



## Revenue Responses to ITI Queries on DAC6 XML Schema September 2020

1. **GDPR Updated Attribute:** This Attribute is included at the beginning of the Message Body as part of the DAC6Disclosure\_Type and appears to be intended to indicate to a submitter where a change has been made to the disclosure for GDPR purposes. Therefore, we do not think this is part of the XML that would be submitted to Revenue. It is not clear how this will work in practice. Could Revenue confirm that a submitter of a disclosure is not required to provide this, who will use this field and how any communications regarding any updates will be made?

**Revenue response:** Yes, it is envisaged that this part of the XML will only be used by national tax administrations. The field has been included by the European Commission, so as provide national tax administrations with the facility to remove information from the European Commission Central Directory, this is a pre-requisite to comply with GDPR regulations, in particular with regard to national data retention policies.

2. **Optional values:** There are a number of cases where elements of the schema are given the Optional requirement. In other schemas (e.g. the CRS schema), an optional value is something that is purely optional (e.g. the prefix to a name) whereas elements that are optional based on the availability of information or the data in the previous element is marked as Conditional. This helps avoid errors where something is overlooked as optional. There are a number of elements in the schema marks as Optional that are in fact Conditional. An example of this is the TIN requirement for the individual or organisation data in Person\_type where it is optional only where there is no TIN available to report. Another example is the Address of the organisation which is Mandatory if no TIN is provided but it is labelled "Optional". Could Revenue confirm these types so that nothing is missed or the schema updated to highlight the difference between what are purely "Optional" and what are "Conditional" elements?

**Revenue response:** As noted, the CRS Schema contains optional/mandatory fields for example the TIN. In the context of DAC6 and with regard to the TIN and Address fields, the schema, as published on the Revenue Website can be updated to list these particular fields as optional/mandatory.

3. **MessageRefIDs local guidance:** Could Revenue confirm if there will be local guidance supplied around MessageRefIDs? Per the schema, this is a free text field used by the sender but it is impossible for any submitter to guarantee these will be unique per the DAC 6 Central Directory without a system for generating them.

**Revenue response:** Further information on MessageRefIDs will be included in the technical filer guidance for DAC6, which will be published on the Revenue website in the coming weeks.

4. **Arrangement IDs:** Could Revenue provide additional detail on Arrangement IDs? They appear to be the responsibility of Revenue (per the schema it is issued by the Member State) whereas Disclosure IDs are the responsibility of the submitter. Please

confirm. We would expect that the submitter would need to generate both and retain the Arrangement ID when submitting subsequent disclosures to an arrangement.

**Revenue response:** After an intermediary files a return with Revenue, Revenue will assign an Arrangement ID to the arrangement, if no such number has already been assigned to it. The intermediary is required to provide written confirmation of the Arrangement ID to any other intermediary and each relevant taxpayer involved in the same arrangement, where the identity of such other persons is known.

Further information on Arrangement ID's and Disclosure ID's are available at Section 3.3 of the [Tax and Duty Manual 33-03-03](#).