

IZVEDBENA UREDBA KOMISIJE (EU) 2022/1467**z dne 5. septembra 2022**

o spremembi Izvedbene uredbe (EU) 2015/2378 glede standardnih obrazcev in elektronskih oblik, ki se uporabljajo v zvezi z Direktivo Sveta 2011/16/EU, ter seznama statističnih podatkov, ki jih predložijo države članice za namene ocenjevanja navedene direktive

EVROPSKA KOMISIJA JE –

ob upoštevanju Pogodbe o delovanju Evropske unije,

ob upoštevanju Direktive Sveta 2011/16/EU z dne 15. februarja 2011 o upravnem sodelovanju na področju obdavčevanja in razveljavitvi Direktive 77/779/EGS ⁽¹⁾ in zlasti člena 20(4) Direktive,

ob upoštevanju naslednjega:

- (1) Direktiva 2011/16/EU je bila spremenjena z Direktivo Sveta (EU) 2021/514 ⁽²⁾, da bi se izboljšale določbe, ki se nanašajo na vse oblike izmenjav podatkov in upravnega sodelovanja, in sicer z določitvijo obvezne avtomatične izmenjave podatkov, ki jih sporočajo Operaterji platform.
- (2) Izvedbeno uredbo Komisije (EU) 2015/2378 ⁽³⁾ bi bilo zato treba prilagoditi navedenim spremembam. Avtomatična izmenjava podatkov v skladu s členom 8ac(2) Direktive 2011/16/EU bi morala potekati v standardni elektronski obliki.
- (3) V skladu z Direktivo 2011/16/EU je treba določiti tudi praktične postopke za registracijo in identifikacijo nekaterih Poročevalskih operaterjev platform v skladu s členom 8ac(4).
- (4) V skladu s členom 8ac(6) Direktive 2011/16/EU bi bilo treba vzpostaviti centralni register za evidentiranje podatkov, ki jih je treba uradno posredovati v skladu s členom 8ac(5) in sporočiti v skladu s pododstavkoma F(2) in F(4) oddelka IV Priloge V. Ta centralni register bi moral biti na voljo pristojnim organom držav članic. Za sporočanje in evidentiranje takih podatkov bi bilo treba uporabiti standardni obrazec.
- (5) Člen 23(4) Direktive 2011/16/EU določa seznam statističnih podatkov, ki jih države članice predložijo za namene ocenjevanja navedene direktive. Zaradi skladnosti in pravne varnosti bi bilo treba datum začetka uporabe te uredbe uskladiti z datumom začetka uporabe iz člena 2(1), drugi pododstavek, Direktive (EU) 2021/514.
- (6) V skladu s členom 42(1) Uredbe (EU) 2018/1725 Evropskega parlamenta in Sveta ⁽⁴⁾ je bilo z Evropskim nadzornikom za varstvo podatkov opravljeno posvetovanje o ukrepih iz Uredbe.
- (7) Ukrepi iz te uredbe so v skladu z mnenjem Odbora za upravno sodelovanje pri obdavčevanju –

⁽¹⁾ UL L 64, 11.3.2011, str. 1.

⁽²⁾ Direktiva Sveta (EU) 2021/514 z dne 22. marca 2021 o spremembi Direktive 2011/16/EU o upravnem sodelovanju na področju obdavčevanja (UL L 104, 25.3.2021, str. 1).

⁽³⁾ Izvedbena uredba Komisije (EU) 2015/2378 z dne 15. decembra 2015 o določitvi podrobnih pravil za izvajanje nekaterih določb Direktive Sveta 2011/16/EU o upravnem sodelovanju na področju obdavčevanja in razveljavitvi Izvedbene uredbe (EU) št. 1156/2012 (UL L 332, 18.12.2015, str. 1).

⁽⁴⁾ Uredba (EU) 2018/1725 Evropskega parlamenta in Sveta z dne 23. oktobra 2018 o varstvu posameznikov pri obdelavi osebnih podatkov v institucijah, organih, uradih in agencijah Unije in o prostem pretoku takih podatkov ter o razveljavitvi Uredbe (ES) št. 45/2001 in Sklepa št. 1247/2002/ES (UL L 295, 21.11.2018, str. 39).

SPREJELA NASLEDNJO UREDBO:

Člen 1

Izvedbena uredba (EU) 2015/2378 se spremeni:

(1) v členu 2 se doda naslednji odstavek 3:

„3. Elektronska oblika, ki se uporabi za obvezno avtomatično izmenjavo podatkov v skladu s členom 8ac(2) Direktive 2011/16/EU, je skladna s Prilogo XIV k tej uredbi.“;

(2) v členu 2d(1) se doda naslednji odstavek:

„Seznam statističnih podatkov, ki so v skladu s členom 8ac Direktive 2011/16/EU potrebni za obvezno avtomatično izmenjavo podatkov, je določen v Prilogi XV k tej uredbi.“;

(3) doda se naslednji člen 2f:

„Člen 2f

Standardni obrazci za sporočanje podatkov o Izključenih operaterjih platform in Operaterjih tujih platform centralnemu registru, oblika individualne identifikacijske številke za Operaterje tujih platform in obdobje hrambe podatkov, izbranih iz centralnega registra

1. Obrazec, ki se uporablja za sporočanje podatkov o Izključenih operaterjih platform in Operaterjih tujih platform centralnemu registru v skladu s členom 8ac(6) Direktive 2011/16/EU, je skladen s Prilogo XVI k tej uredbi.

2. Ključni elementi, ki se vnesejo v centralni register, kot je določeno v členu 8ac(6) Direktive 2011/16/EU, so podatki iz pododstavkov F(2) in F(4) oddelka IV Priloge V k navedeni direktivi in Priloge XVI k tej uredbi. Vzpostavitev centralnega registra in obdelava osebnih podatkov, ki jo Komisija v imenu pristojnih organov držav članic izvaja v okviru centralnega registra, bosta potekala v skladu z Uredbo (EU) 2016/679 Evropskega parlamenta in Sveta (*) ter Uredbo (EU) 2018/1725 Evropskega parlamenta in Sveta (**). Pristojni organi držav članic se štejejo za upravljalce podatkov, Komisija pa se šteje za obdelovalca podatkov v skladu z Uredbo (EU) 2016/679.

3. Oblika individualne identifikacijske številke za Operaterje tujih platform v smislu člena 8ac(4) Direktive 2011/16/EU je določena v Prilogi XVI k tej uredbi.

4. Obdobje hrambe podatkov, izbranih iz centralnega registra, v skladu s Prilogo V, oddelek IV, pododstavek F(5), točka (d), in členom 8ac(5) Direktive 2011/16/EU, je določeno v Prilogi XVI k tej uredbi.

(*) Uredba (EU) 2016/679 Evropskega parlamenta in Sveta z dne 27. aprila 2016 o varstvu posameznikov pri obdelavi osebnih podatkov in o prostem pretoku takih podatkov ter o razveljavitvi Direktive 95/46/ES (Splošna uredba o varstvu podatkov) (UL L 119, 4.5.2016, str. 1).

(**) Uredba (EU) 2018/1725 Evropskega parlamenta in Sveta z dne 23. oktobra 2018 o varstvu posameznikov pri obdelavi osebnih podatkov v institucijah, organih, uradih in agencijah Unije in o prostem pretoku takih podatkov ter o razveljavitvi Uredbe (ES) št. 45/2001 in Sklepa št. 1247/2002/ES (UL L 295, 21.11.2018, str. 39).“;

(4) priloge I, IX in X se nadomestijo z besedilom iz Priloge I k tej uredbi;

(5) Priloga V se spremeni, kakor je navedeno v Prilogi II k tej uredbi;

(6) dodajo se priloge XIV, XV in XVI, kakor so določene v Prilogi III k tej uredbi.

Člen 2

Ta uredba začne veljati dvajseti dan po objavi v *Uradnem listu Evropske unije*.

Uporablja se od 1. januarja 2023.

Ta uredba je v celoti zavezujoča in se neposredno uporablja v vseh državah članicah.

V Bruslju, 5. septembra 2022

Za Komisijo
predsednica
Ursula VON DER LEYEN

PRILOGA I

Priloge I, IX in X se nadomestijo z naslednjim:

„PRILOGA I

Obrazec iz člena 1(2)

Obrazec za zaprosila za informacije in administrativne preiskave iz člena 5 in člena 5a Direktive 2011/16/EU ter odgovore nanje, potrdila o prejemu, zaprosila za dodatne informacije o okoliščinah, nezmožnost ali zavrnitev na podlagi člena 7 Direktive 2011/16/EU vsebuje naslednja polja ⁽¹⁾:

- pravna podlaga,
- referenčna številka,
- datum,
- identiteta organa prosilca in zaprosenega organa,
- identiteta osebe, ki je predmet preverjanja ali preiskave,
- splošni opis primera in po potrebi posebne informacije o okoliščinah, ki bodo verjetno omogočile oceno verjetne primernosti informacij, zaprosenih od uprave, in uveljavljanje nacionalne zakonodaje države članice o davkih iz člena 2 Direktive 2011/16/EU,
- davčni namen, za katerega se zahtevajo podatki,
- obdobje, ki je predmet preiskave,
- ime in naslov katere koli osebe, za katero se meni, da razpolaga z zaprosenimi informacijami,
- izpolnitev zakonske zahteve iz člena 16(1) Direktive 2011/16/EU,
- izpolnitev zakonske zahteve iz člena 17(1) Direktive 2011/16/EU,
- obrazloženo zaprosilo za administrativno preiskavo in razlogi, zaradi katerih je bila izvedba administrativne preiskave zavrnjena,
- potrdilo o prejemu zaprosila za informacije,
- zaprosilo za dodatne informacije o okoliščinah,
- razlogi za nezmožnost ali zavrnitev predložitve informacij,
- razlogi, zaradi katerih odgovor do zadevnega roka ni bil poslan, in datum, do katerega zaproseni organ meni, da bo lahko odgovoril,
- podroben opis skupine.“;

„PRILOGA IX

Seznam iz člena 2d

Statistični podatki, ki so v skladu s členom 23(4) Direktive 2011/16/EU potrebni za vse oblike upravnega sodelovanja, razen obvezne avtomatične izmenjave informacij, zajemajo naslednje podatke:

- identifikacija države članice,
- leto,
- del A: statistični podatki o izmenjavi informacij za vsako državo članico posebej:
 - o izmenjavi informacij na zaprosilo (členi 5, 6, 7 Direktive 2011/16/EU):
 - število poslanih zaprosil,
 - število prejetih odgovorov,

⁽¹⁾ Vendar pa so za posamezni primer na obrazcu samo tista polja, ki so v navedenem primeru dejansko izpolnjena.

- število popolnih odgovorov, prejetih v zakonskem roku,
- število odgovorov, za katere so bili podatki (v celoti ali deloma) prejeti v dveh mesecih,
- število prejetih zaprosil,
- število poslanih odgovorov,
- število zavrnitev na podlagi člena 17 Direktive 2011/16/EU;
- o izmenjavi informacij na skupinsko zaprosilo (člen 5a Direktive 2011/16/EU):
 - število poslanih skupinskih zaprosil,
 - število prejetih skupinskih odgovorov,
 - število popolnih skupinskih odgovorov, prejetih v zakonskem roku,
 - število skupinskih odgovorov, za katere so bili podatki (v celoti ali deloma) prejeti v dveh mesecih,
 - število prejetih skupinskih zaprosil,
 - število poslanih skupinskih odgovorov,
 - število skupinskih zavrnitev na podlagi člena 17 Direktive 2011/16/EU;
- o izmenjavi informacij na lastno pobudo (člena 9 in 10 Direktive 2011/16/EU):
 - število poslanih izmenjav na lastno pobudo,
 - število prejetih izmenjav na lastno pobudo;
- del B: statistični podatki o drugih oblikah upravnega sodelovanja:
 - o prisotnosti v upravnih uradih in udeležbi v administrativnih preiskavah (člen 11 Direktive 2011/16/EU):
 - število prihodnjih prisotnosti v upravnih uradih in udeležba v administrativnih preiskavah,
 - število prisotnosti, ki se končujejo, v upravnih uradih in udeležba v administrativnih preiskavah;
 - o sočasnih davčnih nadzorih (člen 12 Direktive 2011/16/EU):
 - število sočasnih davčnih nadzorov, ki jih je država članica uvedla,
 - število sočasnih davčnih nadzorov, pri katerih je država članica sodelovala;
 - o zaprosilih za vročitev (člen 13 Direktive 2011/16/EU):
 - število poslanih zaprosil za vročitev,
 - število prejetih zaprosil za vročitev;
 - o povratnih informacijah (člen 14 Direktive 2011/16/EU):
 - število poslanih zaprosil za povratne informacije,
 - število prejetih povratnih informacij,
 - število prejetih zaprosil za povratne informacije,
 - število poslanih povratnih informacij;
- del C: statistični podatki o ocenjenih dodatnih prihodkih ali povečanju odmerjenih davkov, ki izhajajo iz upravnega sodelovanja. Podatki iz tega dela niso obvezni:
 - izhajajo iz izmenjave informacij na zaprosilo,
 - izhajajo iz izmenjave informacij na lastno pobudo,
 - so posledica sočasnih davčnih nadzorov,
 - zajemajo skupni znesek in število zadev.“;

„PRILOGA X

Seznam iz člena 2d

Statistični podatki, ki so v skladu s členom 23(4) Direktive 2011/16/EU potrebni za obvezno avtomatično izmenjavo informacij in se nanašajo na kategorije prihodkov in kapitala iz člena 8(1) navedene direktive, zajemajo naslednje podatke:

- za vse kategorije prihodkov in kapitala iz člena 8(1) Direktive 2011/16/EU: statistične podatke o sporočilu in davčnem zavezancu;
 - v primeru dohodka iz zaposlitve in plačil direktorjem: statistične podatke o sporočilu in prejemniku, sporočilu in plačniku, prejemniku in njegovem razmerju, plačniku in njegovem razmerju, prejemniku in dohodku;
 - v primeru pokojnin: statistične podatke o sporočilu in prejemniku, sporočilu in plačniku, prejemniku, plačniku, shemi in dohodku;
 - v primeru produktov življenjskih zavarovanj: statistične podatke o sporočilu in polici, polici na splošno, dogodku;
 - v primeru lastništva nepremičnin in iz njih izhajajočega dohodka: statistične podatke o sporočilu in stranki, stranki na splošno, količini in vrednosti lastnine, količini in vrednosti transakcije, količini in vrednosti posojila, količini in vrednosti pravice do dohodka;
 - v primeru dohodka iz prenosa premoženjskih pravic (licenčnin): statistične podatke o sporočilu in prejemniku, sporočilu in plačniku, prejemniku in dohodku;
 - v primeru sporočila o statusu: statistične podatke o sporočilu o statusu, napako sporočila o statusu;
 - v primeru sporočil brez podatkov: statistične podatke o sporočilih brez podatkov.“
-

PRILOGA II

Naslov točke (b) Priloge V se nadomesti z naslednjim:

„(b) v telesu sporočila za sporočanje podatkov o dohodku iz zaposlitve, plačilih direktorjem ali dohodkih iz prenosa premoženjskih pravic (licenčinah):“

PRILOGA III

Dodajo se naslednje priloge XIV, XV in XVI:

„PRILOGA XIV

Elektronska oblika iz člena 2(3)

Elektronska oblika, ki se uporabi za obvezno avtomatično izmenjavo informacij v skladu s členom 8ac(2) Direktive 2011/16/EU, je skladna z naslednjo drevesno strukturo in vsebuje naslednje elemente in 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:dpi="urn:oecd:ties:dpi:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"          xmlns:stf="urn:oecd:ties:dpistf:v1"
xmlns:iso="urn:oecd:ties:isodpitypes:v1"              targetNamespace="urn:oecd:ties:dpi:v1"
elementFormDefault="qualified" attributeFormDefault="unqualified" version="1.0">

                                <xsd:import namespace="urn:oecd:ties:isodpitypes:v1" schemaLocatio-
n="isodpitypes_v1.0.xsd"/>

                                <xsd:import namespace="urn:oecd:ties:dpistf:v1" schemaLocatio-
n="oecdtpitypes_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⁾ Vendar se morajo v elektronski obliki, ki se uporablja v določenem primeru, pojaviti samo elementi in atributi, ki se dejansko uporabljajo v danem primeru v zvezi z izvajanjem pravil o dolžni skrbnosti in poročanju iz oddelkov II in III Priloge V k Direktivi Sveta 2011/16/EU, kakor je bila spremenjena z Direktivo Sveta (EU) 2021/514.

```

</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>

```

```

</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>

```

```
</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">
```

xsd:documentation>

<xsd:annotation>

<xsd:documentation>Bed and Breakfast room</

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="DPI904">

<xsd:annotation>

<xsd:documentation>House</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="DPI905">

<xsd:annotation>

<xsd:documentation>Apartment</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="DPI906">

<xsd:annotation>

Home</xsd:documentation>

<xsd:documentation>Mobile

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="DPI907">

<xsd:annotation>

<xsd:documentation>Campground</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="DPI908">

<xsd:annotation>

```

<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>

```

</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>

```

</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>

```

```

</xsd:annotation>

<xsd:complexType>

    <xsd:simpleContent>

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

StringMin1Max200_Type">

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

        <xsd:annotation>

            <xsd:documentation xml:lang="en">Defines the name type of
FirstName. Example: Given Name, Forename, First Name, Father's Name, etc. In some countries, FirstName could be a Family
Name or a Surname. Use this attribute to define the type for this name.

            </xsd:documentation>

        </xsd:annotation>

        </xsd:attribute>

        </xsd:extension>

    </xsd:simpleContent>

</xsd:complexType>

</xsd:element>

<xsd:element name="MiddleName" minOccurs="0"
maxOccurs="unbounded">

    <xsd:annotation>

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

    </xsd:annotation>

    <xsd:complexType>

        <xsd:simpleContent>

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

StringMin1Max200_Type">

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

            <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="stf:StringMin1Max200_Type">`

`<xsd:attribute name="xmlNameType" 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>`

```

</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="xmlNameType" 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>

```

```

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:OECDNameTy-
pe_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 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: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>

```

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

</xsd:annotation>

</xsd:element>

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

<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>

CountryCode	Type	minOccurs	maxOccurs	<xsd:element name="Nationality" type="iso:"
		0	unbounded	

<xsd:annotation>

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>

<code>type="xsd:date"></code>	<code><xsd:element name="BirthDate"</code>
----------------------------------	---

<xsd:annotation>

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

</xsd:annotation>

```

</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
documentation>
                street.</xsd:
            </xsd:annotation>
        </xsd:element>

```

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

```

</xsd:element>

StringMin1Max200_Type" minOccurs="0">
    <xsd:element name="PostCode" type="stf:
        <xsd:annotation>
            <xsd:documentation>The post code of the
address, which must be provided if available.</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
    <xsd:element name="City" type="stf:
        <xsd:annotation>
            <xsd:documentation>The city of the address.
</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
    <xsd:element name="CountrySubentity" type="stf:
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>

```

`<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>`

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

`<xsd:minLength value="1"/>`

`<xsd:maxLength value="2"/>`

`</xsd:restriction>`

`</xsd:simpleType>`

`</xsd:element>`

`<xsd:choice>`

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

`<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: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:OECDLegalAddres-
sType_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>

```

```

</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
subentity 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>

```

```

</xsd:annotation>

</xsd:element>

<xsd:element name="Former-
CountryName" type="stf:StringMin1Max200_Type">

<xsd:annotation>

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

</xsd:annotation>

</xsd:element>

</xsd:choice>

</xsd:complexType>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--General Type for Monetary Amounts -->

<xsd:complexType name="MonAmnt_Type">

<xsd:annotation>

<xsd:documentation xml:lang="en">This data type is
to be used whenever monetary amounts are to be communicated. Such amounts shall be given in full units, i.e. without decimals.
The code for the currency in which the value is expressed has to be taken from the ISO codelist 4217 and added in attribute
currCode.

</xsd:documentation>

</xsd:annotation>

<xsd:simpleContent>

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

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

currCode_Type" use="required"/>

</xsd:extension>

</xsd:simpleContent>

```

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

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

`</xsd:annotation>`

`<xsd:simpleContent>`

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

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

`<xsd:annotation>`

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

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

`</xsd:annotation>`

`</xsd:attribute>`

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

`<xsd:annotation>`

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

`</xsd:annotation>`

`</xsd:attribute>`

`</xsd:extension>`

`</xsd:simpleContent>`

`</xsd:complexType>`

`<!-->`

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

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

`<xsd:annotation>`

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

</xsd:annotation>

<xsd:sequence>

StringMin1Max200_Type" minOccurs="0">

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

<xsd:annotation>

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

</xsd:annotation>

</xsd:element>

CountryCode_Type">

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

<xsd:annotation>

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

</xsd:annotation>

</xsd:element>

CountryCode_Type">

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

<xsd:annotation>

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

</xsd:annotation>

</xsd:element>

MessageType_EnumType">

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

<xsd:annotation>

<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>

```

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:dateTime
">
        <xsd:annotation>
            <xsd:documentation>This data
element identifies the date and time when the message was compiled. It is anticipated that this element will be automatically
populated by the host system. The format for use is yyyy-MM-DDT'hh:mm:ss.nnn. Fractions of seconds may be used (in such
a case the milli-seconds will be provided on 3 digits, see ".nnn" in the format above).</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
</xsd:sequence>
</xsd:complexType>
<!-->
<!--Organisation Identification Number -->
<xsd:complexType name="OrganisationIN_Type">
    <xsd:annotation>

```

<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:

reporting of an individual identification number;

— [EU Specific]: IIN for the

a legal entity identifier;

— LEI for the reporting of

an entity identification number;

— EIN for the reporting of

a business registration number; or

— BRN for the reporting of

— Other.

</xsd:documentation>

</xsd:annotation>

</xsd:attribute>

</xsd:extension>

</xsd:simpleContent>

</xsd:complexType>

party-->

<!-->

<!--Collection of all Data describing an organisationy as

<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>

minOccurs="0" maxOccurs="unbounded">

<xsd:element name="ResCountryCode"

<xsd:annotation>

<xsd:documentation>This repeatable data element describes the residence country code(s) of the entity.

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.

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.

[EU Specific]: Reporting Platform Operator: This element is optional.</xsd:documentation>

</xsd:annotation>

<xsd:simpleType>

CountryCode_Type"/>

<xsd:restriction base="iso:

</xsd:simpleType>

</xsd:element>

maxOccurs="unbounded">

<xsd:element name="TIN" type="dpi:TIN_Type"

<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 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>

OrganisationIN_Type" minOccurs="0" maxOccurs="unbounded">

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

<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]:

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

— Reporting Platform Operator:

registration number (BRN) must be provided</xsd:documentation>

— Entity Seller: The business

</xsd:annotation>

</xsd:element>

StringMin1Max200_Type" minOccurs="0">

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

<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>

sation_Type" maxOccurs="unbounded">

<xsd:element name="Name" type="dpi:NameOrgani-

<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="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">

<xsd:annotation>

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

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

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

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

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

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

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

</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--Correctable Platform Operator_Type-->

<xsd:complexType name="CorrectablePlatformOperator_Type">

<xsd:annotation>

<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: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>

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>

<!-- -->

<!-- Additional Info -->

<xsd:complexType name="CorrectableAdditionalInfo_Type">

<xsd:sequence>

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

Max4000WithLang_Type" maxOccurs="unbounded">

<xsd:element name="OtherInfo" type="stf:StringMin1-

<xsd:annotation>

<xsd:documentation>Please include any further brief information 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>

CountryCode_Type" minOccurs="0" maxOccurs="unbounded"/>

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

<!-- <xsd:element name="SummaryRef" type="dpi:DPISummaryListElementsType_EnumType" minOccurs="0" maxOccurs="unbounded"/> -->

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

</xsd:sequence>

```

</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">

```

<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>

<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>

account number being sent.</xsd:documentation>

<xsd:documentation xml:lang="en">This attribute describes the type of

</xsd:annotation>

</xsd:attribute>

</xsd:extension>

</xsd:simpleContent>

</xsd:complexType>

<!-->

<!--OtherActivities (Complex)-->

<xsd:complexType name="OtherActivities_Type">

<xsd:sequence>

tionType">

<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>

```

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

```

<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"/>

```
</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.

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

</xsd:annotation>

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

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

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

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

</xsd:sequence>

</xsd:complexType>

<!-- -->

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

<xsd:complexType name="PropertyListingType">

<xsd:sequence>

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

<xsd:annotation>

<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>

```

</xsd:annotation>

</xsd:element>

<xsd:element name="Consideration" type="dpi:Considera-
tionType">

<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>

```

```

</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:DPIPropertyTy-
pe_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>

```

```

<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>

```

```

<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:FinancialI-
dentifier_Type" minOccurs="0">

    <xsd:annotation>

```

<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>

<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>

</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>

<code>alSeller"></code>	<code><xsd:element name="Individu-</code>
----------------------------	--

<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>

```

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>

```

```

</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>

```

```

</xsd:element>

<xsd:element name="PersonalServices" type="dpi:OtherActivities_Type" minOccurs="0">

    <xsd:annotation>

        <xsd:documentation>The Personal Services element contains
information on Relevant Activities involving time- or task-based work performed by one or more individuals, acting either
independently or on behalf of an Entity, and which is carried out at the request of a user, either online or physically offline after
having been facilitated via Platform.</xsd:documentation>

    </xsd:annotation>

</xsd:element>

<xsd:element

name="SaleOfGoods" type="dpi:OtherActivities_Type" minOccurs="0">

    <xsd:annotation>

        <xsd:documentation>The sale of Goods element specifies the Relevant
Activities provided by a Reportable Seller with respect to sale of goods.</xsd:documentation>

    </xsd:annotation>

</xsd:element>

<xsd:element

name="TransportationRental" type="dpi:OtherActivities_Type" minOccurs="0">

    <xsd:annotation>

        <xsd:documentation>The Transportation Rental element specifies the
Relevant Activities provided by a Reportable Seller with respect to the rental of any mode of transport.</xsd:documentation>

    </xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- -->

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

```

```

<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>

```

<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>

`<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>`

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>

PlatformOperator_Type">

<xsd:element name="PlatformOperator" type="dpi:Correctable-

<xsd:annotation>

<xsd:documentation>The Platform Operator element identifies the Reporting Platform Operator and follows the Organisation Party type (see OrganisationParty_Type).</xsd:documentation>

</xsd:annotation>

</xsd:element>

OtherPlatformOperators_Type" minOccurs="0">

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

<xsd:annotation>

Operators element identifies either:

— 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:Correctable-ReportableSeller_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 MessageTypeIndic 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 -->

```

<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 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>

    </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>

```

„PRILOGA XV

Seznam iz člena 2d

Statistični podatki, ki so v skladu s členom 8ac(2) Direktive 2011/16/EU potrebni za obvezno izmenjavo informacij, v skladu s členom 23(4) navedene direktive zajemajo naslednje podatke:

- za vsako sporočilo posebej, statistične podatke o skupnem številu poročil, prejetih od Poročevalskih operaterjev platform za obvezno avtomatično izmenjavo informacij,
- za vsako sporočilo posebej, statistične podatke o skupnem številu poročil, prejetih od vsake druge države članice,
- za vsakega Prodajalca, o katerem se poroča, statistične podatke o vrsti Prodajalca, o katerem se poroča, identifikacijsko številko davčnega zavezanca ali enakovredno oznako, državo članico, v kateri je Prodajalec, o katerem se poroča, rezident in razlog za izmenjavo; državo članico, v kateri je Prodajalec, o katerem se poroča, rezident, in/ali državo članico, v kateri se nahaja nepremičnina,
- za vsakega Poročevalskega operaterja platforme, statistične podatke o vrsti Zadevne dejavnosti dejavnosti ter Nadomestilu in vrsti Oglaševane nepremičnine.“;

„PRILOGA XVI

Obrazec iz člena 2f(1)

Obrazec, ki se uporablja za sporočanje podatkov o Izključenih operaterjih platform v skladu s členom 8ac(6) Direktive 2011/16/EU in za sporočanje podatkov o Operaterjih tujih platform v skladu s pododstavkoma F(2) in F(4) oddelka IV Priloge V k Direktivi 2011/16/EU, vsebuje naslednja polja:

- (a) ime Izključenega operaterja platforme,
- (b) poštni naslov Izključenega operaterja platforme,
- (c) elektronski naslov, vključno s spletišči Izključenega operaterja platforme,
- (d) vsako IŠD, izdano Izključenemu operaterju platforme, če je na voljo,
- (e) država članica, v kateri je bil predložen dokaz v skladu s pododstavkom A(3) oddelka I Priloge V k Direktivi 2011/16/EU ter
- (f) poslovno leto, v katerem je bil odobren status Izključenega operaterja platforme.

Oblika individualne identifikacijske številke za Operaterje tujih platform

Individualna identifikacijska številka je sestavljena iz naslednje 12-mestne številke, CCYYYYXXXXXX, kjer je: CC oznaka države ISO za državo članico, ki izda individualno identifikacijsko številko; YYYY leto, v katerem se Operater tuje platforme registrira pri državi članici enkratne registracije; in XXXXXX edinstven niz znakov, sestavljen iz črk in/ali števil.

Obdobje hrambe nekaterih podatkov, izbranih ali odstranjenih iz centralnega registra

1. Kadar se registracija Poročevalskega operaterja platforme v smislu točke (b) pododstavka A(4) oddelka I Priloge V k Direktivi 2011/16/EU, kakor je bila spremenjena z Direktivo (EU) 2021/514, prekliče v skladu s pododstavkom F(7) oddelka IV Priloge V k Direktivi 2011/16/EU, država članica enkratne registracije Poročevalskega operaterja platforme izbriše iz centralnega registra. Centralni register hrani izbrisane podatke iz pododstavkov F(2) in F(4) oddelka IV Priloge V k Direktivi 2011/16/EU največ 12 mesecev od datuma izbrisa.

2. Podatki, evidentirani v centralnem registru za Izključene operaterje platform, bodo odstranjeni, če Izključeni operater platforme v smislu pododstavka A(3) oddelka I Priloge V k Direktivi 2011/16/EU, kakor je bila spremenjena z Direktivo (EU) 2021/514, vnaprej in enkrat letno pristojnemu organu države članice, ki bi mu v skladu s pravili iz pododstavkov A(1) do A(3) oddelka III Priloge V k Direktivi 2011/16/EU Operater platforme sicer moral poročati, ne predloži zadovoljivih dokazov o tem, da je celotni poslovni model platforme tak, da ne vključuje Prodajalcev, o katerih je treba poročati. Centralni register hrani odstranjene podatke iz Priloge XVI, točke (a) do (f), k tej uredbi največ 12 mesecev od datuma odstranitve evidentiranih podatkov.“
-