MDR-DAC6 BE SCHEME: ANNEX - VALIDATION RULES

Version of 14.06.2021, applicable to MDR-DAC6 BE XML Scheme version 2.0 – New elements are marked in red

XML Schema	Element Attribute	Size	Input Data Type	Requirement	Applicable BE Business Rules	Type Error ACK	Xpath
Header			Xstring	Mandatory		Wrong_Version	DAC6_Arrangement_Plus/@version
	TransmittingCountry	2 digits	iso:CountryCode_Type	Mandatory	BE	TransCtry_Not_BE	DAC6_Arrangement_Plus/Header/dac6:TransmittingCountry
	ReceivingCountry	2 digits	iso:CountryCode_Type	Mandatory	BE	ReceivCtry_Not_BE	DAC6_Arrangement_Plus/Header/dac6:ReceivingCountries
	MessageRefID	1 to 200	dac6:StringMin1Max200_Type	Mandatory	Structuring the MessageRefID in the following format: BE0000000000-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 (Minimum 20 characters) This data element must be unique.	MessageRefID_Not_Conform	DAC6_Arrangement_Plus/DAC6Disclosures/Disclosing/dac6:ID/dac6:Individual/dac6:TIN DAC6_Arrangement_Plus/DAC6Disclosures/Disclosing/dac6:ID/dac6:Organisation/dac6:TIN

| VersionTimestamp | VersionTimestamp | | xsd:dateTime | Optional | 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.

Please ensure that the VersionTimestamp used is more recent than that of the last submitted version of the disclosure or arrangement. | MoreRecentUpdate_Already_Received | DAC6_Arrangement_Plus/ArrangementID
DAC6_Arrangement_Plus/DAC6Disclosures/DisclosureImportInstruction |
| **LegalBaseReportingObligation** | LegalBaseReportingObligation | | xsd:string | Mandatory | For the element LegalBaseReportingObligation, the following values are allowed:
- DAC6LB1
- DAC6LB2
- DAC6LB3
- DAC6LB4
- DAC6LB5
- DAC6LB6 | DAC6LB_Not_Allowed | DAC6_Arrangement_Plus/LegalBaseReportingObligation |

ArrangementID	ArrangementID	17 Char	xsd:string	Optional (Mandatory)	The A-ID is a 17-character code, structured as follows: CCAYYYYMMDDXXXXXX where: ▪ CC contains the ISO country code of the Member State where the Intermediary or relevant Taxpayer has submitted the first Disclosure of the Arrangement. Possible values are: o 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); ▪ YYYYMMDD 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 ArrangementmentID, which must be transmitted to all other intermediaries or relevant 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.	ArrangementID_Not_Valid ArrangementID_Not_Present ArrangementID_Not_Known	DAC6_Arrangement_Plus/ArrangementID
	ArrangementID	17 Char	xsd:string	Optional (Mandatory)	When the ArrangementID mentioned in the XML file has been issued by the FPS Finance, it must be known in the FPS Finance database	ArrangementID_Not_Known	DAC6_Arrangement_Plus/ArrangementID
	ArrangementID	17 Char	xsd:string	Optional (Mandatory)	When the Disclosure is not the first communication relating to an Arrangement, the ArrangementID must be present in the XML file	ArrangementID_Not_Present	DAC6_Arrangement_Plus/ArrangementID
DAC6Disclosure	DAC6Disclosure			Mandatory	Only one DAC6Disclosure can be present per XML file	Only_One_Disclosure_Allowed	DAC6_Arrangement_Plus/DAC6Disclosures

DisclosureID	17 Char	xsd:string	Optional (Mandatory)	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 relevant Taxpayer has submitted the Disclosure. Only authorized value is: o 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 all other cases this field must be completed and must conform to the structure described above In case of 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.	DisclosureID_Not_Valid	DAC6_Arrangement_Plus/DisclosureID
DisclosureID	17 Char	xsd:string	Optional (Mandatory)	This element should not be communicated when it is the First communication of a Disclosure. In all other cases this field must be completed, must conform to the structure described above and must be known in the FPS Finance database	DisclosureID_Not_Known	DAC6_Arrangement_Plus/DisclosureID
DisclosureImportInstruction		dac6:DisclosureVersion_EnumType	Mandatory	Must be one of : DAC6INI - New Data DAC6UPD - Corrected/Updated Data DAC6DEL - Deletion Data	Wrong_Disclosure_Version	DAC6_Arrangement_Plus/DAC6Disclosures/DisclosureImportInstruction
DisclosureImportInstruction		dac6:DisclosureVersion_EnumType	Mandatory	The value 'DAC6INI' is not allowed when the XML file contains a DisclosureID.	DAC6Initial_Not_Allowed	DAC6_Arrangement_Plus/DAC6Disclosures/DisclosureImportInstruction
DisclosureImportInstruction			Mandatory	A correction is not allowed when a Disclosure has been deleted.	CorrNotPermittedAfterDelete	DAC6_Arrangement_Plus/DAC6Disclosures/DisclosureImportInstruction
Language	2 Char	Iso:LanguageCode_Type	Optional	The element "Language" in the block "DAC6Disclosure" is mandatory for reporting in Belgium. This element must indicate the default language of the reporting.	Language_Mandatory	DAC6_Arrangement_Plus/DAC6Disclosures/Language

InitialDisclosureMA		xsd:Boolean	Mandatory	If the DisclosureImportInstruction contains the value DAC6UPD, the element InitialDisclosureMA must contain the value "false".	DAC6UPD_InitialDMA_Incoherent	DAC6_Arrangement_Plus/DAC6Disclosures/DisclosureImportInstruction DAC6_Arrangement_Plus/DAC6Disclosures/InitialDisclosureMA
MarketableArrangement		xsd:Boolean	Mandatory	If the element InitialDisclosureMA is set to "true", the element MarketableArrangement must also contain the value "true".	MarketableArrangement_Initial_Incoherence	dac6:DAC6_Arrangement_Plus/dac6:DAC6Disclosures/dac6:InitialDisclosureMA DAC6_Arrangement_Plus/DAC6Disclosures/MarketableArrangement
DisclosingID		dac6:PersonOrOrganisation_Type	Mandatory	The person listed under DisclosingID must also appear as a relevant Taxpayer or Intermediary.	Disclosing_Person_Not_Present	DAC6_Arrangement_Plus/DAC6/Disclosures/DisclosingID
					Liability_Not_Conform_DisclosingID	DAC6_Arrangement_Plus/DAC6Disclosures/DisclosingID
					DisclosingID_Not_Present	DAC6_Arrangement_Plus/DAC6Disclosures/DisclosingID
RelevantTaxPayer		dac6:TaxPayer_Type	Optional (Mandatary)	This element is mandatory in all cases unless the disclosure is the first disclosure of a marketable arrangement. In the latter case, the element is optional.	No_Taxpayer_Found	DAC6_Arrangement_Plus/DAC6Disclosures/RelevantTaxPayer
TaxpayerImplementingDate		xsd:dateTime	Optional (Mandatary)	This element may only be present when the Disclosure refers to a Marketable arrangement and mentions a relevant Taxpayer. In all other cases, this element is forbidden. If the attribute "unknown" is set to "true", the TaxpayerImplementingDate is considered to be provided.	TaxpayerImplementingDate_Not_allowed ImplementingDate_Not_Present	DAC6_Arrangement_Plus/DAC6Disclosures/TaxpayerImplementingDate
ArrangementChart - ID		dac6:PersonOrOrganisation_Type	Mandatory	The ID mentioned in the element ArrangementChart must refer to the ID of a relevant Taxpayer. This ID cannot be used more than once in this element.	ID_Intermediary_Not_Allowed ArrangementChart_ID_Not_Conform	DAC6_Arrangement_Plus/DAC6Disclosures/ArrangementChart - ID
NationalExemption		dac6:NationalExemption_Type	Optional	If the element "NationalExemption" contains the value "false", no country should be mentioned in the element "CountryExemptions". If the element "NationalExemption" contains the value "true", at least one EU Member State must be mentioned in the element "CountryExemptions".	National_Exemption_Incoherent	DAC6_Arrangement_Plus/DAC6Disclosures/Intermediaries/Dac6RIntermediary/NationalExemptions

DisclosureInformation	-	–	Optional	The element DisclosureInformation is mandatory, except for a Disclosure relating to the update of a Marketable Arrangement. This BE Business Rules became obsolete, as the element DisclosureInformation became mandatory in the MDR-DAC6 BE XML Schema version 2.0	DisclosureInformation_Not_Present DisclosureInformantion_Not_Allowed	DAC6_Arrangement_Plus/DAC6Disclosures/DisclosureInformation
ConcernedMS		iso:MSCountryCode_Type	Mandatory, Unique	The ResCountryCodes of all relevant Taxpayers must appear in the list of ConcernedMS if it concerns an EU Member State.	ConcernedMS_Missing	DAC6_Arrangement_Plus/DAC6Disclosures/ConcernedMS
MainBenefitTest		xsd:boolean	Mandatory	If one of the following values DAC6A1 – DAC6A2a – DAC6A2b – DAC6A3 – DAC6B1 – DAC6B2 – DAC6B3 – DAC6C1bi – DAC6C1c – DAC6C1d for the element hallmarks are indicated, MainBenefitTest1 must be set to True.	Selected_MainBenefitTest_Not_Permitted	DAC6_Arrangement_Plus/DAC6Disclosures/MainBenefitTest
DAC6D1OtherInfo				If the value "DAC6D1Other" is selected for the Hallmarks element, then the Dac6OtherInfo element must be completed. For all other Hallmarks this element is not Allowed.	OtherInfo_Not_Present OtherInfo_Not_allowed	DAC6_Arrangement_Plus/DAC6Disclosures/DAC6D1OterInfo
MDRDisclosure Information			Optional	For the element Hallmarks, if one of the following values is present, then the element CRSAvoidance must be completed: DAC6D1a DAC6D1b DAC6D1c DAC6D1d DAC6D1e DAC6D1f DAC6D1Other For the element Hallmarks, if the following value is selected, then the element OOS must be completed: DAC6D2 The element CRSAvoidance and OOS must only be completed in accordance with the Hallmarks defined above.	MDR_Disclosure_Not_Present MDR_Disclosure_Mandatory_Hallmarks	DAC6_Arrangement_Plus/DAC6Disclosures/MDRDisclosureInformation

| TIN | 1 to 200 characters | dac6:TIN_Type | Optional | Mandatory in all case. The element 'TIN' must be provided for the element:
- Disclosing Individual
- Disclosing Organisation
- RelevantTaxpayer Individual
- RelevantTaxpayer Organisation
- AssociatedEnterprise Individual
- AssociatedEnterprise Organisation
- Intermediary Individual
- Intermediary Organisation
- AffectedPerson Individual
- AffectedPerson Organisation

If the attribute "unknown" is set to "true", the TIN is considered to be provided. | TIN_Mandatory | **Disclosing Individual**
dac6:Disclosing/dac6:ID/dac6:Individual/dac6:TIN
Disclosing Organisation
dac6:Disclosing/dac6:ID/dac6:Organisation/dac6:TIN
RelevantTaxpayer Individual
dac6:RelevantTaxPayers/dac6:RelevantTaxpayer/dac6:ID/dac6:Individual/dac6:TIN
RelevantTaxpayer Organisation
dac6:RelevantTaxPayers/dac6:RelevantTaxpayer/dac6:ID/dac6:Organisation/dac6:TIN
AssociatedEnterprise Individual
dac6:RelevantTaxPayers/dac6:RelevantTaxpayer/dac6:AssociatedEnterprises/dac6:AssociatedEnterprise/dac6:AssociatedEnterpriseID/dac6:Individual/dac6:TIN
AssociatedEnterprise Organisation
dac6:RelevantTaxPayers/dac6:RelevantTaxpayer/dac6:AssociatedEnterprises/dac6:AssociatedEnterprise/dac6:AssociatedEnterpriseID/dac6:Organisation/dac6:TIN
Intermediary Individual
dac6:RelevantTaxPayers/dac6:RelevantTaxpayer/dac6:AssociatedEnterprises/dac6:AssociatedEnterprise/dac6:AssociatedEnterpriseID/dac6:Organisation/dac6:TIN
Intermediary Organisation
dac6:Intermediaries/dac6:Intermediary/dac6:ID/dac6:Organisation/dac6:TIN
AffectedPerson Individual
dac6:AffectedPersons/dac6:AffectedPerson/dac6:AffectedPersonID/dac6:Individual/dac6:TIN
AffectedPerson Organisation
dac6:AffectedPersons/dac6:AffectedPerson/dac6:AffectedPersonID/dac6:Organisation/dac6:TIN |

	IssuedBy	2 Char	iso:CountryCode_Type	Optional	The value for the attribute "issued by" is Mandatory if TIN is completed. If the attribute "unknown" is set to "true", the attribute "issued by" is nor required.	No_IssuedBy_TIN	**Disclosing Individual** dac6:Disclosing/dac6:ID/dac6:Individual/dac6:TIN **Disclosing Organisation** dac6:Disclosing/dac6:ID/dac6:Organisation/dac6:TIN **RelevantTaxpayer Individual** dac6:RelevantTaxPayers/dac6:RelevantTaxpayer/dac6:ID/dac6:Individual/dac6:TIN **RelevantTaxpayer Organisation** dac6:RelevantTaxPayers/dac6:RelevantTaxpayer/dac6:ID/dac6:Organisation/dac6:TIN **AssociatedEnterprise Individual** dac6:RelevantTaxPayers/dac6:RelevantTaxpayer/dac6:AssociatedEnterprises/dac6:AssociatedEnterprise/dac6:AssociatedEnterpriseID/dac6:Individual/dac6:TIN **AssociatedEnterprise Organisation** dac6:RelevantTaxPayers/dac6:RelevantTaxpayer/dac6:AssociatedEnterprises/dac6:AssociatedEnterprise/dac6:AssociatedEnterpriseID/dac6:Organisation/dac6:TIN **Intermediary Individual** dac6:RelevantTaxPayers/dac6:RelevantTaxpayer/dac6:AssociatedEnterprises/dac6:AssociatedEnterprise/dac6:AssociatedEnterpriseID/dac6:Organisation/dac6:TIN **Intermediary Organisation** dac6:Intermediaries/dac6:Intermediary/dac6:ID/dac6:Organisation/dac6:TIN **AffectedPerson Individual** dac6:AffectedPersons/dac6:AffectedPerson/dac6:AffectedPersonID/dac6:Individual/dac6:TIN **AffectedPerson Organisation** dac6:AffectedPersons/dac6:AffectedPerson/dac6:AffectedPersonID/dac6:Organisation/dac6:TIN
	BirthDate		xsd: date	Mandatory	The birthdate must be structured: YYYY-MM-DD (valid range: not before 1900 and not after the current year). If the attribute "unknown" is set to "true", the BirthDate is considered to be provided.	Birthdate_Not_Valid	DAC6_Arrangement_Plus/DAC6Disclosures/Birthdate

	Address		dac6:Address_Type	Optional	Mandatory in all cases. The element 'Address' must be provided for the element: - Disclosing Individual -Disclosing Organisaton - Relevant Taxpayer Individual - Relevant Taxpayer Organisation - Intermediary Individual - Intermediary Organisation - AffectedPerson Individual - AffectedPerson Organisation - AssociatedEnterprise Individual - AssociatedEnterprise Organisation	Address_Not_Present	DAC6_Arrangement_Plus/DAC6Disclosures/Address
	Language	2 char	Iso:LanguageCode_Type	Optional	The attribute "language" indicates the language in which the content of the element has been provided. The following elements must be provided at least in English (language code "EN"): - National Provision - DAC6D1OtherInfo (Hallmark) - Disclosure Description The above elements may be repeated in order to provide translations of the texts. However, each element can be provided only once per language.	Language_Not_Permitted	DAC6_Arrangement_Plus/DAC6Disclosures/Language
	Language	2 char	Iso:LanguageCode_Type	Optional	The following elements may be repeated in order to provide translations of the texts, however, each element can be provided only once per language: - National Provision - DAC6D1OtherInfo (Hallmark) - Disclosure Description	Language_Only_Once_Permitted	DAC6_Arrangement_Plus/DAC6Disclosures/Language
Entire XML File	XML File		xsd File	Mandatory	The xml file must be compliant with the current xsd MDR-DAC6 BE scheme.	XML_Not_Valid	Entire xml
	All elements and its content		xsd File	Mandatory	Following special Characters are prohibited: (Doubled Dash) '--' (Slash Asterisk) '/*' (Ampersand Hash) '&#'	Char_Not_Allowed	Entire xml
	All fields		xsd File	Mandatory	An empty value or a blank space is not accepted, unless the attribute "unknown" is set to "true", in which case the element must be empty.	No_Blank_Content_Allowed	Entire xml