

## COMMISSION IMPLEMENTING REGULATION (EU) 2015/2378

of 15 January 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

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC [\(1\)](#), and in particular Article 20(1), (3) and (4) and Article 21(1) thereof,

Whereas:

- (1) Directive 2011/16/EU replaced Council Directive 77/799/EEC [\(2\)](#). A number of important adaptations of the rules concerning administrative cooperation in the field of taxation were made, in particular as regards the exchange of information between Member States with a view to enhancing the efficiency and the effectiveness of cross border exchange of information.
- (2) Council Directive 2014/107/EU [\(3\)](#) amended Directive 2011/16/EU to introduce the mandatory automatic exchange of financial account information and the relating set of reporting and due diligence rules.
- (3) In order to ensure the functioning of the new legal framework, Directive 2011/16/EU requires certain rules on the standard forms and computerised formats and the practical arrangements on the exchange of information between Member States to be adopted by means of implementing acts. Commission Implementing Regulation (EU) No 1156/2012 [\(4\)](#) provides detailed rules as regards the standard forms and the computerised formats to be used in relation to Directive 2011/16/EU.
- (4) Considering the changes to be made with a view of implementing Directive 2011/16/EU and in order to ease the readability of the implementing act, it is appropriate to repeal Implementing Regulation (EU) No 1156/2012 and to set out new consolidated rules.
- (5) In order to facilitate the exchange of information, Directive 2011/16/EU requires that such exchange of information under that Directive should take place using standard forms except for mandatory automatic exchange of information.
- (6) The standard forms to be used should contain a number of fields that are sufficiently diversified, so as to allow Member States to easily deal with all relevant cases, using the fields appropriate for each case.
- (7) For the purposes of the mandatory automatic exchange of information, Directive 2011/16/EU requires the Commission to adopt both the practical arrangements and the computerised format. With a view to ensuring the appropriateness and usability of the information exchanged and the efficiency of the exchange itself, detailed rules should be

laid down in this regard.

- (8) The condition that the mandatory automatic exchange of information on the five categories of income and capital pursuant to Article 8(1) of Directive 2011/16/EU is subject to the availability of the information justifies that the corresponding computerised format is not specified beyond the level of the overall structure and classes of elements composing the computerised format, while the detailed elements exchanged under each of those classes remain subject to its availability in each Member State.
- (9) Taking into account that the information exchanged under Article 8(3a) of Directive 2011/16/EU is to be collected by Reporting Financial Institutions pursuant to the applicable reporting and due diligence rules laid down in Annexes I and II to Directive 2011/16/EU and that the exchange is accordingly not subject to the condition of the availability of the information, the computerised format to be used should, in contrast, be expanded to encompass the lowest level of detail and include each element, together with its relevant attributes, if any.
- (10) According to Directive 2011/16/EU, the information should, as far as possible, be provided by electronic means using the Common Communication Network ('CCN'). Where necessary, the practical arrangements for the communication should be specified. Detailed rules should apply to the communication of reports, statements and other documents not consisting in the information exchanged itself but supporting it and, in the case of communication outside the CCN network and without prejudice to other bilaterally agreed arrangements, to the communication and identification of the information exchanged.
- (11) Laws, regulations and administrative provisions in the Member States necessary to comply with Article 8(3a) of Directive 2011/16/EU regarding the mandatory automatic exchange of financial account information are to apply from 1 January 2016. This Regulation should therefore apply from the same date.
- (12) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Administrative Cooperation for Taxation,

HAS ADOPTED THIS REGULATION:

Article 1

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

1. Omitted.

1A.

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.

## 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.

Done at Brussels, 15 December 2015.

For the Commission

The President

Jean-Claude JUNCKER

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(1) [OJ L 64, 11.3.2011, p. 1.](#)

(2) Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation ([OJ L 336, 27.12.1977, p. 15.](#))

(3) Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation ([OJ L 359, 16.12.2014, p. 1.](#))

(4) Commission Implementing Regulation (EU) No 1156/2012 of 6 December 2012 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation ([OJ L 335, 7.12.2012, p. 42.](#))

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## 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.
- 

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

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## 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 [\(1\)](#):

- 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.
- 

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

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## 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 [\(1\)](#):

- 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.

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

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## 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 [\(1\)](#):

- Reference number
  - Date
  - Identity of the competent authority issuing the feedback
  - General feedback on the information provided
  - Results directly related to the information provided.
- 

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

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## 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 [\(1\)](#):

(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 on  
of the bodies included in this annex under points (b) to (g) depending on t  
nature of the information to be exchanged automatically.
```

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(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 under 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 or 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 under the scheme and containing:
          - One or more "EVENT INFO" containing detailed information on the event and one or more "FINANCIAL INFO" and/or
          - One or more "TAX INFO" containing detailed information on the taxes at one or more "FINANCIAL INFO";
    - And/or one or more "RECIPIENT INVALIDATIONS" in the case of a correction or 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 containing:
    - 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 the policy and containing:
      - One or more "EVENT INFO" containing detailed information on the event at one or more "FINANCIAL INFO" and/or
      - One or more "TAX INFO" containing detailed information on the taxes and one or more "FINANCIAL INFO";
  - And/or one or more "POLICY INVALIDATIONS" in the case of a correction or 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 linked (even indirectly) to one or more identified property: one or more "INCOME or
    - Option 2 when the information relates either to another information than income or to an income which can be linked (even indirectly) to one or more identified property: one or more "PROPERTIES" providing information on each property and containing:
      - One or more "OWNERSHIPS" and its associated "RIGHT" providing information 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 to the ;
  - And/or one or more "PARTY INVALIDATIONS" in the case of a correction or of 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 message and
  - One or more "ERROR" providing information on the errors identified in a message received."
- 

[\(1\)](#) 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.

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## 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 [\(1\)](#):

(As regards the overall message:

a  
)

```

<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2012 rel. 2 sp1 (http://www.altova.com) by OECD OECD
(OECD) -->
<xsd:schema xmlns:crs="urn:oe.cd:ties:crs:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:ftc="urn:oe.cd:ties:fatca:v1"
xmlns:cfc="urn:oe.cd:ties:commontypesfatcacrs:v1"
xmlns:stf="urn:oe.cd:ties:stf:v4" xmlns:iso="urn:oe.cd:ties:isocrstypes:v1"
targetNamespace="urn:oe.cd:ties:crs:v1" elementFormDefault="qualified"
attributeFormDefault="unqualified" version="1.0">
  <xsd:import namespace="urn:oe.cd:ties:isocrstypes:v1"
schemaLocation="isocrstypes_v1.0.xsd"/>
  <xsd:import namespace="urn:oe.cd:ties:stf:v4"
schemaLocation="oe.cdtypes_v4.1.xsd"/>
  <xsd:import namespace="urn:oe.cd:ties:commontypesfatcacrs:v1"
schemaLocation="CommonTypesFatcaCrs_v1.1.xsd"/>
  <xsd:import namespace="urn:oe.cd:ties:fatca:v1"
schemaLocation="FatcaTypes_v1.1.xsd"/>

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

  <!-- Message type definitions -->

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

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

```

```

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

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

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

```

```

    <xsd:enumeration value="CRS703">
      <xsd:annotation>
        <xsd:documentation>The message advises there is no data to

```

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

```

<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2011 rel. 3 (http://www.altova.com) by IRS (Internal Revenue Service) -->
<xsd:schema xmlns:cfc="urn:oe.cd:ties:commontypesfatcacrs:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:stf="urn:oe.cd:ties:stf:v4"
xmlns:iso="urn:oe.cd:ties:isocrstypes:v1"
targetNamespace="urn:oe.cd:ties:commontypesfatcacrs:v1"
elementFormDefault="qualified" attributeFormDefault="unqualified"
version="1.0">
  <xsd:import namespace="urn:oe.cd:ties:isocrstypes:v1"
schemaLocation="isocrstypes_v1.0.xsd"/>
  <xsd:import namespace="urn:oe.cd:ties:stf:v4"
schemaLocation="oe.cdtypes_v4.1.xsd"/>
  <!--+++++++ Reusable Simple types ++++++ -->
  <!-- -->
  <!-- String with minimum length 1 - data type for TIN_Type -->
  <xsd:simpleType name="String1MinLength_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Introduce a min
length</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:minLength value="1"/>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Data type for any kind of numeric data with two decimal fraction digits,
especially monetary amounts -->
  <xsd:simpleType name="TwoDigFract_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
Data type for any kind of numeric data with two decimal fraction
digits, especially monetary amounts.
</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:decimal">
      <xsd:fractionDigits value="2"/>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Account Number Type - 6 -->
  <xsd:simpleType name="AcctNumberType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Account Number Type</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="OECD601">
        <xsd:annotation>
          <xsd:documentation>IBAN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD602">
        <xsd:annotation>
          <xsd:documentation>OBAN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>

```

```

<xsd:enumeration value="OECD603">
  <xsd:annotation>
    <xsd:documentation>ISIN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="OECD604">
  <xsd:annotation>
    <xsd:documentation>OSIN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="OECD605">
  <xsd:annotation>
    <xsd:documentation>Other</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--+++++++ Reusable Complex types ++++++ -->
<!-- -->
<!-- Address Fix -->
<xsd:complexType name="AddressFix_Type">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">
      Structure of the address for a party broken down into its logical parts,
      recommended for easy matching. The 'City' element is the only required
      subelement. All of the subelements are simple text - data type 'string'.
    </xsd:documentation>
  </xsd:annotation>
  <xsd:sequence>
    <xsd:element name="Street" type="xsd:string" minOccurs="0"/>
    <xsd:element name="BuildingIdentifier" type="xsd:string" minOccurs="0"/>
    <xsd:element name="SuiteIdentifier" type="xsd:string" minOccurs="0"/>
    <xsd:element name="FloorIdentifier" type="xsd:string" minOccurs="0"/>
    <xsd:element name="DistrictName" type="xsd:string" minOccurs="0"/>
    <xsd:element name="POB" type="xsd:string" minOccurs="0"/>
    <xsd:element name="PostCode" type="xsd:string" minOccurs="0"/>
    <xsd:element name="City" type="xsd:string"/>
    <xsd:element name="CountrySubentity" type="xsd:string" minOccurs="0"/>
  </xsd:sequence>
</xsd:complexType>
<!-- -->
<!-- The Address of a Party, given in fixed or free Form, possibly in both
Forms -->
<xsd:complexType name="Address_Type">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">
      The user has the option to enter the data about the address of a party
      either as one long field or to spread the data over up to eight elements or
      even to use both formats. If the user chooses the option to enter the data
      required in separate elements, the container element for this will be
      'AddressFix'. If the user chooses the option to enter the data required in a
      less structured way in 'AddressFree' all available address details shall be
      presented as one string of bytes, blank or "/" (slash) or carriage return-
      line feed used as a delimiter between parts of the address. PLEASE NOTE that the
      address country code is outside both of these elements. The use of the fixed
      form is recommended as a rule to allow easy matching. However, the use of the
      free form is recommended if the sending state cannot reliably identify and
      distinguish the different parts of the address. The user may want to use both
      formats e.g. if besides separating the logical parts of the address he also
      wants to indicate a suitable breakdown into print-lines by delimiters in the
      free text form. In this case 'AddressFix' has to precede 'AddressFree'.
    </xsd:documentation>
  </xsd:annotation>
  <xsd:sequence>
    <xsd:element name="CountryCode" type="iso:CountryCode_Type"/>

```

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

c

)

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

```

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

```



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[\(1\)](#) 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.

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