

# REGOLAMENTI

## REGOLAMENT TA' IMPLIMENTAZZJONI TAL-KUMMISSJONI (UE) 2015/2378

tal-15 ta' Diċembru 2015

**li jistabbilixxi regoli dettaljati għall-implimentazzjoni ta' ċerti dispożizzjonijiet tad-Direttiva tal-Kunsill 2011/16/UE dwar il-kooperazzjoni amministrattiva fil-qasam tat-tassazzjoni u li jhassar ir-Regolament ta' Implimentazzjoni (UE) Nru 1156/2012**

IL-KUMMISSJONI EWROPEA

Wara li kkunsidrat it-Trattat dwar il-Funzjonament tal-Unjoni Ewropea,

Wara li kkunsidrat id-Direttiva tal-Kunsill 2011/16/UE tal-15 ta' Frar 2011 dwar il-kooperazzjoni amministrattiva fil-qasam tat-tassazzjoni u li thassar id-Direttiva 77/799/KEE <sup>(1)</sup>, u b'mod partikolari l-Artikoli 20(1), 3 u (4) u l-Artikolu 21(1) tagħha,

Billi:

- (1) Id-Direttiva 2011/16/UE ssostitwixxiet id-Direttiva tal-Kunsill 77/799/KEE <sup>(2)</sup>. Saru numru ta' adattamenti importanti tar-regoli dwar il-kooperazzjoni amministrattiva fil-qasam tat-tassazzjoni, b'mod partikolari fejn jidhol l-iskambju ta' informazzjoni bejn l-Istati Membri bil-għan li titjieb l-effiċjenza u l-effikaċja ta' skambju ta' informazzjoni transkonfinali.
- (2) Id-Direttiva tal-Kunsill 2014/107/UE <sup>(3)</sup> emendat id-Direttiva 2011/16/UE biex jiġi introdott l-iskambju awtomatiku obbligatorju ta' informazzjoni dwar kontijiet finanzjarji u s-sett ta' regoli dwar ir-rappurtar u d-diligenza dovuta relatati.
- (3) Sabiex jiġi żgurat il-funzjonament tal-qafas ġuridiku ġdid, id-Direttiva 2011/16/UE tehtieg li ċerti regoli dwar formoli standard u formati elettronici u l-arranġamenti prattici dwar l-iskambju ta' informazzjoni bejn l-Istati Membri jiġu adottati permezz ta' atti ta' implimentazzjoni. Ir-Regolament ta' Implimentazzjoni tal-Kummissjoni (UE) Nru 1156/2012 <sup>(4)</sup> jistipula regoli dettaljati rigward il-formoli standard u l-formati kompjuterizzati li għandhom jintużaw b'rabta mad-Direttiva 2011/16/UE.
- (4) Meta wiehed iqis it-tibdiliet li għandhom isiru bil-għan li tiġi implimentata d-Direttiva 2011/16/UE u sabiex jithaffet il-qari tal-att ta' implimentazzjoni, huwa xieraq li jithassar ir-Regolament ta' Implimentazzjoni (UE) Nru 1156/2012 u li jiġu stabbiliti regoli konsolidati godda.
- (5) Sabiex l-iskambju ta' informazzjoni jiġi ffaċilitat, id-Direttiva 2011/16/UE titlob li tali skambju ta' informazzjoni skont dik id-Direttiva għandu jsehh fuq il-baži ta' formoli standard minbarra skambju awtomatiku obbligatorju ta' informazzjoni.
- (6) Il-formoli standard li għandhom jintużaw għandhom ikollhom numru ta' taqsimiet li huma diversifikati biżżejjed, sabiex l-Istati Membri jkunu jistgħu faċilment jitrattaw il-każijiet rilevanti kollha, bl-użu tal-oqsma xierqa għal kull każ.
- (7) Għall-finijiet tal-iskambju awtomatiku obbligatorju ta' informazzjoni, id-Direttiva 2011/16/UE tehtieg lill-Kummissjoni tadotta kemm l-arranġamenti prattici kif ukoll il-format kompjuterizzat. Bil-hsieb li tkun żgurata l-adeqwatezza u l-utilità tal-informazzjoni skambjata u l-effiċjenza tal-iskambju nnifsu, għandhom jiġu stabbiliti regoli dettaljati f'dan ir-rigward.

<sup>(1)</sup> ĠUL 64, 11.3.2011, p. 1.

<sup>(2)</sup> Id-Direttiva tal-Kunsill 77/799/KEE tad-19 ta' Diċembru 1977 dwar għajnuna reciproka mill-awtoritajiet kompetenti tal-Istati Membri fil-qasam tat-tassazzjoni diretta (ĠUL 336, 27.12.1977, p. 15).

<sup>(3)</sup> Id-Direttiva tal-Kunsill 2014/107/UE tad-9 ta' Diċembru 2014 li temenda d-Direttiva 2011/16/UE fir-rigward tal-iskambju awtomatiku obbligatorju ta' informazzjoni fil-qasam tat-tassazzjoni (ĠUL 359, 16.12.2014, p. 1).

<sup>(4)</sup> Ir-Regolament ta' Implimentazzjoni tal-Kummissjoni (UE) Nru 1156/2012 tas-6 ta' Diċembru 2012 li jistabbilixxi regoli dettaljati għall-implimentazzjoni ta' ċerti dispożizzjonijiet tad-Direttiva tal-Kunsill 2011/16/UE dwar il-kooperazzjoni amministrattiva fil-qasam tat-tassazzjoni (ĠUL 335, 7.12.2012, p. 42).

- (8) Il-kundizzjoni li l-iskambju awtomatiku obbligatorju ta' informazzjoni dwar il-hames kategoriji ta' dħul u kapital skont l-Artikolu 8(1) tad-Direttiva 2011/16/UE ikun suġġett għad-disponibbiltà ta' informazzjoni tiġġustifika li l-format kompjuterizzat korrispondenti ma jkunx speċifikat lil hinn mil-livell tal-istruttura ġenerali u l-klassijiet ta' elementi li jikkomponu l-format kompjuterizzat, filwaqt li l-elementi dettaljati skambjati taht kull wahda minn dawn il-klassijiet jibqgħu suġġetti għad-disponibbiltà tagħhom f'kull Stat Membru.
- (9) B'kont meħud li l-informazzjoni skambjata skont l-Artikolu 8(3a) tad-Direttiva 2011/16/UE għandha tiġi miġbura mill-Istituzzjonijiet Finanzjarji Rapportanti skont ir-regoli ta' rapportar u ta' diligenza dovuta applikabbli stabbiliti fl-Annessi I u II tad-Direttiva 2011/16/UE u li l-iskambju huwa għaldaqstant mhux suġġett għall-kundizzjoni tad-disponibbiltà tal-informazzjoni, il-format kompjuterizzat li jrid jintuża għandu, għall-kuntrarju, jiġi estiż biex jinkludi l-inqas livell ta' dettall u jinkludi kull element, flimkien mal-karatteristiċi rilevanti tiegħu, jekk ikun hemm.
- (10) Skont id-Direttiva 2011/16/UE, l-informazzjoni għandha tiġi pprovduta b'mezz elettroniku permezz tan-Network tal-Komunikazzjoni Komuni ("CCN") safejn hu possibbli. Meta jkun meħtieġ, l-arranġamenti prattiċi għall-komunikazzjoni għandhom ikunu speċifikati. Għandhom japplikaw regoli dettaljati għall-komunikazzjoni ta' rapporti, dikjarazzjonijiet u dokumenti oħra li ma jikkonsistux mill-informazzjoni skambjata innifisha iżda li jappoġġawha u, fil-każ ta' komunikazzjoni barra in-network CCN u minghajr preġudizzju għal arranġamenti oħra miftiehma bilaterament, għall-komunikazzjoni u l-identifikazzjoni tal-informazzjoni skambjata.
- (11) Il-liġijiet, ir-regolamenti u d-dispożizzjonijiet amministrattivi fl-Istati Membri meħtieġa biex jikkonformaw mal-Artikolu 8(3a) tad-Direttiva 2011/16/UE rigward l-iskambju awtomatiku obbligatorju ta' informazzjoni dwar kontijiet finanzjarji għandhom japplikaw mill-1 ta' Jannar 2016. Dan ir-Regolament għandu għalhekk jibda japplika mill-istess data.
- (12) Il-miżuri previsti f'dan ir-Regolament huma skont l-opinjoni tal-Kumitat dwar il-Kooperazzjoni Amministrattiva għat-Tassazzjoni,

ADOTTAT DAN IR-REGOLAMENT:

#### Artikolu 1

### Formoli standard għal skambji fuq talba, skambji spontanji, notifikati u rispons

1. Fir-rigward tal-formoli li għandhom jintużaw, "qasam" tfisser post f'forma fejn l-informazzjoni li trid tiġi skambjata skont id-Direttiva 2011/16/UE tista' tiġi rreġistrata.
2. Il-formola li għandha tintuża għal talbiet għal informazzjoni u għal indaġnijiet amministrattivi skont l-Artikolu 5 tad-Direttiva 2011/16/UE u t-tweġibiet tagħhom, rikonossiment, talbiet għall-informazzjoni addizzjonali tal-isfond, l-inabbiltà jew ir-rifjut skont l-Artikolu 7 ta' dik id-Direttiva għandhom jikkonformaw mal-Anness I ta' dan ir-Regolament.
3. Il-formola li għandha tintuża għal informazzjoni spontanja u r-rikonossiment tagħha skont l-Artikoli 9 u 10 tad-Direttiva 2011/16/UE għandha tkun konformi mal-Anness II ta' dan ir-Regolament.
4. Il-formola li għandha tintuża għal talbiet għal notifika amministrattiva skont l-Artikolu 13(1) u 13(2) tad-Direttiva 2011/16/UE u t-tweġibiet tagħhom skont l-Artikolu 13(3) ta' dik id-Direttiva għandhom ikunu konformi mal-Anness III ta' dan ir-Regolament.
5. Il-formola li għandha tintuża għal informazzjoni ta' rispons skont l-Artikolu 14(1) tad-Direttiva 2011/16/UE għandha tkun konformi mal-Anness IV għal dan ir-Regolament.

#### Artikolu 2

### Formati kompjuterizzati għall-iskambju awtomatiku obbligatorju ta' informazzjoni

1. Il-format kompjuterizzat li jrid jintuża għall-iskambju awtomatiku obbligatorju ta' informazzjoni skont l-Artikolu 8(1) tad-Direttiva 2011/16/UE għandu jikkonforma mal-Anness V ta' dan ir-Regolament.

2. Il-format kompjuterizzat li jrid jintuża għall-iskambju awtomatiku obbligatorju ta' informazzjoni skont l-Artikolu 8(3a) tad-Direttiva 2011/16/UE għandu jikkonforma mal-Anness VI ta' dan ir-Regolament.

#### Artikolu 3

### Arranġamenti prattiċi rigward l-użu tan-netwerk CCN

1. Ir-rapporti, dikjarazzjonijiet u dokumenti oħra msemmija fl-informazzjoni kkomunikata skont id-Direttiva 2011/16/UE, jistgħu jintbagħtu bl-użu ta' mezzi ta' komunikazzjoni għajr in-netwerk CCN.

2. Fejn l-informazzjoni msemmija fid-Direttiva 2011/16/UE ma gietx skambjata b'mezzi elettronici permezz tan-netwerk CCN, u sakemm mhux miftiehem mod ieħor bilateralment, l-informazzjoni għandha tiġi pprovduta permezz ta' ittra li tiddekrivi l-informazzjoni kkomunikata u debitament iffirmata mill-awtorità kompetenti li tikkomunika l-informazzjoni.

#### Artikolu 4

### Thassir

Ir-Regolament ta' Implimentazzjoni (UE) Nru 1156/2012 jithassar b'seħh mill-1 ta' Jannar 2016.

Ir-referenzi li jsiru għar-Regolament ta' Implimentazzjoni mhassar għandhom jitqiesu bhala referenzi għal dan ir-Regolament.

#### Artikolu 5

### Dhul fis-seħh u applikazzjoni

Dan ir-Regolament għandu jidhol fis-seħh fit-tielet jum wara l-pubblikazzjoni tiegħu f'*Il-Ġurnal Uffiċjali tal-Unjoni Ewropea*.

Huwa japplika mill-1 ta' Jannar 2016.

Dan ir-Regolament jorbot fl-intier tiegħu u japplika direttament fl-Istati Membri kollha.

Magħmul fi Brussell, il-15 ta' Diċembru 2015.

Għall-Kummissjoni  
Il-President  
Jean-Claude JUNCKER

## ANNEX I

**Formola msemmija fl-Artikolu 1(2)**

Il-formola għal talbiet għal informazzjoni u għal indaġnijiet amministrattivi skont l-Artikolu 5 tad-Direttiva 2011/16/UE u t-tweġibiet tagħhom, rikonoxximenti, talbiet għall-informazzjoni addizzjonali tal-isfond, l-inabbiltà jew ir-rifjut skont l-Artikolu 7 tad-Direttiva 2011/16/UE fiha l-oqsma li ġejjin <sup>(1)</sup>:

- Bażi legali
- Numru ta' referenza
- Data
- L-identità tal-awtoritajiet rikjedenti u rikjesti
- L-identità tal-persuna taht eżami jew investigazzjoni
- Deskrizzjoni ġenerali tal-każ u, jekk xieraq, informazzjoni speċifika tal-isfond li x'aktarx tippermetti l-valutazzjoni tar-rilevanza prevedibbli tal-informazzjoni mitluba għall-amministrazzjoni u l-infurzar tal-liġijiet domestiċi tal-Istati Membri dwar taxxi msemmija fl-Artikolu 2 tad-Direttiva 2011/16/UE.
- L-ghan tat-taxxa li għalih tintalab l-informazzjoni
- Il-perjodu taht investigazzjoni
- L-isem u l-indirizz ta' kwalunkwe persuna maħsuba li tkun fil-pussess tal-informazzjoni mitluba
- It-tweqqi tar-rekwiżit legali impost bl-Artikolu 16(1) tad-Direttiva 2011/16/UE
- It-tweqqi tar-rekwiżit legali impost bl-Artikolu 17(1) tad-Direttiva 2011/16/UE
- Talba raġunata għal indaġni amministrattiva speċifika u r-raġunijiet għar-rifjut li twettaq l-indaġni amministrattiva speċifika mitluba
- Rikonoxximent tat-talba għal informazzjoni
- Talba għall-informazzjoni addizzjonali tal-isfond
- Raġunijiet għall-inabbiltà jew ir-rifjut biex tiġi pprovduta l-informazzjoni
- Raġunijiet għal nuqqas ta' tweġiba fil-limitu ta' żmien rilevanti u d-data sa meta l-awtorità rikjesta tqis li tkun tista' twieġeb.

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<sup>(1)</sup> Madankollu, l-oqsma biss li attwalment huma mimlija f'każ partikolari jehtieġu li jidhru fil-formola uzata f'dak il-każ.

## ANNEX II

**Formola msemmija fl-Artikolu 1(3)**

Il-formola għal informazzjoni spontanja u r-rikonoxximent tagħha skont l-Artikoli 9 u 10 rispettivament tad-Direttiva 2011/16/UE fiha l-oqsma li ġejjin <sup>(1)</sup>:

- Bazi legali
- Numru ta' referenza
- Data
- L-identità tal-awtoritajiet li jibagħtu u li jirċievu
- L-identità tal-persuna sugġetta għall-iskambju spontanju ta' informazzjoni
- Perjodu kopert mill-iskambju spontanju ta' informazzjoni
- It-tweqqiq tar-rekwiżit legali impost bl-Artikolu 16(1) tad-Direttiva 2011/16/UE
- Rikonoxximent tal-informazzjoni spontanja.

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<sup>(1)</sup> Madankollu, l-oqsma biss li attwalment huma mimlija f'każ partikolari jehtieġu li jidhru fil-formola uzata f'dak il-każ.

## ANNEX III

**Formola msemmija fl-Artikolu 1(4)**

Il-formola għal talba għal notifika skont l-Artikolu 13(1) u 13(2) tad-Direttiva 2011/16/UE u tat-twegġibiet tagħhom skont l-Artikolu 13(3) ta' dik id-Direttiva fiha l-oqsma li ġejjin <sup>(1)</sup>:

- Bazi legali
- Numru ta' referenza
- Data
- L-identità tal-awtoritajiet rikjedenti u rikjesti
- Isem u indirizz tad-destinatarju tal-istrument jew deċiżjoni
- Informazzjoni oħra li tista' tiffacilita l-identifikazzjoni tad-destinatarju
- Is-sugġett tal-istrument jew deċiżjoni
- Rispons tal-awtorità rikjesta, skont l-Artikolu 13(3) tad-Direttiva 2011/16/UE, inkluż id-data tan-notifika tal-istrument jew id-deċiżjoni lid-destinatarju.

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<sup>(1)</sup> Madankollu, l-oqsma biss li attwalment huma mimlija f'każ partikolari jehtieġu li jidhru fil-formola uzata f'dak il-każ.

## ANNEX IV

**Formola msemmija fl-Artikolu 1(5)**

Il-formola għal rispons skont l-Artikolu 14(1) tad-Direttiva 2011/16/UE fiha l-oqsma li ġejjin <sup>(1)</sup>:

- Numru ta' referenza
- Data
- L-identità tal-awtorità kompetenti li tohroġ ir-rispons
- Rispons ġenerali fuq l-informazzjoni pprovduta
- Riżultati direttament relatati mal-informazzjoni pprovduta

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<sup>(1)</sup> Madankollu, l-oqsma biss li attwalment huma mimlija f'każ partikolari jehtieġu li jidhru fil-formola uzata f'dak il-każ.

## ANNEX V

**Format kompjuterizzat imsemmi fl-Artikolu 2(1)**

Il-formati kompjuterizzati għall-iskambju awtomatiku obligatorju tal-informazzjoni skont l-Artikolu 8(1) tad-Direttiva 2011/16/UE jikkonformaw mal-istruttura ġerarkika li ġejja u jinkludi l-klassijiet ta' elementi li ġejjin <sup>(1)</sup>:

(a) Fir-rigward tal-messaġġ ġenerali:

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- Intestatura "HEADER" li tinkludi:
-- Pajjiż tal-Oriġini ("ORIGINATING COUNTRY"),
-- Pajjiżi ta' Destinazzjoni ("DESTINATION COUNTRIES"),
-- ID tal-Messaġġ ("MESSAGE ID") uniku,
-- ID ta' Korrelazzjoni ("CORRELATION ID"),
-- Kronogramma ("TIMESTAMP") u
-- Indikazzjoni tat-Tip ta' Messaġġ ("MESSAGE TYPE INDIC");
- U Korp ("BODY") li jsegwi l-istruttura ġerarkika u l-klassijiet ta' elementi
ta' kwalunkwe wiehed mill-korpi inklużi f'dan l-anness taht il-punti (b)
sa (g) skont in-natura tal-informazzjoni li trid tiġi skambjata
awtomatikament.
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(b) Fir-rigward tal-korp għall-komunikazzjoni tal-informazzjoni dwar id-dhul mill-impjeg jew il-miżata tad-direttur:

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- ID tal-Applikazzjoni ("APPLICATION ID") li tiddikjara n-natura tal-
informazzjoni skambjata,
- Sena Fiskali ("TAX YEAR") u
- Wiehed jew aktar elementi kostitwenti li jkun fihom:
-- Wiehed jew aktar Riċevituri ("RECIPIENTS") li jipprovdu informazzjoni dwar
kull riċevitur u li jinkludu:
--- Wiehed jew aktar Kontribwenti ("PAYERS") li jipprovdu informazzjoni dwar
kull kontribwent u li jinkludu:
---- Waħda jew aktar Relazzjonijiet ("RELATIONSHIPS") li jipprovdu
informazzjoni dwar in-natura ta' kull relazzjoni bejn ir-riċevitur u l-
kontribwent u li jinkludu:
----- Post tax-xogħol ("WORKPLACE") wiehed jew aktar fejn isseħħ ir-relazzjoni
u
----- Dhul ("INCOMES") wiehed jew aktar li jipprovdi informazzjoni dwar kull
dhul jew miżata fi ħdan ir-relazzjoni u li jinkludi:
----- Kwantità ("QUANTITY") tal-jiem imqatta' jew maħduma mir-riċevitur;
-- U/jew waħda jew aktar Invalidazzjonijiet tar-Riċevituri ("RECIPIENT
INVALIDATIONS") fil-każ ta' korrezzjoni jew kanċellazzjoni tal-informazzjoni
skambjata preċedement.
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<sup>(1)</sup> Madankollu, huma biss il-klassijiet tal-elementi attwalment disponibbli u applikabbli f'każ partikolari, li jridu jidher fil-format kompjuterizzat użat f'dak il-każ.



## (c) Fir-rigward tal-korp għall-komunikazzjoni tal-informazzjoni dwar il-pensjonijiet:

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- ID tal-Applikazzjoni ("APPLICATION ID") li tiddikjara n-natura tal-
informazzjoni skambjata,
- Sena Fiskali ("TAX YEAR") u
- Wiehed jew aktar elementi kostitwenti li jkun fihom:
-- Wiehed jew aktar Riċevituri ("RECIPIENTS") li jipprovdu informazzjoni dwar
kull riċevitur u li jinkludu:
--- Wiehed jew aktar Kontribwenti ("PAYERS") li jipprovdu informazzjoni dwar
kull kontribwent u li jinkludu:
---- Waħda jew aktar Skemi ("SCHEMES") li jipprovdu informazzjoni dwar kull
pensjoni u li jinkludu:
----- Informazzjoni ta' referenza tal-iskema ("SCHEME REFERENCE INFOS") waħda
jew aktar,
----- Wiehed jew aktar Valuri Kapitali ("CAPITAL VALUES"),
----- Amministratur ("ADMINISTRATOR"),
----- Wiehed jew aktar Proprjetarji ("OWNERS"),
----- Wiehed jew aktar Eventi ("EVENTS") li jipprovdu informazzjoni ġenerali
dwar kull event fi hdan l-iskema u li jinkludu:
----- Informazzjoni dwar l-Event ("EVENT INFO") waħda jew aktar li tinkludi
informazzjoni dettaljata dwar l-event u Informazzjoni Finanzjarja
("FINANCIAL INFO") waħda jew aktar u/jew
----- Informazzjoni Fiskali ("TAX INFO") waħda jew aktar li tinkludi
informazzjoni dettaljata dwar it-taxxi u Informazzjoni Finanzjarja
("FINANCIAL INFO") waħda jew aktar;
-- U/jew waħda jew aktar Invalidazzjonijiet tar-Riċevituri ("RECIPIENT
INVALIDATIONS") fil-każ ta' korrezzjoni jew kanċellazzjoni tal-informazzjoni
skambjata preċedentement.

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## (d) Fir-rigward tal-korp għall-komunikazzjoni tal-informazzjoni dwar il-prodotti ta' assigurazzjoni tal-ħajja:

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- ID tal-Applikazzjoni ("APPLICATION ID") li tiddikjara n-natura tal-
informazzjoni skambjata,
- Sena Fiskali ("TAX YEAR") u
- Wiehed jew aktar elementi kostitwenti li jkun fihom:
-- Waħda jew aktar Poloz ("POLICIES") li jipprovdu informazzjoni dwar kull
prodott u li jinkludu:
--- Tul taż-żmien tal-kontribuzzjoni ("CONTRIBUTION DURATION"),
--- Tul ta' żmien tal-benefiċċju ("BENEFIT DURATION"),
--- Għażliet Kuntrattwali tal-Polza ("POLICY OPTIONS"),
--- Wiehed jew aktar Valuri tal-Kapital tal-Polza ("POLICY CAPITAL VALUES"),
--- Assiguratur/Aġent ta' pagament ("INSURER/PAYING AGENT"),
--- Wiehed jew aktar Benefiċjarji ("BENEFICIARIES"),
--- Assigurat fuq il-ħajja ("LIFE INSURED") waħda jew aktar,
--- Wiehed jew aktar Pagaturi tal-Primjums ("PAYERS OF PREMIUMS"),
--- Wiehed jew aktar Detenturi tal-Polza ("POLICY OWNERS"),
--- Wiehed jew aktar Eventi ("EVENTS") li jipprovdu informazzjoni ġenerali dwar
kull event fi hdan il-polza u li jinkludu:
---- Informazzjoni dwar l-Event ("EVENT INFO") waħda jew aktar li tinkludi
informazzjoni dettaljata dwar l-event u Informazzjoni Finanzjarja
("FINANCIAL INFO") waħda jew aktar u/jew
---- Informazzjoni Fiskali ("TAX INFO") waħda jew aktar li tinkludi
informazzjoni dettaljata dwar it-taxxi u Informazzjoni Finanzjarja
("FINANCIAL INFO") waħda jew aktar;
-- U/jew waħda jew aktar Invalidazzjonijiet tal-Polza ("POLICY INVALIDATIONS")
fil-każ ta' korrezzjoni jew kanċellazzjoni tal-informazzjoni skambjata
preċedentement.

```

(e) Fir-rigward tal-korp għall-komunikazzjoni ta' informazzjoni dwar is-sjieda ta' proprjetà immobbli u d-dhul minnha:

```

- ID tal-Applikazzjoni ("APPLICATION ID") li tiddikjara n-natura tal-
informazzjoni skambjata,
- Sena Fiskali ("TAX YEAR") u
- Wiehed jew aktar elementi kostitwenti li jkun fihom:
-- Waħda jew aktar Partijiet ("PARTIES") li jipprovdu informazzjoni dwar kull
riċevitur u li jinkludu:
--- Sieheb ("PARTNER") li jipprovdi informazzjoni dwar il-konjugi u
--- Għażla 1 meta l-informazzjoni tirrigwarda dhul li ma jistax ikun marbut
(lanqas indirettament) ma' proprjetà identifikata waħda jew aktar: Dhul
wiehed jew aktar ("INCOMES") jew
--- Għażla 2 meta l-informazzjoni tkun relatata jew ma' informazzjoni oħra
għajr dhul jew ma' dhul li jista' jkun relatat (anki indirettament) ma'
proprjetà identifikata waħda jew aktar; waħda jew aktar Proprjetajiet
("PROPERTIES") b'informazzjoni dwar kull proprjetà u li jinkludu:
---- Sjieda ("OWNERSHIPS") waħda jew aktar u d-dritt ("RIGHT") assoċjat magħha
li jipprovdu informazzjoni dwar kull sjieda u d-dritt assoċjat fil-
proprjetà u li jinkludu:
----- Waħda jew aktar Tranżazzjonijiet ("TRANSACTIONS") li jipprovdu
informazzjoni dwar kull tranżazzjoni u li jinkludu il-proprjetà,
----- Dhul ("INCOMES") wiehed jew aktar li jipprovdi informazzjoni dwar kull
dhul relatat mal-proprjetà;
-- U/jew waħda jew aktar Invalidazzjonijiet tal-Parti ("PARTY INVALIDATIONS")
fil-każ ta' korrezzjoni jew kanċellazzjoni tal-informazzjoni skambjata
precedentement.

```

(f) Fir-rigward tal-korp f'każ li ma tiġi kkomunikata l-ebda informazzjoni b'rabta ma' kategorija speċifika:

```

- ID tal-Applikazzjoni ("APPLICATION ID") li tiddikjara n-natura tal-
informazzjoni skambjata,
- Dettall ("DETAIL") li jiddikjara r-raġuni għan-nuqqas ta' data u
- Sena ("YEAR").

```

(g) Fir-rigward tal-korp għal konferma tal-wasla tal-informazzjoni għal kategorija speċifika:

```

- ID tal-Applikazzjoni ("APPLICATION ID") li tiddikjara n-natura tal-
informazzjoni skambjata,
- "STATUS" li jipprovdi informazzjoni dwar l-aċċettazzjoni jew iċ-ċaħda ta'
messaġġ riċevut u
- Żball ("ERROR") wiehed jew aktar li jipprovdi informazzjoni dwar l-iżbalji
identifikati f'messaġġ riċevut.

```

## ANNEX VI

**Format kompjuterizzat imsemmi fl-Artikolu 2(2)**

Il-format kompjuterizzat għall-iskambju awtomatiku obligatorju tal-informazzjoni skont l-Artikolu 8(3a) tad-Direttiva 2011/16/UE jikkonforma mal-istruttura ġerarkika li ġejja u jinkludi l-klassijiet ta' elementi li ġejjin (1):

(a) Fir-rigward tal-messaġġ ġenerali:

```
<?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:oeed:ties:crs:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:ftc="urn:oeed:ties:fatca:v1"
xmlns:cfc="urn:oeed:ties:commontypesfatcacrs:v1"
xmlns:stf="urn:oeed:ties:stf:v4" xmlns:iso="urn:oeed:ties:isocrstypes:v1"
targetNamespace="urn:oeed:ties:crs:v1" elementFormDefault="qualified"
attributeFormDefault="unqualified" version="1.0">
  <xsd:import namespace="urn:oeed:ties:isocrstypes:v1"
schemaLocation="isocrstypes_v1.0.xsd"/>
  <xsd:import namespace="urn:oeed:ties:stf:v4"
schemaLocation="oecdtypes_v4.1.xsd"/>
  <xsd:import namespace="urn:oeed:ties:commontypesfatcacrs:v1"
schemaLocation="CommonTypesFatcaCrs_v1.1.xsd"/>
  <xsd:import namespace="urn:oeed: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) Madankollu, huma biss l-elementi u l-attributi attwalment applikabbli f'każ partikolari, wara t-twerttq ta' regoli ta' rappurtaġġ u ta' diligenza dovuta inklużi fl-Annessi I u II tad-Direttiva 2011/16/UE li jridu jidher fil-format kompjuterizzat użat f'dak il-każ.

```

    <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>

```

```

    <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>

```

```

    <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

```

```

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>

```

```

<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>

```



```

    <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>

```

```

        <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>
<!-- -->

```

```

<!-- 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>
  </xsd:complexType>

```

```

        <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>

```

```

    <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) Fir-rigward tat-tipi komuni għal FATCA u CRS li jintużaw fil-messaġġ taht il-punt (a) hawn fuq:

```
<?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:t.ies:commontypesfatcacrs:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:stf="urn:oe.cd:t.ies:stf:v4"
xmlns:iso="urn:oe.cd:t.ies:isocrstypes:v1"
targetNamespace="urn:oe.cd:t.ies:commontypesfatcacrs:v1"
elementFormDefault="qualified" attributeFormDefault="unqualified"
version="1.0">
  <xsd:import namespace="urn:oe.cd:t.ies:isocrstypes:v1"
schemaLocation="isocrstypes_v1.0.xsd"/>
  <xsd:import namespace="urn:oe.cd:t.ies:stf:v4"
schemaLocation="oecdtypes_v4.1.xsd"/>
  <!--+++++++ Reusable Simple types ++++++++ -->
  <!-- -->
  <!-- String with minimum length 1 - data type for TIN_Type -->
  <xsd:simpleType name="StringMinLength_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>
```

```

<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>

```

```

<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">

```



```

    <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) Fir-riġward tat-tipi komuni tal-OECD użati fil-messaġġ taht il-punt (a) hawn fuq:

```

<?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:t.ies:stf:v4"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
targetNamespace="urn:oe.cd:t.ies: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: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>
```

```

    <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>

```