

REGLAMENTO DE EJECUCIÓN (UE) 2022/1467 DE LA COMISIÓN**de 5 de septiembre de 2022****por el que se modifica el Reglamento de Ejecución (UE) 2015/2378 en lo que respecta a los formularios normalizados y los formatos electrónicos que deben utilizarse en relación con la Directiva 2011/16/UE del Consejo y a la lista de datos estadísticos que deben facilitar los Estados miembros a efectos de la evaluación de dicha Directiva**

LA COMISIÓN EUROPEA,

Visto el Tratado de Funcionamiento de la Unión Europea,

Vista la Directiva 2011/16/UE del Consejo, de 15 de febrero de 2011, relativa a la cooperación administrativa en el ámbito de la fiscalidad y por la que se deroga la Directiva 77/779/CEE ⁽¹⁾, y en particular su artículo 20, apartado 4,

Considerando lo siguiente:

- (1) La Directiva 2011/16/UE fue modificada mediante la Directiva (UE) 2021/514 ⁽²⁾ con el fin de mejorar las disposiciones relativas a todas las modalidades de intercambio de información y cooperación administrativa mediante el establecimiento de un intercambio automático obligatorio de la información comunicada por los operadores de plataformas.
- (2) Procede, por tanto, adaptar el Reglamento de Ejecución (UE) 2015/2378 de la Comisión ⁽³⁾ para tener en cuenta dichas modificaciones. El intercambio automático de información con arreglo al artículo 8 *bis quater*, apartado 2, de la Directiva 2011/16/UE debe llevarse a cabo utilizando un formato electrónico normalizado.
- (3) De conformidad con la Directiva 2011/16/UE, también es necesario establecer las disposiciones prácticas para el registro y la identificación de determinados operadores de plataformas obligados a comunicar información con arreglo al artículo 8 *bis quater*, apartado 4.
- (4) De conformidad con el artículo 8 *bis quater*, apartado 6, de la Directiva 2011/16/UE, debe establecerse un registro central para registrar la información que ha de notificarse de conformidad con el artículo 8 *bis quater*, apartado 5, y comunicarse de conformidad con la sección IV, apartado F, puntos 2 y 4, del anexo V. Dicho registro central debe ponerse a disposición de las autoridades competentes de los Estados miembros. Es preciso utilizar un formulario normalizado para la comunicación y el registro de dicha información.
- (5) El artículo 23, apartado 4, de la Directiva 2011/16/UE prevé la elaboración de una lista de los datos estadísticos que los Estados miembros deben facilitar a fines de evaluación de la propia Directiva. Por motivos de coherencia y seguridad jurídica, la fecha de aplicación del presente Reglamento debe coincidir con la prevista en el artículo 2, apartado 1, párrafo segundo, de la Directiva (UE) 2021/514.
- (6) El Supervisor Europeo de Protección de Datos ha sido consultado sobre las medidas previstas en el Reglamento, de conformidad con el artículo 42, apartado 1, del Reglamento (UE) 2018/1725 del Parlamento Europeo y del Consejo ⁽⁴⁾.
- (7) Las medidas previstas en el presente Reglamento se ajustan al dictamen del Comité de cooperación administrativa en materia tributaria.

⁽¹⁾ DO L 64 de 11.3.2011, p. 1.

⁽²⁾ Directiva (UE) 2021/514 del Consejo, de 22 de marzo de 2021, por la que se modifica la Directiva 2011/16/UE relativa a la cooperación administrativa en el ámbito de la fiscalidad (DO L 104 de 25.3.2021, p. 1).

⁽³⁾ Reglamento de Ejecución (UE) 2015/2378 de la Comisión, de 15 de diciembre de 2015, por el que se establecen disposiciones de ejecución de determinadas normas de la Directiva 2011/16/UE del Consejo, relativa a la cooperación administrativa en el ámbito de la fiscalidad, y se deroga el Reglamento de Ejecución (UE) n.º 1156/2012 (DO L 332 de 18.12.2015, p. 1).

⁽⁴⁾ Reglamento (UE) 2018/1725 del Parlamento Europeo y del Consejo, de 23 de octubre de 2018, relativo a la protección de las personas físicas en lo que respecta al tratamiento de datos personales por las instituciones, órganos y organismos de la Unión, y a la libre circulación de esos datos, y por el que se derogan el Reglamento (CE) n.º 45/2001 y la Decisión n.º 1247/2002/CE (DO L 295 de 21.11.2018, p. 39).

HA ADOPTADO EL PRESENTE REGLAMENTO:

Artículo 1

El Reglamento de Ejecución (UE) 2015/2378 se modifica como sigue:

1) En el artículo 2 se añade el apartado 3 siguiente:

«3. El formato electrónico que vaya a utilizarse para el intercambio automático obligatorio de información en virtud de lo dispuesto en el artículo 8 *bis quater*, apartado 2, de la Directiva 2011/16/UE deberá ajustarse a lo dispuesto en el anexo XIV del presente Reglamento.»

2) En el artículo 2 *quinquies*, apartado 1, se añade el párrafo siguiente:

«La lista de los datos estadísticos necesarios para el intercambio automático y obligatorio de información, con arreglo a lo dispuesto en el artículo 8 *bis quater*, de la Directiva 2011/16/UE, figura en el anexo XV del presente Reglamento.»

3) Se añade el artículo 2 *septies* siguiente:

«Artículo 2 *septies*

Formularios normalizados para la comunicación al registro central de información sobre los operadores de plataforma excluidos y los operadores de plataformas extranjeros, formato del número de identificación individual asignado a los operadores de plataformas extranjeros y período de conservación de la información borrada del registro central

1. El formulario que se utilice para la comunicación al registro central de información sobre los operadores de plataforma excluidos y los operadores de plataformas extranjeros de conformidad con el artículo 8 *bis quater*, apartado 6, de la Directiva 2011/16/UE deberá ajustarse a lo dispuesto en el anexo XVI del presente Reglamento.

2. Los elementos clave que se consignen en el registro central, conforme a lo dispuesto en el artículo 8 *bis quater*, apartado 6, de la Directiva 2011/16/UE, serán la información enumerada en la sección IV, apartado F, puntos 2 y 4, del anexo V de dicha Directiva y en el anexo XVI del presente Reglamento. El establecimiento del registro central y el tratamiento de datos personales llevado a cabo en él por la Comisión en nombre de las autoridades competentes de los Estados miembros se ajustarán a lo dispuesto en el Reglamento (UE) 2016/679 del Parlamento Europeo y del Consejo (*) y el Reglamento (UE) 2018/1725 del Parlamento Europeo y del Consejo (**). Las autoridades competentes de los Estados miembros serán consideradas las responsables del tratamiento de datos y la Comisión, la encargada del tratamiento de datos de conformidad con el Reglamento (UE) 2016/679.

3. El formato del número de identificación individual de los operadores de plataformas extranjeras en el sentido del artículo 8 *bis quater*, apartado 4, de la Directiva 2011/16/UE se establece en el anexo XVI del presente Reglamento.

4. El período de conservación de la información borrada del registro central, de conformidad con la sección IV, apartado F, punto 5, letra d), del anexo V y el artículo 8 *bis quater*, apartado 5, de la Directiva 2011/16/UE se establece en el anexo XVI del presente Reglamento.

(*) Reglamento (UE) 2016/679 del Parlamento Europeo y del Consejo, de 27 de abril de 2016, relativo a la protección de las personas físicas en lo que respecta al tratamiento de datos personales y a la libre circulación de estos datos y por el que se deroga la Directiva 95/46/CE (Reglamento general de protección de datos) (DO L 119 de 4.5.2016, p. 1)

(**) Reglamento (UE) 2018/1725 del Parlamento Europeo y del Consejo, de 23 de octubre de 2018, relativo a la protección de las personas físicas en lo que respecta al tratamiento de datos personales por las instituciones, órganos y organismos de la Unión, y a la libre circulación de esos datos, y por el que se derogan el Reglamento (CE) n.º 45/2001 y la Decisión n.º 1247/2002/CE (DO L 295 de 21.11.2018, p. 39).»

4) Los anexos I, IX y X se sustituyen por el texto que figura en el anexo I del presente Reglamento.

5) El anexo V se modifica en el anexo II del presente Reglamento.

6) Se añaden los anexos XIV, XV y XVI que figuran en el anexo III del presente Reglamento.

Artículo 2

El presente Reglamento entrará en vigor a los veinte días de su publicación en el *Diario Oficial de la Unión Europea*.

Será aplicable a partir del 1 de enero de 2023.

El presente Reglamento será obligatorio en todos sus elementos y directamente aplicable en cada Estado miembro.

Hecho en Bruselas, el 5 de septiembre de 2022.

Por la Comisión
La Presidenta
Ursula VON DER LEYEN

ANEXO I

Los anexos I, IX y X se sustituyen por el texto siguiente:

«ANEXO I

Formulario indicado en el artículo 1, apartado 2

En el formulario para las solicitudes de información y de investigaciones administrativas con arreglo al artículo 5 y al artículo 5 bis de la Directiva 2011/16/UE, y las respuestas a las mismas, los acuses de recibo, las solicitudes de información general adicional, así como las declaraciones de incapacidad o denegación con arreglo al artículo 7 de dicha Directiva se incluyen los siguientes campos ⁽¹⁾:

- Base jurídica
- Número de referencia
- Fecha
- Identidad de las autoridades requirente y requerida
- Identidad de la persona sometida a examen o investigación
- Descripción general del caso y, si resulta oportuno, información contextual específica que permita evaluar la importancia que previsiblemente pueda tener la información solicitada a la administración, así como el cumplimiento de las respectivas legislaciones nacionales de los Estados miembros en relación con los impuestos mencionados en el artículo 2 de la Directiva 2011/16/UE
- Finalidad fiscal para la que se solicita la información
- Período objeto de la investigación
- Nombre y dirección de toda persona supuestamente en posesión de la información solicitada
- Cumplimiento de los requisitos legales establecidos en el artículo 16, apartado 1, de la Directiva 2011/16/UE
- Cumplimiento de los requisitos legales establecidos en el artículo 17, apartado 1, de la Directiva 2011/16/UE
- Solicitud motivada de una investigación administrativa y motivos para la denegación de una investigación administrativa solicitada
- Acuse de recibo de la solicitud de información
- Solicitud de información contextual adicional
- Motivos por los que no se está en condiciones de comunicar la información o por los que esta se deniega
- Motivos por los que no se ha respondido en el plazo oportuno y fecha en que la autoridad requerida considera factible hacerlo
- Una descripción detallada del grupo.»

«ANEXO IX

Lista contemplada en el artículo 2 quinquies

Los datos estadísticos necesarios para las modalidades de cooperación administrativa distintas del intercambio automático y obligatorio de información contemplados en el artículo 23, apartado 4, de la Directiva 2011/16/UE abarcan la información siguiente:

- Identificación del Estado miembro
- Año
- Parte A: Estadísticas por Estado miembro sobre intercambio de información
 - Sobre intercambio de información previa solicitud (artículos 5, 6 y 7 de la Directiva 2011/16/UE)
 - Número de solicitudes enviadas
 - Número de respuestas recibidas

⁽¹⁾ No obstante, en el formulario utilizado solo deben figurar los campos que se cumplieren en ese caso concreto.

- Número de respuestas completas recibidas dentro del plazo legal
- Número de respuestas respecto de las cuales se recibió información (completa o parcial) en un plazo de dos meses
- Número de solicitudes recibidas
- Número de respuestas enviadas
- Número de denegaciones en virtud del artículo 17 de la Directiva 2011/16/UE
- Sobre el intercambio de información previa solicitud relativa a un grupo (artículo 5 bis de la Directiva 2011/16/UE)
 - Número de solicitudes de grupo enviadas
 - Número de respuestas de grupo recibidas
 - Número de respuestas de grupo completas recibidas dentro del plazo legal
 - Número de respuestas de grupo respecto de las cuales se recibió información (completa o parcial) en un plazo de dos meses
 - Número de solicitudes de grupo recibidas
 - Número de respuestas de grupo enviadas
 - Número de denegaciones de grupo en virtud del artículo 17 de la Directiva 2011/16/UE
- Sobre intercambio espontáneo de información (artículos 9 y 10 de la Directiva 2011/16/UE)
 - Número de intercambios espontáneos enviados
 - Número de intercambios espontáneos recibidos
- Parte B: Estadísticas sobre otras formas de cooperación administrativa
 - sobre presencia en las oficinas de la administración y participación en investigaciones administrativas (artículo 11 de la Directiva 2011/16/UE),
 - Número de presencias entrantes en las oficinas de la administración y participaciones en investigaciones administrativas
 - Número de presencias salientes en las oficinas de la administración y participaciones en investigaciones administrativas
 - sobre controles simultáneos (artículo 12 de la Directiva 2011/16/UE)
 - Número de controles simultáneos iniciados por el Estado miembro
 - Número de controles simultáneos en los que haya participado el Estado miembro
 - sobre solicitudes de notificación (artículo 13 de la Directiva 2011/16/UE)
 - Número de solicitudes de notificación enviadas
 - Número de solicitudes de notificación recibidas
 - sobre información de retorno (artículo 14 de la Directiva 2011/16/UE)
 - Número de solicitudes de información de retorno enviadas
 - Número de informaciones de retorno recibidas
 - Número de solicitudes de información de retorno recibidas
 - Número de informaciones de retorno enviadas
- Parte C: Estadísticas sobre los ingresos adicionales estimados o sobre el aumento de los impuestos liquidados debido a la cooperación administrativa. La información correspondiente a esta parte es optativa.
 - Derivados de un intercambio de información previa solicitud
 - Derivados de un intercambio espontáneo de información
 - Como consecuencia del control simultáneo
 - Cifra global y número de casos.»

«ANEXO X

Lista contemplada en el artículo 2 quinquies

Los datos estadísticos necesarios para el intercambio automático obligatorio de información de conformidad con el artículo 23, apartado 4, de la Directiva 2011/16/UE sobre las categorías de renta y de patrimonio a que se refiere el artículo 8, apartado 1, de dicha Directiva abarcan la información siguiente:

- Respecto de todas las categorías de renta y de patrimonio a que se refiere el artículo 8, apartado 1, de la Directiva 2011/16/UE: estadísticas sobre mensajes y contribuyentes
- En el caso de los rendimientos del trabajo dependiente y de los honorarios de director: estadísticas sobre mensajes y beneficiarios, mensajes y ordenantes, beneficiarios y relación, ordenantes y relación, beneficiarios y renta,
- En el caso de las pensiones: estadísticas sobre mensajes y beneficiarios, mensajes y ordenantes, beneficiarios, ordenantes, régimen y renta,
- En el caso de los productos de seguro de vida: estadísticas sobre los mensajes y pólizas, pólizas en general, casos,
- En el caso de la propiedad de bienes inmuebles y de los rendimientos inmobiliarios: estadísticas sobre los mensajes y partes, partes en general, cantidad y valor de las propiedades, cantidad y valor de las operaciones, cantidad y valor de los casos de préstamos, cantidad y valor de la renta derivada de derechos,
- En el caso de los ingresos procedentes de cánones: estadísticas sobre mensajes y beneficiarios, mensajes y ordenantes, beneficiarios y renta
- En el caso de los mensajes sobre el estatus: estadísticas sobre los mensajes sobre el estatus y los errores de los mensajes de estatus,
- En el caso de los mensajes sin datos: estadísticas sobre los mensajes sin datos.»

ANEXO II

El título de la letra b) del anexo V se sustituye por el texto siguiente:

- «b) por lo que se refiere al cuerpo de texto utilizado para comunicar información sobre los rendimientos del trabajo dependiente, los honorarios de director o los cánones:»
-

ANEXO III

Se añaden los anexos XIV, XV y XVI siguientes:

«ANEXO XIV

Formato electrónico a que se refiere el artículo 2, apartado 3

El formato electrónico para el intercambio automático obligatorio de información de conformidad con lo dispuesto en el artículo 8 bis *quater*, apartado 2, de la Directiva 2011/16/UE se configura conforme a la estructura arborescente que se expone a continuación y consta de los siguientes elementos y atributos ⁽¹⁾:

```
<?xml version="1.0" encoding="UTF-8"?>

<!-- edited with XMLSpy v2021 (x64) (http://www.altova.com) by Romane Dragozis (ARHS Developments S.A.) -->

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

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

  <xsd:import
    namespace="urn:oe.cd:ties:dpistf:v1" schemaLocation="oecddpitypes_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⁾ No obstante, únicamente los elementos y los atributos efectivamente aplicables en un caso concreto tras la ejecución de las normas de notificación y diligencia debida incluidas en las secciones II y III del anexo V de la Directiva 2011/16/UE del Consejo, modificada por la Directiva (UE) 2021/514 del Consejo, han de figurar en el formato electrónico utilizado en ese caso.


```

        </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:restriction>
</xsd:simpleType>

```

```
</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:annotation>
    <xsd:documentation>Bed and Breakfast room</
xsd:documentation>
    </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>
<xsd:documentation>Mobile
Home</xsd:documentation>
    </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:
StringMin1Max200_Type">
        <xsd:annotation>
            <xsd:documentation xml:lang="en">Defines the name type of
FirstName. Example: Given Name, Forename, First Name, Father's Name, etc. In some countries, FirstName could be a Family
Name or a Surname. Use this attribute to define the type for this name.
        </xsd:documentation>
        </xsd:annotation>
        </xsd:attribute>
    </xsd:extension>
</xsd:simpleContent>
</xsd:complexType>
</xsd:element>
<xsd:element name="MiddleName" minOccurs="0"
maxOccurs="unbounded">
    <xsd:annotation>
        <xsd:documentation xml:lang="en">Middle
name (essential part of the name for many nationalities). Example: Sakthi in "Nivetha Sakthi Shantha". Can have multiple middle
names.</xsd:documentation>
    </xsd:annotation>
</xsd:complexType>
    <xsd:simpleContent>
        <xsd:extension base="stf:
StringMin1Max200_Type">
StringMin1Max200_Type">
        <xsd:attribute name="xmlNameType" type="stf:
StringMin1Max200_Type">
        <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>

```

```

                                <xsd:element          name="Suffix"          type="stf:
StringMin1Max200_Type" minOccurs="0" maxOccurs="unbounded">
                                <xsd:annotation>
                                <xsd:documentation xml:lang="en">Could be
compressed initials - PhD, VC, QC</xsd:documentation>
                                </xsd:annotation>
                                </xsd:element>
                                <xsd:element          name="GeneralSuffix"      type="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>

```

```

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

        </xsd:annotation>

    </xsd:element>

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

        <xsd:annotation>

            <xsd:documentation>This data element should
contain the address of the person, including the country code of the address as well as the type of the address, indicating the legal
character of that address.</xsd:documentation>

            </xsd:annotation>

        </xsd:element>

        <xsd:element name="Nationality" type="iso:
CountryCode_Type" minOccurs="0" maxOccurs="unbounded">

            <xsd:annotation>

                <xsd:documentation>The nationality element
is not to be provided as part of the DPI schema.</xsd:documentation>

            </xsd:annotation>

        </xsd:element>

        <xsd:element name="BirthInfo">

            <xsd:annotation>

                <xsd:documentation>This data element
contains the birth information of an Individual Seller. It is always required to be provided unless such Seller is documented
pursuant to a Government Verification Service and is composed of the date and the place of birth.</xsd:documentation>

            </xsd:annotation>

            <xsd:complexType>

                <xsd:sequence>

                    <xsd:element name="BirthDate"
type="xsd:date">

                        <xsd:annotation>

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

                        </xsd:annotation>

```

```

</xsd:element>
BirthPlace_Type" minOccurs="0">
    <xsd:element name="BirthPlace" type="dpi:
        <xsd:annotation>
            <xsd:documentation>This element provides information about the place
of birth. This element must be filled in at least with the city and the country of birth (either the current jurisdiction identified by
2-characters country code or a former jurisdiction identified by a name).</xsd:documentation>
        </xsd:annotation>
    </xsd:element>
    </xsd:sequence>
    </xsd:complexType>
    </xsd:element>
    </xsd:sequence>
    </xsd:complexType>
    <!-- -->
    <!--Address Fix -->
    <xsd:complexType name="AddressFix_Type">
        <xsd:annotation>
            <xsd:documentation xml:lang="en">Structure of the address for
a party broken down into its logical parts, recommended for easy matching. The 'City' element is the only required subelement. All of
the subelements are simple text - data type 'string'.
        </xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
        <xsd:element name="Street" type="stf:
StringMin1Max200_Type" minOccurs="0">
            <xsd:annotation>
                <xsd:documentation>The street.</xsd:
documentation>
            </xsd:annotation>
        </xsd:element>

```

```

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

</xsd:documentation>

</xsd:annotation>

<xsd:sequence>

<xsd:element name="CountryCode">

<xsd:annotation>

<xsd:documentation>This data element provides the country code associated with the entity's (or person's) address.</xsd:documentation>

</xsd:annotation>

<xsd:simpleType>

CountryCode_Type">

<xsd:restriction base="iso:

<xsd:minLength value="1"/>

<xsd:maxLength value="2"/>

</xsd:restriction>

</xsd:simpleType>

</xsd:element>

<xsd:choice>

StringMin1Max4000_Type">

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

<xsd:annotation>

<xsd:documentation>This data element allows input of address information in free text. It should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format.</xsd:documentation>

```

        </xsd:annotation>
    </xsd:element>
    <xsd:sequence>
        <xsd:element name="AddressFix" type="dpi:
AddressFix_Type"/>
        <xsd:element name="AddressFree" type="stf:
StringMin1Max4000_Type" minOccurs="0">
            <xsd:annotation>
                <xsd:documentation>This data element allows input of address
information in free text. It should only be used in exceptional circumstances when it is impossible to provide the address in the fixed
format.</xsd:documentation>
            </xsd:annotation>
        </xsd:element>
    </xsd:sequence>
</xsd:choice>
</xsd:sequence>
    <xsd:attribute name="legalAddressType" type="stf:OECDLegalAd-
dressType_EnumType" use="optional">
        <xsd:annotation>
            <xsd:documentation>This is a datatype for an attribute
to an address. It serves to indicate the legal character of that address (residential, business etc.).
            The possible values are:
            — OECD301= residentialOrBusiness
            — OECD302= residential
            — OECD303= business
            — OECD304= registeredOffice
            — OECD305= unspecified
            The address of the Reportable Platform Operator must
represent the "Registered Office Address" (OECD304).</xsd:documentation>
        </xsd:annotation>
    </xsd:attribute>

```

```

</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>

CountryName" type="stf:StringMin1Max200_Type">
</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>

```

```

</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>

```

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

</xsd:annotation>

<xsd:simpleContent>

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

CountryCode_Type" use="optional">

<xsd: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).

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

</xsd:annotation>

</xsd:attribute>

use="optional">

<xsd:attribute name="unknown" type="xsd:boolean"

<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 as a whole-->

<!--Message specification: Data identifying and describing the

<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-DDThh: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>

type of identification number being sent among the following:

<xsd:documentation xml:lang="en">This attribute defines the

reporting of an individual identification number;

— [EU Specific]: IIN for the

legal entity identifier;

— LEI for the reporting of a

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>
        <xsd:element
            minOccurs="0" maxOccurs="unbounded">
            <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>
                <xsd:restriction
                    base="iso:
                    CountryCode_Type"/>
            </xsd:simpleType>
        </xsd:element>

```


<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:element name="DocSpec" type="stf:*

<xsd:annotation>

<xsd:documentation>DocSpec identifies the particular report within the DPI message being transmitted. It permits the identification of reports requiring correction.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:extension>

</xsd:complexContent>

</xsd:complexType>

<!-- -->

<!--Correctable Reportable Seller-->

<xsd:complexType name="CorrectableReportableSeller_Type">

<xsd:annotation>

<xsd:documentation>This correctable extends the information about the Reportable Seller by considering the DocSpec element used to identify the particular report within the DPI message being transmitted.</xsd:documentation>

</xsd:annotation>

<xsd:complexContent>

<xsd:extension base="dpi:ReportableSeller_Type">

<xsd:sequence>

```

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"/>
        <xsd:element name="OtherInfo" type="stf:StringMin1-
Max4000WithLang_Type" maxOccurs="unbounded">
            <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>
        <xsd:element name="ResCountryCode" type="iso:
CountryCode_Type" minOccurs="0" maxOccurs="unbounded"/>
        <!-- <xsd:element name="SummaryRef" type="dpi:
DPISummaryListElementsType_EnumType" minOccurs="0" maxOccurs="unbounded"/> -->
    </xsd:sequence>

```



```

</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: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>

<xsd:element name="Consideration" type="dpi:ConsiderationType">

<xsd:annotation>

<xsd:documentation>The Consideration element contains information on the Consideration received by a Reportable Seller in relation to the Relevant Activities provided. It is further split into four elements, representing the quarters during which the Consideration was paid or credited to a Reportable Seller. In this respect, Consideration is considered to be paid or credited to a Reportable Seller when it is paid or credited to an account specified by the Reportable Seller (as stated in paragraph 32 of the Commentary to Section I of the OECD Model Rules).</xsd:documentation>

</xsd:annotation>

</xsd:element>

<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:documentation>

</xsd:annotation>

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

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

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

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

</xsd:sequence>

</xsd:complexType>

<!-- -->

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

<xsd:complexType name="PropertyListingType">

<xsd:sequence>

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

<xsd:annotation>

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

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>The Land Registration Number element contains the land registration number, which under subparagraph B(3)(f) of Section III of the OECD Model Rules or [EU Specific] subparagraph B(3)(e) of Section III of [EU DIR2021/514], is reportable if available to the Reporting Platform Operator. For these purposes, the land registration number includes functional equivalents, such as a cadastral number.</xsd:documentation>

```

        </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>

<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:sequence>
</xsd:complexType>

```

```

        <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>

OrganisationParty_Type"> *<xsd:element name="EntSellerID" type="dpi:*

<xsd:annotation>

<xsd:documentation>The EntSellerID element identifies the Entity Seller and follows the OrganisationParty_Type.</xsd:documentation>

</xsd:annotation>

</xsd:element>

FinancialIdentifier_Type" minOccurs="0" maxOccurs="unbounded"> *<xsd:element name="FinancialIdentifier" type="dpi:*

<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>

type="dpi:PermanentEstablishments_Type" minOccurs="0"> *<xsd:element name="PermanentEstablishments"*

<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>


```

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:sequence>
        </xsd:complexType>
    </xsd:element>

```



```

</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>
    <xsd:element name="PlatformOperator" type="dpi:Correctable-
PlatformOperator_Type">
        <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>
    <xsd:element name="OtherPlatformOperators" type="dpi:
OtherPlatformOperators_Type" minOccurs="0">
        <xsd:annotation>

```

Operators element identifies either:

*<xsd:documentation>*This other Platform

— The Platform Operator assuming the reporting in the name of the Reporting Platform Operator, as identified in the Platform Operator element;

— Each Platform Operator for which the Reporting Platform Operator, as identified in the Platform Operator element, assumes the reporting.

[OECD Specific] This element must be provided, if available.

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

</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="ReportableSeller" type="dpi: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>

```

«ANEXO XV

Lista contemplada en el artículo 2 *quinqüies*

Los datos estadísticos necesarios para el intercambio automático obligatorio de información de conformidad con el artículo 8 *bis quater*, apartado 2, de la Directiva 2011/16/UE, a que se refiere el artículo 23, apartado 4, de dicha Directiva abarcan la información siguiente:

- Por mensaje, estadísticas sobre el número total de informes recibidos de los operadores de plataformas obligados a comunicar información para el intercambio automático obligatorio de información
- Por mensaje, estadísticas sobre el número total de informes recibidos de cada uno de los demás Estados miembros
- Por vendedor sujeto a comunicación de información, estadísticas sobre el tipo de vendedor sujeto a comunicación de información, número de identificación del contribuyente o equivalente funcional, Estado miembro de residencia del vendedor sujeto a comunicación de información y motivo del intercambio; Estado miembro de residencia del vendedor sujeto a comunicación de información o Estado miembro en el que está situado el bien inmueble
- Por operador de plataforma obligado a comunicar información, estadísticas sobre el tipo de actividad pertinente y la consideración y el tipo de bien inmueble comercializado.»

«ANEXO XVI

Formulario contemplado en el artículo 2 *septies*, apartado 1

El formulario que debe utilizarse para la comunicación de información sobre los operadores de plataforma excluidos de conformidad con el artículo 8 *bis quater*, apartado 6, de la Directiva 2011/16/UE y para la comunicación de información sobre los operadores de plataforma extranjeros de conformidad con la sección IV, apartado F, puntos 2 y 4, del anexo V de la Directiva 2011/16/UE incluye los siguientes campos:

- a) nombre del operador de plataforma excluido;
- b) dirección postal del operador de plataforma excluido;
- c) dirección electrónica, incluidos los sitios web del operador de plataforma excluido;
- d) todo NIF asignado al operador de plataforma excluido, si está disponible;
- e) Estado miembro en el que se haya llevado a cabo la demostración contemplada en la sección I, apartado A, punto 3, del anexo V de la Directiva 2011/16/UE; y
- f) ejercicio fiscal a partir del cual se ha concedido la condición de operador de plataforma excluido.

Formato del número de identificación individual de los operadores de plataformas extranjeros

El número de identificación individual estará compuesto por el siguiente formato de 12 dígitos, CCYYYYXXXXXX, en el que: CC corresponde al código ISO de país del Estado miembro que expide el número de identificación individual; YYYY corresponde al año en que el operador de plataforma extranjero se registra en el Estado miembro de registro único; XXXXXX corresponde a una cadena única de caracteres compuesta por letras y/o números.

Período de conservación de determinada información borrada o eliminada del registro central

1. Cuando el registro de un «operador de plataforma obligado a comunicar información» en el sentido de la sección I, apartado A, punto 4, letra b), del anexo V de la Directiva 2011/16/UE, modificada por la Directiva (UE) 2021/514, se revoque de conformidad con la sección IV, apartado F, punto 7, del anexo V de la Directiva 2011/16/UE, el Estado miembro de registro único borrará del registro central al operador de plataforma obligado a comunicar información. El registro central conservará la información borrada contemplada en la sección IV, apartado F, puntos 2 y 4, del anexo V de la Directiva 2011/16/UE durante un período máximo de doce meses a partir de la fecha de eliminación.

2. La información consignada en el registro central respecto de los operadores de plataformas excluidos se eliminará cuando el operador de plataforma excluido en el sentido de la sección I, apartado A, punto 3, del anexo V de la Directiva 2011/16/UE, modificada por la Directiva (UE) 2021/514, no demuestre, por adelantado y con carácter anual, a satisfacción de la autoridad competente del Estado miembro al que, de conformidad con las normas establecidas en la sección III, apartado A, puntos 1 a 3, del anexo V de la Directiva 2011/16/UE, el operador de plataforma hubiera tenido que efectuar la notificación, que la totalidad del modelo de negocio de la plataforma es tal que no cuenta con vendedores sujetos a comunicación de información. El registro central conservará la información eliminada a que se refieren las letras a) a f), del anexo XVI del presente Reglamento durante un período máximo de doce meses a partir de la fecha de eliminación de la información registrada.»
-