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B **COMMISSION IMPLEMENTING REGULATION (EU) 2015/2378**

of 15 December 2015

laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Implementing Regulation (EU) No 1156/2012

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B

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2378

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laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Implementing Regulation (EU) No 1156/2012

Article 1

Standard forms for exchanges on request, spontaneous exchanges, notifications and feedback

1. In regard to the forms to be used, 'field' means a location in a form where information to be exchanged pursuant to Directive 2011/16/EU may be recorded.

2. The form to be used for requests for information and for administrative enquiries pursuant to Article 5 of Directive 2011/16/EU and their replies, acknowledgments, requests for additional background information, inability or refusal pursuant to Article 7 of that Directive shall comply with Annex I to this Regulation.

3. The form to be used for spontaneous information and its acknowledgment pursuant to Articles 9 and 10 of Directive 2011/16/EU shall comply with Annex II to this Regulation.

4. The form to be used for requests for administrative notification pursuant to Article 13(1) and 13(2) of Directive 2011/16/EU and their responses pursuant to Article 13(3) of that Directive shall comply with Annex III to this Regulation.

5. The form to be used for feedback information pursuant to Article 14(1) of Directive 2011/16/EU shall comply with Annex IV to this Regulation.

Article 2

Computerised formats for the mandatory automatic exchange of information

1. The computerised format to be used for the mandatory automatic exchange of information pursuant to Article 8(1) of Directive 2011/16/EU shall comply with Annex V to this Regulation.

2. The computerised format to be used for the mandatory automatic exchange of information pursuant to Article 8(3a) of Directive 2011/16/EU shall comply with Annex VI to this Regulation.

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Article 2a

Standard forms, including linguistic arrangements, for the mandatory automatic exchange of advance cross-border rulings and advance pricing arrangements

1. In regard to the forms to be used, 'component' and 'field' mean a location in a form where information to be exchanged pursuant to Directive 2011/16/EU may be recorded.

2. The form to be used for the mandatory automatic exchange of advance cross-border rulings and advance pricing arrangements pursuant to Article 8a of Directive 2011/16/EU shall comply with Annex VII to this Regulation.

3. The key elements referred to in Article 20(5) of Directive 2011/16/EU are the components listed in points (b), (h) and (i) of Article 8a(6) of that Directive and those key elements shall also be sent in English.

Article 2b

Linguistic arrangements for the mandatory automatic exchange of information on the country-by-country report

The key elements referred to in Article 20(6) of Directive 2011/16/EU are the information or explanation included in Table 3 of Section III of Annex III to that Directive and those key elements shall also be sent in English, except if another official language of the Union has been agreed to be used between the sending Member State and all the other Member States to which information is sent pursuant to Article 8aa(2) of Directive 2011/16/EU.

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Article 3

Practical arrangements regarding the use of the CCN network

1. The reports, statements and other documents referred to in the information communicated pursuant to Directive 2011/16/EU may be sent using means of communication other than the CCN network.

2. Where the information referred to in Directive 2011/16/EU is not exchanged by electronic means using the CCN network, and unless otherwise agreed bilaterally, the information shall be provided under cover of a letter describing the information

communicated and duly signed by the competent authority communicating the information.

Article 4

Repeal

Implementing Regulation (EU) No 1156/2012 is repealed with effect from 1 January 2016.

References made to the repealed Implementing Regulation shall be construed as references to this Regulation.

Article 5

Entry into force and application

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2016.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

ANNEX I

Form referred to in Article 1(2)

The form for requests for information and for administrative enquiries pursuant to Article 5 of Directive 2011/16/EU and their replies, acknowledgments, requests for additional background information, inability or refusal pursuant to Article 7 of Directive 2011/16/EU contains the following fields ([1]):

— Legal basis

— Reference number

— Date

— Identity of the requesting and requested authorities

— Identity of the person under examination or investigation

— General case description and, if appropriate, specific background information likely to allow assessing the foreseeable relevance of the information requested to the administration and enforcement of the domestic laws of the Member States concerning the taxes referred to in Article 2 of Directive 2011/16/EU.

— Tax purpose for which the information is sought

— Period under investigation

— Name and address of any person believed to be in possession of the requested information

— Fulfilment of the legal requirement imposed by Article 16(1) of Directive 2011/16/EU

— Fulfilment of the legal requirement imposed by Article 17(1) of Directive 2011/16/EU

— Reasoned request for a specific administrative enquiry and reasons for refusal to undertake the requested specific administrative enquiry

— Acknowledgement of the request for information

— Request for additional background information

— Reasons for inability or refusal to provide information

— Reasons for a failure to respond by the relevant time limit and date by which the requested authority considers it might be able to respond.

———————

ANNEX II

Form referred to in Article 1(3)

The form for spontaneous information and its acknowledgment pursuant to Articles 9 and 10 respectively of Directive 2011/16/EU contains the following fields ([2]):

— Legal basis

— Reference number

— Date

— Identity of the sending and receiving authorities

— Identity of the person subject to the spontaneous exchange of information

— Period covered by the spontaneous exchange of information

— Fulfilment of the legal requirement imposed by Article 16(1) of Directive 2011/16/EU

— Acknowledgement of the spontaneous information.

ANNEX III

Form referred to in Article 1(4)

The form for request for notification pursuant to Article 13(1) and 13(2) of Directive 2011/16/EU and their responses pursuant to Article 13(3) of that Directive contains the following fields ([3]):

— Legal basis

— Reference number

— Date

— Identity of the requesting and requested authorities

— Name and address of the addressee of the instrument or decision

— Other information which may facilitate the identification of the addressee

— Subject of the instrument or decision

— Response of the requested authority, in accordance with Article 13(3) of Directive 2011/16/EU, including the date of notification of the instrument or decision to the addressee.

ANNEX IV

Form referred to in Article 1(5)

The form for feedback pursuant to Article 14(1) of Directive 2011/16/EU contains the following fields ([4]):
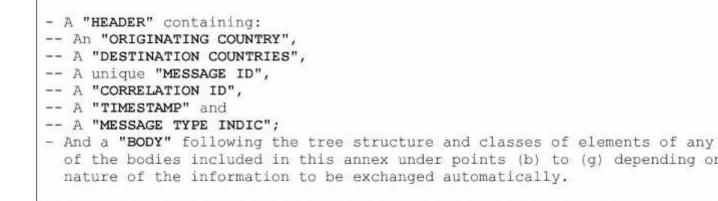
— Reference number

— Date

— Identity of the competent authority issuing the feedback

— General feedback on the information provided

— Results directly related to the information provided.

ANNEX V

Computerised format referred to in Article 2(1)

The computerised formats for the mandatory automatic exchange of information pursuant to Article 8(1) of Directive 2011/16/EU comply with the following tree structure and contains the following classes of elements ([5]):

(a) As regards the overall message:

```
- A "HEADER" containing:
-- An "ORIGINATING COUNTRY",
-- A "DESTINATION COUNTRIES",
-- A unique "MESSAGE ID",
-- A "CORRELATION ID",
-- A "TIMESTAMP" and
-- A "MESSAGE TYPE INDIC";
- And a "BODY" following the tree structure and classes of elements of any
  of the bodies included in this annex under points (b) to (g) depending on
  nature of the information to be exchanged automatically.
```

(b) As regards the body for communicating information on income from employment or director's fees:

```
- An "APPLICATION ID" stating the nature of the information exchanged,
- A "TAX YEAR" and
- One or more building blocks containing:
-- One or more "RECIPIENTS" providing information on each recipient and
   containing:
--- One or more "PAYERS" providing information on each payer and containing
---- One or more "RELATIONSHIPS" providing information on the nature of each
     relationship between the recipient and the payer and containing:
----- One or more "WORKPLACE" where the relationship is carried out and
----- One or more "INCOMES" providing information on each income or fee und
      the relationship and containing:
------ The "QUANTITY" of the days spent or worked by the recipient;
-- And/or one or more "RECIPIENT INVALIDATIONS" in the case of a correction
   cancellation of previously exchanged information.
```

(c) As regards the body for communicating information on pensions:

```
- An "APPLICATION ID" stating the nature of the information exchanged,
- A "TAX YEAR" and
- One or more building blocks containing:
-- One or more "RECIPIENTS" providing information on each recipient and
   containing:
--- One or more "PAYERS" providing information on each payer and containing
---- One or more "SCHEMES" providing information on each pension and
     containing:
----- One or more "SCHEME REFERENCE INFOS",
----- One or more "CAPITAL VALUES",
----- An "ADMINISTRATOR",
----- One or more "OWNERS",
----- One or more "EVENTS" providing general information on each event unde
      the scheme and containing:
------ One or more "EVENT INFO" containing detailed information on the even
       and one or more "FINANCIAL INFO" and/or
------ One or more "TAX INFO" containing detailed information on the taxes
       one or more "FINANCIAL INFO";
-- And/or one or more "RECIPIENT INVALIDATIONS" in the case of a correction
   cancellation of previously exchanged information.
```

(d) As regards the body for communicating information on life insurance products:

```
- An "APPLICATION ID" stating the nature of the information exchanged,
- A "TAX YEAR" and
- One or more building blocks containing:
-- One or more "POLICIES" providing information on each product and contain
--- A "CONTRIBUTION DURATION",
--- A "BENEFIT DURATION",
--- A "POLICY OPTIONS",
--- One or more "POLICY CAPITAL VALUES",
--- An "INSURER/PAYING AGENT",
--- One or more "BENEFICIARIES",
--- One or more "LIFE INSURED",
--- One or more "PAYERS OF PREMIUMS",
--- One or more "POLICY OWNERS",
--- One or more "EVENTS" providing general information on each event under
    policy and containing:
---- One or more "EVENT INFO" containing detailed information on the event
     one or more "FINANCIAL INFO" and/or
---- One or more "TAX INFO" containing detailed information on the taxes a
     one or more "FINANCIAL INFO";
-- And/or one or more "POLICY INVALIDATIONS" in the case of a correction o
   cancellation of previously exchanged information.
```

(e) As regards the body for communicating information on ownership of and income from immovable property:

```
- An "APPLICATION ID" stating the nature of the information exchanged,
- A "TAX YEAR" and
- One or more building blocks containing:
-- One or more "PARTIES" providing information on each recipient and
   containing:
--- A "PARTNER" providing information on the spouse and
--- Option 1 when the information relates to an income which cannot be link
    (even indirectly) to one or more identified property: one or more "INCO
    or
--- Option 2 when the information relates either to another information tha
    income or to an income which can be linked (even indirectly) to one or
    identified property: one or more "PROPERTIES" providing information on
    property and containing:
---- One or more "OWNERSHIPS" and its associated "RIGHT" providing informat
     on each ownership and associated right in the property and containing
----- One or more "TRANSACTIONS" providing information on each transaction
      relating to the property,
----- One or more "INCOMES" providing information on each income relating t
      the ;
-- And/or one or more "PARTY INVALIDATIONS" in the case of a correction or
   previously exchanged information.
```

(f) As regards the body in case no information is to be communicated in relation to a specific category:

```
- An "APPLICATION ID" stating the nature of the information exchanged,
- A "DETAIL" stating the reason for the absence of data and
- A "YEAR".
```

(g) As regards the body for an acknowledgement of receipt of the information for a specific category:

```
- An "APPLICATION ID" stating the nature of the information exchanged,
- A "STATUS" providing information on the acceptance or rejection of a mess
  and
- One or more "ERROR" providing information on the errors identified in a
  message received."
```

ANNEX VI

Computerised format referred to in Article 2(2)

The computerised format for the mandatory automatic exchange of information pursuant to Article 8(3a) of Directive 2011/16/EU complies with the following tree structure and contains the following elements and attributes ([6]):

(a) As regards the overall message:

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

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

  <!-- Message type definitions -->

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

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

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

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

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

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

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

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


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

      <!-- Message specification: Data identifying and describing the mess
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 f
and the nature of the report (original, corrected, supplemental,
etc).</xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>        <xsd:element name="SendingCompanyIN" type="xsd:stri
minOccurs="0"/>
      <xsd:element name="TransmittingCountry" type="iso:CountryCode_Type"/>
      <xsd:element name="ReceivingCountry" type="iso:CountryCode_Type"/>
      <!-- modified for CRS  -->


      <xsd:element name="MessageType" type="crs:MessageType_EnumType"/>
      <xsd:element name="Warning" type="xsd:string" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Free text expressing the
restrictions for use of the information this
message contains and the legal framework under which it is
```

```
involved in the processing of the data transmitted in this message, both
legally and technically. Free text as this is not
intended for automatic processing. </xsd:documentation>
          </xsd:annotation>
       </xsd:element>
       <xsd:element name="MessageRefId" type="xsd:string">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Sender's unique identifier for t
message</xsd:documentation>
          </xsd:annotation>
       </xsd:element>
       <xsd:element name="MessageTypeIndic"
type="crs:CrsMessageTypeIndic_EnumType" minOccurs="0"/>
       <xsd:element name="CorrMessageRefId" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Sender's unique identifier that
to be corrected. Must point to 1 or more previous message</xsd:documentatic
          </xsd:annotation>
       </xsd:element>
       <xsd:element name="ReportingPeriod" type="xsd:date">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">The reporting year for which
information is transmitted in documents of
the current message.</xsd:documentation>
          </xsd:annotation>
       </xsd:element>
       <xsd:element name="Timestamp" type="xsd:dateTime"/>
     </xsd:sequence>
  </xsd:complexType>
  <!-- -->


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


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

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

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

  <!-- The Name of a Party, given in fixed Form-->
  <xsd:complexType name="NamePerson_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">The user must spread the data about
name of a party over up to six elements. The container element for this wil
'NameFix'. </xsd:documentation>
    </xsd:annotation>
```

```xml
        <xsd:element name="Title" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Greeting title. Example: Mr, Dr,
Herr, etc. Can have multiple titles.</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="FirstName">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">FirstName of the
person</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
          <xsd:simpleContent>
            <xsd:extension base="xsd:string">
              <xsd:attribute name="xnlNameType">
                <xsd:annotation>
                  <xsd:documentation xml:lang="en">Defines the name type of
FirstName. Example: Given Name, Forename, Christian Name, Father's Name, et
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 t
name for many nationalities). Example: Sakthi in "Nivetha Sakthi Shantha".
have multiple middle names.</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
          <xsd:simpleContent>
            <xsd:extension base="xsd:string">
              <xsd:attribute name="xnlNameType">
                <xsd:annotation>
                  <xsd:documentation xml:lang="en">Defines the name type of
Middle Name. Example: First name, middle name, maiden name, father's name,
given name, etc.
                  </xsd:documentation>
                </xsd:annotation>
              </xsd:attribute>
            </xsd:extension>
          </xsd:simpleContent>
        </xsd:complexType>
      </xsd:element>
      <xsd:element name="NamePrefix" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">de, van, van de, von, etc. Examp
```

```xml
                    <xsd:documentation xml:lang="en">Defines the type of name
associated with the NamePrefix. For example the type of name is LastName an
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 n
in a name string. Can be Given Name, Forename, Christian Name, Surname, Fam
Name, etc. Use the attribute "NameType" to define what type this name is.
In case of a company, this field can be used for the company
name.</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
            <xsd:simpleContent>
                <xsd:extension base="xsd:string">
                    <xsd:attribute name="xnlNameType">
                        <xsd:annotation>
                            <xsd:documentation xml:lang="en">Defines the name type of
LastName. Example: Father's name, Family name, Sur Name, Mother's Name, etc
some countries, LastName could be the given name or first name.
                            </xsd:documentation>
                        </xsd:annotation>
                    </xsd:attribute>
                </xsd:extension>
            </xsd:simpleContent>
        </xsd:complexType>
    </xsd:element>
    <xsd:element name="GenerationIdentifier" type="xsd:string" minOccurs=
maxOccurs="unbounded">
        <xsd:annotation>
            <xsd:documentation xml:lang="en">Jnr, Thr Third,
III</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
    <xsd:element name="Suffix" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
        <xsd:annotation>
            <xsd:documentation xml:lang="en">Could be compressed initials - F
VC, QC</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
    <xsd:element name="GeneralSuffix" type="xsd:string" minOccurs="0">
        <xsd:annotation>
            <xsd:documentation xml:lang="en">Deceased, Retired
...</xsd:documentation>
        </xsd:annotation>
```

```xml
<!-- 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 t
describes and identifies the party can be
given. The code for the legal type according to the OECD codelist must be
added. The structures of
all of the subelements are defined elsewhere in this
schema.</xsd:documentation>
  </xsd:annotation>
  <xsd:sequence>
    <xsd:element name="ResCountryCode" type="iso:CountryCode_Type"
maxOccurs="unbounded"/>
    <xsd:element name="TIN" type="cfc:TIN_Type" minOccurs="0"
maxOccurs="unbounded"/>
    <xsd:element name="Name" type="crs:NamePerson_Type"
maxOccurs="unbounded"/>
    <xsd:element name="Address" type="cfc:Address_Type"
maxOccurs="unbounded"/>
    <xsd:element name="Nationality" type="iso:CountryCode_Type" minOccurs
maxOccurs="unbounded"/>
    <xsd:element name="BirthInfo" minOccurs="0">
      <xsd:complexType>
        <xsd:sequence>
          <xsd:element name="BirthDate" type="xsd:date" minOccurs="0"/>
          <xsd:element name="City" type="xsd:string" minOccurs="0"/>
          <xsd:element name="CitySubentity" type="xsd:string" minOccurs="
          <xsd:element name="CountryInfo" minOccurs="0">
            <xsd:complexType>
              <xsd:choice>
                <xsd:element name="CountryCode" type="iso:CountryCode_Typ
                <xsd:element name="FormerCountryName" type="xsd:string"/>
              </xsd:choice>
            </xsd:complexType>
          </xsd:element>
        </xsd:sequence>
      </xsd:complexType>
    </xsd:element>
  </xsd:sequence>
</xsd:complexType>
<!-- -->

        <!-- Organisation Identification Number -->
<xsd:complexType name="OrganisationIN_Type">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">This is the identification
number/identification code for the Entity in question. As the identifier ma
not strictly numeric, it is just defined as a string of characters. Attribu
'issuedBy' is required to designate the issuer of the identifier. Attribute
'INType' defines the type of identification number. </xsd:documentation>
  </xsd:annotation>
  <xsd:simpleContent>
```

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


  <!-- Collection of all Data describing an organisationy  as party-->
  <xsd:complexType name="OrganisationParty_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
This container brings together all data about an organisation as a party. N
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 t
describes and identifies the party can be
given . The code for the legal type according to the OECD codelist must be
added. The structures of
all of the subelements are defined elsewhere in this
schema.</xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
      <xsd:element name="ResCountryCode" type="iso:CountryCode_Type"
minOccurs="0" maxOccurs="unbounded"/>
      <xsd:element name="IN" type="crs:OrganisationIN_Type" minOccurs="0"
maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Entity Identification
Number</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="Name" type="cfc:NameOrganisation_Type"
maxOccurs="unbounded"/>
      <xsd:element name="Address" type="cfc:Address_Type"
maxOccurs="unbounded"/>
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->


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


  <!-- Payment   -->
```

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

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

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

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

(b) As regards the types common to FATCA and CRS used in the message under point (a) above:

```xml
<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2011 rel. 3 (http://www.altova.com) by IRS (Interr
Revenue Service) -->
<xsd:schema xmlns:cfc="urn:oecd:ties:commontypesfatcacrs:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:stf="urn:oecd:ties:stf:v
xmlns:iso="urn:oecd:ties:isocrstypes:v1"
targetNamespace="urn:oecd:ties:commontypesfatcacrs:v1"
elementFormDefault="qualified" attributeFormDefault="unqualified"
version="1.0">
  <xsd:import namespace="urn:oecd:ties:isocrstypes:v1"
schemaLocation="isocrstypes_v1.0.xsd"/>
  <xsd:import namespace="urn:oecd:ties:stf:v4"
schemaLocation="oecdtypes_v4.1.xsd"/>
  <!--++++++++++  Reusable Simple types ++++++++++ -->
  <!-- -->
  <!-- String with minimum length 1 - data type for TIN_Type -->
  <xsd:simpleType name="String1MinLength_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Introduce a min
length</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:minLength value="1"/>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Data type for any kind of numeric data with two decimal fraction dig
especially monetary amounts -->
  <xsd:simpleType name="TwoDigFract_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
        Data type for any kind of numeric data with two decimal fraction
digits, especially monetary amounts.
      </xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:decimal">
      <xsd:fractionDigits value="2"/>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Account Number Type - 6 -->
  <xsd:simpleType name="AcctNumberType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Account Number Type</xsd:documentati
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="OECD601">
        <xsd:annotation>
          <xsd:documentation>IBAN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD602">
        <xsd:annotation>
```

```xml
      <xsd:enumeration value="OECD603">
        <xsd:annotation>
          <xsd:documentation>ISIN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD604">
        <xsd:annotation>
          <xsd:documentation>OSIN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD605">
        <xsd:annotation>
          <xsd:documentation>Other</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!--  -->
  <!--++++++++++ Reusable Complex types ++++++++++ -->
  <!--  -->
  <!-- Address Fix -->
  <xsd:complexType name="AddressFix_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
      Structure of the address for a party broken down into its logical par
recommended for easy matching. The 'City' element is the only required
subelement. All of the subelements are simple text - data type 'string'.
      </xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
      <xsd:element name="Street" type="xsd:string" minOccurs="0"/>
      <xsd:element name="BuildingIdentifier" type="xsd:string" minOccurs="0
      <xsd:element name="SuiteIdentifier" type="xsd:string" minOccurs="0"/>
      <xsd:element name="FloorIdentifier" type="xsd:string" minOccurs="0"/>
      <xsd:element name="DistrictName" type="xsd:string" minOccurs="0"/>
      <xsd:element name="POB" type="xsd:string" minOccurs="0"/>
      <xsd:element name="PostCode" type="xsd:string" minOccurs="0"/>
      <xsd:element name="City" type="xsd:string"/>
      <xsd:element name="CountrySubentity" type="xsd:string" minOccurs="0"/
    </xsd:sequence>
  </xsd:complexType>
  <!--  -->
  <!--  The Address of a Party, given in fixed or free Form, possibly in bc
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 part
either as one long field or to spread the data over up to eight  elements c
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
less structured way in 'AddressFree' all available address details shall be
presented as one string of bytes, blank or "/" (slash) or carriage return-
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 fix
```

```xml
    <xsd:sequence>
      <xsd:element name="CountryCode" type="iso:CountryCode_Type"/>
      <xsd:choice>
        <xsd:element name="AddressFree" type="xsd:string"/>
        <xsd:sequence>
          <xsd:element name="AddressFix" type="cfc:AddressFix_Type"/>
          <xsd:element name="AddressFree" type="xsd:string" minOccurs="0"/>
        </xsd:sequence>
      </xsd:choice>
    </xsd:sequence>
    <xsd:attribute name="legalAddressType"
type="stf:OECDLegalAddressType_EnumType" use="optional"/>
  </xsd:complexType>
  <!--  -->
  <!-- General Type for Monetary Amounts -->
  <xsd:complexType name="MonAmnt_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
This data type is to be used whenever monetary amounts are to be communicat
Such amounts shall be given
including two fractional digits of the main currency unit. The code for the
currency in which the value is expressed has to be
taken from the ISO codelist 4217 and added in attribute currCode.
</xsd:documentation>
    </xsd:annotation>
    <xsd:simpleContent>
      <xsd:extension base="cfc:TwoDigFract_Type">
        <xsd:attribute name="currCode" type="iso:currCode_Type"
use="required"/>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
  <!--  -->
  <!-- Organisation name -->
  <xsd:complexType name="NameOrganisation_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Name of organisation</xsd:documentat
    </xsd:annotation>
    <xsd:simpleContent>
      <xsd:extension base="xsd:string">

        <xsd:attribute name="nameType" type="stf:OECDNameType_EnumType"
use="optional"/>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
  <!-- -->
  <!-- TIN -->
  <xsd:complexType name="TIN_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">This is the identification
```

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

(c) As regards the common OECD types used in the message under point (a) above:

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

```xml
        <xsd:enumeration value="OECD13">
          <xsd:annotation>
            <xsd:documentation>Deletion of Test Data</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
      </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Kind of Name -->
  <xsd:simpleType name="OECDNameType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
        It is possible for stf documents to contain several names for the s
party. This is a qualifier to indicate the type of a particular name. Such
types include nicknames ('nick'), names under which a party does business
('dba' a short name for the entity, or a name that is used for public
acquaintance instead of the official business name) etc.
      </xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="OECD201">
        <xsd:annotation>
          <xsd:documentation>SMFAliasOrOther</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD202">
        <xsd:annotation>
          <xsd:documentation>indiv (individual)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD203">
        <xsd:annotation>
          <xsd:documentation>alias (alias)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD204">
        <xsd:annotation>
          <xsd:documentation>nick (nickname)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD205">
        <xsd:annotation>
          <xsd:documentation>aka (also known as)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD206">
        <xsd:annotation>
          <xsd:documentation>dba (doing business as)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD207">
        <xsd:annotation>
          <xsd:documentation>legal (legal name)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD208">
        <xsd:annotation>
          <xsd:documentation>atbirth (name at birth)</xsd:documentation>
```

```xml
        <xsd:documentation xml:lang="en">This is a datatype for an attribute t
an address. It serves to indicate the legal character of that address
(residential, business etc.)</xsd:documentation>
      </xsd:annotation>
      <xsd:restriction base="xsd:token">
        <xsd:enumeration value="OECD301">
          <xsd:annotation>
            <xsd:documentation>residentialOrBusiness</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="OECD302">
          <xsd:annotation>
            <xsd:documentation>residential</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="OECD303">
          <xsd:annotation>
            <xsd:documentation>business</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="OECD304">
          <xsd:annotation>
            <xsd:documentation>registeredOffice</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="OECD305">
          <xsd:annotation>
            <xsd:documentation>unspecified</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
      </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!--++++++++++ Reusable Complex types ++++++++++ -->
  <!-- -->
  <!-- Document specification: Data identifying and describing the document
  <xsd:complexType name="DocSpec_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Document specification: Data identif
and describing the document, where
'document' here means the part of a message that is to transmit the data ab
a single block of CRS information. </xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>

      <xsd:element name="DocTypeIndic" type="stf:OECDDocTypeIndic_EnumType"
      <xsd:element name="DocRefId" type="xsd:string">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Sender's unique identifier of th
document </xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="CorrMessageRefId" type="xsd:string" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Reference id of the message of t
document referred to if this is a correction</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="CorrDocRefId" type="xsd:string" minOccurs="0">
        <xsd:annotation>
```

———————————

ANNEX VII

Form referred to in Article 2a

The form for the mandatory automatic exchange of advance cross-border rulings and advance pricing arrangements pursuant to Article 8a of Directive 2011/16/EU contains, in addition to the components listed in Article 8a(6) of that Directive, the following field:

(a) Ruling Reference.

———————————

(¹) However, only the fields actually filled in a given case need to appear in the form used in that case.

(²) However, only the fields actually filled in a given case need to appear in the form used in that case.

(³) However, only the fields actually filled in a given case need to appear in the form used in that case.

(⁴) However, only the fields actually filled in a given case need to appear in the form used in that case.

(⁵) However, only the classes of elements actually available and applicable in a given case need to appear in the computerised format used in that case.

(⁶) However, only the elements and attributes actually applicable in a given case further to the performance of the reporting and due diligence rules included in Annexes I and II to Directive 2011/16/EU need to appear in the computerised format used in that case.