
  <xsd:simpleContent>
    <xsd:extension base="cfc:String1MinLength_Type">
      <xsd:attribute name="issuedBy" type="iso:CountryCode_Type"
use="optional">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Country code of issuing country,
indicating country of Residence (to taxes and other)</xsd:documentation>
        </xsd:annotation>
      </xsd:attribute>
    </xsd:extension>
  </xsd:simpleContent>

```

▼B

```

        <xsd:attribute name="INType" type="xsd:string" use="optional">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Identification Number
Type</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
<!-- -->

<!-- Collection of all Data describing an organisationy as party-->
<xsd:complexType name="OrganisationParty_Type">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">
This container brings together all data about an organisation as 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 . 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="iso:CountryCode_Type"
minOccurs="0" maxOccurs="unbounded"/>
    <xsd:element name="IN" type="crs:OrganisationIN_Type" minOccurs="0"
maxOccurs="unbounded">
      <xsd:annotation>
        <xsd:documentation xml:lang="en">Entity Identification
Number</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="Name" type="cfc:NameOrganisation_Type"
maxOccurs="unbounded"/>
    <xsd:element name="Address" type="cfc:Address_Type"
maxOccurs="unbounded"/>
  </xsd:sequence>
</xsd:complexType>
<!-- -->

<!-- Correctable Organisation-->
<xsd:complexType name="CorrectableOrganisationParty_Type">
  <xsd:complexContent>
    <xsd:extension base="crs:OrganisationParty_Type">
      <xsd:sequence>
        <xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
      </xsd:sequence>
    </xsd:extension>
  </xsd:complexContent>
</xsd:complexType>
<!-- -->

<!-- Payment -->
<xsd:complexType name="Payment_Type">
  <xsd:sequence>
    <xsd:element name="Type" type="crs:CrsPaymentType_EnumType">
      <xsd:annotation>
        <xsd:documentation xml:lang="en">Type of payment (interest,
dividend,...)</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
  </xsd:sequence>

```

▼B

```

        <xsd:element name="PaymentAmnt" type="cfc:MonAmnt_Type">
            <xsd:annotation>
                <xsd:documentation xml:lang="en">The amount of
payment</xsd:documentation>
            </xsd:annotation>
        </xsd:element>
    </xsd:sequence>
</xsd:complexType>
<!-- -->

<!-- -->
<!-- CRS Body Type - CRS Report -->
<xsd:complexType name="CrsBody_Type">
    <xsd:sequence>
        <xsd:element name="ReportingFI"
type="crs:CorrectableOrganisationParty_Type">
            <xsd:annotation>
                <xsd:documentation xml:lang="en">Reporting financial
institution</xsd:documentation>
            </xsd:annotation>
        </xsd:element>

        <xsd:element name="ReportingGroup" maxOccurs="unbounded">
            <xsd:annotation>
                <xsd:documentation xml:lang="en">For CRS, only one ReportingGroup for
each CrsBody is to be provided</xsd:documentation>
            </xsd:annotation>
            <xsd:complexType>
                <xsd:sequence>
                    <xsd:element name="Sponsor"
type="crs:CorrectableOrganisationParty_Type" minOccurs="0"/>
                    <xsd:element name="Intermediary"
type="crs:CorrectableOrganisationParty_Type" minOccurs="0"/>
                    <xsd:element name="AccountReport"
type="crs:CorrectableAccountReport_Type" minOccurs="0" maxOccurs="unbounded"/>
                    <xsd:element name="PoolReport"
type="ftc:CorrectablePoolReport_Type" minOccurs="0" maxOccurs="unbounded"/>
                </xsd:sequence>
            </xsd:complexType>
        </xsd:element>
    </xsd:sequence>
</xsd:complexType>

    <!--+++++++ Schema element ++++++++ -->
<!-- CrsOECD File Message structure -->
<!-- -->
<!-- CRS Message structure -->
<xsd:element name="CRS_OECD">
    <xsd:complexType>
        <xsd:sequence>
            <xsd:element name="MessageSpec" type="crs:MessageSpec_Type"/>
            <xsd:element name="CrsBody" type="crs:CrsBody_Type"
maxOccurs="unbounded"/>
        </xsd:sequence>
        <xsd:attribute name="version" type="xsd:string">
            <xsd:annotation>
                <xsd:documentation xml:lang="en">CRS Version </xsd:documentation>
            </xsd:annotation>
        </xsd:attribute>
    </xsd:complexType>
</xsd:element>
<!-- -->
</xsd:schema>

```

▼B

- (b) Per quanto riguarda le tipologie comuni a FATCA e CRS utilizzate nel messaggio di cui al punto a):

```
<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2011 rel. 3 (http://www.altova.com) by IRS (Internal
Revenue Service) -->
<xsd:schema xmlns:cfc="urn:oe.cd:ties:commontypesfatcacrs:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:stf="urn:oe.cd:ties:stf:v4"
xmlns:iso="urn:oe.cd:ties:isocrstypes:v1"
targetNamespace="urn:oe.cd:ties:commontypesfatcacrs:v1"
elementFormDefault="qualified" attributeFormDefault="unqualified"
version="1.0">
  <xsd:import namespace="urn:oe.cd:ties:isocrstypes:v1"
schemaLocation="isocrstypes_v1.0.xsd"/>
  <xsd:import namespace="urn:oe.cd:ties:stf:v4"
schemaLocation="oecdtypes_v4.1.xsd"/>
  <!--+++++ Reusable Simple types +++++ -->
  <!-- -->
  <!-- String with minimum length 1 - data type for TIN_Type -->
  <xsd:simpleType name="String1MinLength_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Introduce a min
length</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:minLength value="1"/>
    </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>
  <!-- -->
  <!-- Account Number Type - 6 -->
  <xsd:simpleType name="AcctNumberType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Account Number Type</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="OECD601">
        <xsd:annotation>
          <xsd:documentation>IBAN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD602">
        <xsd:annotation>
          <xsd:documentation>OBAN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  </xsd:schema>
```

▼B

```

<xsd:enumeration value="OECD603">
  <xsd:annotation>
    <xsd:documentation>ISIN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="OECD604">
  <xsd:annotation>
    <xsd:documentation>OSIN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="OECD605">
  <xsd:annotation>
    <xsd:documentation>Other</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--+++++++ Reusable Complex types ++++++ -->
<!-- -->
<!-- Address Fix -->
<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>

```

▼B

```

<xsd:sequence>
  <xsd:element name="CountryCode" type="iso:CountryCode_Type"/>
  <xsd:choice>
    <xsd:element name="AddressFree" type="xsd:string"/>
    <xsd:sequence>
      <xsd:element name="AddressFix" type="cfc:AddressFix_Type"/>
      <xsd:element name="AddressFree" type="xsd:string" minOccurs="0"/>
    </xsd:sequence>
  </xsd:choice>
</xsd:sequence>
  <xsd:attribute name="legalAddressType"
type="stf:OECDLegalAddressType_EnumType" use="optional"/>
</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="cfc:TwoDigFract_Type">
      <xsd:attribute name="currCode" type="iso:currCode_Type"
use="required"/>
    </xsd:extension>
  </xsd:simpleContent>
</xsd:complexType>
<!-- -->
<!-- Organisation name -->
<xsd:complexType name="NameOrganisation_Type">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Name of organisation</xsd:documentation>
  </xsd:annotation>
  <xsd:simpleContent>
    <xsd:extension base="xsd:string">
      <xsd:attribute name="nameType" type="stf:OECDNameType_EnumType"
use="optional"/>
    </xsd:extension>
  </xsd:simpleContent>
</xsd:complexType>
<!-- -->
<!-- TIN -->
<xsd:complexType name="TIN_Type">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">This is the 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. Attribute
'issuedBy' is required to designate the issuer of the identifier.
</xsd:documentation>
  </xsd:annotation>
  <xsd:simpleContent>
    <xsd:extension base="cfc:String1MinLength_Type">

```

▼B

```

    <xsd:attribute name="issuedBy" type="iso:CountryCode_Type"
use="optional">
    <xsd:annotation>
    <xsd:documentation xml:lang="en">Country code of issuing country,
indicating country of Residence (to taxes and other)</xsd:documentation>
    </xsd:annotation>
    </xsd:attribute>
  </xsd:extension>
</xsd:simpleContent>
</xsd:complexType>
<!-- -->
</xsd:schema>

```

- (c) Per quanto riguarda le tipologie comuni OCSE utilizzate nel messaggio di cui al punto a):

```

<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2005 sp1 U (http://www.xmlspy.com) by Steria Benelux
sa/nv (Steria Benelux sa/nv) -->
<xsd:schema xmlns:stf="urn:oe.cd:ties:stf:v4"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
targetNamespace="urn:oe.cd:ties:stf:v4" elementFormDefault="qualified"
attributeFormDefault="unqualified" version="4.0">
  <!--+++++ Reusable Simple types +++++-->
  <!-- Document type indicators types -->
  <xsd:simpleType name="OECDDocTypeIndic_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">This element specifies the type of data
being submitted.</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="OECD0">
        <xsd:annotation>
          <xsd:documentation>Resend Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD1">
        <xsd:annotation>
          <xsd:documentation>New Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD2">
        <xsd:annotation>
          <xsd:documentation>Corrected Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD3">
        <xsd:annotation>
          <xsd:documentation>Deletion of Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD10">
        <xsd:annotation>
          <xsd:documentation>Resend Test Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD11">
        <xsd:annotation>
          <xsd:documentation>New Test Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD12">
        <xsd:annotation>
          <xsd:documentation>Corrected Test Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>

```

▼B

```

    <xsd:enumeration value="OECD13">
      <xsd:annotation>
        <xsd:documentation>Deletion of Test Data</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<!-- Kind of Name -->
<xsd:simpleType name="OECDNameType_EnumType">
  <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.
    </xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="OECD201">
      <xsd:annotation>
        <xsd:documentation>SMFAliasOrOther</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="OECD202">
      <xsd:annotation>
        <xsd:documentation>indiv (individual)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="OECD203">
      <xsd:annotation>
        <xsd:documentation>alias (alias)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="OECD204">
      <xsd:annotation>
        <xsd:documentation>nick (nickname)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="OECD205">
      <xsd:annotation>
        <xsd:documentation>aka (also known as)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="OECD206">
      <xsd:annotation>
        <xsd:documentation>dba (doing business as)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="OECD207">
      <xsd:annotation>
        <xsd:documentation>legal (legal name)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="OECD208">
      <xsd:annotation>
        <xsd:documentation>atbirth (name at birth)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<!-- Type of the address considered from a legal point of view -->
<xsd:simpleType name="OECDLegalAddressType_EnumType">
  <xsd:annotation>

```

▼B

```

    <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="OECD301">
      <xsd:annotation>
        <xsd:documentation>residentialOrBusiness</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="OECD302">
      <xsd:annotation>
        <xsd:documentation>residential</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="OECD303">
      <xsd:annotation>
        <xsd:documentation>business</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="OECD304">
      <xsd:annotation>
        <xsd:documentation>registeredOffice</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="OECD305">
      <xsd:annotation>
        <xsd:documentation>unspecified</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--+++++++ Reusable Complex types ++++++ -->
<!-- -->
<!-- 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 block of CRS information. </xsd:documentation>
  </xsd:annotation>
  <xsd:sequence>

    <xsd:element name="DocTypeIndic" type="stf:OECDDocTypeIndic_EnumType"/>
    <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 a 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 correction</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
  </xsd:sequence>
</xsd:complexType>
<!-- -->
</xsd:schema>

```

▼ M1*ALLEGATO VII***Formulario di cui all'articolo 2 *bis***

Il formulario per lo scambio automatico obbligatorio di informazioni sui ruling preventivi transfrontalieri e sugli accordi preventivi sui prezzi di trasferimento a norma dell'articolo 8 *bis* della direttiva 2011/16/UE contiene, oltre alle componenti elencate all'articolo 8 *bis*, paragrafo 6, di tale direttiva, i seguenti campi:

- a) Riferimento del ruling.

▼ **M2***ALLEGATO VIII***Formulario di cui all'articolo 2 *quater***

Il formulario per la comunicazione a norma dell'articolo 23, paragrafo 3, della direttiva 2011/16/UE comprende le seguenti informazioni:

- identificazione dello Stato membro che risponde al questionario,
- disponibilità delle informazioni nello Stato membro,
- verifica dell'invio dei riscontri annuali bilaterali a norma dell'articolo 14, paragrafo 2,
- efficacia dello scambio automatico di informazioni:
 - trattamento delle informazioni ricevute e principali problemi tecnici (informatici) generali riscontrati,
 - qualità delle informazioni ricevute, compresa l'identificazione dei percipienti/delle parti; problemi inerenti al contenuto delle informazioni ricevute e relativi suggerimenti,
 - utilizzo ed efficacia delle informazioni a fini di conformità, compresa l'utilità, in linea di principio, delle informazioni; utilizzo attuale e futuro delle informazioni; utilizzo delle informazioni per settore fiscale; cooperazione amministrativa incoraggiata dall'utilizzo delle informazioni ricevute,
 - risultati pratici ottenuti, con menzione del risultato complessivo (compresi i progetti speciali); risultato specifico di progetti speciali; costi amministrativi e altri costi pertinenti per lo sviluppo e l'attuazione dello scambio automatico di informazioni; costi amministrativi per le operazioni ricorrenti di scambio automatico di informazioni; altri costi pertinenti per le operazioni inerenti al rispetto della normativa fiscale; esperienze positive e negative; aspetti principali che generano contenziosi e procedimenti giudiziari,
 - tasso di successo con riguardo all'obbligo di trasmettere le rendicontazioni paese per paese agli Stati membri interessati (numero di rendicontazioni paese per paese ricevute dalle autorità fiscali di altri Stati membri/numero di rendicontazioni paese per paese che dovevano essere ricevute dalle autorità fiscali di altri Stati membri,
 - tasso di adempimento delle Entità tenute alla rendicontazione per quanto riguarda l'obbligo di fornire le rendicontazioni paese per paese (numero di rendicontazioni paese per paese ricevute/numero di rendicontazioni paese per paese che dovevano essere ricevute),
 - elenco delle giurisdizioni in cui sono residenti le Controllanti capogruppo di Entità tenute alla rendicontazione con sede nell'Unione, ma in cui non sono state presentate o non sono state scambiate rendicontazioni paese per paese complete.

▼M4*ALLEGATO IX***Elenco di cui all'articolo 2 quinquies**

I dati statistici richiesti per i formulari di cooperazione amministrativa diversa dallo scambio automatico obbligatorio di informazioni a norma dell'articolo 23, paragrafo 4, della direttiva 2011/16/UE riguardano le seguenti informazioni:

- Identificazione dello Stato membro
- Anno
- Parte A: statistiche per Stato membro sullo scambio di informazioni
 - sullo scambio di informazioni su richiesta (articoli 5, 6 e 7 della direttiva 2011/16/UE)
 - Numero di richieste inviate
 - Numero di risposte ricevute
 - Numero di risposte esaustive ricevute entro il termine prescritto
 - Numero di risposte per le quali le informazioni (parziali o totali) sono state ricevute entro due mesi
 - Numero di richieste ricevute
 - Numero di risposte inviate
 - Numero di rifiuti sulla base dell'articolo 17 della direttiva 2011/16/UE
 - sullo scambio di informazioni su richiesta relative al gruppo (articolo 5 bis della direttiva 2011/16/UE)
 - Numero di richieste relative al gruppo inviate
 - Numero di risposte relative al gruppo ricevute
 - Numero di risposte relative al gruppo esaustive ricevute entro il termine prescritto
 - Numero di risposte relative al gruppo per le quali le informazioni (parziali o totali) sono state ricevute entro due mesi
 - Numero di richieste relative al gruppo ricevute
 - Numero di risposte relative al gruppo inviate
 - Numero di rifiuti relativi al gruppo sulla base dell'articolo 17 della direttiva 2011/16/UE
 - sullo scambio spontaneo di informazioni (articoli 9 e 10 della direttiva 2011/16/UE)
 - Numero di scambi spontanei inviati
 - Numero di scambi spontanei ricevuti

▼ M4

- Parte B: statistiche sulle altre forme di cooperazione amministrativa
 - sulla presenza negli uffici amministrativi e la partecipazione alle indagini amministrative (articolo 11 della direttiva 2011/16/UE)
 - Numero di presenze in entrata negli uffici amministrativi e partecipazione alle indagini amministrative
 - Numero di presenze in uscita dagli uffici amministrativi e partecipazione alle indagini amministrative
 - sui controlli simultanei (articolo 12 della direttiva 2011/16/UE)
 - Numero di controlli simultanei avviati dallo Stato membro
 - Numero di controlli simultanei cui lo Stato membro ha partecipato
 - sulle richieste di notifica (articolo 13 della direttiva 2011/16/UE)
 - Numero di richieste di notifica inviate
 - Numero di richieste di notifica ricevute
 - sui riscontri (articolo 14 della direttiva 2011/16/UE)
 - Numero di richieste di riscontro inviate
 - Numero di riscontri ricevuti
 - Numero di richieste di riscontro ricevute
 - Numero di riscontri inviati
- Parte C: statistiche sulla stima delle entrate supplementari o dell'aumento delle imposte accertate grazie alla cooperazione amministrativa. Le informazioni di questa parte sono facoltative.
 - Dallo scambio di informazioni su richiesta
 - Dallo scambio spontaneo di informazioni
 - In esito a un controllo simultaneo
 - Dati e numero di casi complessivi.

▼ M4*ALLEGATO X***Elenco di cui all'articolo 2 quinquies**

I dati statistici richiesti per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 23, paragrafo 4, della direttiva 2011/16/UE sulle categorie di reddito e di capitale di cui all'articolo 8, paragrafo 1, della medesima direttiva, riguardano le seguenti informazioni:

- Per tutte le categorie di reddito e di capitale di cui all'articolo 8, paragrafo 1, della direttiva 2011/16/UE: statistiche sul messaggio e sul contribuente
- Nel caso dei redditi da lavoro dipendente e compensi per dirigenti: statistiche su messaggio e destinatario, messaggio e pagatore, destinatario e relazione, pagatore e relazione, destinatario e reddito
- Nel caso delle pensioni: statistiche su messaggio e destinatario, messaggio e pagatore, destinatario, pagatore, regime, reddito
- Nel caso dei prodotti di assicurazione sulla vita: statistiche su messaggio e polizza, polizza nel suo complesso, evento
- Nel caso della proprietà e dei redditi immobiliari: statistiche su messaggio e parti, parti complessive, entità e valore della proprietà, entità e valore dell'operazione, entità e valore dei prestiti, entità e valore del reddito derivante da diritti
- Nel caso del reddito da royalties: statistiche su messaggio e destinatario, messaggio e pagatore, destinatario e reddito
- Nel caso dei messaggi sullo status: statistiche su messaggi sullo status, errore nei messaggi sullo status
- Nel caso dei messaggi a zero dati: statistiche su messaggi a zero dati.

▼ M2*ALLEGATO XI***Elenco di cui all'articolo 2 *quinquies***

I dati statistici richiesti per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8, paragrafo 3 *bis*, della direttiva 2011/16/UE in conformità dell'articolo 23, paragrafo 4, della direttiva comprendono le seguenti informazioni:

- per messaggio, statistiche sul paese di origine e sul paese di destinazione, numero totale di registrazioni, importi totali dei pagamenti,
- per paese di origine, statistiche sul numero totale di istituzioni finanziarie tenute alla comunicazione, importi totali dei pagamenti,
- per singolo conto, statistiche sul numero di titolari di conto, categoria di pagamento, importo per categoria di pagamento,
- per conto, statistiche sul tipo di titolare di conto, codice di identificazione fiscale, o equivalente funzionale, del titolare di conto, paese di residenza del titolare di conto, persona fisica titolare di conto, conto chiuso, conto dormiente,
- per titolare di conto, statistiche sul tipo di persona che esercita il controllo, codice di identificazione fiscale, o equivalente funzionale, della persona che esercita il controllo, paese di residenza della persona che esercita il controllo, persona fisica come persona che esercita il controllo.

▼ M2*ALLEGATO XII***Elenco di cui all'articolo 2 *quinquies***

I dati statistici richiesti per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8 *bis bis* della direttiva 2011/16/UE in conformità all'articolo 23, paragrafo 4, della direttiva comprendono le seguenti informazioni:

- numero di rendicontazioni paese per paese ricevute dalle Entità tenute alla rendicontazione,
- numero di rendicontazioni paese per paese che dovevano essere trasmesse dalle Entità tenute alla rendicontazione ma che non sono state ricevute o sono state fornite solo parzialmente, ripartite per giurisdizione delle Controllanti capogruppo,
- numero di rendicontazioni paese per paese ricevute dagli altri Stati membri,
- numero di rendicontazioni paese per paese che dovevano essere comunicate, ma che non sono state ricevute dagli altri Stati membri,
- numero di rendicontazioni paese per paese inviate agli altri Stati membri.

▼ M3*ALLEGATO XIII***Formulario di cui all'articolo 2 *sexies***

Il formulario per lo scambio automatico obbligatorio di informazioni sui meccanismi transfrontalieri soggetti all'obbligo di notifica a norma dell'articolo 8 *bis ter* della direttiva 2011/16/UE contiene, oltre agli elementi elencati all'articolo 8 *bis ter*, paragrafo 14, di tale direttiva, il seguente campo:

- a) Numero di riferimento dei meccanismi transfrontalieri soggetti all'obbligo di notifica.

▼ **M4***ALLEGATO XIV***Formato elettronico di cui all'articolo 2, paragrafo 3**

Il formato elettronico per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8 bis quater, paragrafo 2, della direttiva 2011/16/UE è conforme alla seguente struttura ad albero e contiene gli elementi e gli attributi ⁽¹⁾ che seguono.

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

<!-- edited with XMLSpy v2021 (x64) (http://www.altova.com) by Romane Dragozis (ARHS Developments S.A.) -->

<xsd:schema                                xmlns:dpi="urn:oe.cd:ties:dpi:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"      xmlns:stf="urn:oe.cd:ties:dpistf:v1"
xmlns:iso="urn:oe.cd:ties:isodpitypes:v1"          targetNamespace="urn:oe.cd:ties:dpi:v1"
elementFormDefault="qualified" attributeFormDefault="unqualified" version="1.0">

    <xsd:import
namespace="urn:oe.cd:ties:isodpitypes:v1" schemaLocation="isodpitypes_v1.0.xsd"/>

    <xsd:import
namespace="urn:oe.cd:ties:dpistf:v1" schemaLocation="oe.cd:dpitypes_v1.0.xsd"/>

    <!--+++++++
Reusable Simple types ++++++ -->

    <!-- Message type definitions -->

    <!-- -->

    <xsd:simpleType
name="MessageType_EnumType">

    <xsd:annotation>

    <xsd:documentation
xml:lang="en">Message type defines the type of reporting.</xsd:documentation>

    </xsd:annotation>

    <xsd:restriction base="xsd:string">

    <xsd:enumeration value="DPI">

    <xsd:annotation>

    <xsd:documentation>This type defines the
messages to be exchanged under the OECD Model Rules and [EU Specific] [EU DIR2021/514].</xsd:documentation>
```

⁽¹⁾ Solo gli elementi e gli attributi effettivamente applicabili per un determinato caso a seguito dell'adempimento delle norme di adeguata verifica in materia fiscale e di comunicazione figuranti nell'allegato V, sezioni II e III, della direttiva 2011/16/UE del Consiglio, modificata dalla direttiva (UE) 2021/514 del Consiglio, devono apparire nel formato elettronico utilizzato per quel caso.

▼ **M4**

```

</xsd:annotation>

</xsd:enumeration>

</xsd:restriction>

</xsd:simpleType>

<!-- MessageTypeIndic - 4 -->

<xsd:simpleType
name="DPIMessageTypeIndic_EnumType">

<xsd:annotation>

<xsd:documentation xml:lang="en">The MessageTypeIndic
defines the type of message sent.</xsd:documentation>

</xsd:annotation>

<xsd:restriction base="xsd:string">

<xsd:enumeration value="DPI401">

<xsd:annotation>

<xsd:documentation>The message contains new
(including additional) information.</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="DPI402">

<xsd:annotation>

<xsd:documentation>The message contains corrections
for previously sent information.</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="DPI403">

<xsd:annotation>

<xsd:documentation>The message advises that
there is no data to report.</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

</xsd:restriction>

```

▼ **M4**

```

</xsd:simpleType>

<!-- -->

<xsd:simpleType name="INType_EnumType">

<xsd:annotation>

<xsd:documentation xml:lang="en">The INType defines the
type of identification number being sent.</xsd:documentation>

</xsd:annotation>

<xsd:restriction base="xsd:string">

<xsd:enumeration value="LEI">

<xsd:annotation>

<xsd:documentation>Legal Entity Identifier</xsd:
documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="EIN">

<xsd:annotation>

<xsd:documentation>Entity Identification
Number</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="IIN">

<xsd:annotation>

<xsd:documentation>Individual Identification Number</xsd:
documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="BRN">

<xsd:annotation>

<xsd:documentation>Business Registration Number</xsd:
documentation>

</xsd:annotation>

```

▼ M4

```

                                </xsd:enumeration>

                                <xsd:enumeration value="Other">

                                    <xsd:annotation>

                                        <xsd:documentation>Other</xsd:documentation>

                                    </xsd:annotation>

                                </xsd:enumeration>

                            </xsd:restriction>

                        </xsd:simpleType>

                    <!-- -->

                    <!--DPI Property Type -->

                    <xsd:simpleType

name="DPIPropertyType_EnumType">

                        <xsd:annotation>

                            <xsd:documentation

xml:lang="en">Main business activities

                            </xsd:documentation>

                        </xsd:annotation>

                        <xsd:restriction base="xsd:string">

                            <xsd:enumeration value="DPI901">

                                <xsd:annotation>

                                    <xsd:documentation>Office</xsd:documentation>

                                </xsd:annotation>

                            </xsd:enumeration>

                            <xsd:enumeration value="DPI902">

                                <xsd:annotation>

                                    <xsd:documentation>Hotel

room</xsd:documentation>

                                </xsd:annotation>

                            </xsd:enumeration>

                            <xsd:enumeration value="DPI903">

```

▼ M4

	<xsd:annotation>
xsd:documentation>	<xsd:documentation>Bed and Breakfast room</
	</xsd:annotation>
	</xsd:enumeration>
	<xsd:enumeration value="DPI904">
	<xsd:annotation>
	<xsd:documentation>House</xsd:documentation>
	</xsd:annotation>
	</xsd:enumeration>
	<xsd:enumeration value="DPI905">
	<xsd:annotation>
	<xsd:documentation>Apartment</xsd:documentation>
	</xsd:annotation>
	</xsd:enumeration>
	<xsd:enumeration value="DPI906">
	<xsd:annotation>
Home</xsd:documentation>	<xsd:documentation>Mobile
	</xsd:annotation>
	</xsd:enumeration>
	<xsd:enumeration value="DPI907">
	<xsd:annotation>
	<xsd:documentation>Campground</xsd:documentation>
	</xsd:annotation>
	</xsd:enumeration>
	<xsd:enumeration value="DPI908">
	<xsd:annotation>

▼ **M4**

```

        <xsd:documentation>Boat</xsd:documentation>

        </xsd:annotation>

    </xsd:enumeration>

    <xsd:enumeration value="DPI909">

        <xsd:annotation>

            <xsd:documentation>Parking

Space</xsd:documentation>

        </xsd:annotation>

    </xsd:enumeration>

    <xsd:enumeration value="DPI910">

        <xsd:annotation>

            <xsd:documentation>Other</xsd:documentation>

        </xsd:annotation>

    </xsd:enumeration>

</xsd:restriction>

</xsd:simpleType>

<!-- -->

<!--DPI Nexus Type -->

<xsd:simpleType name="Nexus_EnumType">

    <xsd:annotation>

        <xsd:documentation xml:lang="en">The reason for which the
information will be filled to the competent authority of the EU Member State.

        </xsd:documentation>

    </xsd:annotation>

    <xsd:restriction base="xsd:string">

        <xsd:enumeration value="RPONEX1">

            <xsd:annotation>

                <xsd:documentation>The Reporting Platform
Operator is resident for tax purposes in the EU Member State.</xsd:documentation>

```

▼ **M4**

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="RPONEX2">

<xsd:annotation>

<xsd:documentation>The Reporting Platform
Operator does not have a residence for tax purposes but it is incorporated under the laws of the EU Member State.</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="RPONEX3">

<xsd:annotation>

<xsd:documentation>The Reporting Platform
Operator does not have a residence for tax purposes but it has its place of management (including effective management) in the EU Member State.</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="RPONEX4">

<xsd:annotation>

<xsd:documentation>The Reporting Platform
Operator does not have a residence for tax purposes but it has a permanent establishment in the EU Member State and it is not a Qualified Non-Union Platform Operator.</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="RPONEX5">

<xsd:annotation>

<xsd:documentation>The Reporting Platform
Operator is neither resident for tax purposes, nor incorporated or managed in the EU Member State, nor has a permanent establishment in the EU Member State but it facilitates the carrying out of a Relevant Activity by Reportable Sellers or a Relevant Activity involving the rental of immovable property located in the EU Member State and it is not a Qualified Non-Union Platform Operator.</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

</xsd:restriction>

▼ M4

```

                                </xsd:simpleType>

                                <!-- -->

                                <!-- -->

                                <!--+++++++ Reusable      Complex
types ++++++ -->

                                <!-- -->

                                <!--The Name of a Party, given in fixed Form-->

                                <xsd:complexType name="NamePerson_Type">

                                <xsd:annotation>

                                <xsd:documentation xml:lang="en">The user must spread
the data about the name of a party over up to six elements. The container element for this will be 'NameFix'.
</xsd:documentation>

                                </xsd:annotation>

                                <xsd:sequence>

                                <xsd:element name="PrecedingTitle" type="stf:
StringMin1Max200_Type" minOccurs="0">

                                <xsd:annotation>

                                <xsd:documentation xml:lang="en">His
Excellency,Estate of the Late ...</xsd:documentation>

                                </xsd:annotation>

                                </xsd:element>

                                <xsd:element name="Title" type="stf:
StringMin1Max200_Type" minOccurs="0" maxOccurs="unbounded">

                                <xsd:annotation>

                                <xsd:documentation xml:lang="en">Greeting
title. Example: Mr, Dr, Ms, Herr, etc. Can have multiple titles.</xsd:documentation>

                                </xsd:annotation>

                                </xsd:element>

                                <xsd:element name="FirstName">

                                <xsd:annotation>

                                <xsd:documentation xml:lang=
"en">FirstName of the person</xsd:documentation>

```

▼ **M4**

```

</xsd:annotation>

<xsd:complexType>

    <xsd:simpleContent>

        <xsd:extension base="stf:
StringMin1Max200_Type">

StringMin1Max200_Type">

        <xsd:attribute name="xnlNameType" type="stf:

        <xsd:annotation>

            <xsd:documentation xml:lang="en">Defines the name type of
FirstName. Example: Given Name, Forename, First 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 xml:lang="en">Middle
name (essential part of the name for many nationalities). Example: Sakthi in "Nivetha Sakthi Shantha". Can have multiple
middle names.</xsd:documentation>

        </xsd:annotation>

    </xsd:complexType>

    <xsd:simpleContent>

        <xsd:extension base="stf:
StringMin1Max200_Type">

StringMin1Max200_Type">

        <xsd:attribute name="xnlNameType" type="stf:

        <xsd:annotation>

```

▼ **M4**

<xsd:documentation xml:lang="en">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 xml:lang="en">de, van, van de, von, etc. Example: Derick de Clarke</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:simpleContent>

<xsd:extension base="stf:StringMin1Max200_Type">

<xsd:attribute name="xnlNameType" type="stf:StringMin1Max200_Type">

<xsd:annotation>

<xsd:documentation xml:lang="en">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>

▼ **M4**

```

</xsd:element>

<xsd:element name="LastName">

    <xsd:annotation>

        <xsd:documentation xml:lang=
"en">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.

In case of a company, this field can be used for the company name.</xsd:documentation>

    </xsd:annotation>

    <xsd:complexType>

        <xsd:simpleContent>

            <xsd:extension base="stf:
StringMin1Max200_Type">

                <xsd:attribute name="xnlNameType" type="stf:
StringMin1Max200_Type">

                    <xsd:annotation>

                        <xsd:documentation xml:lang="en">Defines the name type of
LastName. Example: Father's name, Family name, Surname, 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="stf:
StringMin1Max200_Type" minOccurs="0" maxOccurs="unbounded">

        <xsd:annotation>

            <xsd:documentation xml:lang="en">Jnr, Thr
Third, III</xsd:documentation>

        </xsd:annotation>

    </xsd:element>

```

▼ **M4**

```

StringMin1Max200_Type" minOccurs="0" maxOccurs="unbounded">
    <xsd:element name="Suffix" type="stf:
    <xsd:annotation>
    <xsd:documentation xml:lang="en">Could
be compressed initials - PhD, VC, QC</xsd:documentation>
    </xsd:annotation>
    </xsd:element>
    <xsd:element name="GeneralSuffix" type="stf:
StringMin1Max200_Type" minOccurs="0">
    <xsd:annotation>
    <xsd:documentation xml:lang="en">De-
ceased, Retired ...</xsd:documentation>
    </xsd:annotation>
    </xsd:element>
    </xsd:sequence>
    <xsd:attribute name="nameType" type="stf:OECDNameType_
EnumType" use="optional">
    <xsd:annotation>
    <xsd:documentation xml:lang="en">It is possible
for STF documents to contain several names for the same party. This attribute is a qualifier to indicate the type of
a particular name.</xsd:documentation>
    </xsd:annotation>
    </xsd:attribute>
    </xsd:complexType>
    <!-- -->
    <!--Collection of all Data describing a person as a Party -->
    <xsd:complexType name="PersonParty_Type">
    <xsd:annotation>
    <xsd:documentation xml:lang="en">This container
brings together all data about a person as 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. The code for the legal type according to the OECDodelist must be added. The
structures of all of the subelements are defined elsewhere in this schema.</xsd:documentation>

```

▼ **M4**

```

</xsd:annotation>

<xsd:sequence

<xsd:element   name="ResCountryCode"   type="iso:
CountryCode_Type" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>This repeatable data
element describes the residence country code(s) of the individual Seller and must be present in all data records.
This should correspond to the jurisdiction of residence identified on the basis of the due diligence requirements of
the OECD Model Rules or [EU Specific] [EU DIR2021/514]. Specifically, under the OECD Model Rules, the
residence country code of an individual Seller should correspond to the jurisdiction of the Seller's primary
residence.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element           name="TIN"           type="dpi:TIN_Type"
maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>This repeatable data
element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of residence
of the individual Seller. In case the individual Seller does not have a TIN, the jurisdiction of residence does not
issue a TIN or require the collection of the TIN issued to such Seller, or the TIN is not known to the sending
Competent Authority, the Unknown attribute (see below) must be set to "true" and the value "NOTIN" should be
entered [OECD Specific]. Furthermore, in case more than one TIN are provided, any provided element cannot be
flagged as "unknown".</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element           name="VAT"           type="stf:
StringMin1Max200_Type" minOccurs="0">

<xsd:annotation>

<xsd:documentation   xml:lang="en">This
data element must be provided when a VAT Identification number is available.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Name" type="dpi:NamePerson_Type"
maxOccurs="unbounded">

<xsd:annotation>

```

```

        <xsd:documentation>This element should
contain the name of the person.</xsd:documentation>

    </xsd:annotation>

</xsd:element>

<xsd:element name="Address" type="dpi:Address_Type"
maxOccurs="unbounded">

    <xsd:annotation>

        <xsd:documentation>This data element
should contain the address of the person, including the country code of the address as well as the type of the
address, indicating the legal character of that address.</xsd:documentation>

    </xsd:annotation>

</xsd:element>

<xsd:element name="Nationality" type="iso:
CountryCode_Type" minOccurs="0" maxOccurs="unbounded">

    <xsd:annotation>

        <xsd:documentation>The nationality element
is not to be provided as part of the DPI schema.</xsd:documentation>

    </xsd:annotation>

</xsd:element>

<xsd:element name="BirthInfo">

    <xsd:annotation>

        <xsd:documentation>This data element
contains the birth information of an Individual Seller. It is always required to be provided unless such Seller is
documented pursuant to a Government Verification Service and is composed of the date and the place of
birth.</xsd:documentation>

    </xsd:annotation>

    <xsd:complexType>

        <xsd:sequence>

            <xsd:element name="BirthDate"
type="xsd:date">

                <xsd:annotation>

                    <xsd:documentation>This element provides the date of birth,
complying with the following format: YYYY-MM-DD.</xsd:documentation>

                </xsd:annotation>

```

▼ **M4**

```

                                </xsd:element>

                                <xsd:element name="BirthPlace" type="dpi:
BirthPlace_Type" minOccurs="0">

                                <xsd:annotation>

                                <xsd:documentation>This element provides information about the
place of birth. This element must be filled in at least with the city and the country of birth (either the current jurisdiction
identified by 2-characters country code or a former jurisdiction identified by a name).</xsd:documentation>

                                </xsd:annotation>

                                </xsd:element>

                                </xsd:sequence>

                                </xsd:complexType>

                                </xsd:element>

                                </xsd:sequence>

                                </xsd:complexType>

                                <!-- -->

                                <!--Address Fix -->

                                <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="stf:
StringMin1Max200_Type" minOccurs="0">

                                <xsd:annotation>

                                <xsd:documentation>The          street.</xsd:
documentation>

                                </xsd:annotation>

                                </xsd:element>

```

▼ **M4**

<i>StringMin1Max200_Type" minOccurs="0"></i>	<i><xsd:element name="BuildingIdentifier" type="stf:</i>
	<i><xsd:annotation></i>
<i>building on the street, typically a number.</xsd:documentation></i>	<i><xsd:documentation>The identifier of the</i>
	<i></xsd:annotation></i>
	<i></xsd:element></i>
<i>StringMin1Max200_Type" minOccurs="0"></i>	<i><xsd:element name="SuiteIdentifier" type="stf:</i>
	<i><xsd:annotation></i>
<i>office or similar part of a building.</xsd:documentation></i>	<i><xsd:documentation>The identifier of an</i>
	<i></xsd:annotation></i>
	<i></xsd:element></i>
<i>StringMin1Max200_Type" minOccurs="0"></i>	<i><xsd:element name="FloorIdentifier" type="stf:</i>
	<i><xsd:annotation></i>
<i>floor within a building.</xsd:documentation></i>	<i><xsd:documentation>The identifier of a</i>
	<i></xsd:annotation></i>
	<i></xsd:element></i>
<i>StringMin1Max200_Type" minOccurs="0"></i>	<i><xsd:element name="DistrictName" type="stf:</i>
	<i><xsd:annotation></i>
<i>strict of the address.</xsd:documentation></i>	<i><xsd:documentation>The name of the di-</i>
	<i></xsd:annotation></i>
	<i></xsd:element></i>
<i>StringMin1Max200_Type" minOccurs="0"></i>	<i><xsd:element name="POB" type="stf:</i>
	<i><xsd:annotation></i>
<i>box.</xsd:documentation></i>	<i><xsd:documentation>The post office</i>
	<i></xsd:annotation></i>

▼ **M4**

```

</xsd:element>

StringMin1Max200_Type" minOccurs="0">
    <xsd:element name="PostCode" type="stf:
        <xsd:annotation>
            <xsd:documentation>The post code of the
address, which must be provided if available.</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
    <xsd:element name="City" type="stf:
        <xsd:annotation>
            <xsd:documentation>The city of the address.
</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
    <xsd:element name="CountrySubentity" type="stf:
        <xsd:annotation>
            <xsd:documentation>A geographic area of
the country larger than district or city, for example a county, a department, a Land, a canton, etc.</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
</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>

```

▼ **M4**

<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">

<xsd:annotation>

<xsd:documentation>This data element provides the country code associated with the entity's (or person's) address.</xsd:documentation>

</xsd:annotation>

<xsd:simpleType>

*CountryCode_Type">
<xsd:restriction base="iso:*

<xsd:minLength value="1"/>

<xsd:maxLength value="2"/>

</xsd:restriction>

</xsd:simpleType>

</xsd:element>

<xsd:choice>

*StringMin1Max4000_Type">
<xsd:element name="AddressFree" type="stf:*

<xsd:annotation>

<xsd:documentation>This data element allows input of address information in free text. It should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format.</xsd:documentation>

▼ **M4**

```

        </xsd:annotation>

        </xsd:element>

        <xsd:sequence>

            <xsd:element name="AddressFix" type="dpi:
AddressFix_Type"/>

            <xsd:element name="AddressFree" type="stf:
StringMin1Max4000_Type" minOccurs="0">

                <xsd:annotation>

                    <xsd:documentation>This data element allows input of address
information in free text. It should only be used in exceptional circumstances when it is impossible to provide the
address in the fixed format.</xsd:documentation>

                </xsd:annotation>

            </xsd:element>

        </xsd:sequence>

    </xsd:choice>

</xsd:sequence>

    <xsd:attribute name="legalAddressType" type="stf:OECDLegalAd-
dressType_EnumType" use="optional">

        <xsd:annotation>

            <xsd:documentation>This is a datatype for an at-
tribute to an address. It serves to indicate the legal character of that address (residential, business etc.).

            The possible values are:

            — OECD301= residentialOrBusiness

            — OECD302= residential

            — OECD303= business

            — OECD304= registeredOffice

            — OECD305= unspecified

            The address of the Reportable Platform Operator
must represent the "Registered Office Address" (OECD304).</xsd:documentation>

        </xsd:annotation>

    </xsd:attribute>

```

▼ **M4**

```

</xsd:complexType>

<!-- -->

<!--The place of birth -->

<xsd:complexType name="BirthPlace_Type">

<xsd:annotation>

<xsd:documentation>This element provides
information about the place of birth. This element must be filled in at least with the city and the country of birth
(either the current jurisdiction identified by 2-characters country code or a former jurisdiction identified by a
name).</xsd:documentation>

</xsd:annotation>

<xsd:sequence>

<xsd:element name="City" type="stf:
StringMin1Max200_Type">

<xsd:annotation>

<xsd:documentation>The city of
birth.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="CitySubentity" type="stf:
StringMin1Max200_Type" minOccurs="0">

<xsd:annotation>

<xsd:documentation>The city su-
bentity of birth.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="CountryInfo">

<xsd:complexType>

<xsd:choice>

<xsd:element
name="CountryCode" type="iso:CountryCode_Type">

<xsd:annotation>

<xsd:documentation>The current jurisdiction of
birth.</xsd:documentation>

```

▼ **M4**

```

</xsd:annotation>

</xsd:element>

<xsd:element name="FormerCountryName" type="stf:StringMin1Max200_Type">

</xsd:annotation>

<xsd:documentation>The former jurisdiction of birth.
The Former Country Name element should be used in case the person was born in a country that has since
ceased to exist.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:choice>

</xsd:complexType>

</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 in full units,
i.e. without decimals. 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="xsd:integer">

<xsd:attribute name="currCode" type="iso:
currCode_Type" use="required"/>

</xsd:extension>

</xsd:simpleContent>

```

▼ **M4**

```

</xsd:complexType>

<!-- -->

<!--Organisation name -->

<xsd:complexType name="NameOrganisation_Type">

<xsd:annotation>

    <xsd:documentation xml:lang="en">Name of or-
organisation</xsd:documentation>

</xsd:annotation>

<xsd:simpleContent>

    <xsd:extension base="stf:StringMin1Max200_Type"/>

</xsd:simpleContent>

</xsd:complexType>

<!-- -->

<!--Organisation name (Reportable Seller)-->

<xsd:complexType name="NameReportableSeller_Type">

<xsd:annotation>

    <xsd:documentation xml:lang="en">Name of Sel-
ler</xsd:documentation>

</xsd:annotation>

<xsd:simpleContent>

    <xsd:extension
base="stf:StringMin1Max200_Type"/>

</xsd:simpleContent>

</xsd:complexType>

<!-- -->

<!--TIN -->

<xsd:complexType name="TIN_Type">

<xsd:annotation>

```

▼ **M4**

<xsd:documentation xml:lang="en">This is the 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. Attribute 'issuedBy' is required to designate the issuer of the identifier.</xsd:documentation>

</xsd:annotation>

<xsd:simpleContent>

<xsd:extension base="stf:StringMin0Max200_Type">

<xsd:attribute name="issuedBy" type="iso:CountryCode_Type" use="optional">

<xsd:annotation>

<xsd:documentation xml:lang="en">Country code of issuing country, indicating country of Residence (to taxes and other).

It should always be provided, unless the TIN element is flagged as "unknown".</xsd:documentation>

</xsd:annotation>

</xsd:attribute>

<xsd:attribute name="unknown" type="xsd:boolean" use="optional">

<xsd:annotation>

<xsd:documentation xml:lang="en">This attribute must be provided if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded.</xsd:documentation>

</xsd:annotation>

</xsd:attribute>

</xsd:extension>

</xsd:simpleContent>

</xsd:complexType>

<!-- -->

<!--Message specification: Data identifying and describing the message as a whole-->

<xsd:complexType name="MessageSpec_Type">

<xsd:annotation>

▼ **M4**

<xsd:documentation xml:lang="en">Information in the message header identifies the Tax Administration that is sending the message. It specifies when the message was created, what period (normally a year) the report is for, and the nature of the report (original, corrected, supplemental, etc).</xsd:documentation>

</xsd:annotation>

<xsd:sequence>

StringMin1Max200_Type" minOccurs="0">

<xsd:element name="SendingEntityIN" type="stf:

<xsd:annotation>

<xsd:documentation>Although not used for exchanges between Competent Authorities under the DPI MCAA and [EU DIR2021/514], for domestic reporting, this data element can be used in case the schema is mandated for domestic reporting by Reporting Platform Operators to their tax administration. In such instances, it identifies the Reporting Platform Operator sending the message through a domestically-defined identification number.</xsd:documentation>

</xsd:annotation>

</xsd:element>

CountryCode_Type">

<xsd:element name="TransmittingCountry" type="iso:

<xsd:annotation>

<xsd:documentation>This data element identifies the jurisdiction of the Competent Authority transmitting the DPI message.</xsd:documentation>

</xsd:annotation>

</xsd:element>

CountryCode_Type">

<xsd:element name="ReceivingCountry" type="iso:

<xsd:annotation>

<xsd:documentation>This data element identifies the jurisdiction of the Competent Authority receiving the DPI message.</xsd:documentation>

</xsd:annotation>

</xsd:element>

MessageType_EnumType">

<xsd:element name="MessageType" type="dpi:

<xsd:annotation>

▼ **M4**

<xsd:documentation>This data element specifies the type of message being sent. The only allowable entry for messages exchanged under the OECD Model Rules and [EU Specific] [EU DIR2021/514] in this field is "DPI".</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Warning" type="stf: StringMin1Max4000_Type" minOccurs="0">

<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="stf: StringMin1Max4000_Type" minOccurs="0">

<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.

In international exchanges, this data element contains the contact details of the sending competent authority.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="MessageRefId" type="stf: StringMin1Max170_Type">

<xsd:annotation>

<xsd:documentation xml:lang="en">Sender's unique identifier for this message.

The Message RefID must start with the country code of the sending jurisdiction, then the year of the reportable period, then the receiving country code before a unique identifier.</xsd:documentation>

</xsd:annotation>

</xsd:element>

▼ **M4**

```

DPIMessageTypeIndic_EnumType">
    <xsd:element name="MessageTypeIndic" type="dpi:
        <xsd:annotation>
            <xsd:documentation>This data
element specifies the type of information that is sent, i.e. whether it is new information or whether the message
seeks to correct or delete previously sent information.</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
    <xsd:element
name="ReportingPeriod" type="xsd:date">
        <xsd:annotation>
            <xsd:documentation xml:lang=
"en">The reporting year for which information is transmitted in documents of the current message. This is in
yyyy-MM-DD format, on the basis of the calendar year in which the relevant Reportable Period under the OECD
Model Rules or [EU Specific] [EU DIR2021/514] ended.</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
    <xsd:element name="Timestamp" type="xsd:date-
Time">
        <xsd:annotation>
            <xsd:documentation>This data
element identifies the date and time when the message was compiled. It is anticipated that this element will be
automatically populated by the host system. The format for use is yyyy-MM-DDT'hh:mm:ss.nnn. Fractions of
seconds may be used (in such a case the milli-seconds will be provided on 3 digits, see ".nnn" in the format
above). </xsd:documentation>
        </xsd:annotation>
    </xsd:element>
</xsd:sequence>
</xsd:complexType>
<!-- -->
<!--Organisation Identification Number -->
<xsd:complexType name="OrganisationIN_Type">
    <xsd:annotation>

```

▼ **M4**

<xsd:documentation xml:lang="en">This is the identification number/identification code for the Entity in question. As the identifier may be not strictly numeric, it is just defined as a string of characters. Attribute 'issuedBy' is required to designate the issuer of the identifier. Attribute 'INType' defines the type of identification number. </xsd:documentation>

</xsd:annotation>

<xsd:simpleContent>

<xsd:extension base="stf:StringMin1Max200_Type">

CountryCode_Type" use="optional">

<xsd:attribute name="issuedBy" type="iso:

<xsd:annotation>

<xsd:documentation xml:lang="en">Country code of issuing country, indicating country of Residence (to taxes and other)</xsd:documentation>

</xsd:annotation>

</xsd:attribute>

INType_EnumType" use="required">

<xsd:attribute name="INType" type="dpi:

<xsd:annotation>

<xsd:documentation xml:lang="en">This attribute defines the type of identification number being sent among the following:

the reporting of an individual identification number;

— [EU Specific]: IIN for

a legal entity identifier;

— LEI for the reporting of

an entity identification number;

— EIN for the reporting of

of a business registration number; or

— BRN for the reporting

— Other.

</xsd:documentation>

</xsd:annotation>

</xsd:attribute>

</xsd:extension>

</xsd:simpleContent>

</xsd:complexType>

▼ **M4**

	<!-- -->
as party-->	<!--Collection of all Data describing an organisationy
	<xsd:complexType name="OrganisationParty_Type">
	<xsd:annotation>
	<xsd:documentation xml:lang="en">
	<i>This container brings together all data about an organisation as 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 . 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.</i> </xsd:documentation>
	</xsd:annotation>
	<xsd:sequence>
	<xsd:element name="ResCountryCode"
minOccurs="0" maxOccurs="unbounded">	
	<xsd:annotation>
	<xsd:documentation>This repeata-
ble data element describes the residence country code(s) of the entity.	
	<i>In case of an Entity Seller this should always be present and should correspond to the jurisdiction of residence identified on the basis of the due diligence requirements of the OECD Model Rules or [EU Specific] [EU DIR2021/514]. Specifically, under the OECD Model Rules, the residence country code of an Entity Seller should correspond to the jurisdiction in which its registered office is located.</i>
	<i>In case of a Reporting Platform Operator, the residence country code should correspond to the jurisdiction where the Reporting Platform Operator is resident for tax purposes or, where it does not have a residence for tax purposes, either the jurisdiction it is incorporated under or the jurisdiction that it has its place of management (including effective management) in, [EU Specific] or the Member State where it has a permanent establishment in.</i>
	[EU Specific]: Reporting Platform Operator: This element is optional.</xsd:documentation>
	</xsd:annotation>
	<xsd:simpleType>
	<xsd:restriction base="iso:
CountryCode_Type"/>	
	</xsd:simpleType>
	</xsd:element>

▼ **M4**

```

maxOccurs="unbounded">
    <xsd:element name="TIN" type="dpi:TIN_Type"

    <xsd:annotation>

        <xsd:documentation>This repea-
table data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction
of residence of the entity. In case the entity does not have a TIN, or the TIN is not known to the sending Competent
Authority, the value "NOTIN" should be entered [OECD Specific] and the Unknown attribute (see below) must be
set to "true". Furthermore, in case more than one TIN are provided, any provided element cannot be flagged as
"unknown".

        [EU Specific]: This element must
be present for both Reporting Platform Operator and Entity Seller.</xsd:documentation>

    </xsd:annotation>

</xsd:element>

    <xsd:element          name="IN"          type="dpi:
OrganisationIN_Type" minOccurs="0" maxOccurs="unbounded">

    <xsd:annotation>

        <xsd:documentation xml:lang=
"en">This data element can be provided (and repeated) if there are other INs available, such as a company
registration number or an Entity Identification Number (EIN).

        [EU Specific]:

        — Reporting Platform Operator:

Where relevant, the individual identification number (IIN) shall be provided

        — Entity Seller: The business re-
gistration number (BRN) must be provided</xsd:documentation>

    </xsd:annotation>

</xsd:element>

    <xsd:element          name="VAT"          type="stf:
StringMin1Max200_Type" minOccurs="0">

    <xsd:annotation>

        <xsd:documentation xml:lang=
"en">This data element can be provided when a VAT Identification number is available.</xsd:documentation>

    </xsd:annotation>

</xsd:element>

    <xsd:element name="Name" type="dpi:NameOr-
ganisation_Type" maxOccurs="unbounded">

    <xsd:annotation>

```

▼ **M4**

<xsd:documentation>This element should contain the legal name of the entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="PlatformBusinessName" type="stf:StringMin1Max200_Type" minOccurs="0" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>The repeatable Platform Business Name element identifies the business name(s) of the other Reporting Platform(s) in respect of which the Reporting Platform Operator is reporting.

This element must not be used for the Entity Sellers.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Address" type="dpi:Address_Type" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>This data element should contain the address of the entity, including the country code of the address as well as the type of the address, indicating the legal character of that address.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Nexus" type="dpi:Nexus_EnumType" minOccurs="0">

<xsd:annotation>

<xsd:documentation>[EU Specific] This data element provides the reason for which the information will be reported to the competent authority of the EU Member State.

This data element must not be used for Entity Seller.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="AssumedReporting" type="xsd:boolean" minOccurs="0">

▼ **M4**

<xsd:annotation>

<xsd:documentation>The Assumed Reporting element identifies whether the Reporting Platform Operator is not reporting information on Reportable Sellers, because another Reporting Platform Operator has assumed the reporting.

When "AssumedReporting" is set to "true", it means that another Reporting Platform Operator reported for the Reporting Platform Operator. Otherwise, this element must be set to "false".

This element is mandatory for Reporting Platform Operator and must not be provided for an Entity Seller.

By way of an example, Platform Z is operated by two Platform Operators: Platform Operator 1 (resident in jurisdiction 1) and Platform Operator 2 (resident in jurisdiction 2). In satisfying the reporting requirements, Platform Operator 1 has obtained assurances from Platform Operator 2 that it will fulfil the reporting obligations with respect to all of the Reportable Sellers of Platform Operator 1 in jurisdiction 2.

Platform Operator 1 will therefore provide its identification information and set the AssumedReporting element to "true" to notify its jurisdiction residence (jurisdiction 1) that it has relied on another Platform Operator to fulfil the reporting requirements. Platform Operator 1 will also use the AssumingPlatformOperator element (discussed further below) to report to its jurisdiction (jurisdiction 1) identification information on Platform Operator 2, assuming the reporting obligation in the name of Platform Operator 1. Platform Operator 1 will not provide ReportableSeller element.

At the same time, Platform Operator 2 will use the AssumedPlatformOperator element (discussed further below) to report to its jurisdiction of residence (jurisdiction 2) identification information on Platform Operator 1, for which it has assumed reporting obligations, and complete the Platform Operator element for itself.

[EU Specific] This element is optional for the purposes of [EU DIR2021/514].

</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--Correctable Platform Operator_Type-->

<xsd:complexType name="CorrectablePlatformOperator_Type">

<xsd:annotation>

▼ **M4**

<xsd:documentation>This correctable extends the information about the Reporting Platform Operator by considering the DocSpec element used to identify the particular report within the DPI message being transmitted.</xsd:documentation>

</xsd:annotation>

<xsd:complexContent>

<xsd:extension base="dpi:OrganisationParty_Type">

<xsd:sequence>

DocSpec_Type">

<xsd:element name="DocSpec" type="stf:

<xsd:annotation>

<xsd:documentation>DocSpec identifies the particular report within the DPI message being transmitted. It permits the identification of reports requiring correction.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:extension>

</xsd:complexContent>

</xsd:complexType>

<!-- -->

<!--Correctable Reportable Seller-->

<xsd:complexType name="CorrectableReportableSeller_Type">

<xsd:annotation>

<xsd:documentation>This correctable extends the information about the Reportable Seller by considering the DocSpec element used to identify the particular report within the DPI message being transmitted.</xsd:documentation>

</xsd:annotation>

<xsd:complexContent>

<xsd:extension base="dpi:ReportableSeller_Type">

<xsd:sequence>

▼ **M4**

```

DocSpec_Type">
    <xsd:element name="DocSpec" type="stf:
        <xsd:annotation>
            <xsd:documentation>DocSpec identifies the particular report
within the DPI message being transmitted. It permits the identification of reports requiring correc-
tion.</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
</xsd:sequence>
</xsd:extension>
</xsd:complexContent>
</xsd:complexType>
<!-- -->
<!--Additional Info -->
<xsd:complexType name="CorrectableAdditionalInfo_Type">
    <xsd:sequence>
        <xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
        <xsd:element name="OtherInfo" type="stf:String
Min1Max4000WithLang_Type" maxOccurs="unbounded">
            <xsd:annotation>
                <xsd:documentation>Please include any further brief informa-
tion or explanation you consider necessary or that would facilitate the understanding of the compulsory informa-
tion provided in the country-by-country report. </xsd:documentation>
            </xsd:annotation>
        </xsd:element>
        <xsd:element name="ResCountryCode" type="iso:
CountryCode_Type" minOccurs="0" maxOccurs="unbounded"/>
        <!-- <xsd:element name="SummaryRef" type="dpi:
DPISummaryListElementsType_EnumType" minOccurs="0" maxOccurs="unbounded"/> -->
    </xsd:sequence>

```

▼ M4

```

</xsd:complexType>

<!-- -->

<!--Duplicate of Account Holder Type (from CRS)-->

<xsd:complexType name="AccountHolder_Type">

<xsd:sequence>

    <xsd:choice>

        <xsd:element name="Individual" type="dpi:
NameReportableSeller_Type"/>

        <xsd:sequence>

            <xsd:element name="Organisation" type="dpi:
OrganisationParty_Type"/>

            <xsd:element name="AcctHolderType"/>

        </xsd:sequence>

    </xsd:choice>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--Financial Identifier for Identity-->

<xsd:complexType name="FinancialIdentifier_Type">

<xsd:annotation>

    <xsd:documentation xml:lang="en">The Financial
Identifier is an optional (mandatory) element that reflects the Financial Account Identifier which, under the
OECD Model Rules or [EU Specific] [EU DIR2021/514], is the unique identifying number or reference available
to the Reporting Platform Operator of the bank account or other payment account to which the Consideration is
paid or credited. Under subparagraphs B(2)(c) and B(3)(c) of Section III of the OECD Model Rules or [EU
Specific] subparagraphs B(2)(b) and B(3)(b) of Section III of [EU DIR2021/514], the Financial Identifier must be
reported and exchanged provided that it is available to the Reporting Platform Operator and that the jurisdiction
of the Reportable Seller's residence has indicated that it wishes to receive such Financial Identifiers for taxpayer
matching purposes.</xsd:documentation>

    </xsd:annotation>

<xsd:sequence>

    <xsd:element name="Identifier" type="dpi:Identifier_Type">

```

▼ **M4**

<xsd:annotation>

<xsd:documentation xml:lang="en">Entity Identification Number, which contains the Financial Account Identifier pertaining to the Reportable Seller should be reflected. Financial Account Identifiers can include the IBAN number, sort code and account number and any other payment account identifier that the Reporting Platform Operator used for transferring the Consideration in respect to a Reportable Seller.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="AccountHolderName" type="stf:StringMin1Max200_Type" minOccurs="0">

<xsd:annotation>

<xsd:documentation>The Account Holder Name field is an optional (mandatory) element which, reflecting subparagraphs B(2)(d) and B(3)(d) of Section III of the OECD Model Rules or [EU Specific] subparagraphs B(2)(c) and B(3)(c) of Section III of [EU DIR2021/514], contains the name of the holder of the financial account to which the Consideration is paid or credited, where different from the name of the Reportable Seller and to the extent available to the Reporting Platform Operator.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="OtherInfo" type="stf:StringMin1Max400_Type" minOccurs="0">

<xsd:annotation>

<xsd:documentation>Reflecting subparagraphs B(2)(d) and B(3)(d) of Section III of the OECD Model Rules or [EU Specific] subparagraphs B(2)(c) and B(3)(c) of Section III of [EU DIR2021/514], the OtherInfo field contains any other identifying information available to the Reporting Platform Operator with respect to that account holder.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--Identifier for Financial Identifier-->

<xsd:complexType name="Identifier_Type">

<xsd:annotation>

▼ **M4**

<xsd:documentation xml:lang="en">The Identifier field is a required element which contains the Financial Account Identifier pertaining to the Reportable Seller should be reflected. Financial Account Identifiers can include the IBAN number, sort code and account number and any other payment account identifier that the Reporting Platform Operator used for transferring the Consideration in respect to a Reportable Seller.</xsd:documentation>

</xsd:annotation>

<xsd:simpleContent>

<xsd:extension base="stf:StringMin1Max200_Type">

type="stf:StringMin1Max200_Type">
<xsd:attribute name="AccountNumberType"

<xsd:annotation>

<xsd:documentation xml:lang="en">This attribute describes the type of account number being sent.</xsd:documentation>

</xsd:annotation>

</xsd:attribute>

</xsd:extension>

</xsd:simpleContent>

</xsd:complexType>

<!-- -->

<!--OtherActivities (Complex)-->

<xsd:complexType name="OtherActivities_Type">

<xsd:sequence>

<xsd:element name="Consideration" type="dpi:ConsiderationType">

<xsd:annotation>

<xsd:documentation>The Consideration element contains information on the Consideration received by a Reportable Seller in relation to the Relevant Activities provided. It is further split into four elements, representing the quarters during which the Consideration was paid or credited to a Reportable Seller. In this respect, Consideration is considered to be paid or credited to a Reportable Seller when it is paid or credited to an account specified by the Reportable Seller (as stated in paragraph 32 of the Commentary to Section I of the OECD Model Rules).</xsd:documentation>

</xsd:annotation>

</xsd:element>

▼ **M4**

```

NumberOfActivities_Type">
    <xsd:element name="NumberOfActivities" type="dpi:
        <xsd:annotation>
            <xsd:documentation>The Number of Activi-
ties element specified the number of Relevant Activities that a Reportable Seller has provided. It is further split into
four elements. These elements represent the four quarters in respect of which reporting of the number of Relevant
Activities in respect of which Consideration was paid or credited to the Reportable Seller is required. As such, that
the numbers of activities are reported on the basis of the date of payment or credit of the Considera-
tion.</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
    <xsd:element name="Fees" type="dpi:FeesType">
        <xsd:annotation>
            <xsd:documentation>The Fees element is
further split into four elements, representing the quarters in respect of which reporting takes place.
        </xsd:documentation>
        </xsd:annotation>
    </xsd:element>
    <xsd:element name="Taxes" type="dpi:TaxesType">
        <xsd:annotation>
            <xsd:documentation>The Taxes element is
further split into four elements, representing the quarters in respect of which reporting takes place.
        </xsd:documentation>
        </xsd:annotation>
    </xsd:element>
</xsd:sequence>
</xsd:complexType>
<!-- -->
<!--Number of Activities (Complex)-->
<xsd:complexType name="NumberOfActivities_Type">
    <xsd:annotation>

```

▼ **M4**

<xsd:documentation>The Number of Services element is further split into four elements, representing the quarters in respect of which reporting takes place.
</xsd:documentation>

</xsd:annotation>

<xsd:sequence>

<xsd:element name="NumbQ1" type="xsd:integer"/>

<xsd:element name="NumbQ2" type="xsd:integer"/>

<xsd:element name="NumbQ3" type="xsd:integer"/>

<xsd:element name="NumbQ4" type="xsd:integer"/>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--Taxes Type (Complex)-->

<xsd:complexType name="TaxesType">

<xsd:annotation>

<xsd:documentation>The Taxes element is further split into four elements, representing the quarters in respect of which reporting takes place.

Each quarter element is further comprised of the MonAmnt_Type, used to communicate taxes withheld in respect of Sellers. Such amounts shall be given in full units, i.e. without decimals. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in attribute currCode.</xsd:documentation>

</xsd:annotation>

<xsd:sequence>

<xsd:element name="TaxQ1" type="dpi:MonAmnt_Type"/>

<xsd:element name="TaxQ2" type="dpi:MonAmnt_Type"/>

<xsd:element name="TaxQ3" type="dpi:MonAmnt_Type"/>

<xsd:element name="TaxQ4" type="dpi:MonAmnt_Type"/>

▼ **M4**

```
</xsd:sequence>
```

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

```
<!-- -->
```

```
<!--Fees Type (Complex) -->
```

```
<xsd:complexType name="FeesType">
```

```
<xsd:sequence>
```

```
<xsd:annotation>
```

<xsd:documentation>The Fees element is further split into four elements, representing the quarters in respect of which reporting takes place.

Each quarter element is further comprised of the MonAmnt_Type, used to communicate the fees withheld in respect of Sellers. Such amounts shall be given in full units, i.e. without decimals. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in attribute currCode.</xsd:documentation>

```
</xsd:annotation>
```

```
<xsd:element name="FeesQ1" type="dpi:MonAmnt_Type"/>
```

```
<xsd:element name="FeesQ2" type="dpi:MonAmnt_Type"/>
```

```
<xsd:element name="FeesQ3" type="dpi:MonAmnt_Type"/>
```

```
<xsd:element name="FeesQ4" type="dpi:MonAmnt_Type"/>
```

```
</xsd:sequence>
```

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

```
<!-- -->
```

```
<!--Consideration Type (Complex) -->
```

```
<xsd:complexType name="ConsiderationType">
```

```
<xsd:sequence>
```

```
<xsd:annotation>
```

<xsd:documentation>The Consideration element is further split into four elements, representing the quarters in respect of which reporting takes place.

▼ **M4**

Each quarter element is further comprised of the MonAmnt_Type, used to communicate the monetary amounts earned by Sellers. Such amounts shall be given in full units, i.e. without decimals. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in attribute currCode.

</xsd:annotation>

<xsd:element name="ConsQ1" type="dpi:MonAmnt_Type"/>

<xsd:element name="ConsQ2" type="dpi:MonAmnt_Type"/>

<xsd:element name="ConsQ3" type="dpi:MonAmnt_Type"/>

<xsd:element name="ConsQ4" type="dpi:MonAmnt_Type"/>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--Property Listing Type (Complex) -->

<xsd:complexType name="PropertyListingType">

<xsd:sequence>

<xsd:element name="Address" type="dpi:Address_Type">

<xsd:annotation>

The Address element is further comprised of the elements as described above under the Address Type.

</xsd:annotation>

</xsd:element>

StringMin1Max200_Type" minOccurs="0">

<xsd:element name="LandRegistrationNumber" type="stf:

<xsd:annotation>

The Land Registration Number element contains the land registration number, which under subparagraph B(3)(f) of Section III of the OECD Model Rules or [EU Specific] subparagraph B(3)(e) of Section III of [EU DIR2021/514], is reportable if available to the Reporting Platform Operator. For these purposes, the land registration number includes functional equivalents, such as a cadastral number.

▼ M4

</xsd:annotation>

</xsd:element>

<xsd:element name="Consideration" type="dpi:ConsiderationType">

<xsd:annotation>

<xsd:documentation>The Consideration element contains information on the Consideration received by a Reportable Seller in relation to the Relevant Activities provided. It is further split into four elements, representing the quarters during which the Consideration was paid or credited to a Reportable Seller. In this respect, Consideration is considered to be paid or credited to a Reportable Seller when it is paid or credited to an account specified by the Reportable Seller (as stated in paragraph 32 of the Commentary to Section I of the OECD Model Rules).

For Relevant Activities involving the rental of immovable property, the Consideration information must be provided separately with respect to each Property Listing.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="NumberOfActivities" type="dpi:NumberOfActivities_Type">

<xsd:annotation>

<xsd:documentation>The Number of Activities element specified the number of Relevant Activities that a Reportable Seller has provided. It is further split into four elements. These elements represent the four quarters in respect of which reporting of the number of Relevant Activities in respect of which Consideration was paid or credited to the Reportable Seller is required.

For Relevant Activities involving the rental of immovable property, the number of activities must be provided separately with respect to each Property Listing.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Fees" type="dpi:FeesType">

<xsd:annotation>

<xsd:documentation>The Fees element specified the fees and commissions that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is split into four elements, representing the quarters in respect of which the reporting of fees or commissions withheld or charged by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or [EU Specific] subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514]. </xsd:documentation>

</xsd:annotation>

▼ **M4**

</xsd:element>

<xsd:element name="Taxes" type="dpi:TaxesType">

<xsd:annotation>

<xsd:documentation>The Taxes element specifies the taxes that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is further split into four elements, representing the quarters in respect of which reporting of taxes withheld by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or [EU Specific] subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514].</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="PropertyType" type="dpi:DPIPropertyType_EnumType" minOccurs="0">

<xsd:annotation>

<xsd:documentation>The Property Type element specifies the type of property rented. DPI901 to DPI910.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="OtherPropertyType" type="stf:StringMin1Max200_Type" minOccurs="0">

<xsd:annotation>

<xsd:documentation>This element describes the type of property in case "DPI910" is selected as Property Type. This element cannot be used in case another Property Type is selected.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="RentedDays" minOccurs="0">

<xsd:annotation>

<xsd:documentation>The Rented Days element contains the number of days that the Property Listing was rented during the Reportable Period.

4 numbers max. Set the type as simple</xsd:documentation>

</xsd:annotation>

▼ **M4**

```

        <xsd:simpleType>

            <xsd:restriction base="xsd:integer">

                <xsd:totalDigits value="4"/>

                <xsd:minInclusive value="1"/>

            </xsd:restriction>

        </xsd:simpleType>

    </xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--GVS Type (Complex) -->

<xsd:complexType name="GVSType">

    <xsd:annotation>

        <xsd:documentation>The GVS element reflects the Go-
vernment Verification Service (GVS) due diligence procedures and is composed of the Name GVS, Jurisdiction
GVS, Reference GVS and Other TIN GVS elements, which contain the information items subject to reporting (and
exchange) in respect of a Reportable Seller that has been identified on the basis of a Government Verification
Service, as well as the Financial Identifier element.

        [EU Specific] At the time of publication, the collection
and exchange of GVS information is not a legal requirement under [EU DIR2021/514].</xsd:documentation>

    </xsd:annotation>

    <xsd:sequence>

        <xsd:element          name="NameGVS"          type="stf:
StringMin1Max200_Type">

            <xsd:annotation>

                <xsd:documentation>The Name GVS element
contains the legal name of the Reportable Seller.</xsd:documentation>

            </xsd:annotation>

        </xsd:element>

```

▼ **M4**

```

<xsd:element name="JurisdictionGVS">

    <xsd:annotation>

        <xsd:documentation>The Jurisdiction GVS
element identifies the jurisdiction whose Government Verification Service was relied upon by the Reporting
Platform Operator in respect of the Reportable Seller.

        It uses the 2-character alphabetic country
code and country name list based on the ISO 3166-1 Alpha 2 standard.</xsd:documentation>

    </xsd:annotation>

    <xsd:simpleType>

        <xsd:restriction base="iso:
CountryCode_Type"/>

    </xsd:simpleType>

</xsd:element>

<xsd:element name="ReferenceGVS" type="stf:
StringMin1Max200_Type">

    <xsd:annotation>

        <xsd:documentation>The Reference GVS
element contains the unique reference number or code provided by the jurisdiction whose GVS was used, allowing
that jurisdiction to match the Reportable Seller to a taxpayer within its database.</xsd:documentation>

    </xsd:annotation>

</xsd:element>

<xsd:element name="OtherTINGVS" type="stf:
StringMin1Max200_Type" minOccurs="0">

    <xsd:annotation>

        <xsd:documentation>Reflecting subparagraph B(2)(b) and
B(3)(b) of Section III of the OECD Model Rules, the Other TIN GVS element contains any TIN available to the
Reporting Platform Operator, including the jurisdiction of issuance.</xsd:documentation>

    </xsd:annotation>

</xsd:element>

<xsd:element name="FinancialIdentifier" type="dpi:Finan-
cialIdentifier_Type" minOccurs="0">

    <xsd:annotation>

```

▼ **M4**

<xsd:documentation>The Financial Identifier is an optional (mandatory) element that reflects the Financial Account Identifier which is the unique identifying number or reference available to the Reporting Platform Operator of the bank account or other payment account to which the Consideration is paid or credited.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!-- Reportable Seller (Complex)-->

<xsd:complexType name="ReportableSeller_Type">

<xsd:sequence>

<xsd:element name="Identity">

<xsd:annotation>

<xsd:documentation>The Identity element is further comprised of the EntitySeller and IndividualSeller elements.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:choice>

<xsd:element name="EntitySeller">

<xsd:annotation>

<xsd:documentation>The Entity Seller element is further comprised of the Standard and GVS elements.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:choice>

<xsd:element name="Standard">

<xsd:annotation>

▼ M4

<xsd:documentation>The Standard element reflects the standard due diligence procedures and is further comprised of the EntSellerID (that follows the OrganisationParty Type) and FinancialIdentifier elements. Platform Operators by default would use the standard due diligence procedures, but can also rely on the GVS procedure where it has been made available by the Reportable Jurisdiction .

The Standard element should be completed in case the Reporting Platform Operator has relied on the standard due diligence procedures of the OECD Model Rules or [EU Specific] [EU DIR2021/514] to identify and document the Entity Seller.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:sequence>

<xsd:element name="EntSellerID" type="dpi:OrganisationParty_Type">

<xsd:annotation>

<xsd:documentation>The EntSellerID element identifies the Entity Seller and follows the OrganisationParty_Type.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="FinancialIdentifier" type="dpi:FinancialIdentifier_Type" minOccurs="0" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>The Financial Identifier is an optional (mandatory) element that reflects the Financial Account Identifier which, under the OECD Model Rules or [EU Specific] [EU DIR2021/514], is the unique identifying number or reference available to the Reporting Platform Operator of the bank account or other payment account to which the Consideration is paid or credited. Under subparagraphs B(2)(c) and B(3)(c) of Section III of the OECD Model Rules or [EU Specific] subparagraphs B(2)(b) and B(3)(b) of Section III of [EU DIR2021/514], the Financial Identifier must be reported and exchanged provided that it is available to the Reporting Platform Operator and that the jurisdiction of the Reportable Seller's residence has indicated that it wishes to receive such Financial Identifiers for taxpayer matching purposes.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="PermanentEstablishments" type="dpi:PermanentEstablishments_Type" minOccurs="0">

<xsd:annotation>

<xsd:documentation>[EU Specific] This data element provides information on any permanent establishment through which Relevant Activities are carried out by the Entity Seller in the Union, indicating each respective EU Member State where such a permanent establishment is located.</xsd:documentation>

▼ M4

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

</xsd:element>

<xsd:element name="GVS" type="dpi:GVSType">

<xsd:annotation>

<xsd:documentation>The GVS element should be completed in case the Reporting Platform Operator has relied on an approved Government Verification Service in order to identify and document the Entity Seller.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:choice>

</xsd:complexType>

</xsd:element>

<xsd:element name="Individual-Seller">

<xsd:complexType>

<xsd:choice>

<xsd:element name="Standard">

<xsd:annotation>

<xsd:documentation>The Standard element reflects the standard due diligence procedures and is further comprised of the IndSellerID element (which follows the PersonParty Type) and the Financial Identifier element. Platform Operators by default would use the standard due diligence procedures, but can also rely on the GVS procedure where it has been made available by the Reportable Jurisdiction .

The PersonParty Type, as enumerated in Section III of the OECD Model Rules or [EU Specific] [EU DIR2021/514], defines the information to be included in relation to an individual where the standard due diligence procedures are followed.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:sequence>

▼ **M4**

```

PersonParty_Type">
    <xsd:element name="IndSellerID" type="dpi:
        <xsd:annotation>
            <xsd:documentation>The IndSellerID element identifies the in-
            dividual Seller and follows the PersonParty_Type</xsd:documentation>
        </xsd:annotation>
    </xsd:element>

    <xsd:element name="FinancialIdentifier" type="dpi:
    FinancialIdentifier_Type" minOccurs="0" maxOccurs="unbounded">
        <xsd:annotation>
            <xsd:documentation>The Financial Identifier is an optional
            (mandatory) and repeatable element that reflects the Financial Account Identifier which, under the OECD Model
            Rules or [EU Specific] [EU DIR2021/514], is the unique identifying number or reference available to the Repor-
            ting Platform Operator of the bank account or other payment account to which the Consideration is paid or
            credited. Under subparagraphs B(2)(c) and B(3)(c) of Section III of the OECD Model Rules or [EU Specific]
            subparagraphs B(2)(b) and B(3)(b) of Section III of [EU DIR2021/514], the Financial Identifier must be reported
            and exchanged provided that it is available to the Reporting Platform Operator and that the jurisdiction of the
            Reportable Seller's residence has indicated that it wishes to receive such Financial Identifiers for taxpayer mat-
            ching purposes.</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>

<xsd:element name="GVS" type="dpi:GVSType">
    <xsd:annotation>
        <xsd:documentation>The GVS element should be com-
        pleted in case the Reporting Platform Operator has relied on an approved Government Verification Service in
        order to identify and document the Individual Seller.</xsd:documentation>
    </xsd:annotation>
</xsd:element>
</xsd:choice>
</xsd:complexType>
</xsd:element>
</xsd:choice>

```

▼ **M4**

</xsd:complexType>

</xsd:element>

<xsd:element name="RelevantActivities">

<xsd:annotation>

<xsd:documentation>The Relevant Activities element includes information on the Relevant Activities provided by Reportable Sellers and the Consideration derived therefrom. The element is comprised of the Immovable Property, Personal Services, sale of Goods and Transportation Rental elements, reflecting the nature of the activities provided by the Reportable Seller. Under the OECD Model Rules and [EU DIR2021/514], information in respect of the Immovable Property and Personal Services elements must be provided. Under the OECD Extended Scope and [EU DIR2021/514], information in respect of the sale of Goods and Transportation Rental elements must also be provided.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:sequence>

<xsd:element name="Immovable-Property" minOccurs="0">

<xsd:annotation>

<xsd:documentation>The Immovable Property element contains information on Relevant Activities provided by a Reportable Seller in relation to the rental of immovable property. It comprises the repeatable Property Listing element.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:sequence>

<xsd:element name="PropertyListing" type="dpi:PropertyListingType" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>The Property Listing element is comprised of the Address, Land Registration Number, Consideration, Number of Activities, Fees, Taxes, Property Type and Rented days elements.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- Permanent Establishments (Complex)-->

▼ **M4**

```

<xsd:complexType name="PermanentEstablishments_Type">

  <xsd:sequence>

    <xsd:annotation>

      <xsd:documentation>The repeatable Permanent
Establishment element identifies an EU Member State where a permanent establishment through which Relevant
Activities are carried out by the Entity Seller in the Union is located.</xsd:documentation>

    </xsd:annotation>

    <xsd:element name="PermanentEstablishment" type="iso:
MSCountryCode_Type" maxOccurs="unbounded"/>

  </xsd:sequence>

</xsd:complexType>

<!-- -->

<!-- Other Platform Operators (Complex)-->

<xsd:complexType name="OtherPlatformOperators_Type">

  <xsd:choice>

    <xsd:sequence>

      <xsd:element name="AssumingPlatformOperator"
type="dpi:CorrectableOtherRPO_Type">

        <xsd:annotation>

          <xsd:documentation>This element provides information about
the Platform Operator assuming the reporting in the name of the Reporting Platform Operator, as identified in the
Platform Operator element.</xsd:documentation>

        </xsd:annotation>

      </xsd:element>

    </xsd:sequence>

    <xsd:sequence>

      <xsd:element name="AssumedPlatformOperator"
type="dpi:CorrectableOtherRPO_Type" maxOccurs="unbounded">

        <xsd:annotation>

```

▼ **M4**

<xsd:documentation>This repeatable element provides information about each Platform Operator for which the Reporting Platform Operator, as identified in the Platform Operator element, assumes the reporting.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:choice>

</xsd:complexType>

<xsd:complexType name="OtherRPO_Type">

<xsd:sequence>

<xsd:annotation>

<xsd:documentation>This element provides information about the assuming or assumed Platform Operator.</xsd:documentation>

</xsd:annotation>

<xsd:element name="ResCountryCode" type="iso:CountryCode_Type" minOccurs="0" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>This repeatable data element describes the residence country code(s) of the Platform Operator assuming the reporting or the residence country code(s) of each Platform Operator for which the Reporting Platform Operator assumes the reporting. As with the residence country code(s) of the Reporting Platform Operator, the residence country code of this Platform Operator should correspond to the jurisdiction where the Platform Operator is resident for tax purposes or, where it does not have a residence for tax purposes, either the jurisdiction it is incorporated under or the jurisdiction that it has its place of management (including effective management) in, [EU Specific] or the Member State where it has a permanent establishment in.

[EU Specific] This element is optional for the purposes of [EU DIR2021/514].

</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="TIN" type="dpi:TIN_Type" maxOccurs="unbounded">

<xsd:annotation>

▼ **M4**

<xsd:documentation>This data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of residence of the entity. In case the entity does not have a TIN, or the TIN is not known to the sending Competent Authority, the Unknown attribute (see below) must be set to "true". Furthermore, in case more than one TIN are provided, any provided element cannot be flagged as "unknown".</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Name" type="dpi:NameOrganisation_Type">

<xsd:annotation>

<xsd:documentation>This element should contain the legal name of the entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Address" type="dpi:Address_Type">

<xsd:annotation>

<xsd:documentation>This data element should contain the address of the entity, including the country code of the address as well as the type of the address, indicating the legal character of that address.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!-- Correctable Other Platform Operator (Complex)-->

<xsd:complexType name="CorrectableOtherRPO_Type">

<xsd:complexContent>

<xsd:extension base="dpi:OtherRPO_Type">

<xsd:sequence>

▼ **M4**

```

DocSpec_Type">
    <xsd:element name="DocSpec" type="stf:
        DocSpec_Type">
        <xsd:annotation>
            <xsd:documentation>DocSpec identifies the particular report
            within the DPI message being transmitted. It permits the identification of reports requiring correction (for further
            guidance see the Corrections section below).</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
</xsd:sequence>
</xsd:extension>
</xsd:complexContent>
</xsd:complexType>
<!--DPI Body Type - DPI Reporting -->
<xsd:complexType name="DPIBody_Type">
    <xsd:sequence>
        <xsd:annotation>
            <xsd:documentation>The DPI Body element con-
            tains the information on the Reporting Platform Operator, as well as on the Relevant Services performed by
            Reportable Sellers that give rise to the exchange.</xsd:documentation>
        </xsd:annotation>
        <xsd:element name="PlatformOperator" type="dpi:Cor-
            rectablePlatformOperator_Type">
            <xsd:annotation>
                <xsd:documentation>The Platform Opera-
                tor element identifies the Reporting Platform Operator and follows the Organisation Party type (see Organisa-
                tionParty_Type).</xsd:documentation>
            </xsd:annotation>
        </xsd:element>
        <xsd:element name="OtherPlatformOperators" type="dpi:
            OtherPlatformOperators_Type" minOccurs="0">
            <xsd:annotation>

```

▼ **M4**

Operators element identifies either:

`<xsd:documentation>`*This other Platform*

— The Platform Operator assuming the re-
porting in the name of the Reporting Platform Operator, as identified in the Platform Operator element;

— Each Platform Operator for which the
Reporting Platform Operator, as identified in the Platform Operator element, assumes the reporting.

[OECD Specific] This element must be pro-
vided, if available.

[EU Specific] This element is optional for
the purposes of [EU DIR2021/514].

`</xsd:documentation>`

`</xsd:annotation>`

`</xsd:element>`

`<xsd:element name="ReportableSeller" type="dpi:Cor-`
`rectableReportableSeller_Type" minOccurs="0" maxOccurs="unbounded">`

`<xsd:annotation>`

`<xsd:documentation>`*This element contains*
the identification information on each Reportable Seller, as well as information on the Relevant Services provided
by such Reportable Seller and the Consideration derived therefrom.

In case of Nil Reporting, i.e. when Messa-
geTypeIndic is set to "DPI403", no Reportable Seller must be provided.`</xsd:documentation>`

`</xsd:annotation>`

`</xsd:element>`

`</xsd:sequence>`

`</xsd:complexType>`

`<!-- -->`

`<!--++++++ Schema element ++++++-->`

`<!-- DPI OECD File Message structure -->`

`<!-- -->`

`<!--DPI Message structure -->`

▼ **M4**

```

<xsd:element name="DPI_OECD">

  <xsd:complexType>

    <xsd:sequence>

      <xsd:element name="MessageSpec" type="dpi:
MessageSpec_Type">

        <xsd:annotation>

          <xsd:documentation>The information in the message header
identifies the tax administration that is sending the DPI message. It specifies when the message was created,
what reporting period the report is for, and the nature of the report (original, supplemental,
etc.).</xsd:documentation>

        </xsd:annotation>

      </xsd:element>

      <xsd:element name="DPIBody" type="dpi:
DPIBody_Type" minOccurs="0" maxOccurs="unbounded">

        <xsd:annotation>

          <xsd:documentation>The DPI Body element contains the infor-
mation on the Reporting Platform Operator, as well as on the Relevant Services performed by Reportable Sellers
that give rise to the exchange.</xsd:documentation>

        </xsd:annotation>

      </xsd:element>

    </xsd:sequence>

    <xsd:attribute name="version" type="stf:
StringMin1Max10_Type">

      <xsd:annotation>

        <xsd:documentation xml:lang="en">The DPI
Version.</xsd:documentation>

      </xsd:annotation>

    </xsd:attribute>

  </xsd:complexType>

</xsd:element>

<!-- -->

</xsd:schema>

```

▼ M4*ALLEGATO XV***Elenco di cui all'articolo 2 quinquies**

I dati statistici richiesti per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8 bis quater, paragrafo 2, della direttiva 2011/16/UE a norma dell'articolo 23, paragrafo 4, della medesima direttiva, riguardano le seguenti informazioni:

- Per messaggio, statistiche sul numero totale di relazioni ricevute dai Gestori di Piattaforma con Obbligo di Comunicazione per lo scambio automatico obbligatorio di informazioni
- Per messaggio, statistiche sul numero totale di relazioni ricevute da ciascuno Stato membro
- Per Venditore Oggetto di Comunicazione, statistiche sul tipo di Venditore Oggetto di Comunicazione, numero di identificazione fiscale o equivalente funzionale, Stato membro di residenza del Venditore Oggetto di Comunicazione e motivo dello scambio; Stato membro di residenza del Venditore Oggetto di Comunicazione e/o Stato membro in cui è ubicato il bene immobiliare
- Per Gestore di Piattaforma con Obbligo di Comunicazione, statistiche sul tipo di Attività Pertinente nonché Corrispettivo e tipo di Proprietà Inserzionata.

▼M4*ALLEGATO XVI***Formulario di cui all'articolo 2 septies, paragrafo 1**

Il formulario da utilizzare ai fini della comunicazione delle informazioni sui Gestori di Piattaforma Esclusi a norma dell'articolo 8 bis quater, paragrafo 6, della direttiva 2011/16/UE e della comunicazione delle informazioni sui Gestori di Piattaforma Straniera a norma dell'allegato V, sezione IV, parte F, punti 2 e 4, della direttiva 2011/16/UE contiene le seguenti informazioni:

- (a) Nome del Gestore di Piattaforma Escluso
- (b) Indirizzo postale del Gestore di Piattaforma Escluso
- (c) Indirizzo di posta elettronica, compresi i siti web, del Gestore di Piattaforma Escluso
- (d) se disponibile, l'eventuale numero di identificazione fiscale rilasciato al Gestore di Piattaforma Escluso
- (e) Stato membro cui è stata trasmessa la dimostrazione a norma dell'allegato V, sezione I, parte A, punto 3, della direttiva 2011/16/UE; e
- (f) esercizio fiscale durante il quale è stato concesso lo status di Gestore di Piattaforma Escluso.

Formato del numero di identificazione individuale per i Gestori di Piattaforma Straniera

Il numero di identificazione individuale rispetta il formato in appresso a 12 cifre, CCYYYYXXXXXX, ove: CC rappresenta il codice paese ISO dello Stato membro che rilascia il numero di identificazione individuale; YYYY rappresenta l'anno in cui il Gestore di Piattaforma Straniera si registra nello Stato membro di registrazione unica; e XXXXX è una stringa alfanumerica unica.

Periodo di conservazione relativo a talune informazioni cancellate o rimosse dal registro centrale

1. Se la registrazione di un Gestore di Piattaforma con Obbligo di Comunicazione ai sensi dell'allegato V, sezione I, parte A, punto 4, lettera b), della direttiva 2011/16/UE, modificata dalla direttiva (UE) 2021/514, è revocata a norma dell'allegato V, sezione IV, parte F, punto 7, della direttiva 2011/16/UE, lo Stato membro di registrazione unica cancella il Gestore di Piattaforma con Obbligo di Comunicazione dal registro centrale. Il registro centrale conserva le informazioni cancellate di cui all'allegato V, sezione IV, parte F, punti 2 e 4, della direttiva 2011/16/UE per non oltre 12 mesi dalla data della cancellazione.
2. Le informazioni registrate nel registro centrale dei Gestori di Piattaforma Esclusi sono rimosse, nel caso in cui il Gestore di Piattaforma Escluso ai sensi dell'allegato V, sezione I, parte A, punto 3, della direttiva 2011/16/UE, modificata dalla direttiva (UE) 2021/514, non dimostri fin dall'inizio e su base annua, con soddisfazione dell'autorità competente dello Stato membro alla quale, conformemente alle disposizioni dell'allegato V, sezione III, parte A, punti da 1 a 3, della direttiva 2011/16/UE, avrebbe altrimenti dovuto comunicare informazioni, che l'intero modello di business della Piattaforma è tale da non includere Venditori Oggetto di Comunicazione. Il registro centrale conserva le informazioni rimosse di cui all'allegato XVI, lettere da a) a f), del presente regolamento per non oltre 12 mesi dalla data di rimozione delle informazioni registrate.