



Federal  
Public Service  
**FINANCE**

TAXES

# MDR-DAC6 BE XML SCHEME

## USER GUIDE

*(English version)*

Version 2.0

14/06/2021

## OVERVIEW OF CHANGES TO THE DOCUMENT

Version	Date	Description	Section
2.0	14/06/2021	Addition of the Table of content	
		Additional clarification in Background	1.1
		New requirement label: Mandatory, Unique	2.1 2.3.5 2.4.3 2.4.5
		Clarification on the Message Version (Attributes)	2.2.1
		Clarification on the TIN	2.2.2 2.4.3 2.4.7
		Clarification on the element Warning	2.2.2
		New element: LegalBaseReportingObligation	2.2.4
		Clarification on the element FirstDisclosureArrangement	2.2.4
		Addition of the attribute "Unknown", which may be used in combination with certain mandatory elements when mandatory information is not (yet) known.	2.3.2 2.3.3 2.3.5 2.4.2 2.4.4 2.4.6 2.4.8 2.4.11 2.4.12 2.4.13 2.4.17
		Clarification on the element NationalProvision	2.3.5
		Clarification on the element Amount	2.3.5
		Clarification on the element MainBenefitTest1	2.3.5
		Clarification on legal references regarding the block MDRDisclosureInformation	2.4.21 2.4.22
		The input type in NationalExemptionType changed from CountryCode to MSCountryCode	2.4.15
		Addition of the "Arrangement Chart Root Type". This element is the same as the Arrangement Chart Type, except for the Void attribute.	2.4.18
		Adaptation of Filename in Schema Namespaces	3.2
		1.0	19/11/2020

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## 1. INTRODUCTION

The MDR-DAC6 BE Scheme User Guide describes the electronic form MDR-DAC6 BE Scheme which must be used by the intermediary or the relevant taxpayer for compliance with the reporting obligation and indicates which information must be provided in English in addition to one of the official languages. The User Guide and the electronic form have been approved by the General Manager of the General Administration competent for the establishment of income taxes, in accordance with Articles 1 and 2 of the Royal Decree of 03.07.2020<sup>1</sup> and with the Ministerial Decree of 07.07.2020<sup>2</sup>.

<sup>1</sup> Arrêté royal du 3 juillet 2020 d'exécution des articles 12, 13, 29, 30, 44, 45, 58 et 59 de la loi du 20 décembre 2019 transposant la Directive (UE) 2018/822 du Conseil du 25 mai 2018 modifiant la Directive 2011/16/UE en ce qui concerne l'échange automatique et obligatoire d'informations dans le domaine fiscal en rapport avec les dispositifs transfrontières devant faire l'objet d'une déclaration (M.B. 14.07.2020).

<sup>2</sup> Arrêté ministériel du 7 juillet 2020 portant exécution de l'arrêté royal du 3 juillet 2020 d'exécution des articles 12, 13, 29, 30, 44, 45, 58 et 59 de la loi du 20 décembre 2019 transposant la Directive (UE) 2018/822 du Conseil du 25 mai 2018 modifiant la Directive 2011/16/UE en ce qui concerne l'échange automatique et obligatoire d'informations dans le domaine fiscal en rapport avec les dispositifs transfrontières devant faire l'objet d'une déclaration (M.B. 14.07.2020).

## 1.1. BACKGROUND

On 20 December 2019<sup>3</sup>, Belgium transposed into national law the Council Directive 2018/822/EU of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements.

This law obliges intermediaries and, in certain circumstances, relevant taxpayers to file information that is within their knowledge, possession or control on reportable cross-border arrangements with the competent authorities.

In addition, in the case of marketable arrangements, intermediaries must make a periodic report every three months providing an update which contains new reportable information that has become available since the last report was filed.

In addition, the Council Directive 2018/822/EU of 25 May 2018 has also been transposed in Belgium by the legislator of the Regions (Flemish Region, Walloon Region, Brussels-Capital Region) and the Communities (Flemish Community, French Community, German-speaking Community).

In this context, an XML schema (MDR-DAC6 BE XML Scheme) was developed enabling persons concerned to file the information which is relevant within the framework of the transposing law, decree and/or ordinance and to fulfil reporting obligations that arise from Belgian and/or regional legislation (a list of references of the applicable legislation can be found in Section 2.2.4 of this User Guide).

In order to conduct the international exchange as efficiently as possible, this scheme (<https://finances.belgium.be/sites/default/files/downloads/169-mdr-dac6-be-scheme-xml-v1-2.zip>) is largely based on the scheme developed by the European Commission for the mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements.

## 1.2. DOCUMENT PURPOSE

The aim of this document is to provide a user guide for the MDR-DAC6 BE XML Scheme. This user guide explains the information required to be included in each element to be reported in the MDR-DAC6 BE XML Scheme.

The MDR-DAC6 BE XML Scheme and the user guide are designed to provide technical support to intermediaries and relevant taxpayers who report within the framework of the law of 20.12.2019.

This document describes the MDR-DAC6 BE XML Scheme, which is designed to technically support these exchanges between the reporting persons and the FPS Finance.

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<sup>3</sup> Law transposing Council Directive (UE) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements (20.12.2019 – MB 30.12.2019).

In order to file a valid reporting, the reporting person must comply with the principles described in this guide and also take into account the Business Validation Rules (<https://finances.belgium.be/fr/E-services/mandatory-disclosure-rules/creation-fichiers-xml-mdr>) developed by the FPS Finance to guarantee quality of the information filed and compliance with the provisions stipulated in Directive 2018/822/EU, as transposed in the Law of 20.12.2019.

### 1.3. TARGET AUDIENCE

This document is addressed to all persons who are subject to the reporting obligation set out in the law of 19.12.2019.

### 1.4. STRUCTURE

This document is structured along the following chapters:

**Chapter 1:** Introduction

**Chapter 2:** Information on the MDR-DAC6 BE XML Scheme

**Chapter 3:** Appendices

### 1.5. DOCUMENTATION

E-services MDR – DAC6 : <https://finances.belgium.be/fr/E-services/mandatory-disclosure-rules/description>

## 2. INFORMATION ON THE MDR-DAC6 BE XML SCHEME

The information provided in this section describes the definition of the MDR-DAC6 BE XML Scheme used by the reporting persons to transmit the relevant information to the FPS Finance.

### 2.1. ELEMENTS - REQUIREMENT

The following components are defined in the MDR-DAC6 BE XML Scheme:

- **Element:** The main building block of all XML documents, containing the data and determine the structure of the xml;

- **Attribute:** when provided, it gives extra information within an element. Attributes have name and type properties and are defined within an XSD;
- **Size:** when provided, this gives information about the size restriction of the element;
- **Input Type:** refers to a specific data type according to the specified namespace (xsd, dac6, mdr or iso);
- **Requirement:** provides information about the minimum number of instances (cardinality). If the minimum occurrence is zero, then the element is optional; if the minimum occurrence is 1 then the element is mandatory.

The requirement field for each data element and its attribute indicates whether the element is mandatory or optional in the MDR-DAC6 BE XML Scheme.

All “Mandatory” elements **MUST** be present in a file. An automated validation check will be undertaken. In case a “mandatory” element is missing, the file will be rejected. The sender should do a technical check of the data file content using XML tools to make sure all mandatory elements are present and, if they are not, a correction to the file should be made. Where there is a choice between 2 validation elements under a validation parent and only one is needed, this is shown as “Mandatory (choice)”.

Certain elements are labelled as “**Optional (Mandatory)**”, indicating that the element is in principle mandatory, unless the element must be left blank in the context of a correction of the other element or indicating that the element is only required to be filled in certain cases. The User Guide further details these situations and the criteria to be used.

Elements that are labelled as “**Mandatory, Unique**” are mandatory elements that can be repeated in order to provide more than one value, however, the same value may be given only once.

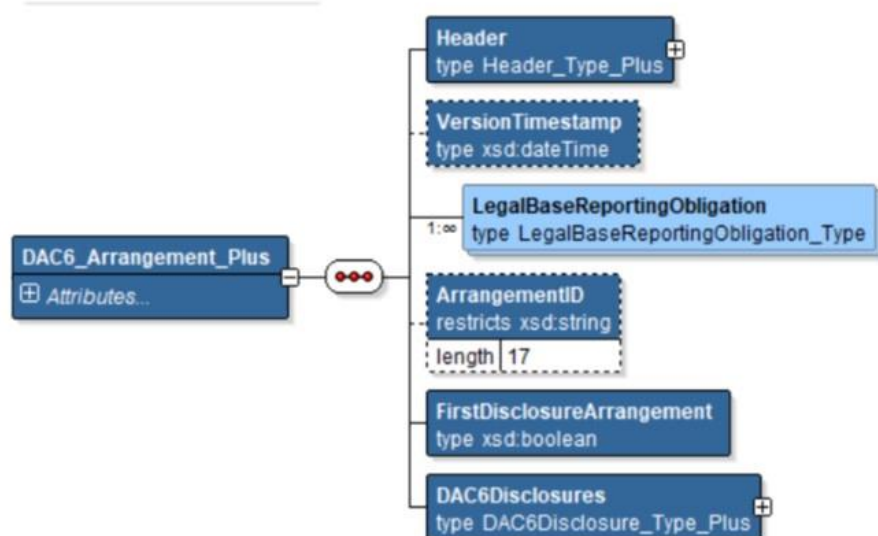
“**Optional**” elements are, while recommended, **not** required to be provided and may in certain instances represent a choice between one type or another, where one of them must be used (e.g. choice between CRSAvoidance or OpaqueOffshoreStructure).

## 2.2. INFORMATION SECTIONS

The DAC6 XML Schema Information sections are:

- **The Message Header** with the sender, recipient(s), Message Identification, TimeStamp, language of the message, Warning, Contact;
- **The VersionTimestamp** identifies the date and time when the Disclosure has been created, updated or deleted.
- **The LegalBaseReportingObligation** identifies the legal base at the origin of the reporting obligation in Belgium (Belgian federal law, regional law or community law).
- **The ArrangementID** which eventually links the Disclosures contained in the DAC6Disclosures with an existing Arrangement.
- **The FirstDisclosureArrangement** identifies if the Disclosure is the first disclosure of an Arrangement.

- **The DAC6Disclosures** contains the information to be reported. This section is divided into 11 subsections:
  1. **DisclosureID** is the unique reference for the disclosure attributed by the FPS Finance.
  2. **DisclosureImportationInstruction** specifies the type of data being submitted.
  3. **Language** specifies the language in which the content of the report is being provided, by indicating the relevant language code pursuant to ISO 639 – Part 1 (ISO 639-1:2002).
  4. **Disclosing** contains information regarding the identity and the relevant nexus of the disclosing person in relation to the Disclosure.
  5. **MarketableArrangement** identifies whether or not if the Disclosure is related to a Marketable Arrangement.
  6. **InitialDisclosureMA** is used to identify the first Disclosure of a Marketable Arrangement which only contains the "structure". In principle, it does not contain the list of taxpayers but, depending on the marketing time, it might include an initial set of taxpayers.
  7. **Relevant Taxpayer** contains information on the identity of the Taxpayer in respect of the Disclosure;
  8. **Intermediaries** sets out other Intermediaries, involved in the promotion or implementation of the Disclosure.
  9. **AffectedPersons** contains information on the identity of any other affected person with respect to the Disclosure.
  10. **DisclosureInformation** contains details on the features and all hallmarks of the disclosed Disclosure;
  11. **MdrDisclosureInformation** contains detailed information on the structure and features of the disclosed CRS Avoidance Arrangement or Opaque Offshore Structure.





### 2.2.1. MESSAGE VERSION (ATTRIBUTES)

The following versioning mechanism applies to the XML schema:

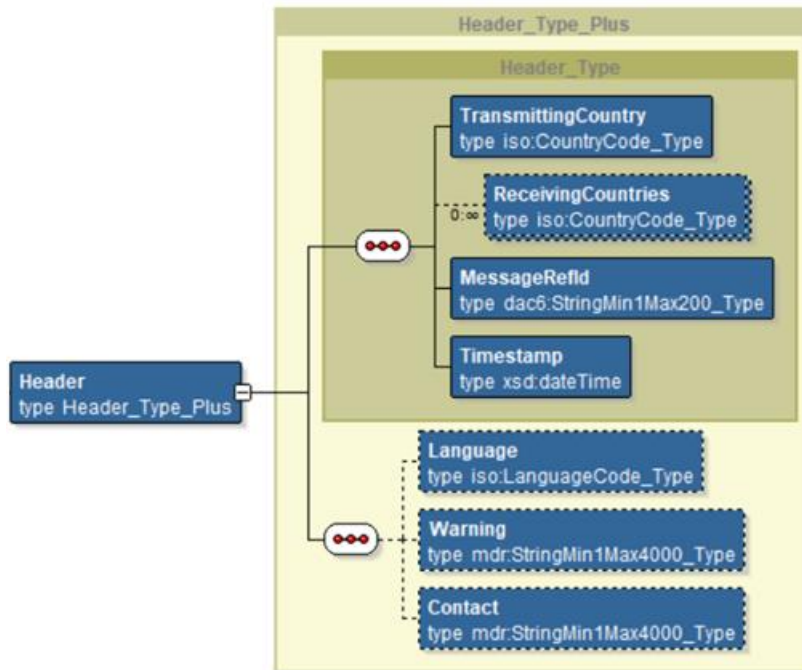
- The root element of the XML schema has its version attribute set to the actual version number of the schema, including its major and minor version numbers. The minor number is incremented whenever a change is made to the schema that is compatible with existing XML documents built with the previous schema version;
- The major version number is modified only when a schema modification is incompatible with XML documents built according to the rules of the previous schema version. As each namespace name includes the major version number of the elements it defines, existing XML instance documents must be validated against the XML schema used to build these documents while new documents must be validated against the new release of the schema.

At the end of the first line of the XML file, the attribute "Version" should mention the version number of the XML schema used. In this case, the version number is 1.3. For example:

```
<?xml version="1.0" encoding="UTF-8" ?>  
- <ns0:DAC6_Arrangement_Plus xmlns:ns0="urn:eu:taxud:dac6plus:v1" xmlns:ns1="urn:eu:taxud  
:dac6:v1" version="1.3" >
```

### 2.2.2. HEADER

Information in the message header identifies the Jurisdiction of the Discloser that is sending the message. It specifies when the message was created, the language and the ID of the message. The message header also authorizes details on Warning and Contact.



Element	Attribute	Size	Input_Type	Requirement
TransmittingCountry	-	2-character	iso:CountryCode_Type	Mandatory

The TransmittingCountry element identifies the Country of the Discloser transmitting the message. It uses the 2-character alphabetic country code and country name list based on the ISO 3166-1 Alpha 2 standard.

In the context of national reporting, the only authorized value is "BE".

Element	Attribute	Size	Input_Type	Requirement
ReceivingCountries	-	2-character	iso:CountryCode_Type	Optional

The ReceivingCountries element identifies the country which the message is for. This element is optional and repeatable.

In the context of national reporting, this element is mandatory and the only authorized value is "BE".

Element	Attribute	Size	Input_Type	Requirement
MessageRefId	-	1 to 200 characters	dac6:StringMin1Max200_Type	Mandatory

This data element is a free text field capturing the sender's unique identifying number (created by the sender) that identifies the particular message being sent. The identifier allows both the sender and receiver to identify the specific message later if questions or corrections arise.

The MessageRefId element contains a unique identifier for the message. This is limited to a maximum of 200 characters. The following characters are allowed for the element: from a to z, from A to Z, from 0 to 9, minus, underscore, colon, at-sign (@) and the dot. The first two characters of the element must be the country code present in the TransmittingCountry element. The sender must ensure that the MessageRefId is unique.

For the national reporting the authorized structure is:

BE0000000000(0)-UID

- BE = FIX
- 0000000000(0) = TIN of the discloser (When the TIN is a Belgian company number it consists of 10 digits, including the leading zero, without punctuation or prefix. When the TIN is a Belgian national registry number it includes all 11 digits, without interpunction)
- UID = Unique identifier (composed by the current date + Minimum 12 random characters)

Ex: BE0000000000-YYYYMMDD-XXXXXXXXXXXX or  
BE0000000000-YYYYMMDD-XXXXXXXXXXXX

Element	Attribute	Size	Input_Type	Requirement
Timestamp	-	-	xsd:dateTime	Mandatory

This data element identifies the date and time when the message was created:

The format to be used is YYYY-MM-DDThh:mm:ss.SSS.

Where:

- YYYY: represents the year;
- MM: represents the month;
- DD: represents the day;
- T is a fixed separator;

- hh: represents the hours;
- mm: represents the minutes;
- ss: represents the seconds;
- SSS: represents the milliseconds.

It is worth mentioning that:

- The default time zone is "CET" (Central European Time);
- A different time zone **cannot** be provided.

Element	Attribute	Size	Input_Type	Requirement
Language	-	2-character	Iso:LanguageCode_Type	Optional

This data element specifies the language in which the content of the Disclosure is being provided, by indicating the relevant language code pursuant to ISO 639 – Part 1 (ISO 639-1:2002). Where it is not possible to submit certain elements within the Disclosure (e.g. an address or a name of an Intermediary) in the language indicated above, the language in which these specific elements are provided may be indicated as an attribute to each of these elements.

Element	Attribute	Size	Input_Type	Requirement
Warning	-	1 to 4000 characters	mdr:StringMin1Max4000_Type	Optional

This data element is a free text field allowing specific communication to the Belgian FPS Finance.

Element	Attribute	Size	Input_Type	Requirement
Contact	-	1 to 4000 characters	mdr:StringMin1Max4000_Type	Optional

This data element is a free text field allowing input of specific contact information for the sender of the message.

### 2.2.3. VERSIONTIMESTAMP

This element refers to the version of the Disclosure

Element	Attribute	Size	Input_Type	Requirement
VersionTimestamp	-	-	xsd:dateTime	Optional

This data element identifies the date and time when Disclosure has been created, updated (i.e. when a Disclosure or a correction has been submitted) or deleted.

The format to be used is YYYY-MM-DDThh:mm:ss.SSS.

Where:

- YYYY: represents the year;
- MM: represents the month;
- DD: represents the day;
- T is a fixed separator;
- hh: represents the hours;
- mm: represents the minutes;
- ss: represents the seconds;
- SSS: represents the milliseconds.

It is worth mentioning that:

- The default time zone is "CET" (Central European Time);
- A different time zone **cannot** be provided.

The VersionTimestamp will be used as basis of the versioning mechanism.

Please ensure that the VersionTimestamp used is more recent than that of the last submitted version of the disclosure or arrangement.

### 2.2.4. LEGAL BASE REPORTING OBLIGATION

This element refers to the legal base that created the reporting obligation in Belgium.

Element	Attribute	Size	Input_Type	Requirement
LegalBaseReportingObligation	-	-	LegalBaseReportingObligation_Type	Mandatory, Unique

This repeatable element indicates the legislation from which the reporting obligation arose in Belgium.

In Belgium, the Council Directive (EU) 2018/822 of 25 May 2018 has been transposed by the federal legislator, as well as by the legislator of the Regions (Flemish Region, Walloon Region, Brussels-Capital Region) and the Communities (Flemish Community, French Community, German-speaking Community). The MDR-DAC6 BE XML Scheme can be used to fulfil reporting obligations that arise from Belgian federal, regional or community legislation.

As such, allowed entries are:

- **DAC6LB1** – Belgian federal legislation – *Law of 20 December 2019 transposing Council Directive (UE) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements (MB 30.12.2019)*
- **DAC6LB2** – Legislation of the Flemish Community and Flemish Region – *Decree of 26 June 2020 amending the Decree of 21 June 2013 on administrative cooperation in the field of taxation as regards the mandatory automatic exchange of information in the field of taxation on reportable cross-border arrangements (MB 03.07.2020)*
- **DAC6LB3** – Legislation of the Walloon Region - *Decree of 1 October 2020 amending the Decree of 6 May 1999 on the establishment, collection and disputes of Walloon regional taxes, in view of the transposition of Directive 2018/822/EU on the automatic and mandatory exchange of information in the field of taxation in relation to reportable cross-border arrangements (MB 20.10.2021)*
- **DAC6LB4** – Legislation of the Brussels-Capital Region – *Ordinance of 29 October 2020 amending the ordinance of 26 July 2013 transposing Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC and amending the Brussels Code of Tax Procedure (MB 06.11.2020)*
- **DAC6LB5** – Legislation of the French Community (Fédération Wallonie-Bruxelles) - *Decree of 12 November 2020 amending the Decree of 12 January 2017 on administrative cooperation in the field of taxation, in view of the transposition of the European Directive 2018/822/EU on administrative cooperation (MB 24.11.2020)*
- **DAC6LB6** – Code reserved for the legislation of the German-speaking Community

In case the reporting obligation arises from more than one law, multiple entry codes can be provided by repeating the element.

## 2.2.5. ARRANGEMENTID

This element refers to the Arrangement which the Disclosure refers.

Element	Attribute	Size	Input_Type	Requirement
ArrangementID	-	-	xsd:string (17Char)	Optional (Mandatory)

The ArrangementID is issued by the Member State receiving the first disclosure of an Arrangement. This ArrangementID must be provided for all other Disclosures regarding the same Arrangement regardless the Member State in which the notification takes place.

The A-ID is a 17-character code, structured as follows:

CCAYYYMMDDXXXXXX where:

- CC contains the ISO country code of the Member State where the Intermediary or Taxpayer has submitted the first Disclosure of the Arrangement. Possible values are:
  - AT, BE, BG, CY, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SE, SI, SK.
- A contains the letter "A" (Arrangement);
- YYYMMDD contains the issuing date of the Arrangement-ID;
- XXXXXX can be any combination of Capital letters (A-Z) and numbers (0-9).

This element should not be communicated when it is the First Disclosure of an Arrangement.

In case of First Disclosure of an Arrangement the Belgian Tax Administration, FPS Finance, will provide you with an ArrangementID, which must be transmitted to all other intermediaries or taxpayers with a filing obligation in an EU Member State regarding that arrangement. The given ArrangementID must be used in all other subsequent disclosures of the arrangement in any other EU Member State.

In all other cases this field must be completed and must conform to the structure described above.

Element	Attribute	Size	Input_Type	Requirement
FirstDisclosureArrangement	-	-	xsd:Boolean	Mandatory

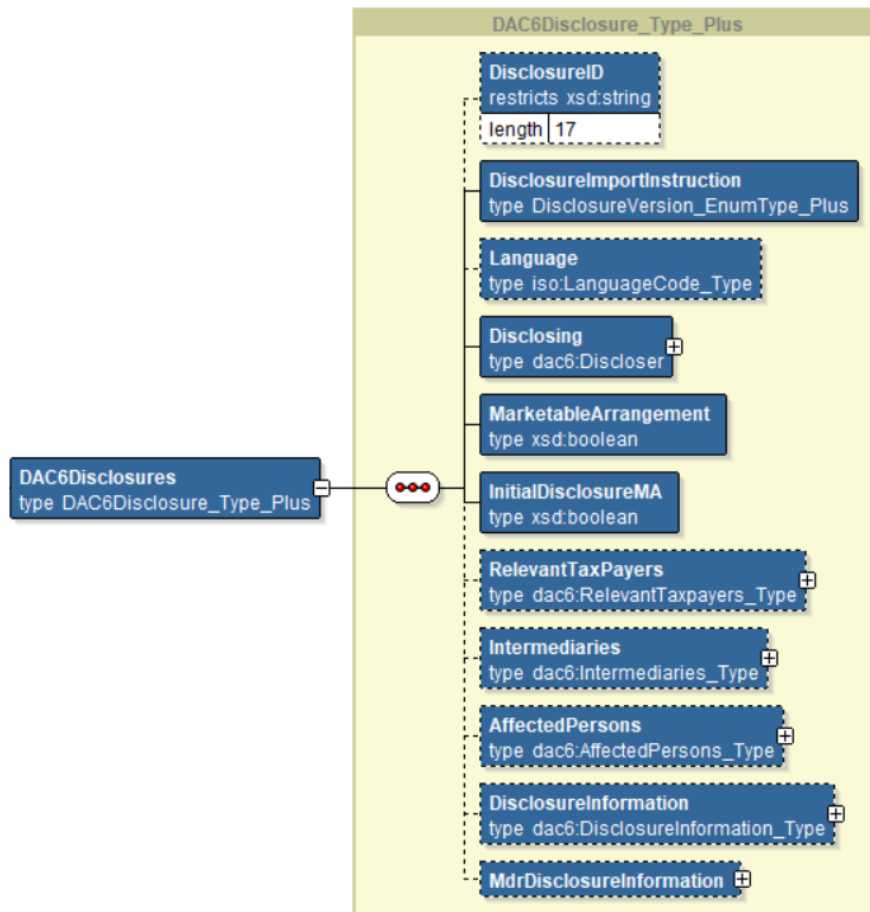
This Boolean element is used to identify the first Disclosure of an Arrangement.

If FirstDisclosureArrangement is set to true, the Disclosure will be considered as the first Disclosure of an Arrangement.

If FirstDisclosureArrangement is set to false, the element ArrangementID must be filled in with the reference number attributed to the Arrangement by the tax administration of the EU Member State that received the first disclosure.

## 2.2.6. DAC6DISCLOSURE

The DAC6Disclosure contains the information on the identity and nexus of the disclosing person with respect to the Disclosure, the information on the identity of the Reportable Taxpayer, the information on the identity and role of any Intermediaries, as well as information on the structure and features of the Disclosure.



### 2.2.6.1. DisclosureID

Element	Attribute	Size	Input_Type	Requirement
DisclosureID	-	-	xsd:string (17Char)	Optional (Mandatory)

This element allows the sender of the message to identify the Disclosure.

The Disclosure-ID is a 17-character code, structured as follows:



CCDYYYYMMDDXXXXXX where

- CC contains the ISO country code of the Member State where the Intermediary or the Taxpayer has submitted the Disclosure. Only authorized value is:
  - BE
- D contains the letter "D" (Disclosure);
- YYYYMMDD contains the issuing date of the Disclosure-ID;
- XXXXXX can be any combination of Capital letters (A-Z) and numbers (0-9).

This element should not be communicated when it is the First communication of a Disclosure. In case of a First communication of a Disclosure, the Belgian Tax Administration, FPS Finance, will provide you with an DisclosureID.

The given DisclosureID must be used in all subsequent updates, corrections or deletion of that Disclosure.

### 2.2.6.2 DisclosureImportInstruction

Element	Attribute	Size	Input_Type	Requirement
DisclosureImportInstruction	-	-	dac6:DisclosureVersion_EnumType	Mandatory

The value of this element indicates to the appropriate handling of each submitted Disclosure (e.g. new disclosure, correct/update existing submitted disclosure, delete existing submitted disclosure). This element can only be set to one of the following values:

- DAC6INI: New Data – In case of the submission of a new disclosure
- DAC6UPD: Updated/Corrected Data – In case of the submission of an updated/corrected disclosure
- DAC6DEL Deletion of Data – When a previous disclosure needs to be deleted

### 2.2.6.3 Language

Element	Attribute	Size	Input_Type	Requirement
Language	-	2-character	iso:LanguageCode_Type	Optional

This data element specifies the language in which the content of the Disclosure is being provided, by indicating the relevant language code pursuant to ISO 639 – Part 1 (ISO 639-1:2002). Where it is not possible to submit certain elements within the Disclosure (e.g. an address or a name of an Intermediary) in the language indicated above, the language in which these specific elements are provided may be indicated as an attribute to each of these elements.

#### 2.2.6.4. Disclosing

Element	Attribute	Size	Input_Type	Requirement
Disclosing	-	-	dac6:Disclosing_Type	Mandatory

This element contains identification information on the disclosing person, as well as its nexus with regards to the Disclosure.

#### 2.2.6.5. MarketableArrangement

Element	Attribute	Size	Input_Type	Requirement
MarketableArrangement	-	-	xsd:Boolean	Mandatory

This Boolean element (True or False) is used to identify a Disclosure concerning a MarketableArrangement.

#### 2.2.6.6. InitialDisclosureMA

Element	Attribute	Size	Input_Type	Requirement
InitialDisclosureMA	-	-	xsd:Boolean	Mandatory

This Boolean element (True or False) is used to identify the first Disclosure of a Marketable Arrangement which only contains the "structure". In principle, it does not contain the list of taxpayers but, depending on the marketing time, it might include an initial set of taxpayers.

If InitialDisclosureMA is set to true, the Disclosure will be considered as the first Disclosure of a Marketable Arrangement. The default value is false.

#### 2.2.6.7. Revelant TaxPayer

Element	Attribute	Size	Input_Type	Requirement
RelevantTaxPayer	-	-	dac6:TaxPayer_Type	Optional (Mandatory)

This repeatable element contains information on the identity of the one or more Relevant Taxpayers with respect to the Disclosure. This element is optional, but only in the case where InitialDisclosureMA value is set on true.

This element refers to article 338, § 6/4, 1° BTIC'92<sup>4</sup>.

#### 2.2.6.8. Intermediary

Element	Attribute	Size	Input_Type	Requirement
Intermediaries	-	-	dac6: Intermediary_Type	Optional

This repeatable element contains information on the identity and roles of any Intermediaries with respect to the Disclosure.

This element refers to article 338, § 6/4, 1° BTIC'92.

#### 2.2.6.9. AffectedPerson

<sup>4</sup> Belgian Income Tax Code 1992

Element	Attribute	Size	Input_Type	Requirement
AffectedPerson	-	-	dac6:AffectedPerson_Type	Optional

This repeatable element contains information on the identity of any other affected person with respect to the Disclosure.

This element refers to article 338, § 6/4, 8° BTIC'92.

#### 2.2.6.10. Disclosure Information

Element	Attribute	Size	Input_Type	Requirement
DisclosureInformation	-	-	dac6:DisclosureInformation_Type	Optional (Mandatory)

This element contains detailed information on the structure and features of the Disclosure. This element is optional and will not be taken into account in case of a subsequent Disclosure of a marketable Arrangement. In any other case, initial Disclosure of a marketable Arrangement or Disclosure related to a bespoke Arrangement, the DisclosureInformation element must be declared.

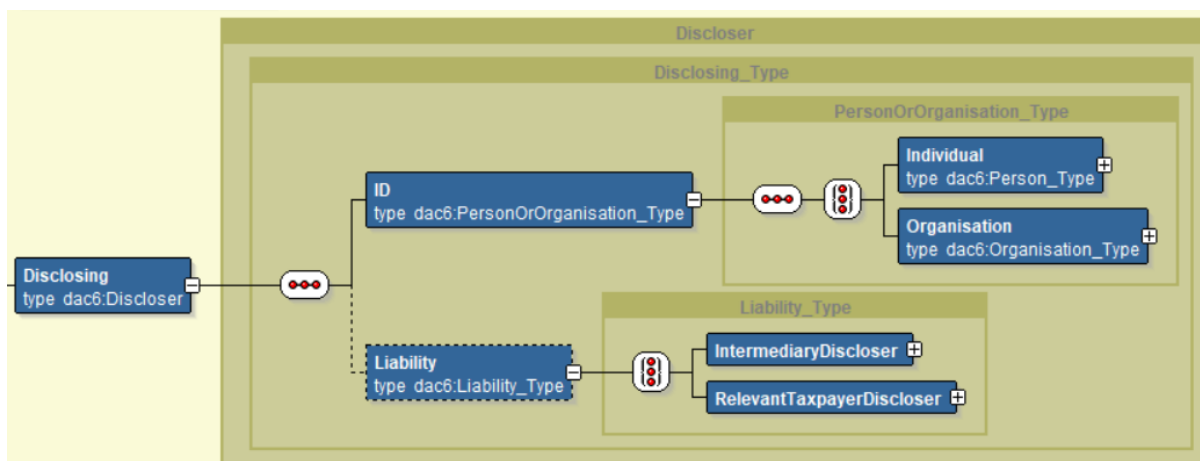
#### 2.2.6.11. MDRDisclosureInformation

Element	Attribute	Size	Input_Type	Requirement
MDRDisclosureInformation	-	-		Optional

This element contains detailed information on the structure and features of the disclosed CRS Avoidance Arrangement (Hallmarks D1) or Opaque Offshore Structure (Hallmarks D2).

## 2.3. DETAILED INFORMATION

### 2.3.1. DISCLOSING



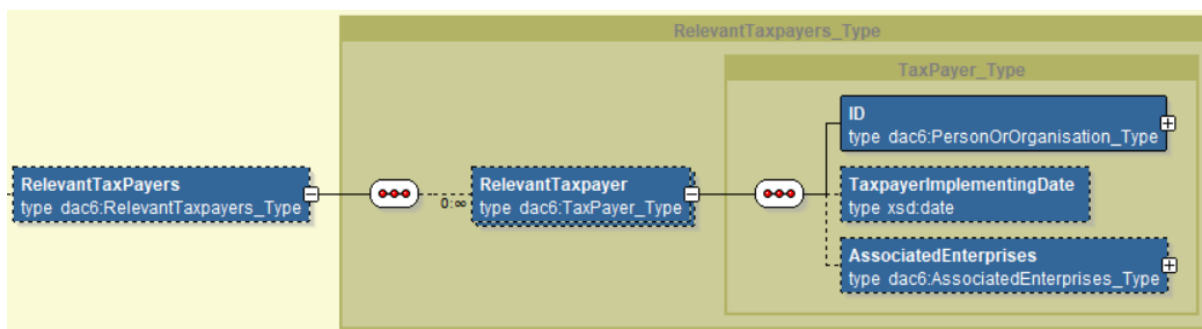
Element	Attribute	Size	Input_Type	Requirement
ID	-	-	dac6:PersonOrOrganisation_Type	Mandatory

This element contains the identification information on an Intermediary or Relevant Taxpayer with respect to the Disclosure, in accordance with the Individual or Organisation types.

Element	Attribute	Size	Input_Type	Requirement
Liability	-	-	dac6:Liability_Type	Optional

In case the Disclosing person (Intermediary or Relevant Taxpayer) is liable to file information on reportable cross-border arrangements with the competent authorities of more than one Member States, this element clarifies the reason why information will be filed only to the competent authority of Belgium, the FPS Finance.

### 2.3.2. REVELANT TAXPAYER



Element	Attribute	Size	Input_Type	Requirement
ID	-	-	dac6: PersonOrOrganisationUnknown_Type	Mandatory

This element contains the identification information on a Taxpayer with respect to the Disclosure, in accordance with the Individual or Organisation types.

Element	Attribute	Size	Input_Type	Requirement
TaxpayerImplementingDate	-	-	dac6: DateUnknown_Type	Optional (Mandatory)

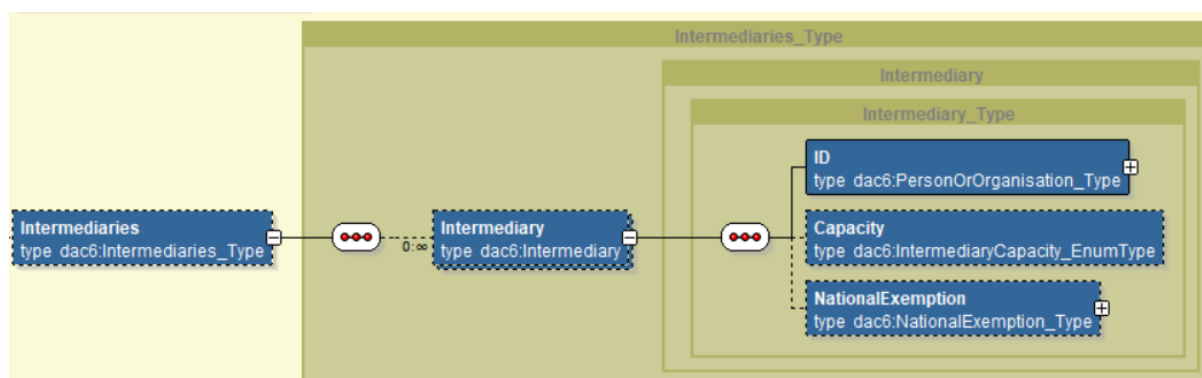
This optional element contains the date on which the first step in implementing the Marketable Arrangement has been made or will be made for each of the taxpayers to whom the Marketable Arrangement has been sold.

This element refers to articles 338, § 6/4, 4° and 326/3, §1 BTIC'92 and it is only used in case of Marketable Arrangements.

Element	Attribute	Size	Input_Type	Requirement
AssociatedEnterprise	-	-	dac6:AssociatedEnterprise_Type	Optional

This repeatable element contains information on the identity of one or more organisations or individuals with respect to the associated Relevant Taxpayer at the above level.

### 2.3.3. INTERMEDIARY



Element	Attribute	Size	Input_Type	Requirement
ID	-	-	dac6: PersonOrOrganisationUnknown_Type	Mandatory

This element contains the identification information on an Intermediary with respect to the Disclosure, in accordance with the Individual or Organisation types.

Element	Attribute	Size	Input_Type	Requirement
Capacity	-	-	dac6:IntermediaryCapacity_EnumType	Optional

This element indicates the capacity of the Intermediary with respect to the Disclosure. In line with the Disclosure rules, this capacity can be that of a “Designer / Promoter / Implementation (managing/organizing/executing)” or “Service Provider / Assistant”. As such, the allowed entries are:

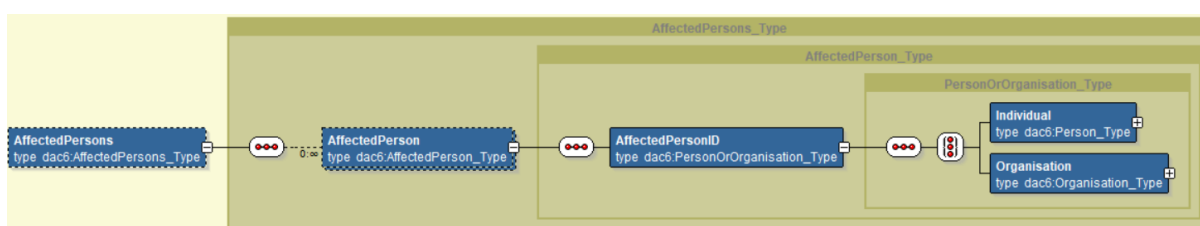
- DAC61101 – Designer / Promoter / Implementation (managing/organizing/executing);
- DAC61102 – Service Provider / Assistant.

Element	Attribute	Size	Input_Type	Requirement
NationalExemption	-	-	dac6:NationalExemption_Type	Optional

This element indicates if and into which Member State(s), an Intermediary is exempted to declare a Disclosure.

This element refers to article 338 §6/4, 4° BTIC'92.

### 2.3.4. AFFECTEDPERSON

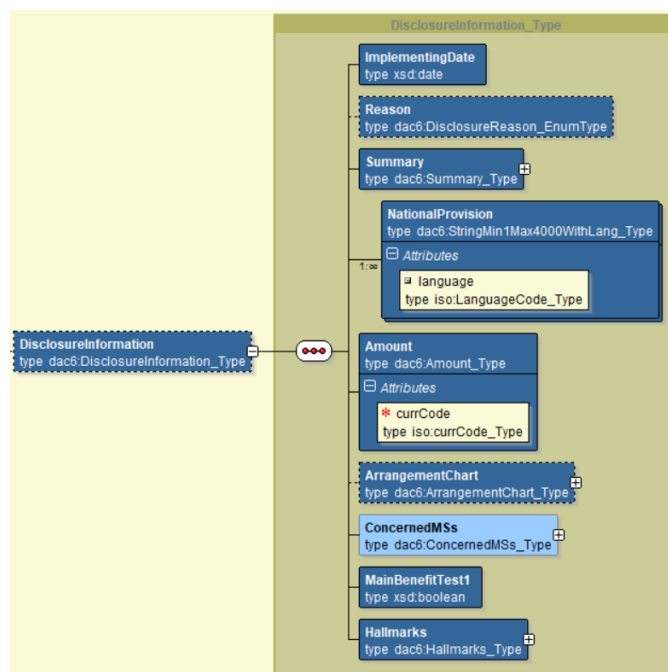


Element	Attribute	Size	Input_Type	Requirement
ID	-	-	dac6:PersonOrOrganisation_Type	Mandatory

This element contains the identification information on an Affected Person with respect to the Disclosure, in accordance with the Individual or Organisation types.

### 2.3.5. DISCLOSURE INFORMATION





Element	Attribute	Size	Input_Type	Requirement
ImplementingDate	Unknown	-	dac6: DateUnknown_Type	Mandatory

This element specifies the date on which the first step in the implementation of the reportable cross-border arrangement has been made or will be made.

This element refers to article 338, § 6/4, 4° BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
Reason	-	-	dac6:DisclosureReason_EnumType	Optional

This element indicates the event that triggered the obligation to disclose. The allowed entries are:

- DAC6701 - Arrangement is made available for implementation;
- DAC6702 - Arrangement is ready for implementation;
- DAC6703 - First step in the implementation of the Arrangement has been made or will be made;
- DAC6704 - Provision of aid, assistance or advice.

These values are defined under article 326/3, § 1 BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
Summary	-	-	dac6:Summary_Type	Mandatory

The summary element allows the free narrative description of an Arrangement.

This element refers to article 338, § 6/4, 3° BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
NationalProvision	Language	-	dac6:StringMin1Max4000_Type	Mandatory

This repeatable element details the national provisions that form the basis of the reportable cross-border arrangement (i.e. the material provisions, not the provisions on which the reporting obligation is based). These may be Belgian national provisions, national provisions of other EU Member States or even of non-EU Member States. Since reportable constructions are cross-border, it is possible that national provisions from several countries are applicable.

A Belgian intermediary has no active duty to search if he only assessed the Belgian national provisions and does not have the foreign data at his disposal, though an intermediary must always exercise due diligence. However, failure to provide the necessary foreign data means that an additional reporting obligation in another EU Member State cannot be avoided.

This element must be communicated in English with the attribute "EN" and must be repeated to add the mandatory translation in one of the Belgian national languages (Dutch, French, German) with the corresponding attribute ("NL", "FR", "DE")<sup>5</sup>.

This element refers to article 338, § 6/4, 5° BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
Amount	unknown currCode	-	dac6:AmountUnknown_Type	Mandatory

<sup>5</sup> Cfr: FAQ No.13: [https://eservices.minfin.fgov.be/myminfin-web/pages/fisconet?\\_ga=2.267646797.297543663.1603711323-13139754.1601583854#!/document/f1d1bb0c-89ef-4424-8740-50ca28bedef0](https://eservices.minfin.fgov.be/myminfin-web/pages/fisconet?_ga=2.267646797.297543663.1603711323-13139754.1601583854#!/document/f1d1bb0c-89ef-4424-8740-50ca28bedef0)

This element allows to specify the value of the reportable cross-border Disclosure. The "currCode" attribute provides the currency code of the value.

The value that should be reported is the actual or expected economic value of the transaction or the sum of all transactions, if there are more than one. In case of deviation from this general rule, further clarification on the calculation of the value should be provided in the element "Disclosure\_Description".

This element refers to article 338, § 6/4, 6° BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
ArrangementChart	-	-	dac6:ArrangementChart_Type	Optional

This element contains detailed information on the structure and features of the disclosed Arrangement.

Element	Attribute	Size	Input_Type	Requirement
ConcernedMS	-	-	iso:MSCountryCode_Type	Mandatory, Unique

This repeatable element represents the Identification of the Member State of the relevant taxpayer(s) and any other Member States which are likely to be concerned by the reportable cross-border arrangement.

This element refers to article 338, § 6/4, 7° BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
MainBenefitTest1	-	-	xsd:boolean	Mandatory

This element represents the "Main Benefit Test I" making the following hallmarks available:

DAC6A1 – DAC6A2a – DAC6A2b – DAC6A3 – DAC6B1 – DAC6B2 – DAC6B3 – DAC6C1bi – DAC6C1c – DAC6C1d

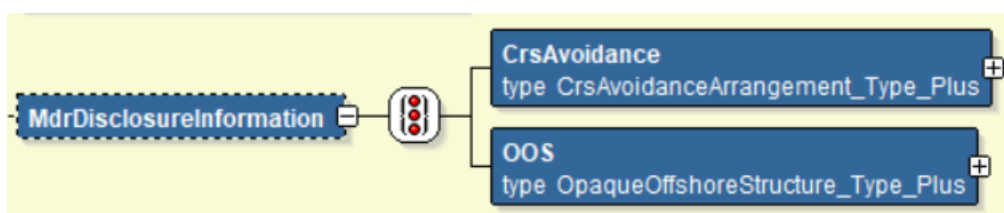
This element refers to article 326/2 BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
Hallmarks	-	-	dac6: Hallmarks_Type	Mandatory, Unique

This element allows the reportable cross-border arrangement to be depicted as a (logical) structure, in addition to the narrative description of the arrangement.

This element refers to Art. 326/2 BTIC'92.

### 2.3.6. MDR DISCLOSURE INFORMATION



The MDRDisclosureInformation element indicates whether the disclosed arrangement is a CRS Avoidance Arrangement - Hallmarks D1 or an Opaque Offshore Structure (OOS) - Hallmarks D2. As such, this element allows for a choice between "CRS Avoidance" and "OOS".

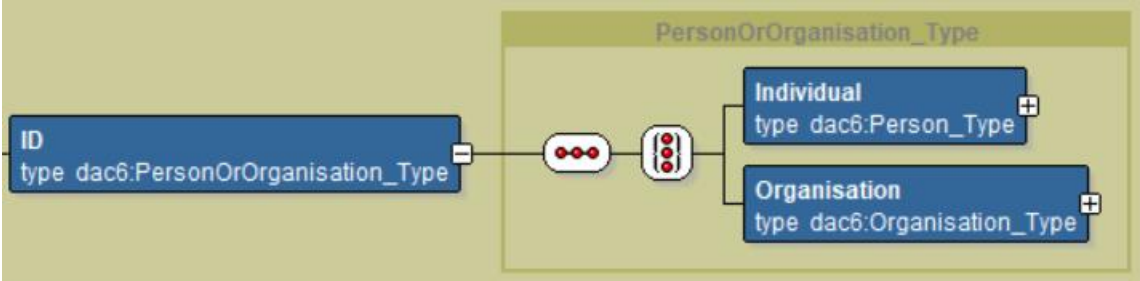
Element	Attribute	Size	Input_Type	Requirement
CRSAvoidance	-	-	mdr:CrsAvoidanceArrangement_Type	Mandatory (Choice)

Element	Attribute	Size	Input_Type	Requirement
OSS	-	-	mdr:OpaqueOffshoreStructure_Type	Mandatory (Choice)

## 2.4. COMMON TYPES

### 2.4.1. PERSON OR ORGANISATION TYPE

In all instances where identification information is required to be provided with respect to a Relevant Taxpayer or Intermediary or Affected Person or Disclosing Person in the DAC6 Plus XML, a choice between Individual and Organisation is to be made in order to determine the detailed information to be entered.



Element	Attribute	Size	Input_Type	Requirement
Individual	-	-	dac6:Person_Type	Mandatory (Choice)

This element is used to provide identification information on an individual that is either the Disclosing Person, the Taxpayer, an Affected Person or an Intermediary.

Element	Attribute	Size	Input_Type	Requirement
Organisation	-	-	dac6:Organisation_Type	Mandatory (Choice)

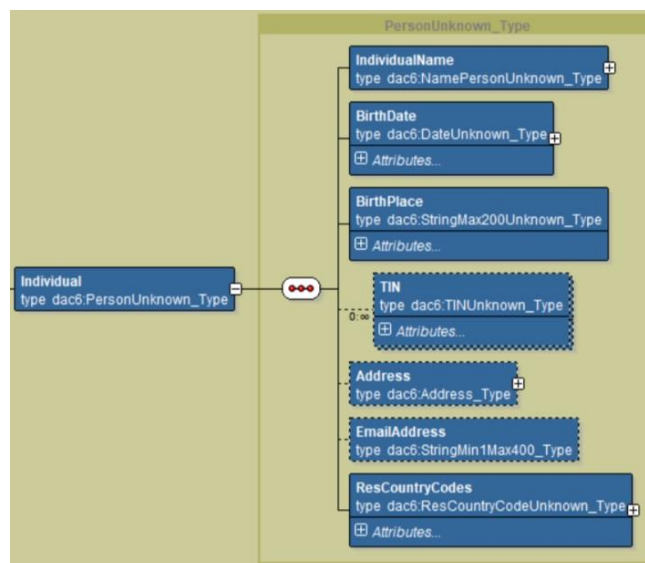
This element is used to provide identification information on non-individuals that are either the Disclosing Person, the Taxpayer, Associated Enterprise, Affected Person or an Intermediary.

**2.4.2 PERSON OR ORGANISATION UNKNOWN TYPE**

This type is the same as Person or Organisation Type except its Individual and Organisation elements can contain some unknown values.

Element	Attribute	Size	Input_Type	Requirement
Individual	-	-	dac6: PersonUnknown_Type	Mandatory
Organisation	-	-	dac6: OrganisationUnknown_Type	Mandatory

### 2.4.3. PERSON TYPE (INDIVIDUAL)



Element	Attribute	Size	Input_Type	Requirement
IndividualName	-	-	dac6:NamePerson_Type	Mandatory

This element is used to spread the data about the name of an individual over up to six elements.

Element	Attribute	Size	Input_Type	Requirement
BirthDate	-	-	xsd:date	Mandatory

This element is used to provide the birthdate of an individual.

Element	Attribute	Size	Input_Type	Requirement
BirthPlace	-	1 to 200 characters	dac6:StringMin1Max200_Type	Mandatory

This element is used to provide the birthplace of an individual.

Element	Attribute	Size	Input_Type	Requirement
TIN	issuedBy	1 to 200 characters	dac6:TIN_Type	Optional

This data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of residence of the Reportable Taxpayer or Intermediary. In case the Intermediary or Reportable Taxpayer does not have a TIN, or the TIN is not known, the value "NOTIN" should be entered.

Please note that **this element must be provided in all cases**. For a Belgian natural person, the TIN is the national register number, e.g. 75010112345 (all 11 digits, without interpunction).

Element	Attribute	Size	Input_Type	Requirement
Address	-	-	dac6:Address_Type	Optional

This element is used to provide the address of an individual.

Please note that **this element must be provided in all cases**.

Element	Attribute	Size	Input_Type	Requirement
EmailAddress	-	-	dac6:StringMin1Max4000_Type	Optional

This element is used to provide the email address of an individual.

Element	Attribute	Size	Input_Type	Requirement
ResCountryCode	-	2-character	iso:CountryCode_Type	Mandatory, Unique

This data element describes the tax residence country code of the individual.

#### 2.4.4. PERSON UNKNOWN TYPE

This Type is the same as Person Type except its elements can contain unknown values.

Element	Attribute	Size	Input_Type	Requirement
IndividualName	-	-	dac6:NamePersonUnknown_Type	Mandatory
BirthDate	unknown	-	dac6: DateUnknown_Type	Mandatory
BirthPlace	unknown	0 to 200 characters	dac6: StringMax200Unknown_Type	Mandatory
TIN	issuedBy, unknown	0 to 200 characters	dac6:TINUnknown_Type	Optional
Address	-	-	dac6:Address_Type	Optional
EmailAddress	-	-	dac6:StringMin1Max400_Type	Optional
ResCountryCodes	unknown	2-character	dac6: ResCountryCodeUnknown_Type	Mandatory, Unique

#### 2.4.5. NAMEPERSON TYPE

This data element allows the reporting of the name of an individual in the most detailed way.





Element	Attribute	Size	Input_Type	Requirement
PrecedingTitle	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional
Element	Attribute	Size	Input_Type	Requirement
Title	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional
Element	Attribute	Size	Input_Type	Requirement
FirstName	-	1 to 17 characters	dac6:StringMin1Max200_Type	Mandatory
Element	Attribute	Size	Input_Type	Requirement
MiddleName	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional
Element	Attribute	Size	Input_Type	Requirement
NamePrefix	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional
Element	Attribute	Size	Input_Type	Requirement
LastName	-	1 to 17 characters	dac6:StringMin1Max200_Type	Mandatory
Element	Attribute	Size	Input_Type	Requirement
GenerationIdentifier	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional
Element	Attribute	Size	Input_Type	Requirement
Suffix	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional
Element	Attribute	Size	Input_Type	Requirement
GeneralSuffix	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional

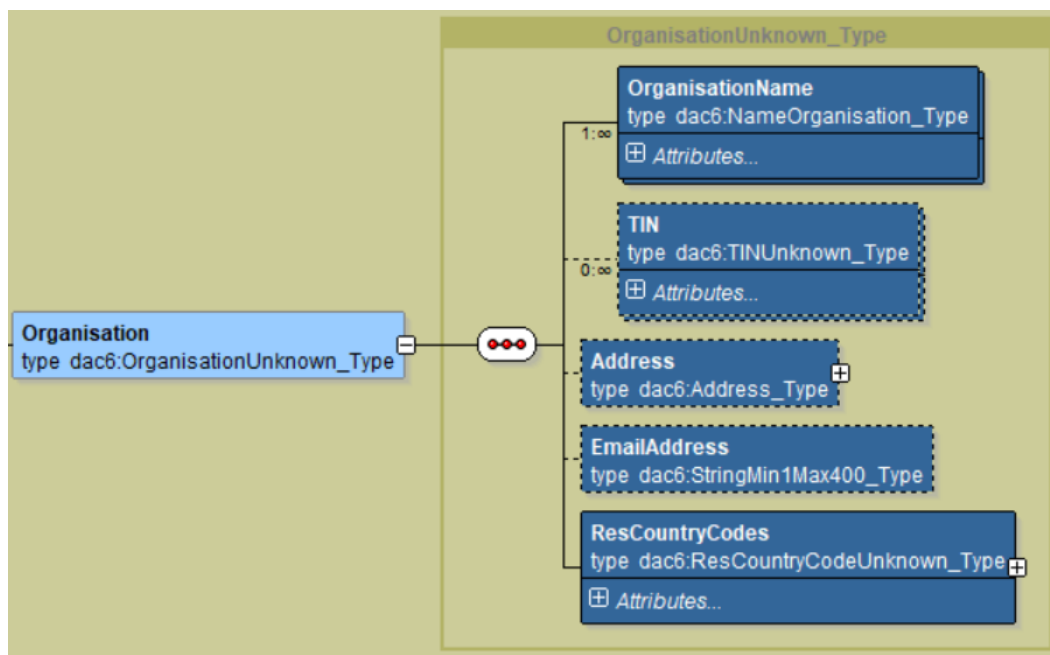
#### 2.4.6. NAME PERSON UNKNOWN TYPE

This type is the same as Name Person Type except First Name can be set to Unknown.

Element	Attribute	Size	Input_Type	Requirement
PrecedingTitle	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional
Title	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional
FirstName	unknown	0 to 17 characters	dac6:StringMax200Unknown_Type	Mandatory
MiddleName	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional
NamePrefix	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional
LastName	-	1 to 17 characters	dac6:StringMin1Max200_Type	Mandatory
GenerationIdentifier	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional
Suffix	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional
GeneralSuffix	-	1 to 200 characters	dac6:StringMin1Max200_Type	Optional

## 2.4.7. ORGANISATION TYPE

This complex type is used to identify non-individual Taxpayers and Intermediaries (e.g. corporates, trusts, partnerships etc.). It comprises the following data elements:



DAC6 Organisation Type Diagram

Element	Attribute	Size	Input_Type	Requirement
OrganisationName	language	1 to 200 characters	dac6:StringMin1Max200_Type	Mandatory

This element should contain the full legal name of the Taxpayer or Intermediary, including the domestic designation for the legal form, as indicated in its articles of incorporation or any other similar document. The language in which the name was entered can be specified in the language attribute.

Element	Attribute	Size	Input_Type	Requirement
TIN	issuedBy	1 to 200 characters	dac6:TIN_Type	Optional

This repeatable data element provides the tax identification number (TIN) of the Reportable Taxpayer or Intermediary. **The TIN of an organisation is mandatory if existing.** The "issuedBy" attribute provides the Country of issuance of the TIN.

Please note that **this element must be provided in all cases.** For a Belgian legal person, the TIN is the CBE<sup>6</sup> number, e.g. 0123456789 (10 digits, including leading zero, without punctuation or prefix).

Element	Attribute	Size	Input_Type	Requirement
Address	-	-	dac6:Address_Type	Optional

This element is used to provide the address of an organisation.

Element	Attribute	Size	Input_Type	Requirement
EmailAddress	-	-	dac6:StringMin1Max400_Type	Optional

This element is used to provide the email address of an organisation.

<sup>6</sup> CBE: Crossroads Bank for Enterprises

Element	Attribute	Size	Input_Type	Requirement
ResCountryCode	-	2-character	iso:CountryCode_Type	Mandatory, Unique

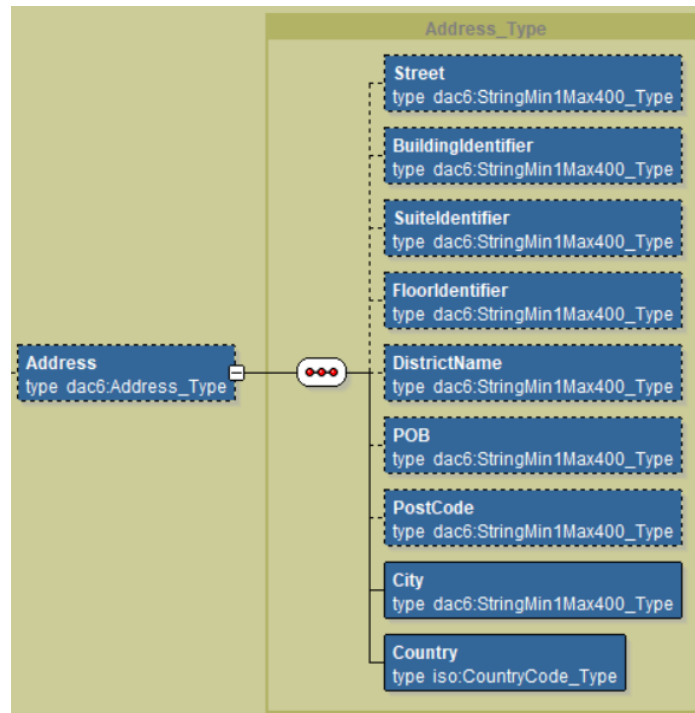
This element describes the tax residence country code of the organisation (Intermediary or Reportable Taxpayer).

#### 2.4.8. ORGANISATION TYPE UNKNOWN

This Model is the same as Organisation Type except its elements can contain unknown values.

Element	Attribute	Size	Input_Type	Requirement
OrganisationName	language	1 to 200 characters	dac6:StringMin1Max200_Type	Mandatory
TIN	issuedBy, unknown	0 to 200 characters	dac6:TINUnknown_Type	Optional
Address	-	-	dac6:Address_Type	Optional
EmailAddress	-	-	dac6:StringMin1Max400_Type	Optional
ResCountryCodes	unknown	2 characters	dac6: ResCountryCodeUnknown_Type	Mandatory, Unique

## 2.4.9. ADDRESS TYPE



Element	Attribute	Size	Input_Type	Requirement
Street	-	-	dac6:StringMin1Max400_Type	Optional
BuildingIdentifier	-	-	dac6:StringMin1Max400_Type	Optional
SuitIdentifier	-	-	dac6:StringMin1Max400_Type	Optional
FloorIdentifier	-	-	dac6:StringMin1Max400_Type	Optional
DistrictName	-	-	dac6:StringMin1Max400_Type	Optional
POB	-	-	dac6:StringMin1Max400_Type	Optional
PostCode	-	-	dac6:StringMin1Max400_Type	Optional
City	-	-	dac6:StringMin1Max400_Type	Mandatory
Country	-	-	iso:CountryCode_Type	Mandatory

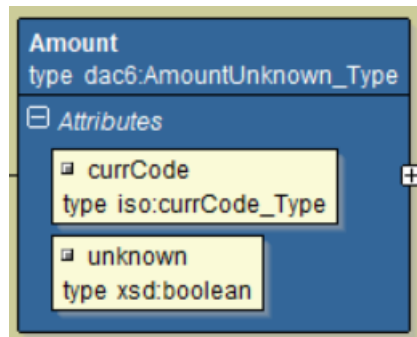
This element is used to provide information about the address of a person, either individual or organisation.

## 2.4.10. AMOUNT TYPE

This attribute is used to associate a monetary amount to its currency

Element	Attribute	Size	Input_Type	Requirement
-	currCode	-	iso:currCode_Type	Mandatory

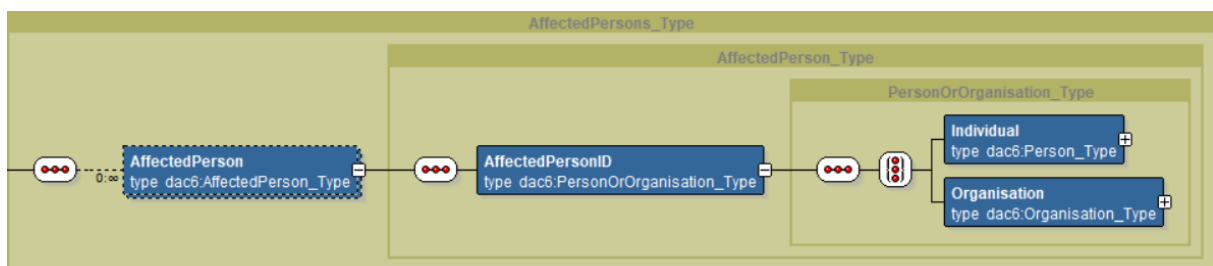
## 2.4.11. AMOUNT UNKNOWN TYPE



Amount Unknown Type is the same as Amount Type, but allows the unknown attribute

Element	Attribute	Size	Input_Type	Requirement
-	currCode	-	iso:currCode_Type	Optional
-	unknown	-	xsd:boolean	Optional

## 2.4.12. AFFECTED PERSON TYPE

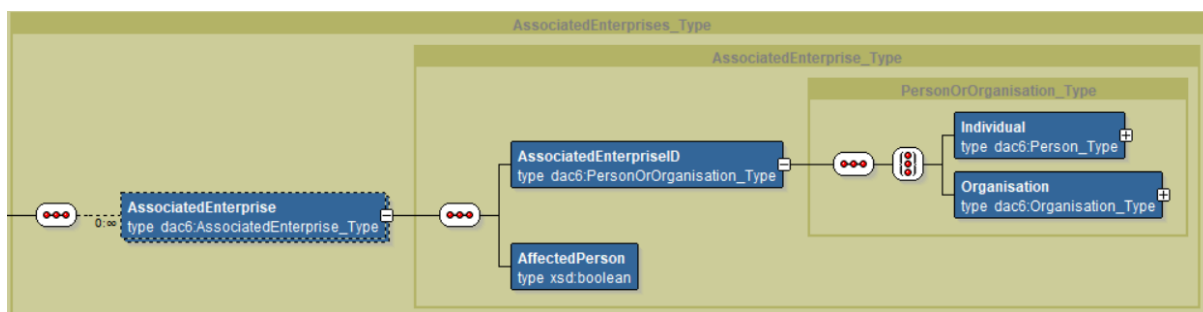


Element	Attribute	Size	Input_Type	Requirement
AffectedPersonID	-	-	dac6: PersonOrOrganisationUnknown_Type	Mandatory

This element is used to provide Identification information about a person, either individual or organisation, affected by the Disclosure.

This element refers to article 338, § 6/4, 8° BTIC'92.

### 2.4.13. ASSOCIATED ENTERPRISE TYPE



Element	Attribute	Size	Input_Type	Requirement
AssociatedEnterpriseID	-	-	dac6: PersonOrOrganisationUnknown_Type	Mandatory

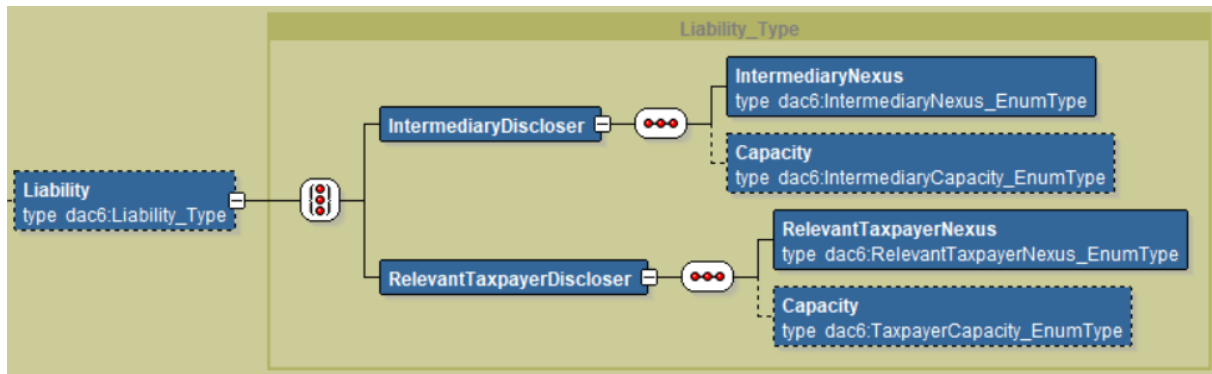
This element is used to provide Identification information about a person, either individual or organisation, associated to a Relevant Taxpayer.

This element refers to article 338, § 6/4, 1° BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
AffectedPerson	-	-	xsd:boolean	Mandatory

This Boolean element is used to add the "Affected Person" status to a specific Associated Enterprise with respect to the Disclosure.

## 2.4.14. LIABILITY TYPE



Element	Attribute	Size	Input_Type	Requirement
IntermediaryNexus	-	-	dac6:IntermediaryNexus_EnumType	Mandatory

In case the Intermediary is liable to file information on reportable cross-border arrangements with the competent authorities of more than one States, this element clarifies the reason for which the information will be filed only to the competent authority of the selected State.

The allowed values are:

- INEXa – The State where the intermediary is resident for tax purposes;
- INEXb – The State where the intermediary has a permanent establishment through which the services with respect to the arrangement are provided;
- INEXc – The State where the intermediary is incorporated in or governed by the laws of;
- INEXd – The State where the intermediary is registered with a professional association related to legal, taxation or consultancy services.

These values are defined under the article 326/3, § 2 BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
Capacity	-	-	dac6:IntermediaryCapacity_EnumType	Optional

This element indicates the role of the Intermediary with respect to the Disclosure. In line with the Disclosure rules, this role can be that of a Designer / Promoter / Implementation (managing/organizing/executing) or Service Provider / Assistant. As such, the allowed entries are:

- DAC61101 – Designer / Promoter / Implementation (managing/organizing/executing);



- DAC61102 – Service Provider / Assistant.

Element	Attribute	Size	Input_Type	Requirement
RelevantTaxpayerNexus	-	-	dac6:RelevantTaxpayerNexus_EnumType	Mandatory

In case the Relevant taxpayer is liable to file information on reportable cross-border arrangements with the competent authorities of more than one States, this element clarifies the reason for which the information will be filed only to the competent authority of the selected State. The allowed values are:

- RTNEXa – The State where the relevant taxpayer is resident for tax purposes;
- RTNEXb – The State where the relevant taxpayer has a permanent establishment benefiting from the arrangement;
- RTNEXc – The State where the relevant taxpayer receives income or generates profits, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any State;
- RTNEXd – The State where the relevant taxpayer carries on an activity, although the relevant taxpayer is not resident for tax purposes and has no permanent establishment in any State.

These values are defined under article 326/8, § 3 BTIC'92.

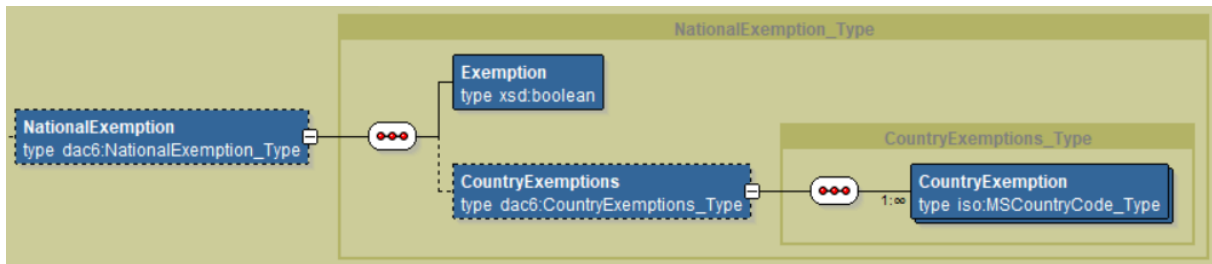
Element	Attribute	Size	Input_Type	Requirement
Capacity	-	-	dac6:TaxpayerCapacity_EnumType	Optional

This element indicates the role of the Taxpayer with respect to the Disclosure. In line with the Disclosure rules, this role can be that of a Professional secrecy, Intermediary in non-EU country or In house Arrangement. As such, the allowed entries are:

- DAC61104 – Professional secrecy of intermediary;
- DAC61105 – Intermediary in non-EU country;
- DAC61106 – In-house Arrangement.

These values are defined under article 326/7 BTIC'92.

## 2.4.15. NATIONAL EXEMPTION TYPE



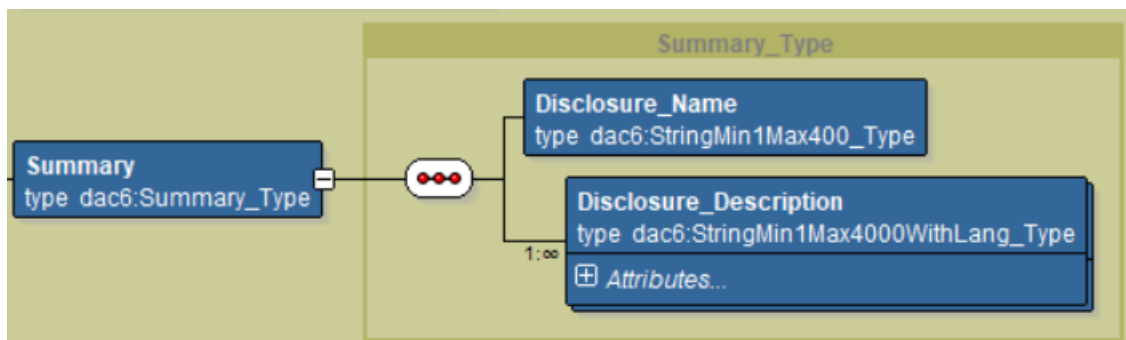
Element	Attribute	Size	Input_Type	Requirement
Exemption	-	-	xsd:boolean	Mandatory

This element shows whether an Intermediary is exempt or not from the obligation to report.

Element	Attribute	Size	Input_Type	Requirement
CountryExemptions	-	2-character	iso:MSCountryCode_Type	Optional

This repeatable element is used to show in which **Member States** the Intermediary is exempted from the obligation to report (Exemption is set to true).

## 2.4.16. SUMMARY TYPE



Element	Attribute	Size	Input_Type	Requirement
Disclosure_Name	-	1 to 400 characters	dac6:StringMin1Max400_Type	Mandatory

This element is used to provide an understandable name to the Disclosure.

Element	Attribute	Size	Input_Type	Requirement
Disclosure_Description	Language	1 to 4000 characters	dac6:StringMin1Max4000WithLang_Type	Mandatory

This repeatable element permits the narrative description of the Disclosure, including a description of the features of the arrangement in a free text format.

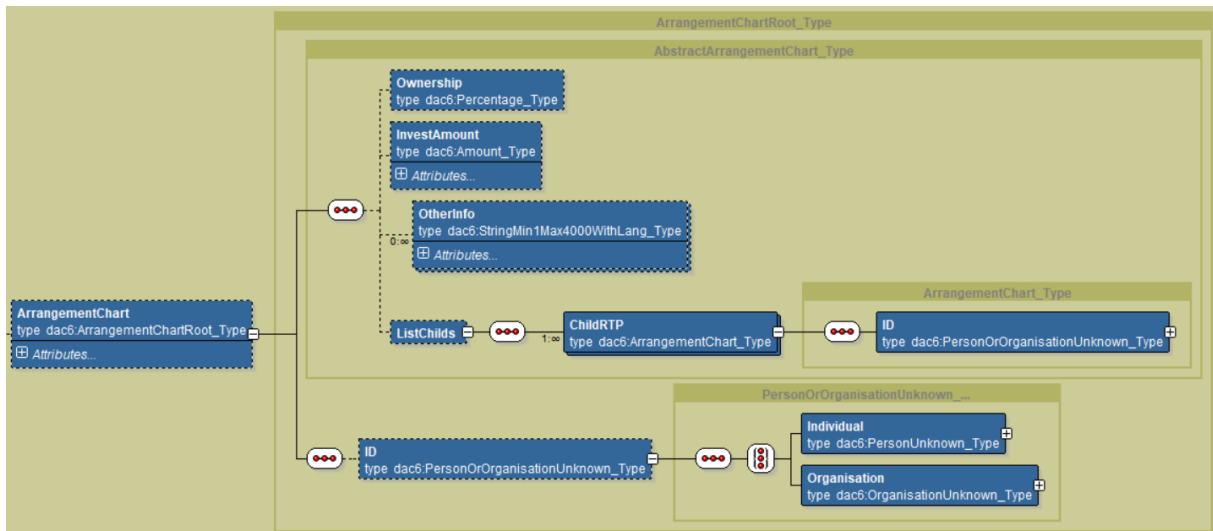
This element must be communicated in English with the attribute "EN" and must be repeated to add the mandatory translation in one of the Belgian national languages (Dutch, French, German) with the corresponding attribute ("NL", "FR", "DE")<sup>7</sup>.

#### 2.4.17. ARRANGEMENT CHART TYPE

This element allows the Arrangement to be depicted as a (logical) structure, in addition to the narrative description of the arrangement, where the disclosing person considers this helpful for the undertaking of the arrangement. It allows the depiction of each entity or individual involved in the arrangement, including its ownership (in percent) and the amounts invested with respect to that entity or individual for the arrangement. It also allows to further describe the role, capital and cash flow at each level of the structure.

For the purpose of entering the Arrangement chart information, the starting point is the Relevant Taxpayer, and its investments and/or ownership in other persons, as the top of the Arrangement chart. The Arrangement chart can then be extended to sub-levels, as required, by repeating the ArrangementChart element as so-called "Children".

<sup>7</sup> Cfr: FAQ No.13: [https://eservices.minfin.fgov.be/myminfin-web/pages/fisconet?\\_ga=2.267646797.297543663.1603711323-13139754.1601583854#!/document/f1d1bb0c-89ef-4424-8740-50ca28bedef0](https://eservices.minfin.fgov.be/myminfin-web/pages/fisconet?_ga=2.267646797.297543663.1603711323-13139754.1601583854#!/document/f1d1bb0c-89ef-4424-8740-50ca28bedef0)



Element	Attribute	Size	Input_Type	Requirement
ID	-	-	dac6: PersonOrOrganisationUnknown_Type	Mandatory

This element contains the identification information on each organisation or individual that is relevant to describe the structure of the Arrangement, in accordance with the Person or Organisation types set out above.

Element	Attribute	Size	Input_Type	Requirement
Ownership	-	-	dac6:Percentage_Type	Optional

This element allows the specification of the ownership in the entity in percentages, by indicating a number between 0 and 100. It is not to be provided for the top level ArrangementChart element.

Element	Attribute	Size	Input_Type	Requirement
InvestAmount	currCode Unknown	-	dac6:Amount_Type	Optional

This element allows the specification of the investment amount in the entity in full units, (i.e. without decimals). It is not to be provided for the top-level ArrangementChart element. The "currCode" attribute provides the currency code of the amount.

Element	Attribute	Size	Input_Type	Requirement
OtherInfo	Language	-	dac6:StringMin1Max4000WithLang_Type	Optional

This element allows to specify, for each organisation or individual in the Arrangement chart, any relevant information with respect to the role of the organisation or individual, as well as the link with the lower level organisation or individual. Such information could for instance include details on the contractual or legal arrangements, the capital invested, the annual cash flows and the nature of the link between two levels (e.g. shareholder, beneficiary of trustee, agent, etc.). It is a repeatable element in a free text format of 4000 characters each.

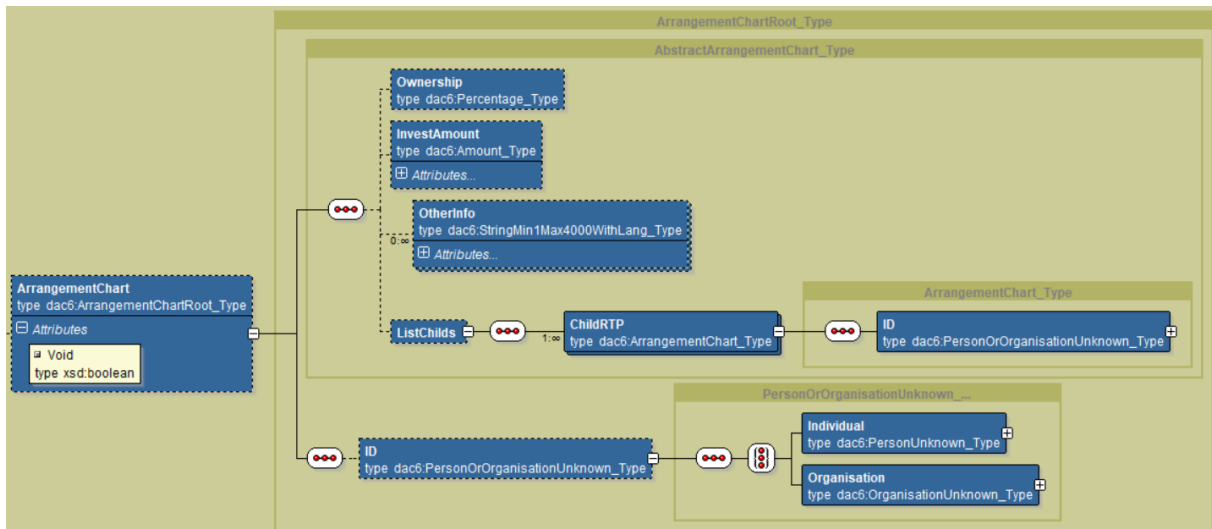
This element must be communicated in English with the attribute "EN" and must be repeated to add the mandatory translation in one of the Belgian national languages (Dutch, French, German) with the corresponding attribute ("NL", "FR", "DE")<sup>8</sup>.

Element	Attribute	Size	Input_Type	Requirement
ListChilds	-	-	dac6: ArrangementChart_Type	Optional

This element allows the creation of the lower level of sub elements of an organisation or individual in the Arrangement chart (e.g. to depict an entity completely owned by the Relevant Taxpayer). It is to be provided only when a previously entered Arrangement Chart has children.

<sup>8</sup> Cfr: FAQ No.13: [https://eservices.minfin.fgov.be/myminfin-web/pages/fisconet?\\_ga=2.267646797.297543663.1603711323-13139754.1601583854#!/document/f1d1bb0c-89ef-4424-8740-50ca28bedef0](https://eservices.minfin.fgov.be/myminfin-web/pages/fisconet?_ga=2.267646797.297543663.1603711323-13139754.1601583854#!/document/f1d1bb0c-89ef-4424-8740-50ca28bedef0)

## 2.4.18. ARRANGEMENT CHART ROOT TYPE



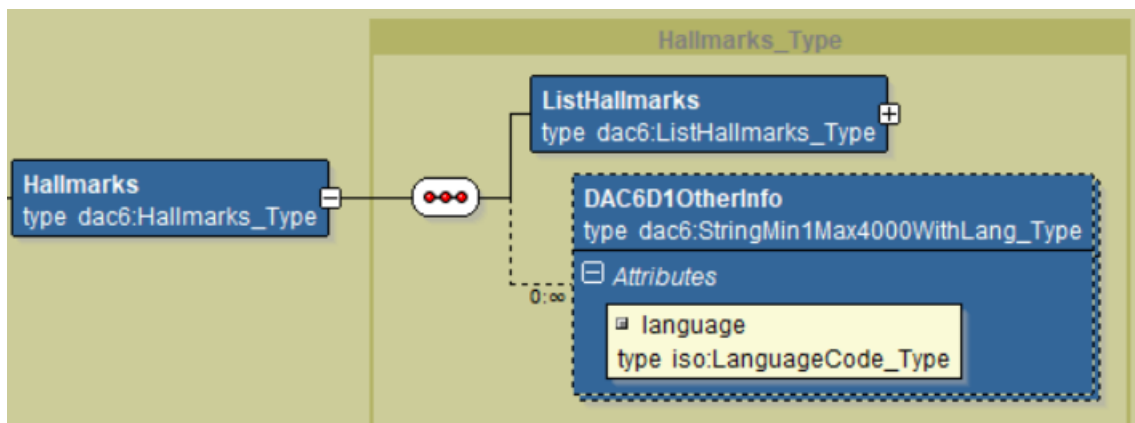
The Arrangement Chart Root Type is the same as the Arrangement Chart Type except for the Void attribute.

Element	Attribute	Size	Input_Type	Requirement
-	Void	-	xsd:boolean	Optional

This attribute allows the root of the Arrangement Chart to be considered as "Void". This makes it possible to represent charts where two entity are the actual root of the Arrangement.

## 2.4.19. HALLMARKS TYPE

This type considers the list of hallmarks applicable to the Disclosure.



Element	Attribute	Size	Input_Type	Requirement
ListHallmarks	-	-	dac6: ListHallmarks_Type	Mandatory

This element lists the hallmarks which are applicable to the Disclosure.

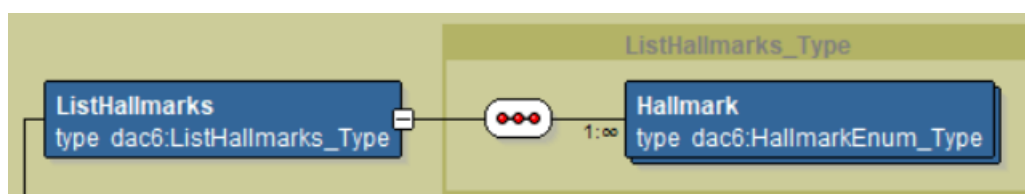
Element	Attribute	Size	Input_Type	Requirement
DAC6D1OtherInfo	Language	-	dac6: StringMin1Max4000WithLang_Type	Optional

This repeatable element depicts the explanation to be provided by the disclosing person when the hallmark DAC6D1Other ("Other") is selected. This element is repeatable to allow providing the explanations in several languages.

This element must be communicated in English with the attribute "EN" and must be repeated to add the mandatory translation in one of the Belgian national languages (Dutch, French, German) with the corresponding attribute ("NL", "FR", "DE")<sup>9</sup>.

#### 2.4.20. LISTHALLMARKS TYPE

This type considers all possible hallmarks as listed in the COUNCIL DIRECTIVE (EU) 2018/822 ANNEX IV Part II.



Element	Attribute	Size	Input_Type	Requirement
Hallmark	-	-	dac6:HallmarkEnum_Type	Mandatory

This repeatable element depicts the hallmark as described in the directive. The allowed values are:

<sup>9</sup> Cfr: FAQ No.13: [https://eservices.minfin.fgov.be/myminfin-web/pages/fisconet?\\_ga=2.267646797.297543663.1603711323-13139754.1601583854#!/document/f1d1bb0c-89ef-4424-8740-50ca28bedef0](https://eservices.minfin.fgov.be/myminfin-web/pages/fisconet?_ga=2.267646797.297543663.1603711323-13139754.1601583854#!/document/f1d1bb0c-89ef-4424-8740-50ca28bedef0)

- DAC6A1 - An arrangement where the relevant taxpayer or a participant in the arrangement undertakes to comply with a condition of confidentiality which may require them not to disclose how the arrangement could secure a tax advantage vis-à-vis other intermediaries or the tax authorities;
- DAC6A2a - An arrangement where the intermediary is entitled to receive a fee (or interest, remuneration for finance costs and other charges) for the arrangement and that fee is fixed by reference to the amount of the tax advantage derived from the arrangement;
- DAC6A2b - An arrangement where the intermediary is entitled to receive a fee (or interest, remuneration for finance costs and other charges) for the arrangement and that fee is fixed by reference to whether a tax advantage is derived from the arrangement. This would include an obligation on the intermediary to partially or fully refund the fees where the intended tax advantage derived from the arrangement was not partially or fully achieved;
- DAC6A3 - An arrangement that has substantially standardised documentation and/or structure and is available to more than one relevant taxpayer without a need to be substantially customised for implementation;
- DAC6B1 - An arrangement whereby a participant in the arrangement takes contrived steps which consist in acquiring a loss-making company, discontinuing the main activity of such company and using its losses in order to reduce its tax liability, including through a transfer of those losses to another jurisdiction or by the acceleration of the use of those losses;
- DAC6B2 - An arrangement that has the effect of converting income into capital, gifts or other categories of revenue which are taxed at a lower level or exempt from tax;
- DAC6B3 - An arrangement which includes circular transactions resulting in the round-tripping of funds, namely through involving interposed entities without other primary commercial function or transactions that offset or cancel each other or that have other similar features;
- DAC6C1a - An arrangement that involves deductible cross-border payments made between two or more associated enterprises where the recipient is not resident for tax purposes in any tax jurisdiction;
- DAC6C1bi - An arrangement that involves deductible cross-border payments made between two or more associated enterprises where although the recipient is resident for tax purposes in a jurisdiction, that jurisdiction does not impose any corporate tax or imposes corporate tax at the rate of zero or almost zero;
- DAC6C1bii - An arrangement that involves deductible cross-border payments made between two or more associated enterprises where although the recipient is resident for tax purposes in a jurisdiction, that jurisdiction is included in a list of third-country jurisdictions which have been assessed by Member States collectively or within the framework of the OECD as being non-cooperative;
- DAC6C1c - An arrangement that involves deductible cross-border payments made between two or more associated enterprises where the payment benefits from a full exemption from tax in the jurisdiction where the recipient is resident for tax purposes;
- DAC6C1d - An arrangement that involves deductible cross-border payments made between two or more associated enterprises where the payment benefits from a preferential tax regime in the jurisdiction where the recipient is resident for tax purposes;
- DAC6C2 - Deductions for the same depreciation on the asset are claimed in more than one jurisdiction;

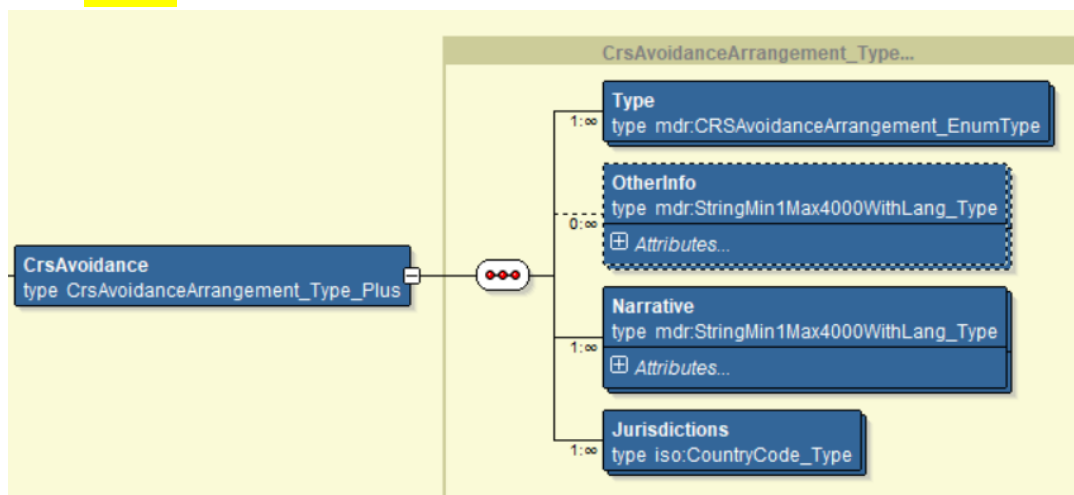


- DAC6C3 - Relief from double taxation in respect of the same item of income or capital is claimed in more than one jurisdiction;
- DAC6C4 - There is an arrangement that includes transfers of assets and where there is a material difference in the amount being treated as payable in consideration for the assets in those jurisdictions involved;
- DAC6D1a - An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the use of an account, product or investment that is not, or purports not to be, a Financial Account, but has features that are substantially similar to those of a Financial Account;
- DAC6D1b - An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the transfer of Financial Accounts or assets to, or the use of jurisdictions that are not bound by the automatic exchange of Financial Account information with the State of residence of the relevant taxpayer;
- DAC6D1c - An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the reclassification of income and capital into products or payments that are not subject to the automatic exchange of Financial Account information;
- DAC6D1d - An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the transfer or conversion of a Financial Institution or a Financial Account or the assets therein into a Financial Institution or a Financial Account or assets not subject to reporting under the automatic exchange of Financial Account information;
- DAC6D1e - An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include the use of legal entities, arrangements or structures that eliminate or purport to eliminate reporting of one or more Account Holders or Controlling Persons under the automatic exchange of Financial Account information;
- DAC6D1f - An arrangement which may have the effect of undermining the reporting obligation under the laws implementing Union legislation or any equivalent agreements on the automatic exchange of Financial Account information, including agreements with third countries, or which takes advantage of the absence of such legislation or agreements. Such arrangements include arrangements that undermine, or exploit weaknesses in, the due diligence procedures used by Financial Institutions to comply with their obligations to report Financial Account information, including the use of jurisdictions with inadequate or weak

regimes of enforcement of anti-money-laundering legislation or with weak transparency requirements for legal persons or legal arrangements;

- DAC6D1Other - Specific hallmarks concerning automatic exchange of information and beneficial ownership not being explicitly listed in the list of hallmarks D. The list of hallmarks under D1 is not exhaustive. Therefore, it might be possible to select this item if none of the specific choices under D1 applies;
- DAC6D2: Covers Hallmarks D2a, D2b and D2c.
  - D2a – An arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal arrangements or structures that do not carry on a substantive economic activity supported by adequate staff, equipment, assets and premises;
  - D2b - An arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal arrangements or structures that are incorporated, managed, resident, controlled or established in any jurisdiction other than the jurisdiction of residence of one or more of the beneficial owners of the assets held by such persons, legal arrangements or structures;
  - D2c - An arrangement involving a non-transparent legal or beneficial ownership chain with the use of persons, legal arrangements or structures where the beneficial owners of such persons, legal arrangements or structures, as defined in Directive (EU) 2015/849, are made unidentifiable.
- DAC6E1 - An arrangement which involves the use of unilateral safe harbour rules;
- DAC6E2: Covers Hallmarks E2a and E2b.
  - E2a - An arrangement involving the transfer of hard-to-value intangibles. The term “hard-to-value intangibles” covers intangibles or rights in intangibles for which, at the time of their transfer between associated enterprises no reliable comparable exist;
  - E2b - An arrangement involving the transfer of hard-to-value intangibles. The term “hard-to-value intangibles” covers intangibles or rights in intangibles for which, at the time of their transfer between associated enterprises at the time the transaction was entered into, the projections of future cash flows or income expected to be derived from the transferred intangible, or the assumptions used in valuing the intangible are highly uncertain, making it difficult to predict the level of ultimate success of the intangible at the time of the transfer.
- DAC6E3 - An arrangement involving an intragroup cross-border transfer of functions and/or risks and/or assets, if the projected annual earnings before interest and taxes (EBIT), during the three-year period after the transfer, of the transferor or transferors, are less than 50 % of the projected annual EBIT of such transferor or transferors if the transfer had not been made.

## 2.4.21. CRS AVOIDANCE ARRANGEMENT TYPE



Element	Attribute	Size	Input_Type	Requirement
Type	-	-	mdr:CRSAvoidanceArrangement_EnumType	Mandatory

This repeatable element clarifies the type of CRS Avoidance Arrangement (Hallmark D1) that is being disclosed, in line with the categories foreseen in the MDR rules with respect to the definitional scope of a CRS Avoidance Arrangement. Accordingly, the allowed entries are:

- MDR801 – Not a Financial Account
- MDR802 – Conversion or transfer
- MDR803 – Incorrect due diligence
- MDR804 – Non-reporting of Controlling Persons
- MDR805 – Disguise of payments
- MDR806 – Other

This element refers to article 338, § 6/4, 2° BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
OtherInfo		1 to 4'000 characters	mdr:StringMin1Max4000WithLang_Type	Optional

This repeatable element allows the specification of reasons other than those contemplated by MDR801 through MDR805 that have led to the conclusion that the arrangement is a CRS

Avoidance Arrangement (Hallmark D1) subject to disclosure, i.e. when MDR806 was selected. This is expected to be the case both when the arrangement does not clearly fall within the scope of one of the cases reflected by MDR801 through MDR805 or when the arrangement covers more than one of the cases foreseen by MDR801 through MDR805.

The element is repeatable to allow all necessary information with respect to the reasons for concluding that the arrangement is a CRS Avoidance Arrangement to be provided in a free text format, without having a single element having more than 4000 characters.

This element refers to article 338, § 6/4, 2° BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
Narrative	-	1 to 4'000 characters	mdr:StringMin1Max4000WithLang_Type	Mandatory

The Narrative element permits the narrative description of the CRS Avoidance Arrangement, including a description of the features of the arrangement that are designed to have, marketed as having, or have the effect of, circumventing CRS Legislation.

The element is repeatable to allow all necessary information to be provided in a free text format, without having a single element having more than 4000 characters.

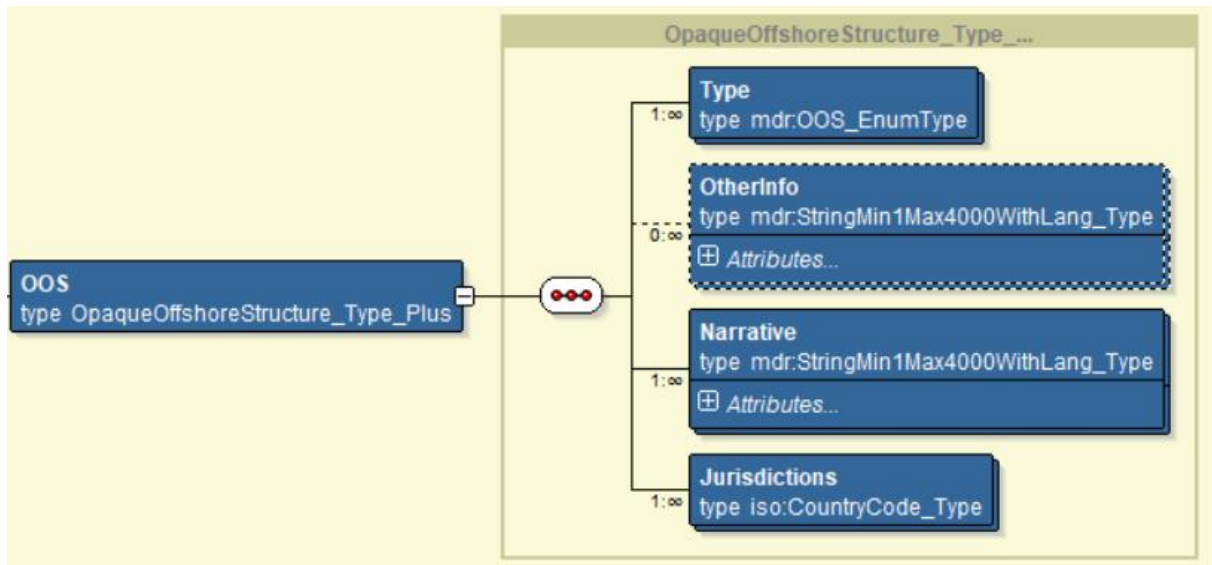
This element refers to article 338, § 6/4, 3° BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
Jurisdictions	Language	-	iso:CountryCode_Type	Mandatory

This repeatable element allows the specification of the jurisdictions in which the CRS Avoidance Arrangement has been made available for implementation.

This element refers to article 338, § 6/4, 7° BTIC'92.

## 2.4.22. OPAQUE OFFSHORE STRUCTURE TYPE



Element	Attribute	Size	Input_Type	Requirement
Type	-	-	mdr:OOS_EnumType	Mandatory

This repeatable element clarifies the type of Opaque Offshore Structure (Hallmark D2) that is being disclosed, in line with the categories foreseen in the MDR rules with respect to the definitional scope of an Opaque Offshore Structure. Accordingly, the allowed entries are:

- MDR1001 – Use of nominees
- MDR1002 – Means of indirect control
- MDR1003 – Access to assets without disclosure of Beneficial Owners
- MDR1004 – Use of Legal Persons without basic corporate information
- MDR1005 – Use of Legal Persons without obligation to disclose shareholders
- MDR1006 – Use of Legal Persons without notification of change of shareholders/partners
- MDR1007 – Use of Legal Arrangements without Beneficial Ownership information
- MDR1008 – Other

This element refers to article 338, § 6/4, 2° BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
OtherInfo		1 to 4'000 characters	mdr:StringMin1Max4000WithLang_Type	Optional

This repeatable element allows the specification of reasons other than those contemplated by MDR1001 through MDR1007 that have led to the conclusion that the arrangement is an Opaque Offshore Structure subject to disclosure, i.e. when MDR1008 was selected. This is expected to be the case both when the arrangement does not clearly fall within the scope of one of the cases reflected by MDR1001 through MDR1007 or when the arrangement covers more than one of the cases foreseen by MDR1001 through MDR1007.

The element is repeatable to allow all necessary information with respect to the reasons for concluding that the arrangement is an Opaque Offshore Structure be provided in a free text format, without having a single element having more than 4000 characters.

This element refers to article 338, § 6/4, 2° BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
Narrative	-	1 to 4'000 characters	mdr:StringMin1Max4000WithLang_Type	Mandatory

The Narrative element permits the narrative description of the Opaque Offshore Structure (Hallmark D2), including a description of the features that have the effect or not allowing the accurate determination of the Reportable Taxpayer's Beneficial Ownership or creating the appearance that the Reportable Taxpayer is not a Beneficial Owner of the Passive Offshore Vehicle.

The element is repeatable to allow all necessary information to be provided in a free text format, without having a single element having more than 4000 characters.

This element refers to article 338, § 6/4, 3° BTIC'92.

Element	Attribute	Size	Input_Type	Requirement
Jurisdictions	Language	-	iso:CountryCode_Type	Mandatory


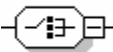
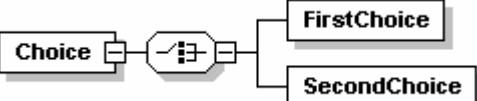


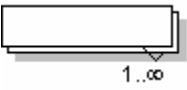
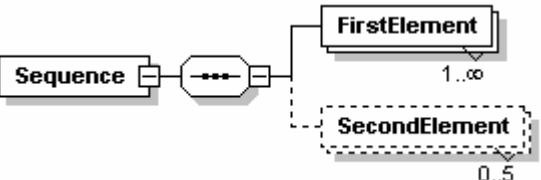
This repeatable element allows the specification of the jurisdictions in which the Opaque Offshore Structure has been made available for implementation.

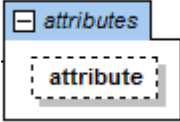
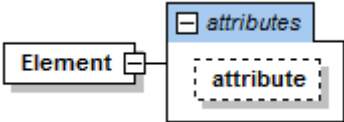
This element refers to article 338, § 6/4, 7° BTIC'92.

### 3. APPENDICES

#### 3.1. XML SCHEMA DEFINITION

The following table describes the symbols used in the XML schema diagrams.

Symbol	Explanation	Example
	This symbol means that an element is a sequence of other inner elements.	The element <i>Sequence</i> is composed of two (child) elements: <i>FirstElement</i> and <i>SecondElement</i> .
	This symbol means that an element is made of one and only one of the inner elements.	 The element <i>Choice</i> contains as child element either <i>FirstChoice</i> or <i>SecondChoice</i> .
	This continuous border indicates a mandatory element or attribute within an instance document.  The three lines in the upper left corner indicate that the element has no child element (this notation does not apply to attributes).	<b>MandatoryElement</b>  The element <i>MandatoryElement</i> must be present in any XML instance document.
	This dashed border means that the element or attribute is optional within an instance document.	<b>OptionalElement</b>  The <i>OptionalElement</i> is optional in any XML instance document.
	The figures indicate the cardinality.	  The element <i>Sequence</i> is made of the following child elements:

Symbol	Explanation	Example
		<ul style="list-style-type: none"> <li>• <i>FirstElement</i>: this element must occur at least one time;</li> <li>• <i>SecondElement</i>: this element is optional and can occur at most five times.</li> </ul>
	This symbol indicates an attribute of an element.	

## 3.2. SCHEMA NAMESPACES

The below table describes the XML Schema Namespaces:

Namespace	Description	Filename
dac6	DAC6 types	Dac6XML_v4.04
iso	Iso types (Countries, Currencies and languages codes)	IsoTypes_v1.0
mdr	MDR types	MdrXML_v1.0.xsd