

XML Schema	Element Attribut	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 = TIN of the discloser •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
ArrangementID	ArrangementID	17 Char	xsd:string	Optional (Mandatory)	The A-ID is a 17-character code, structured as follows: CCAYYYMMDDXXXXX 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: øAT, 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 ArrangementID, 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

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	DisclosureID	17 Char	xsd:string	Optional (Mandatory)	The Disclosure-ID is a 17-character code, structured as follows: CCDYMMDDMMDDXXXXXX 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: oBE •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	<u>DAC6_Arrangement_Plus/DAC6Disclosures/DisclosureImportInstruction</u>
	DisclosingID		dac6:PersonOrOrganisation_Type	Mandatory	The person listed under DisclosingID must also appear as a relevant Taxpayer or Intermediary.	Disclosing_Person_Not_Present Liability_Not_Conform_DisclosingID	DAC6_Arrangement_Plus/DAC6/Disclosures/DisclosingID DAC6_Arrangement_Plus/DAC6Disclosures/DisclosingID
	RelevantTaxPayer		dac6:TaxPayer_Type	Optional (Mandatory)	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.	DisclosingID_Not_Present No_Taxpayer_Found	<u>DAC6_Arrangement_Plus/DAC6Disclosures/DisclosingID</u> DAC6_Arrangement_Plus/DAC6Disclosures/RelevantTaxPayer
	TaxpayerImplementingDate		xsd:dateTime	Optional (Mandatory)	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.	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

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	DisclosureInformation			Optional	The element DisclosureInformation is mandatory, except for a Disclosure relating to the update of a Marketable Arrangement.	DisclosureInformation_Not_Present DisclosureInformation_Not_Allowed	DAC6_Arrangement_Plus/DAC6Disclosures/DisclosureInformation
	ConcernedMS		iso:MSCountryCode_Type	Mandatory	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 value DAC6A, B, Cbi, Cc, Cd (and underlying..) 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/DAC6D1OtherInfo
	MDRDisclosureInformation			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

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	TIN	1 to 200 characters	dac6:TIN_Type	Optional	Mandatory in all case. The element 'TIN' must be provided for the element: <ul style="list-style-type: none"> - Disclosing Individual - Disclosing Organisation - RelevantTaxpayer Individual - RelevantTaxpayer Organisation - AssociatedEnterprise Individual - AssociatedEnterprise Organisation - Intermediary Individual - Intermediary Organisation - AffectedPerson Individual - AffectedPerson Organisation 	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.	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).	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: <ul style="list-style-type: none"> - Disclosing Individual - Disclosing Organisation - 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

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	Language	2 char	Iso:LanguageCode_Type	Optional	<p>The attribute "language" indicates the language in which the content of the element has been provided.</p> <p>The following elements must be provided at least in English (language code "EN"):</p> <ul style="list-style-type: none"> - National Provision - DAC6D1OtherInfo (Hallmark) - Disclosure Description <p>The above elements may be repeated in order to provide translations of the texts. However, each element can be provided only once per language.</p>	Language_Not_Permitted	DAC6_Arrangement_Plus/DAC6Disclosures/Language
	Language	2 char	Iso:LanguageCode_Type	Optional	<p>The following elements may be repeated in order to provide translations of the texts, however, each element can be provided only once per language:</p> <ul style="list-style-type: none"> - 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.	No_Blank_Content_Allowed	Entire xml