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► **B** **REGULAMENTUL DE PUNERE ÎN APLICARE (UE) 2015/2378 AL COMISIEI**

din 15 decembrie 2015

de stabilire a normelor de punere în aplicare a anumitor dispoziții din Directiva 2011/16/UE a Consiliului privind cooperarea administrativă în domeniul fiscal, și de abrogare a Regulamentului de punere în aplicare (UE) nr. 1156/2012

(JO L 332, 18.12.2015, p. 19)

Astfel cum a fost modificat prin:

		Jurnalul Oficial		
		NR.	Pagina	Data
► <u>M1</u>	Regulamentul de punere în aplicare (UE) 2016/1963 al Comisiei din 9 noiembrie 2016	L 303	4	10.11.2016
► <u>M2</u>	Regulamentul de punere în aplicare (UE) 2018/99 al Comisiei din 22 ianuarie 2018	L 17	29	23.1.2018
► <u>M3</u>	Regulamentul de punere în aplicare (UE) 2019/532 al Comisiei din 28 martie 2019	L 88	25	29.3.2019
► <u>M4</u>	Regulamentul de punere în aplicare (UE) 2022/1467 al Comisiei din 5 septembrie 2022	L 231	36	6.9.2022



**REGULAMENTUL DE PUNERE ÎN APLICARE (UE) 2015/2378
AL COMISIEI**

din 15 decembrie 2015

**de stabilire a normelor de punere în aplicare a anumitor dispoziții
din Directiva 2011/16/UE a Consiliului privind cooperarea
administrativă în domeniul fiscal, și de abrogare a
Regulamentului de punere în aplicare (UE) nr. 1156/2012**

Articolul 1

**Formulare-tip pentru schimburi la cerere, schimburi spontane,
notificări și feedback**

(1) În ceea ce privește formularele care trebuie utilizate, „câmp” înseamnă un loc dintr-un formular unde pot fi introduse informații care urmează să fie schimbate în conformitate cu Directiva 2011/16/UE.

(2) Formularul care trebuie utilizat pentru cererile de informații și de anchete administrative în conformitate cu articolul 5 din Directiva 2011/16/UE, precum și pentru comunicările aferente de răspuns, confirmare, solicitare de informații suplimentare, incapacitate sau refuz în conformitate cu articolul 7 din directiva menționată trebuie să respecte anexa I la prezentul regulament.

(3) Formularul care trebuie utilizat pentru informări spontane și pentru confirmarea acestora în conformitate cu articolele 9 și 10 din Directiva 2011/16/UE trebuie să respecte anexa II la prezentul regulament.

(4) Formularul care trebuie utilizat pentru cererile de notificări administrative în conformitate cu articolul 13 alineatele (1) și (2) din Directiva 2011/16/UE și răspunsurile la acestea în conformitate cu articolul 13 alineatul (3) din directiva respectivă trebuie să respecte anexa III la prezentul regulament.

(5) Formularul care trebuie utilizat pentru feedback în conformitate cu articolul 14 alineatul (1) din Directiva 2011/16/UE trebuie să respecte anexa IV la prezentul regulament.

Articolul 2

**Formate electronice pentru schimbul automat obligatoriu de
informații**

(1) Formatul electronic care trebuie utilizat pentru schimbul automat obligatoriu de informații în temeiul articolului 8 alineatul (1) din Directiva 2011/16/UE trebuie să respecte anexa V la prezentul regulament.

(2) Formatul electronic care trebuie utilizat pentru schimbul automat obligatoriu de informații în temeiul articolului 8 alineatul (3a) din Directiva 2011/16/UE trebuie să respecte anexa VI la prezentul regulament.

▼ M4

(3) Formatul electronic care trebuie utilizat pentru schimbul automat obligatoriu de informații în temeiul articolului 8a alineatul (2) din Directiva 2011/16/UE trebuie să respecte anexa XIV la prezentul regulament.

▼ M1*Articolul 2a*

Formulare-tip, inclusiv regimul lingvistic, pentru schimbul automat obligatoriu de informații privind deciziile transfrontaliere în avans și acordurile de preț în avans

(1) În ceea ce privește formularele care trebuie utilizate, „element” și „câmp” înseamnă locul din formular în care pot fi introduse informații care urmează să facă obiectul unui schimb în conformitate cu Directiva 2011/16/UE.

(2) Formularul care trebuie utilizat pentru schimbul automat obligatoriu de informații privind deciziile transfrontaliere în avans și acordurile de preț în avans în temeiul articolului 8a din Directiva 2011/16/UE trebuie să fie în conformitate cu anexa VII la prezentul regulament.

(3) Elementele esențiale menționate la articolul 20 alineatul (5) din Directiva 2011/16/UE sunt componentele enumerate la literele (b), (h) și (i) de la articolul 8a alineatul (6) din directiva menționată și aceste elemente esențiale se transmit și în limba engleză.

Articolul 2b

Regimul lingvistic pentru schimbul automat obligatoriu de informații referitoare la raportul pentru fiecare țară în parte

Elementele esențiale menționate la articolul 20 alineatul (6) din Directiva 2011/16/UE sunt informațiile sau explicațiile incluse în tabelul 3 din secțiunea III din anexa III la directiva respectivă, iar acele elemente esențiale sunt transmise, de asemenea, în limba engleză, cu excepția cazului în care s-a convenit să se utilizeze altă limbă oficială a Uniunii între statul membru expeditor și toate celelalte state membre cărora le sunt transmise informațiile, în conformitate cu articolul 8a alineatul (2) din Directiva 2011/16/UE.

▼ M2*Articolul 2c*

Formularul și condițiile de comunicare a evaluării anuale

(1) Formularul de comunicare a evaluării anuale a eficacității schimbului automat de informații, precum și a rezultatelor practice obținute, în conformitate cu articolul 23 alineatul (3) din Directiva 2011/16/UE este stabilit în anexa VIII la prezentul regulament.

(2) Înainte de data de 1 aprilie a fiecărui an, statele membre transmit Comisiei evaluarea anuală, pe cale electronică, utilizând formularul menționat la alineatul (1). Evaluarea acoperă perioada anului calendaristic precedent.

▼ **M2***Articolul 2d***Lista cu date statistice**

(1) Lista cu datele statistice necesare pentru toate formele de cooperare administrativă, altele decât schimbul automat obligatoriu de informații, în conformitate cu articolul 23 alineatul (4) din Directiva 2011/16/UE, este stabilită în anexa IX la prezentul regulament.

Lista cu datele statistice necesare pentru schimbul automat obligatoriu de informații, în conformitate cu articolul 8 alineatul (1) din Directiva 2011/16/UE, este stabilită în anexa X la prezentul regulament.

Lista cu datele statistice necesare pentru schimbul automat obligatoriu de informații, în conformitate cu articolul 8 alineatul (3a) din Directiva 2011/16/UE, este stabilită în anexa XI la prezentul regulament.

Lista cu datele statistice necesare pentru schimbul automat obligatoriu de informații, în conformitate cu articolul 8aa din Directiva 2011/16/UE, este stabilită în anexa XII la prezentul regulament.

▼ **M4**

Lista datelor statistice necesare pentru schimbul automat obligatoriu de informații în temeiul articolului 8ac din Directiva 2011/16/UE este inclusă în anexa XV la prezentul regulament.

▼ **M2**

(2) Înainte de data de 1 aprilie a fiecărui an, statele membre transmit Comisiei, pe cale electronică, datele statistice privind toate formele de cooperare administrativă, altele decât schimbul automat obligatoriu de informații în conformitate cu lista stabilită în anexa IX, cu privire la anul calendaristic precedent.

(3) Înainte de data de 1 noiembrie a fiecărui an, statele membre transmit Comisiei, pe cale electronică, datele statistice privind schimbul automat obligatoriu de informații în conformitate cu lista prevăzută în anexa X, anexa XI și anexa XII.

▼ **M3***Articolul 2e*

Formularele standard, inclusiv regimul lingvistic, pentru schimbul automat obligatoriu de informații privind tranzacțiile transfrontaliere care fac obiectul raportării fiscale

(1) În ceea ce privește formularele care trebuie utilizate, „element” și „câmp” înseamnă locul din formular în care pot fi introduse informații care urmează să facă obiectul unui schimb în conformitate cu Directiva 2011/16/UE.

(2) Formularul care trebuie utilizat pentru schimbul automat obligatoriu de informații privind tranzacțiile transfrontaliere care fac obiectul raportării fiscale în temeiul articolului 8ab din Directiva 2011/16/UE trebuie să fie în conformitate cu anexa XIII la prezentul regulament.

▼ **M3**

(3) Elementele esențiale menționate la articolul 20 alineatul (5) al treilea paragraf din Directiva 2011/16/UE sunt elementele enumerate la articolul 8ab alineatul (14) literele (b), (c) și (e) din directiva respectivă, iar pentru aceste elemente esențiale regimul lingvistic este același ca regimul lingvistic prevăzut la articolul 2a alineatul (3) din prezentul regulament.

▼ **M4***Articolul 2f*

Formulare standard pentru comunicarea informațiilor privind Operatorii de Platformă Excluși și Operatorii de Platforme Străini către registrul central, formatul numărului individual de identificare pentru Operatorii de Platforme Străini și perioada de păstrare a informațiilor șterse din registrul central

(1) Formularul care trebuie utilizat pentru comunicarea informațiilor privind Operatorii de Platformă excluși și Operatorii de Platforme Străini către registrul central în temeiul articolului 8ac alineatul (6) din Directiva 2011/16/UE trebuie să respecte anexa XVI la prezentul regulament.

(2) Elementele-cheie care trebuie înregistrate în registrul central, astfel cum se prevede la articolul 8ac alineatul (6) din Directiva 2011/16/UE, sunt informațiile enumerate în secțiunea IV punctele F(2) și F(4) din anexa V la directiva respectivă și în anexa XVI la prezentul regulament. Instituirea registrului central și prelucrarea datelor cu caracter personal efectuată în cadrul registrului central de către Comisie în numele autorităților competente ale statelor membre va respecta Regulamentul (UE) 2016/679 al Parlamentului European și al Consiliului⁽¹⁾ și Regulamentul (UE) 2018/1725 al Parlamentului European și al Consiliului⁽²⁾. Autoritățile competente ale statelor membre sunt considerate operatori de date, iar Comisia este considerată a fi o persoană împuternicită de operator în conformitate cu Regulamentul (UE) 2016/679.

(3) Formatul numărului individual de identificare pentru operatorii de platforme străini în sensul articolului 8ac alineatul (4) din Directiva 2011/16/UE este prevăzut în anexa XVI la prezentul regulament.

(4) Perioada de păstrare a informațiilor eliminate din registrul central, în temeiul anexei V secțiunea IV punctul F alineatul (5) litera (d) și al articolul 8ac alineatul (5) din Directiva 2011/16/UE, este stabilită în anexa XVI la prezentul regulament.

⁽¹⁾ Regulamentul (UE) 2016/679 al Parlamentului European și al Consiliului din 27 aprilie 2016 privind protecția persoanelor fizice în ceea ce privește prelucrarea datelor cu caracter personal și privind libera circulație a acestor date și de abrogare a Directivei 95/46/CE (Regulamentul general privind protecția datelor) (JO L 119, 4.5.2016, p. 1).

⁽²⁾ Regulamentul (UE) 2018/1725 al Parlamentului European și al Consiliului din 23 octombrie 2018 privind protecția persoanelor fizice în ceea ce privește prelucrarea datelor cu caracter personal de către instituțiile, organele, oficiile și agențiile Uniunii și privind libera circulație a acestor date și de abrogare a Regulamentului (CE) nr. 45/2001 și a Deciziei nr. 1247/2002/CE (JO L 295, 21.11.2018, p. 39).

*Articolul 3***Modalități practice în ceea ce privește utilizarea rețelei CCN**

- (1) Rapoartele, declarațiile și alte documente menționate în informațiile comunicate în temeiul Directivei 2011/16/UE pot fi trimise prin intermediul altor mijloace de comunicare decât rețeaua CCN.
- (2) Atunci când informațiile menționate în Directiva 2011/16/UE nu sunt schimbate prin mijloace electronice prin intermediul rețelei CCN și cu excepția cazului în care s-a convenit altfel la nivel bilateral, informațiile sunt însoțite de o scrisoare care descrie informațiile comunicate și este semnată în mod corespunzător de autoritatea competentă care comunică informațiile.

*Articolul 4***Abrogare**

Regulamentul de punere în aplicare (UE) nr. 1156/2012 se abrogă cu efect de la 1 ianuarie 2016.

Trimiterile la regulamentul de punere în aplicare abrogat se interpretează ca trimiteri la prezentul regulament.

*Articolul 5***Intrare în vigoare și aplicare**

Prezentul regulament intră în vigoare în a treia zi de la data publicării în *Jurnalul Oficial al Uniunii Europene*.

Se aplică de la 1 ianuarie 2016.

Prezentul regulament este obligatoriu în toate elementele sale și se aplică direct în toate statele membre.

▼ **M4***ANEXA I***Formularul menționat la articolul 1 alineatul (2)**

Formularul pentru cererile de informații și de anchete administrative în conformitate cu articolele 5 și 5a din Directiva 2011/16/UE, precum și pentru comunicările aferente de răspuns, confirmare, solicitare de informații suplimentare, incapacitate sau refuz în conformitate cu articolul 7 din Directiva 2011/16/UE conține următoarele câmpuri ⁽¹⁾:

- Temeiul juridic
- Numărul de referință
- Data
- Identitatea autorităților solicitante și a celor cărora li se adresează solicitarea
- Identitatea persoanei care face obiectul examinării sau al anchetei
- Descrierea generală a cazului și, dacă este oportun, informații specifice privind contextul care ar putea permite evaluarea relevanței previzibile a informațiilor solicitate pentru administrarea și aplicarea legislației interne a statelor membre privind impozitele menționate la articolul 2 din Directiva 2011/16/UE
- Scopul fiscal pentru care sunt solicitate informațiile
- Perioada care face obiectul anchetei
- Numele și adresa oricărei persoane despre care se crede că se află în posesia informațiilor solicitate
- Îndeplinirea cerinței legale impuse de articolul 16 alineatul (1) din Directiva 2011/16/UE
- Îndeplinirea cerinței legale impuse de articolul 17 alineatul (1) din Directiva 2011/16/UE
- Cerere motivată privind o anchetă administrativă specifică și motivele refuzului de a realiza ancheta administrativă specifică solicitată
- Confirmare de primire a cererii de informații
- Cerere de informații suplimentare
- Motive pentru incapacitatea sau refuzul de a furniza informații
- Motive pentru lipsa unui răspuns în termenul aplicabil și data până la care autoritatea căreia i se adresează solicitarea consideră că ar putea oferi un răspuns
- O descriere detaliată a grupului.

⁽¹⁾ Cu toate acestea, doar câmpurile completate efectiv pentru un anumit caz trebuie să figureze pe formularul folosit în cazul respectiv.

*ANEXA II***Formularul menționat la articolul 1 alineatul (3)**

Formularul pentru informarea spontană și confirmarea aferentă acesteia în conformitate cu articolele 9 și, respectiv, 10 din Directiva 2011/16/UE conține următoarele câmpuri ⁽¹⁾:

- temeiul juridic;
- numărul de referință;
- data;
- identitatea autorităților expeditoare și destinatare;
- identitatea persoanei care face obiectul schimbului spontan de informații;
- perioada acoperită de schimbul spontan de informații;
- îndeplinirea cerinței legale impuse de articolul 16 alineatul (1) din Directiva 2011/16/UE;
- confirmarea primirii informațiilor oferite spontan.

⁽¹⁾ Cu toate acestea, doar câmpurile completate efectiv pentru un anumit caz trebuie să figureze pe formularul folosit în cazul respectiv.

*ANEXA III***Formularul menționat la articolul 1 alineatul (4)**

Formularul pentru cererea de notificare în conformitate cu articolul 13 alineatele (1) și (2) din Directiva 2011/16/UE și răspunsurile la aceasta în conformitate cu articolul 13 alineatul (3) din directiva respectivă conține următoarele câmpuri ⁽¹⁾:

- temeiul juridic;
- numărul de referință;
- data;
- identitatea autorităților solicitante și a celor cărora li se adresează solicitarea;
- numele și adresa destinatarului instrumentului sau al deciziei;
- alte informații care ar putea facilita identificarea destinatarului;
- obiectul instrumentului sau al deciziei;
- răspunsul autorității căreia i se adresează solicitarea, în conformitate cu articolul 13 alineatul (3) din Directiva 2011/16/UE, inclusiv data notificării instrumentului sau a deciziei către destinatar.

⁽¹⁾ Cu toate acestea, doar câmpurile completate efectiv pentru un anumit caz trebuie să figureze pe formularul folosit în cazul respectiv.

*ANEXA IV***Formularul menționat la articolul 1 alineatul (5)**

Formularul de feedback în conformitate cu articolul 14 alineatul (1) din Directiva 2011/16/UE conține următoarele câmpuri ⁽¹⁾:

- numărul de referință;
- data;
- identitatea autorității competente care emite feedbackul;
- feedback general privind informațiile furnizate;
- rezultate direct legate de informațiile furnizate.

⁽¹⁾ Cu toate acestea, doar câmpurile completate efectiv pentru un anumit caz trebuie să figureze pe formularul folosit în cazul respectiv.

▼B*ANEXA V***Formatul electronic menționat la articolul 2 alineatul (1)**

Formatele electronice destinate schimbului automat obligatoriu de informații efectuat în temeiul articolului 8 alineatul (1) din Directiva 2011/16/UE respectă următoarea structură arborescentă și conțin următoarele clase de elemente⁽¹⁾:

(a) în ceea ce privește mesajul general:

- un **ANTET („HEADER”)**, conținând:
 - o **ȚARĂ DE ORIGINE („ORIGINATING COUNTRY”)**,
 - **ȚĂRI DE DESTINAȚIE („DESTINATION COUNTRIES”)**,
 - un **IDENTIFICATOR DE MESAJ („MESSAGE ID”)** unic,
 - un **IDENTIFICATOR DE CORELARE („CORRELATION ID”)**,
 - o **MARCĂ TEMPORALĂ („TIMESTAMP”)** și
 - un **INDICATOR DE TIP AL MESAJULUI („MESSAGE TYPE INDIC”)**;
- și un **CORP („BODY”)** care respectă structura arborescentă și clasele de elemente ale oricăroră dintre corpurile incluse în prezenta anexă, la literele (b)-(g), în funcție de natura informației care urmează să facă obiectul schimbului automat.

▼M4

(b) în ceea ce privește modul de comunicare a informațiilor privind veniturile din muncă sau remunerațiile plătite administratorilor și altor persoane asimilate acestora:

▼B

- un **IDENTIFICATOR AL APLICAȚIEI („APPLICATION ID”)** specificând natura informațiilor care fac obiectul schimbului,
- un **AN FISCAL („TAX YEAR”)** și
- una sau mai multe componente, conținând:
 - unul sau mai mulți **BENEFICIARI („RECIPIENTS”)**, furnizând informații cu privire la fiecare beneficiar și conținând:
 - unul sau mai mulți **PLĂTITORI („PAYERS”)**, furnizând informații cu privire la fiecare plătitor și conținând:
 - unul sau mai multe **RAPORTURI („RELATIONSHIPS”)**, furnizând informații cu privire la natura fiecărui raport dintre beneficiar și plătitor, conținând:
 - unul sau mai multe **LOCURI DE MUNCĂ („WORKPLACE”)**, în cadrul cărora se desfășoară raportul și
 - unul sau mai multe **VENITURI („INCOMES”)**, furnizând informații cu privire la fiecare venit sau spor din cadrul raportului și conținând:
 - **NUMĂRUL („QUANTITY”)** de zile petrecute sau lucrate de beneficiar;
 - și/sau una sau mai multe **INVALIDĂRI ALE BENEFICIARULUI („RECIPIENT INVALIDATIONS”)** în cazul unei corecții sau al anulării unor informații care au făcut obiectul unui schimb anterior.

⁽¹⁾ Cu toate acestea, doar câmpurile completate efectiv pentru un anumit caz trebuie să figureze pe formularul folosit în cazul respectiv.

▼B

(c) în ceea ce privește corpul dedicat comunicării informațiilor privind pensiile:

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- un IDENTIFICATOR AL APLICAȚIEI („APPLICATION ID”) specificând natura
  informațiilor care fac obiectul schimbului,
- un AN FISCAL („TAX YEAR”) și
- una sau mai multe componente, conținând:
-- unul sau mai mulți BENEFICIARI („RECIPIENTS”), furnizând informații cu
  privire la fiecare beneficiar și conținând:
--- unul sau mai mulți PLĂTITORI („PAYERS”), furnizând informații cu privire la
  fiecare plătitor și conținând:
---- unul sau mai multe SISTEME („SCHEMES”), furnizând informații cu privire la
  fiecare pensie și conținând:
----- una sau mai multe INFORMAȚII DE REFERINȚĂ PRIVIND SISTEMUL („SCHEME
  REFERENCE INFOS”),
----- una sau mai multe VALORI ALE CAPITALULUI („CAPITAL VALUES”),
----- un ADMINISTRATOR („ADMINISTRATOR”),
----- unul sau mai mulți DEȚINĂTORI („OWNERS”),
----- unul sau mai multe EVENTIMENTE („EVENTS”), oferind informații cu caracter
  general în legătură cu fiecare eveniment din cadrul schemei și conținând:
----- una sau mai multe INFORMAȚII PRIVIND EVENIMENTUL („EVENT INFO”), oferind
  informații detaliate privind evenimentul și una sau mai multe INFORMAȚII
  FINANCIARE („FINANCIAL INFO”) și/sau
----- una sau mai multe INFORMAȚII FISCALE („TAX INFO”), oferind informații
  detaliate privind impozitele și una sau mai multe INFORMAȚII FINANCIARE
  („FINANCIAL INFO”);
-- și/sau una sau mai multe INVALIDĂRI ALE BENEFICIARULUI („RECIPIENT
  INVALIDATIONS”) în cazul unei corecții sau al anulării unor informații care
  au făcut obiectul unui schimb anterior.

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(d) în ceea ce privește corpul dedicat comunicării informațiilor privind produsele din domeniul asigurărilor de viață:

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- un IDENTIFICATOR AL APLICAȚIEI („APPLICATION ID”) specificând natura
  informațiilor care fac obiectul schimbului,
- un AN FISCAL („TAX YEAR”) și
- una sau mai multe componente, conținând:
-- una sau mai multe POLIȚE („POLICIES”), furnizând informații cu privire la
  fiecare produs și conținând:
--- o DURATĂ A CONTRIBUȚIILOR („CONTRIBUTION DURATION”),
--- o DURATĂ A BENEFICIILOR („BENEFIT DURATION”),
--- OPȚIUNI PRIVIND POLIȚA („POLICY OPTIONS”),
--- una sau mai multe VALORI ALE CAPITALULUI POLIȚEI („POLICY CAPITAL VALUES”),
--- un ASIGURĂTOR/AGENT PLĂTITOR („INSURER/PAYING AGENT”),
--- unul sau mai mulți BENEFICIARI („BENEFICIARIES”),
--- unul sau mai mulți ASIGURAȚI PE VIAȚĂ („LIFE INSURED”),
--- unul sau mai mulți PLĂTITORI DE PRIME („PAYERS OF PREMIUMS”),
--- unul sau mai mulți DEȚINĂTORI AI POLIȚEI („POLICY OWNERS”),
--- unul sau mai multe EVENTIMENTE („EVENTS”), oferind informații cu caracter
  general în legătură cu fiecare eveniment din cadrul poliței și conținând:
---- una sau mai multe INFORMAȚII PRIVIND EVENIMENTUL („EVENT INFO”), oferind
  informații detaliate privind evenimentul și una sau mai multe INFORMAȚII
  FINANCIARE („FINANCIAL INFO”) și/sau
---- una sau mai multe INFORMAȚII FISCALE („TAX INFO”), oferind informații
  detaliate privind impozitele și una sau mai multe INFORMAȚII FINANCIARE
  („FINANCIAL INFO”);
-- și/sau una sau mai multe INVALIDĂRI ALE POLIȚEI („POLICY INVALIDATIONS”), în
  cazul unei corecții sau al anulării unor informații care au făcut obiectul
  unui schimb anterior.

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- (e) în ceea ce privește corpul dedicat comunicării informațiilor privind deținerea de bunuri imobile și veniturile rezultate din acestea:

- un **IDENTIFICATOR AL APLICAȚIEI („APPLICATION ID”)** specificând natura informațiilor care fac obiectul schimbului,
- un **AN FISCAL („TAX YEAR”)** și
- una sau mai multe componente, conținând:
 - una sau mai multe **PĂRȚI („PARTIES”)**, furnizând informații cu privire la fiecare beneficiar și conținând:
 - un **PARTENER („PARTNER”)**, furnizând informații referitoare la soț/soție și
 - Opțiunea 1 când informațiile se referă la un venit care nu poate fi pus în legătură (nici chiar indirect) cu una sau mai multe proprietăți identificate: unul sau mai multe **VENITURI („INCOMES”)** sau
 - Opțiunea 2 când informațiile se referă fie la alte informații decât cele privind veniturile, fie la un venit care poate fi pus în legătură (chiar și indirect) cu una sau mai multe proprietăți identificate: una sau mai multe **PROPRIETĂȚI („PROPERTIES”)**, furnizând informații cu privire la fiecare proprietate și conținând:
 - unul sau mai multe **TITLURI DE PROPRIETATE („OWNERSHIPS”)**, cu **DREPTUL („RIGHT”)** corespunzător, furnizând informații cu privire la fiecare titlu de proprietate și drept corespunzător asupra proprietății și conținând:
 - una sau mai multe **TRANZACȚII („TRANSACTIONS”)**, furnizând informații cu privire la fiecare tranzacție referitoare la proprietate,
 - unul sau mai multe **VENITURI („INCOMES”)**, furnizând informații cu privire la fiecare venit legat de proprietate;
 - și/sau una sau mai multe **INVALIDĂRI ALE PĂRȚII („PARTY INVALIDATIONS”)** în cazul unei corecții sau al anulării unor informații care au făcut obiectul unui schimb anterior.

- (f) în ceea ce privește corpul aferent cazului în care nu este comunicată nicio informație în legătură cu o categorie specifică:

- un **IDENTIFICATOR AL APLICAȚIEI („APPLICATION ID”)** specificând natura informațiilor care fac obiectul schimbului,
- un **DETALIU („DETAIL”)** menționând motivul absenței datelor și
- un **AN („YEAR”)**.

- (g) în ceea ce privește corpul dedicat confirmărilor de primire a informațiilor pentru o categorie specifică:

- un **IDENTIFICATOR AL APLICAȚIEI („APPLICATION ID”)** specificând natura informațiilor care fac obiectul schimbului,
- o **STARE („STATUS”)** furnizând informații referitoare la acceptarea sau respingerea unui mesaj primit și
- una sau mai multe **ERORI („ERROR”)** furnizând informații referitoare la erorile identificate în mesajul primit.”



ANEXA VI

Formatul electronic menționat la articolul 2 alineatul (2)

Formatul electronic destinat schimbului automat obligatoriu de informații efectuat în temeiul articolului 8 alineatul (3a) din Directiva 2011/16/UE respectă următoarea structură arborescentă și conține următoarele elemente și atribute ⁽¹⁾:

(a) în ceea ce privește mesajul general:

```
<?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⁾ Cu toate acestea, doar elementele și atributele efectiv aplicabile cazului în speță în urma punerii în aplicare a normelor privind raportarea și obligația de diligență prevăzute în anexele I și II la Directiva 2011/16/UE trebuie să figureze în formatul electronic utilizat în cazul respectiv.

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```

    <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>

```

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        <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>

```

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        <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

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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>

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    <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>

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    <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>

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        <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>

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        <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) în ceea ce privește tipurile comune pentru FATCA și CRS utilizate în mesajul prevăzut la litera (a) de mai sus:

```
<?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>

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▼B

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<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) în ceea ce privește tipurile comune OCDE utilizate în mesajul prevăzut la litera (a) de mai sus:

```

<?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

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    <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>

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▼B

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    <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*ANEXA VII***Formularul menționat la articolul 2a**

Formularul pentru schimbul automat obligatoriu de informații privind deciziile transfrontaliere în avans și acordurile de preț în avans în temeiul articolului 8a din Directiva 2011/16/UE conține, în plus față de elementele enumerate la articolul 8a alineatul (6) din directiva respectivă, următorul câmp:

(a) Referința deciziei.

▼ **M2***ANEXA VIII***Formularul menționat la articolul 2c**

Formularul pentru comunicarea în temeiul articolului 23 alineatul (3) din Directiva 2011/16/UE cuprinde informațiile următoare:

- identificarea statului membru care răspunde la chestionar;
- disponibilitatea informațiilor în statul membru;
- monitorizarea trimerii feedbackului anual bilateral, astfel cum se prevede la articolul 14 alineatul (2);
- eficacitatea schimbului automat de informații:
 - prelucrarea informațiilor primite și principalele probleme tehnice generale (TI) întâlnite;
 - calitatea informațiilor primite, care conțin identificarea destinatarilor/părților; probleme în ceea ce privește conținutul informațiilor primite și sugestii conexe;
 - utilitatea și eficacitatea respectării procedurilor, conținutul de informații utile în principiu; utilizarea prezentă și viitoare a informațiilor; utilizarea informațiilor per domeniu fiscal; cooperarea administrativă încurajată prin utilizarea informațiilor primite;
- rezultate practice obținute, care conțin rezultatele totale (inclusiv proiecte speciale); rezultatul specific al proiectelor speciale; costurile administrative și alte costuri relevante pentru elaborarea și punerea în aplicare a schimbului automat de informații (SAOI); costurile administrative pentru operațiunile SAOI recurente; alte costuri relevante pentru operațiunile vizând respectarea obligațiilor fiscale; experiențele pozitive și negative acumulate; principalele aspecte care generează litigii și proceduri judiciare;
- rata de succes în ceea ce privește obligația de a transmite rapoartele pentru fiecare țară în parte statelor membre vizate (numărul de rapoarte pentru fiecare țară în parte primite de la autoritățile fiscale ale altor state membre/Numărul de rapoarte pentru fiecare țară în parte care urmează să fie primit de la autoritățile fiscale ale altor state membre;
- rata de conformare a entităților raportoare, în ceea ce privește obligația de a furniza rapoarte pentru fiecare țară în parte (Număr de rapoarte pentru fiecare țară în parte primite/Numărul de rapoarte pentru fiecare țară în parte care trebuie raportate);
- lista oricărei jurisdicții în care își au sediul societățile-mamă finale ale entităților raportoare rezidente în Uniune, dar pentru care nu au fost depuse sau transmise rapoartele pentru fiecare țară în parte.

▼ **M4***ANEXA IX***Lista vizată la articolul 2d**

Datele statistice necesare pentru formele de cooperare administrativă, altele decât schimbul automat obligatoriu de informații, menționate la articolul 23 alineatul (4) din Directiva 2011/16/UE, acoperă următoarele informații:

- Identificarea statului membru
- Anul
- Partea A: Statistici pentru fiecare stat membru în parte privind schimbul de informații
 - privind schimbul de informații la cerere (articolele 5, 6 și 7 din Directiva 2011/16/UE)
 - Numărul de cereri trimise
 - Numărul de răspunsuri primite
 - Numărul de răspunsuri complete primite în termenul legal
 - Numărul de răspunsuri pentru care s-au primit (parțial sau în totalitate) informații în termen de două luni
 - Numărul de cereri primite
 - Numărul de răspunsuri trimise
 - Numărul de refuzuri în baza articolului 17 din Directiva 2011/16/UE
 - privind schimbul de informații la cererea de grup (articolul 5a, din Directiva 2011/16/UE)
 - Numărul de cereri de grup trimise
 - Numărul de răspunsuri la cereri de grup primite
 - Numărul de răspunsuri la cereri de grup complete primite în termenul legal
 - Numărul de răspunsuri la cereri de grup pentru care s-au primit (parțial sau în totalitate) informații în termen de două luni
 - Numărul de cereri de grup primite
 - Numărul de răspunsuri la cereri de grup transmise
 - Numărul de refuzuri la cereri de grup în baza articolului 17 din Directiva 2011/16/UE
 - privind schimbul de informații spontan (articolele 9 și 10 din Directiva 2011/16/UE)
 - Numărul de schimburi spontane transmise
 - Numărul de schimburi spontane primite

▼ M4

- Partea B: Statistici privind alte forme de cooperare administrativă
 - privind prezența în birourile administrative și participarea la anchetele administrative (articolul 11 din Directiva 2011/16/UE):
 - Numărul de noi prezențe în birourile administrative și de participări la anchetele administrative, primite
 - Numărul de noi prezențe în birourile administrative și de participări la anchetele administrative, transmise
 - privind controalele simultane (articolul 12 din Directiva 2011/16/UE):
 - Numărul de controale simultane realizate la inițiativa statului membru
 - Numărul de controale simultane la care statul membru a participat
 - privind cererile de notificare (articolul 13 din Directiva 2011/16/UE):
 - Numărul de cereri de notificare trimise
 - Numărul de cereri de notificare primite
 - privind feedbackul (articolul 14 din Directiva 2011/16/UE):
 - Numărul de cereri de feedback trimise
 - Numărul de feedback-uri primite
 - Numărul de cereri de feedback primite
 - Numărul de feedback-uri trimise
- Partea C: Statistici privind veniturile suplimentare estimate sau creșterea impozitului datorat evaluat datorită cooperării administrative. Informațiile prevăzute în această parte sunt opționale:
 - Din schimbul de informații la cerere
 - Din schimbul spontan de informații
 - În urma controalelor simultane
 - Cifre generale și număr de cazuri.

▼M4*ANEXA X***Lista vizată la articolul 2d**

Datele statistice necesare pentru schimbul automat obligatoriu de informații în temeiul articolului 23 alineatul (4) din Directiva 2011/16/UE cu privire la categoriile de venituri și de capital enumerate la articolul 8 alineatul (1) din directiva menționată cuprind următoarele informații:

- Pentru toate categoriile de venituri și de capital menționate la articolul 8 alineatul (1) din Directiva 2011/16/UE: statistici privind mesajul și contribuabilul
- În cazul veniturilor din muncă și al remunerațiilor plătite administratorilor și altor persoane asimilate acestora: statistici cu privire la mesaj și beneficiar, mesaj și plătitor, beneficiar și relație, plătitor și relație, beneficiar și venituri
- În cazul pensiilor: statistici cu privire la mesaj și beneficiar, mesaj și plătitor, beneficiar, plătitor, schemă, venituri
- În cazul produselor de asigurare de viață: statistici cu privire la mesaj și poliță, poliță în ansamblu, evenimente
- În cazul deținerii de bunuri imobile și al veniturilor obținute de pe urma acestora: statistici cu privire la mesaj și proprietar, proprietari în general, cantitatea și valoarea proprietății, numărul și valoarea tranzacțiilor, numărul împrumuturilor înregistrate și valoarea acestora, cantitatea și valoarea venitului de drept
- În cazul veniturilor din redevențe: statistici cu privire la mesaj și beneficiar, mesaj și plătitor, beneficiar și venituri
- În cazul mesajelor de stare: statistici privind mesajul de stare, erorile mesajului de stare
- În cazul mesajelor de date zero: statistici referitoare la mesajele de date zero.

▼ M2*ANEXA XI***Lista vizată la articolul 2d**

Datele statistice necesare pentru schimbul automat obligatoriu de informații în conformitate cu articolul 8 alineatul (3a) din Directiva 2011/16/UE, în temeiul articolului 23 alineatul (4) din directiva menționată cuprind următoarele informații:

- per mesaj, statisticile privind țara de origine și țara de destinație, numărul total de înregistrări, sumele totale plătite;
- per țară de origine, statisticile privind numărul total de instituții financiare raportoare, sumele totale plătite;
- per cont unic, statisticile privind cantitatea titularului de cont, categoria de plată, valoarea per categorie de plată;
- per cont, statistici privind tipul titularului de cont, numărul de identificare fiscală al titularului sau echivalentul funcțional, țara de reședință a titularului de cont, persoană fizică ca titular de cont, cont închis, cont inactiv;
- per titular de cont, statistici privind tipul de persoane care exercită controlul, numărul de identificare fiscală al persoanei care exercită controlul sau echivalentul funcțional, țara de reședință a persoanei care exercită controlul, persoana fizică care exercită controlul.

▼ M2*ANEXA XII***Lista vizată la articolul 2d**

Datele statistice necesare pentru schimbul automat și obligatoriu de informații în conformitate cu articolul 8aa din Directiva 2011/16/UE, în temeiul articolului 23 alineatul (4) din directiva menționată, cuprind următoarele informații:

- numărul de rapoarte pentru fiecare țară în parte primite de la entitățile raportoare;
- numărul de rapoarte pentru fiecare țară în parte, care urmează să fie raportate de entitățile raportoare, dar care nu au fost primite sau au fost transmise parțial, defalcarea pe jurisdicții a societăților-mamă finale;
- numărul de rapoarte pentru fiecare țară în parte primite de la toate celelalte state membre;
- numărul de rapoarte pentru fiecare țară în parte care trebuiau prezentate dar nu au fost primite de la toate celelalte state membre;
- numărul de rapoarte pentru fiecare țară în parte trimise tuturor celorlalte state membre.

▼ M3*ANEXA XIII***Formularul menționat la articolul 2e**

Formularul pentru schimbul automat obligatoriu de informații privind tranzacțiile transfrontaliere care fac obiectul raportării fiscale în temeiul articolului 8ab din Directiva 2011/16/UE conține, în plus față de elementele enumerate la articolul 8ab alineatul (14) din directiva respectivă, următorul câmp:

- (a) Numărul de referință al tranzacției (tranzacțiilor) transfrontaliere care face (fac) obiectul raportării.

▼ **M4**

ANEXA XIV

Formatul electronic menționat la articolul 2 alineatul (3)

Formatul electronic destinat schimbului automat obligatoriu de informații efectuat în temeiul articolului 8ac alineatul (2) din Directiva 2011/16/UE respectă următoarea structură arborescentă și conține următoarele elemente și atribute ⁽¹⁾:

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

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

    <xsd:import
        namespace="urn:oe.cd:ties:dpistf:v1" schemaLocation="oecd.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⁾ Cu toate acestea, numai elementele și atributele aplicabile efectiv într-un anumit caz ca urmare a îndeplinirii normelor privind diligența necesară și raportarea incluse în secțiunile II și III din anexa V la Directiva 2011/16/UE a Consiliului, astfel cum a fost modificată prin Directiva (UE) 2021/514 a Consiliului, trebuie să apară în formatul electronic utilizat în cazul respectiv.

▼ **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

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

▼ **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:
StringMin1Max200_Type">

        <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:
StringMin1Max200_Type">

        <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">
Deceased, 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>

BirthPlace_Type" minOccurs="0">
    <xsd:element name="BirthPlace" type="dpi:
    <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="SuitIdentifier" 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>trict of the address.</xsd:documentation></i>	<i><xsd:documentation>The name of the dis-</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:
StringMin1Max200_Type">
        <xsd:annotation>
            <xsd:documentation>The city of the address.
</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
    <xsd:element name="CountrySubentity" type="stf:
StringMin1Max200_Type" minOccurs="0">
        <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
attribute 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>

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

</xsd:annotation>

<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.</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

	<code></xsd:complexType></code>
	<code><!-- --></code>
	<code><!--Organisation name --></code>
	<code><xsd:complexType name="NameOrganisation_Type"></code>
	<code><xsd:annotation></code>
<code>organisation</xsd:documentation></code>	<code><xsd:documentation xml:lang="en">Name of</code>
	<code></xsd:annotation></code>
	<code><xsd:simpleContent></code>
	<code><xsd:extension base="stf:StringMin1Max200_Type"/></code>
	<code></xsd:simpleContent></code>
	<code></xsd:complexType></code>
	<code><!-- --></code>
	<code><!--Organisation name (Reportable Seller)--></code>
	<code><xsd:complexType name="NameReportableSeller_Type"></code>
	<code><xsd:annotation></code>
<code>ler</xsd:documentation></code>	<code><xsd:documentation xml:lang="en">Name of Sel-</code>
	<code></xsd:annotation></code>
	<code><xsd:simpleContent></code>
<code>base="stf:StringMin1Max200_Type"/></code>	<code><xsd:extension</code>
	<code></xsd:simpleContent></code>
	<code></xsd:complexType></code>
	<code><!-- --></code>
	<code><!--TIN --></code>
	<code><xsd:complexType name="TIN_Type"></code>
	<code><xsd:annotation></code>

▼ **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">

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**

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>

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>

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>

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-DD'T'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.</xsd:documentation></i>
	</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
registration 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 Reportable-Seller 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:
        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.</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:StringMin1Max
4000WithLang_Type" maxOccurs="unbounded">
            <xsd:annotation>
                <xsd:documentation>Please include any further brief infor-
                mation or explanation you consider necessary or that would facilitate the understanding of the compulsory
                information 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 Acti-
vities 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
Consideration.</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:documentation>

</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>

<xsd:documentation>The Address element is further comprised of the elements as described above under the Address Type.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>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.</xsd:documentation>

▼ 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
Government 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
individual 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 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: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 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:
        <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
            contains 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 Operator
                    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
reporting 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
provided, 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*ANEXA XV***Lista vizată la articolul 2d**

Datele statistice necesare pentru schimbul obligatoriu de informații în conformitate cu articolul 8ac alineatul (2) din Directiva 2011/16/UE, în temeiul articolului 23 alineatul (4) din directiva menționată, cuprind următoarele informații:

- Per mesaj, statistici privind numărul total de rapoarte primite de la operatorii platformelor de raportare pentru schimbul automat obligatoriu de informații
- Per mesaj, statistici privind numărul total de rapoarte primite de la fiecare alt stat membru
- Per vânzător raportabil, statistici privind tipul de vânzător raportabil, numărul de identificare fiscală sau echivalentul funcțional, statul membru de reședință al vânzătorului raportabil și motivul schimbului; Statul membru de reședință al vânzătorului raportabil și/sau statul membru în care este situat bunul imobil
- Pentru fiecare operator al platformei de raportare, statistici privind tipul de activitate și contraprestația relevantă și tipul de cotare a proprietăților.

▼ **M4***ANEXA XVI***Formularul menționat la articolul 2f alineatul (1)**

Formularul care trebuie utilizat pentru comunicarea informațiilor privind Operatorii de Platformă Excluzi în temeiul articolului 8ac alineatul (6) din Directiva 2011/16/UE și pentru comunicarea informațiilor privind Operatorii de Platforme Străini în temeiul secțiunii IV punctele F (2) și F (4) din anexa V la Directiva 2011/16/UE conține următoarele câmpuri:

- (a) Numele Operatorului de Platformă Exclus
- (b) adresa poștală a Operatorului de Platformă Exclus
- (c) adresa electronică, inclusiv site-urile web ale Operatorului de Platformă Exclus
- (d) orice NIF emis Operatorului de Platformă Exclus, dacă este disponibil
- (e) Statul membru în care a fost furnizată demonstrația în conformitate cu secțiunea I punctul A subpunctul (3) din anexa V la Directiva 2011/16/UE; precum și
- (f) anul fiscal în care a fost acordat statutul de Operator de Platformă Exclus.

Formatul numărului individual de identificare pentru operatorii de platforme străini

Numărul individual de identificare este compus din următorul format de 12 caractere alfanumerice, CCYYYYXXXXXX, unde: CC este codul ISO de țară al statului membru care emite numărul individual de identificare; AAAA este anul în care Operatorul platformei străin se înregistrează în statul membru de înregistrare unică; și XXXXXX este un șir unic de caractere compus din litere și/sau cifre.

Perioada de păstrare a anumitor informații eliminate sau eliminate din registrul central

1. În cazul în care înregistrarea unui Operator de Platformă care are Obligația de Raportare în sensul secțiunii I punctul A subpunctul (4) litera (b) din anexa V la Directiva 2011/16/UE, astfel cum a fost modificată prin Directiva (UE) 2021/514, este revocată în conformitate cu secțiunea IV punctul F subpunctul (7) din anexa V la Directiva 2011/16/UE, statul membru de înregistrare unică șterge Operatorul de Platformă care are Obligația de Raportare din registrul central. Registrul central păstrează informațiile șterse menționate la secțiunea IV punctele F (2) și F (4) din anexa V la Directiva 2011/16/UE pentru o perioadă de cel mult 12 luni de la data ștergerii.
2. Informațiile înregistrate în registrul central al Operatorilor de Platformă Excluzi vor fi eliminate în cazul în care un Operator de Platformă Exclus în sensul secțiunii I punctul A subpunctul (3) din anexa V la Directiva 2011/16/UE, astfel cum a fost modificată prin Directiva (UE) 2021/514, nu demonstrează, în prealabil și anual, într-un mod considerat satisfăcător de autoritatea competentă a statului membru în care, în conformitate cu normele prevăzute în secțiunea III punctele A (1)-(3) din anexa V la Directiva 2011/16/UE, Operatorul de Platformă ar fi trebuit să raporteze întregul model de afaceri al platformei respective astfel încât acesta să nu aibă Vanzători raportabili. Registrul central păstrează informațiile eliminate menționate la literele (a)-(f) din anexa XVI la prezentul regulament pentru o perioadă de cel mult 12 luni de la data eliminării informațiilor înregistrate.