DAC6 report on a reportable cross-border arrangement

Technical guidance for electronically submitted reports in accordance with the XML schema

Table of contents

1 DAC6 TECHNICAL GUIDANCE

DAC6 reports on the disclosure of cross-border arrangements under the Council Directive (EU) 2018/822 can be submitted in the XML format in accordance with this data record specification. Reports must be filed within 30 days from the date when the arrangement reached a threshold for disclosure.

Instructions on the information-reporting requirement and on filing the report can be found under "Reportable cross-border arrangements" (in Finnish and Swedish, link to Finnish) on (vero.fi > Syventävät vero-ohjeet > Raportoitavat rajat ylittävät järjestelyt) and (vero.fi > Verohallinto > Yhteystiedot ja asiointi > Lomakkeet > DAC6 – ilmoitus raportoitavasta järjestelystä, täyttöohje)

The purpose of this memorandum is to give technical guidance on how to apply the DAC6 schema that the Finnish Tax Administration has released.

1.1 Example files (XML)

The links below point to a set of XML files that comply with the format requirements.

1.2 How to read this memorandum

This is a guide primarily for those who are in charge of the production of DAC6 disclosure reports.

Elements have an entry in their lower right-hand corner indicating how many times the element can be repeated: if it is "0...∞", it means up to 'n' times (or not at all). If it is "1…∞", it means the element may occur once or up to 'n' times (at least once).

If a solid frame surrounds an element, it means that the element is "Mandatory" so it must be included in all submitted returns. Correspondingly, if a dotted line surrounds an element, it is an optional element, to be included on a voluntary basis.
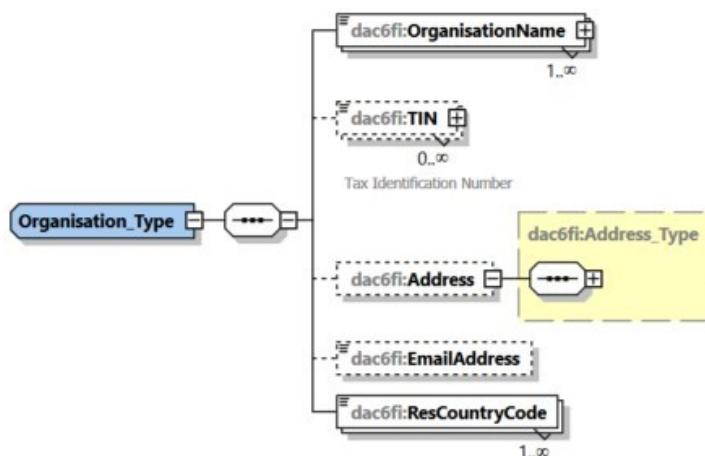
2 THE ILMOITIN.FI GATEWAY SITE

Reports under the DAC6 Council Directive must be submitted electronically through Ilmoitin.fi. The gateway is accessible both over the Web with a usual browser or through a Web Services interface. Both test and live environments are available. The address of the test environment on the web is https://testi.ilmoitin.fi/. The address of the live (="production") environment is www.ilmoitin.fi. To ask for the addresses of WebServices interfaces, please send e-mail to tamo.tk@vero.fi.

You must log in securely to send your report. The Tax Administration discontinues the secure sign-in service involving the Katso ID and password and the related user authorisations as of 30 April 2021. After that, only the Suomi.fi authentication and Suomi.fi authorisations can be used. For more information on Suomi.fi, including instructions for authorising other users to submit reports, click on the links below:

- Suomi.fi authorisations: https://www.suomi.fi/e-authorizations
- About authorisations: https://www.suomi.fi/instructions-and-support/information-on-eauthorizations
- How to grant a Suomi.fi authorisation for handling taxes on someone else's behalf: https://www.vero.fi/en/About-us/contact-us/efil/authorisations/

Check the required method of sign-in and the required role here.

2.1 Notes on the basic technical requirements for files

The maximum file size for the report is 500MB. The required method of encoding is UTF-8. In the interests of compatibility, we require the ISO8859-1 character set, with UTF-8 encoding. Ilmoitin makes a check on the character set in use. This also means that characters of the Cyrillic alphabet are not compatible. No Byte Order Mark (BOM) is allowed.

The following special characters must be converted into the following formats:

Character	Description	Required format
&	ampersand	& conversion is mandatory
<	smaller than	< conversion is mandatory
>	greater than	> conversion is mandatory
'	the apostrophe	' conversion is mandatory
"	quotation mark	" conversion is mandatory

Table 1. Special characters, converted

Additional requirements are shown below.

Character	Description	Required format
--	Dash×2	This character must not appear in an XML file
/*	Slash, asterisk	This character must not appear in an XML file
&#	Ampersand, hash	This character must not appear in an XML file

Table 2. Further restrictions on special characters

3 MAKING CORRECTIONS

If the filer wants to make corrections, they must send a replacement report using the same report ID and reference number. The erroneous data are corrected while the other data are retained unchanged.

4 STRUCTURE OF THE XML SCHEMA

This section discusses the schema structure, going over it element by element, and listing the check runs of the www. Ilmoitin.fi website that are additional to the XML schema.

The "dac6wrp" and "dac6fi" namespaces are used in the schema. The namespaces should not be presented globally. Instead, they are to be used in connection with the elements' names.

The root level element for a national DAC6 disclosure report is DAC6_WRAPPER. The top-level elements are Additional_Info containing the details that are outside of the EU's DAC6 Schema, and DAC6_Arrangement containing the information required by the EU Schema.
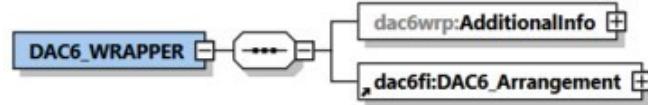
4.1   Additional Info

Additonal Info is the part containing the nationally required information, which is outside of the EU's DAC6 Schema requirements. This part covers the details on the software application that generated the report, whether the arrangement is marketable, whether the report is inclusive of inside information, whether the filer must submit reports to more than one EU member state, whether the filer is exempted from the reporting obligation because of professional privilege, and the filer's name, address, and contact information. The namespace to use is dac6wrp.
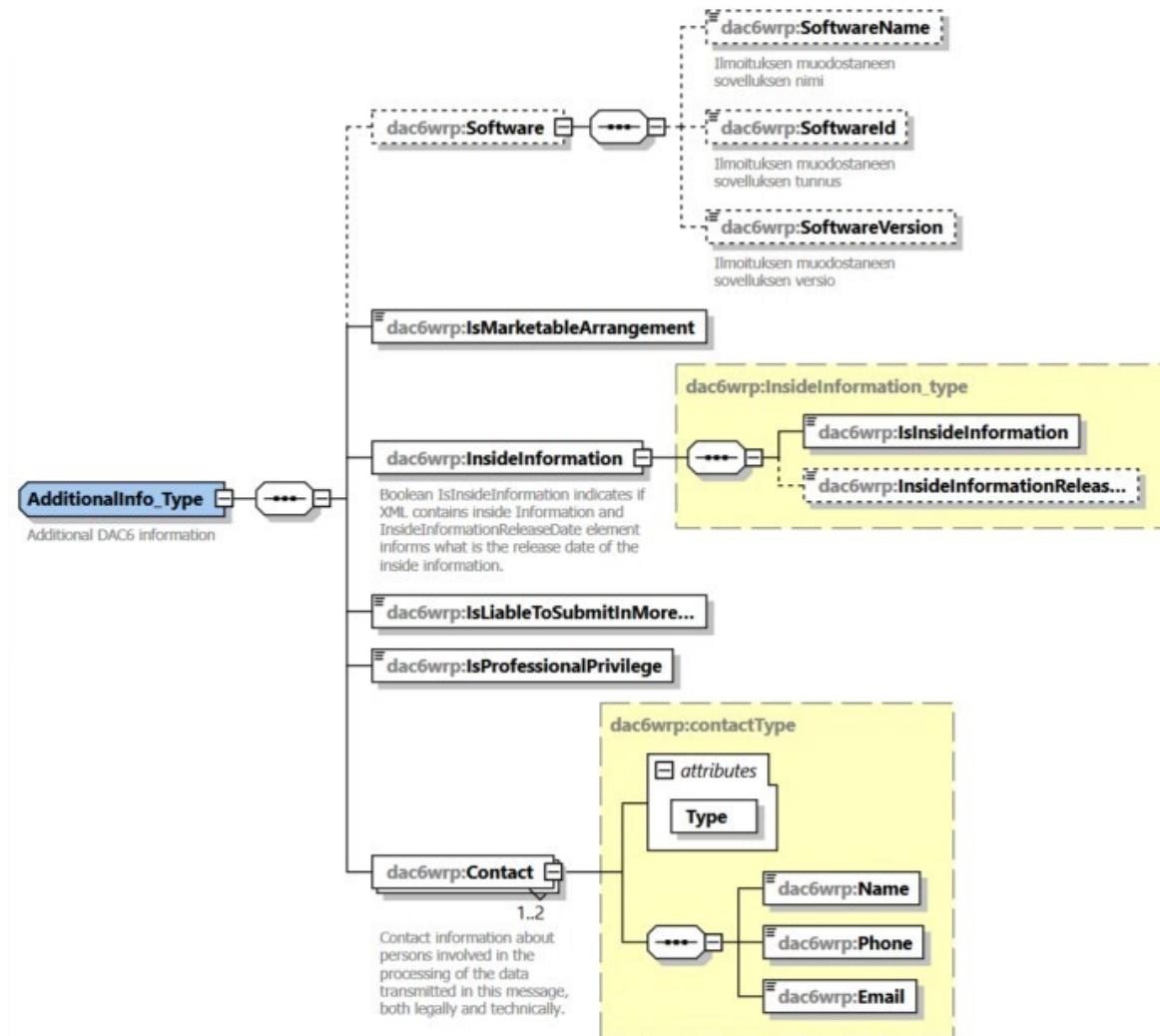
Element	Attribute	Size	Input_Type	Requirement
Software	-	-	-	Optional

– Identification information about the software that generated the report

Element	Attribute		Type	Requirement
SoftwareName	-	1-200	dac6wrp:StringMin1Max200FI_Type	Optional

o Name of the software that generated the report

Element	Attribute		Type	Requirement
SoftwareId	-	1-200	dac6wrp:StringMin1Max200FI_Type	Optional

o Identifier of the software that generated the report

Element	Attribute		Type	Requirement
SoftwareVersion	-	1-200	dac6wrp:StringMin1Max200FI_Type	Optional

o Software version that generated the report

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

– If the reportable cross-border arrangement is marketable, the value is 'true' – otherwise, the value is 'false'. An arrangement is marketable if it is designed to be ready for use by more than one taxpayers without substantial customisation.

Element	Attribute	Size	Input_Type	Requirement
InsideInformation	-	-	dac6wrp:InsideInformation_Type	Mandatory

– Information on whether any inside information is being disclosed in the report

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

o If inside information is present, the value is 'true' – otherwise, the value is 'false'

Element	Attribute	Size	Input_Type	Requirement
InsideInformationReleaseDate	-	-	xsd:date	Optional

o Date when the inside information is free for release. If the free-for-release date is not known, you must indicate a date by when you estimate that the information will probably be released.

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

– If the filer is liable to submit disclosure reports to more than one EU member state, the value is 'true' – otherwise, the value is 'false'

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

– If the filer is relieved from the reporting obligation because of professional privilege, the value is 'true' – otherwise, the value is 'false'.

Element	Attribute	Size	Input_Type	Requirement
Contact	Type	-	dac6wrp:contactType	Mandatory

– Contact Information of people (no more than 2 persons) who can give further details about the disclosure; the 'Type' attribute contains the persons' roles (which can be Technical/Administrative)

Element	Attribute	Size	Input_Type	Requirement
Name	-	1-200	dac6wrp:StringMin1Max200FI_Type	Mandatory

o Contact person's name

Element	Attribute	Size	Input_Type	Requirement
Phone	-	6-15	dac6wrp:phoneType	Mandatory

- o Contact person's telephone number

| Element	Attribute	Size	Input_Type	Requirement
Email	-	max 200	dac6wrp:emailType	Mandatory

- o Contact person's e-mail address

4.2 DAC6_Arrangement

This section is the same as the EU's DAC6 Schema. It has its specific description (DAC6XML_FI_v3.02.xsd) as a sub-schema. The distinction from the EU schema is in the fact that there can only be one Disclosing structure and that the reference number (ArrangementID) and report number (DisclosureID) are not mandatory. The namespace to use is 'dac6fi'.

DAC6_Arrangement consists of the following:
- Header
- ArrangementID – establish a link between the report and a reportable arrangement that has been disclosed earlier
- DAC6Disclosures – the details to be submitted. These are broken down to the 5 parts below:
    1. Disclosing, contains information on the filer
    2. Relevant Taxpayer, contains the information on relevant taxpayers
    3. Intermediaries, contains information on intermediaries, service providers
    4. AffectedPersons, information on the persons affected by the reportable arrangement
    5. DisclosureInformation, information about the arrangement
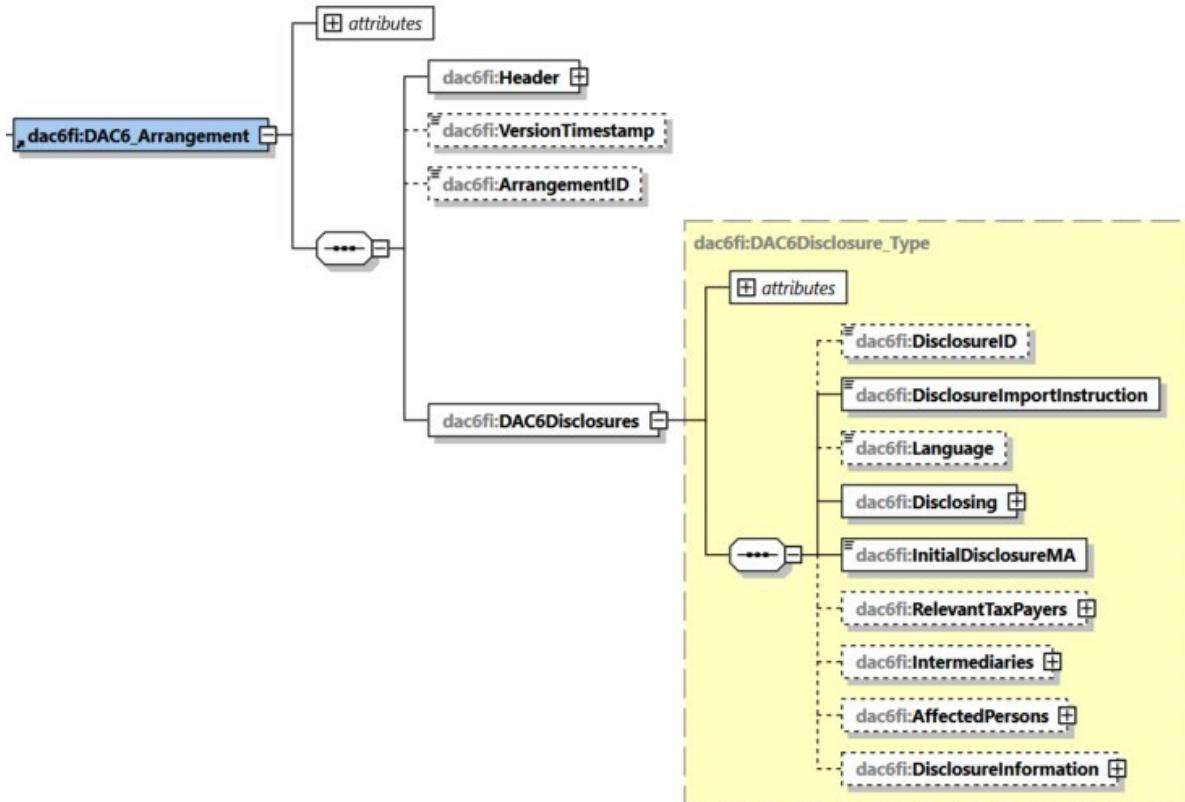
4.2.1 Header

This part has facts and information relating to the message itself. The "country" information is not important from the perspective of submitting the report (this information is needed for the correspondence between member states and the central directory of the EU).
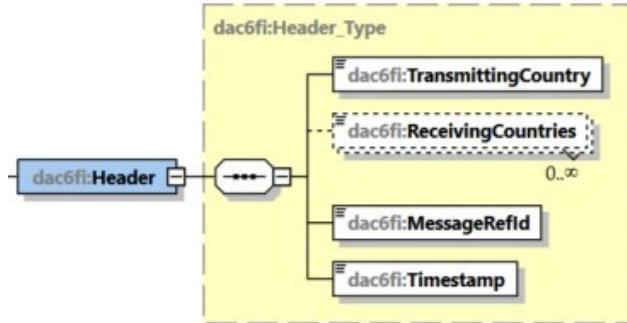
Element	Attribute	Size	Input_Type	Requirement
TransmittingCountry	-	2	iso:CountryCode_Type	Mandatory

- The value is always "FI"

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

- Not used in the submittals

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

- This is a string that identifies the message; the sender can generate the string as preferred

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

- The format for the timestamp is YYYY-MM-DDThh:mm:ss.SSS – the timestamp denotes the point in time when the disclosure report was generated

4.2.2 VersionTimestamp

This element is not used in the submittals.

4.2.3 ArrangementID

The reference number that identifies the reportable arrangement. When making corrections to a previous disclosure, ArrangementID is mandatory. In the same way, when adding more details to a previous disclosure, ArrangementID is mandatory.

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

- This is a reference number that the Finnish Tax Administration gives to the arrangment, its format is CCAYYYYMMDDXXXXXX where:
  - CC denotes the country code of the EU member state where the first disclosure on the arrangement was submitted and the arrangement's ID was generated; permissible values: 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 = constant "A" (Arrangement)
  - YYYYMMDD = the date when the reference number was given
  - XXXXXX = optional capital letters (A–Z) and digits (0–9)

4.2.4 DAC6Disclosures

This element contains the reportable disclosed information about the arrangement on hand. Making an exception from the EU's schema, the national report can only contain one DAC6Disclosures. It is possible to give the GDPRUpdated attribute to this element. This attribute is for the EU central directory to use. It is not included in the report itself.
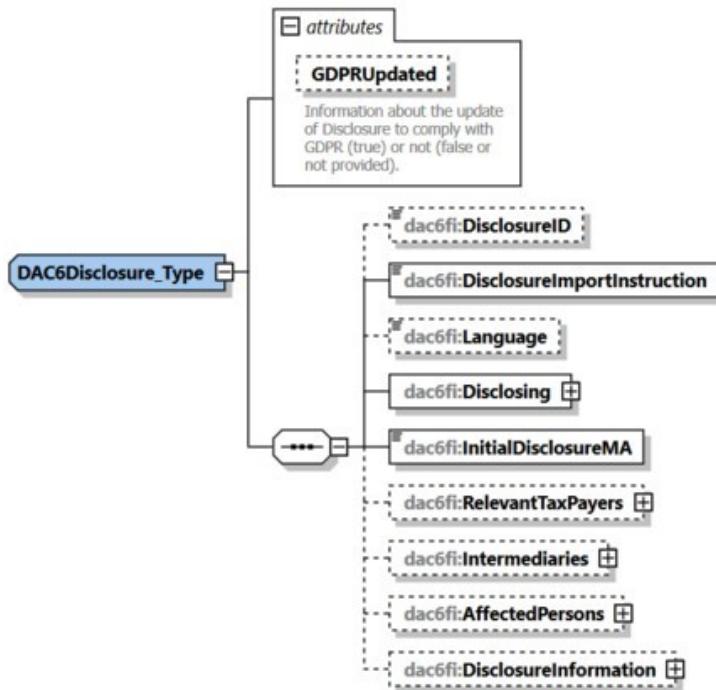
Element	Attribute	Size	Input_Type	Requirement
DisclosureID	-	-	xsd:string (17Char)	Optional

- This is a number generated by the Finnish Tax Administration. Only used when the filer submits corrections to remedy errors in an earlier report. After receiving the report from the filer, the Tax Administration sends the number to the filer by letter. The format is CCDYYYYMMDDXXXXXX, where:
  - CC is "FI"
  - D = constant "D" (Disclosure)
  - YYYYMMDD = date when report number was generated
  - XXXXXX = optional capital letters (A–Z) and digits (0–9)

Element	Attribute	Size	Input_Type	Requirement
DisclosureImportInstruction	-	-	dac6fi:DisclosureVersion_EnumType	Mandatory

- When the disclosure report is a new one, this is 'DAC6INI', and when a correction report is submitted, it is 'DAC6UPD'

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

- The reporting language as indicated by the ISO 639 – Part 1 (ISO 639-1:2002) standard

Element	Attribute	Size	Input_Type	Requirement
Disclosing	-	-	dac6fi:Disclosing_Type	Mandatory

- About the filer submitting the reportable information

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

- On the first disclosure of a marketable arrangement, the value is 'true', otherwise, the value is 'false'

Element	Attribute	Size	Input_Type	Requirement
RelevantTaxpayers	-	-	dac6fi:TaxPayer_Type	Optional

- About the relevant taxpayers

Element	Attribute	Size	Input_Type	Requirement
Intermediaries	-	-	dac6fi:Intermediary_Type	Optional

- About the intermediaries or service providers.

Element	Attribute	Size	Input_Type	Requirement
AffectedPersons	-	-	dac6fi:AffectedPerson_Type	Optional

− Information on the persons affected by the arrangement.

Element	Attribute	Size	Input_Type	Requirement
DisclosureInformation	-	-	dac6fi:Disclosing_Type	Mandatory

− Reportable arrangement's details.

4.2.4.1 Disclosing

This element contains information on the filer of the disclosure report, and on the filer's role or relevant position with regard to the reportable cross-border arrangement.
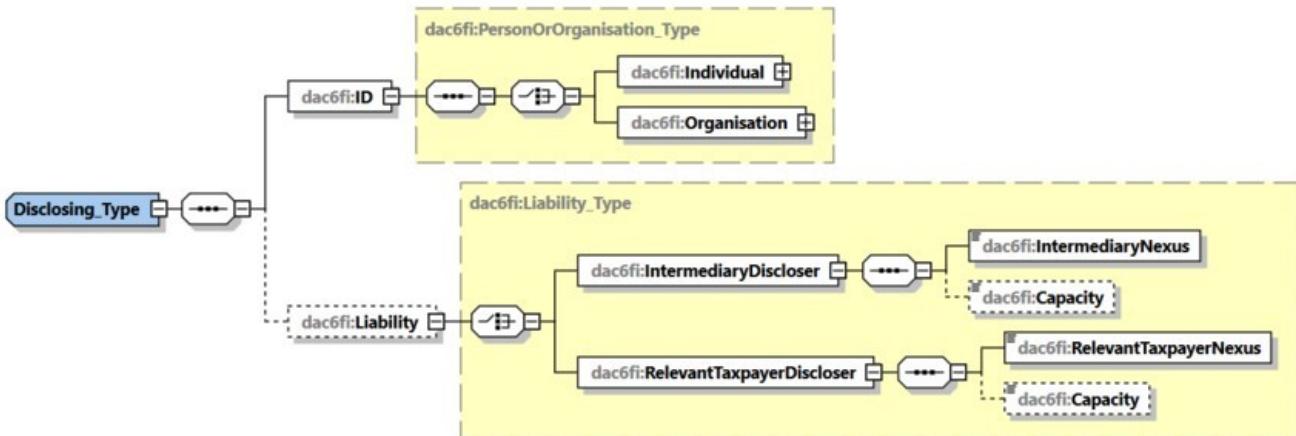
Element	Attribute	Size	Input_Type	Requirement
ID	-	-	dac6fi:PersonOrOrganisation_Type	Mandatory

− About the filer being the intermediary/service provider or the filer being the relevant taxpayer.

Element	Attribute	Size	Input_Type	Requirement
Liability	-	-	dac6fi:Liability_Type	Optional

− About the reporting obligation.

4.2.4.1.1 Liability

This is an optional element, containing further details about the filer's reporting obligation. It is necessary to give details about the intermediary/service provider (IntermediaryDiscloser) or taxpayer (RelevantTaxpayerDiscloser).

Element	Attribute	Size	Input_Type	Requirement
IntermediaryDiscloser	-	-	-	Mandatory

− About the reporting obligation that concerns the intermediary or service provider.

Element	Attribute	Size	Input_Type	Requirement
IntermediaryNexus	-	-	dac6fi:IntermediaryNexus_EnumType	Mandatory

o The relationship of the intermediary with the nexus country:

INEXa – The member state where the intermediary is resident for tax purposes

INEXb – The member state where the intermediary has a permanent establishment through which the services with respect to the arrangement are provided

INEXc – The member state where the intermediary is incorporated in or governed by the laws of

INEXd – The member state where the intermediary is registered with a professional association related to legal, taxation or consultancy services.

Element	Attribute	Size	Input_Type	Requirement
Capacity	-	-	dac6fi:IntermediaryCapacity_EnumType	Optional

- o About the intermediary's or service provider's status relating to the reportable arrangement:
  DAC61101 - Service provider
  DAC61102 - Provider of assistant service

Element	Attribute	Size	Input_Type	Requirement
RelevantTaxpayerDiscloser	-	-	-	Mandatory

- − About the taxpayer's reporting obligation.

| Element	Attribute	Size	Input_Type	Requirement
RelevantTaxpayer Nexus	-	-	dac6fi:RelevantTaxpayerNe xus_EnumType	Mandatory

- o The relevant taxpayer's relationship with the nexus country:

  RTNEXa – Country of tax residence

  RTNEXb – Country where a permanent establishment is located

  RTNEXc – Country where income is sourced

  RTNEXd – Country where business activity is pursued

Element	Attribute	Size	Input_Type	Requirement
Capacity	-	-	dac6fi:RelevantTaxpayerCapa city_EnumType	Optional

- o The role of the taxpayer with respect to the disclosure:
  DAC61104 – The intermediary has been relieved from the reporting requirement
  DAC61105 – The intermediary is from a non-EU country
  DAC61106 – No intermediary, no service provider – an in-house arrangement

4.2.4.2 Relevant Taxpayers

This element contains information on the taxpayers that are relevant in the context of the reportable arrangement. It is necessary to give details on at least one taxpayer, except if the report is the first disclosure of a marketable arrangement.
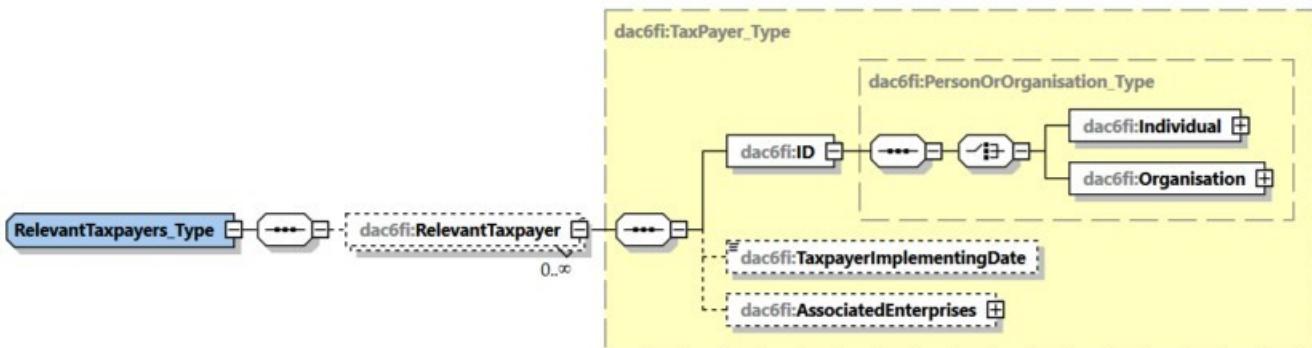
Element	Attribute	Size	Input_Type	Requirement
RelevantTaxpayer	-	-	dac6fi:TaxPayer_Type	Optional

- − Information on the identity of the relevant taxpayer.

Element	Attribute	Size	Input_Type	Requirement
ID	-	-	dac6fi:PersonOrOrganisation_Type	Mandatory

- o Identification information on a relevant taxpayer.

| Element	Attribute	Size	Input_Type	Requirement
TaxpayerImple mentingDate	-	-	xsd:date	Optional

- o Date when the first step in implementing the marketable arrangement has been made for the taxpayer; the date is mandatory on a further report on a marketable arrangement.

Element	Attribute	Size	Input_Type	Requirement
AssociatedEnter prises	-	-	dac6:AssociatedEnterprise_Type	Optional

- o Information on the identity of one or more natural persons/legal persons with respect to the associated relevant taxpayer.

4.2.4.2.1 Associated Enterprise

This element contains information on persons in an associated relationship with the taxpayer.
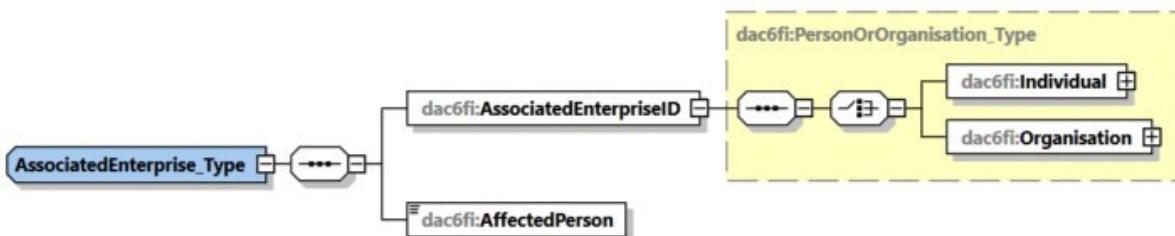
Element	Attribute	Size	Input_Type	Requirement
AssociatedEnterpriseID	-	-	dac6fi:PersonOrOrganisation_Type	Mandatory

- – Identification information on an associated person.

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

- – This element allows to set an associated person's status to 'AffectedPerson', the normal default setting is 'false'.

4.2.4.3 Intermediaries

This optional element contains information on the service providers or intermediaries relating to the arrangement.
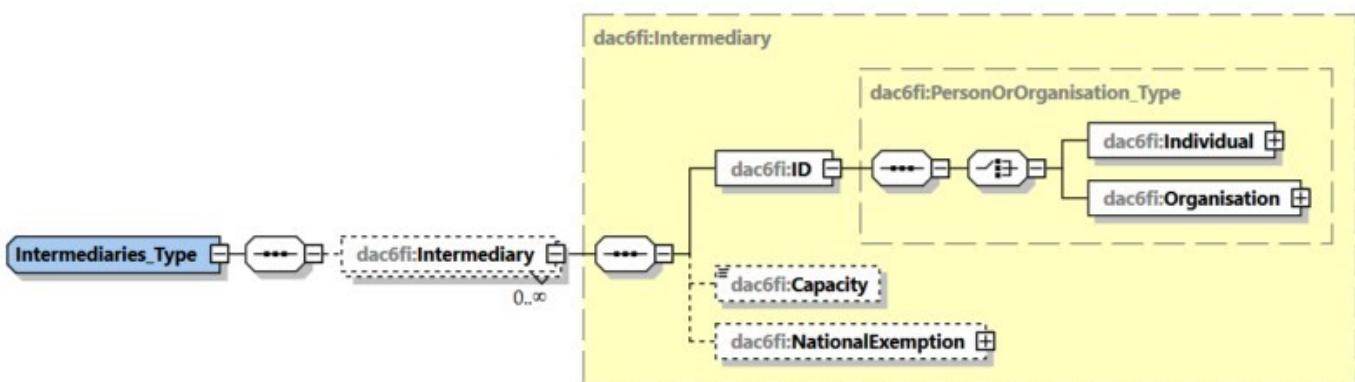
Element	Attribute	Size	Input_Type	Requirement
Intermediary	-	-	dac6fi:Intermediary	Optional

- – The service provider's or intermediary's information

Element	Attribute	Size	Input_Type	Requirement
ID	-	-	dac6fi:PersonOrOrganisation_Type	Mandatory

- o Identification information on the service provider/intermediary.

Element	Attribute	Size	Input_Type	Requirement
Capacity	-	-	dac6fi:IntermediaryCapacity_EnumType	Optional

- o About the service provider's or intermediary's status relating to the arrangement:
  DAC61101 - Service provider
  DAC61102 - Provider of assistant service

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

- o Information on relieving the service provider/intermediary from the reporting obligation.

4.2.4.3.1 National Exemption

Information on whether the service provider is relieved from the obligation to report, and in which member states the exemption is in effect.

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

− This element shows whether a service provider/intermediary is exempt or not from the obligation to report.

Element	Attribute	Size	Input_Type	Requirement
CountryExemptions	-	-	dac6fi:PersonOrOrganisation_Type	Optional

− The member states of the EU where the service provider/intermediary is exempted from the obligation to report.

Element	Attribute	Size	Input_Type	Requirement
CountryExemptions	-	2	iso:CountryCode_Type	Mandatory

o Country code of an EU member state.

4.2.4.4 Disclosure Information

This optional element contains the narrative description of the arrangement. The element is mandatory unless the report is a further report about a marketable arrangement.
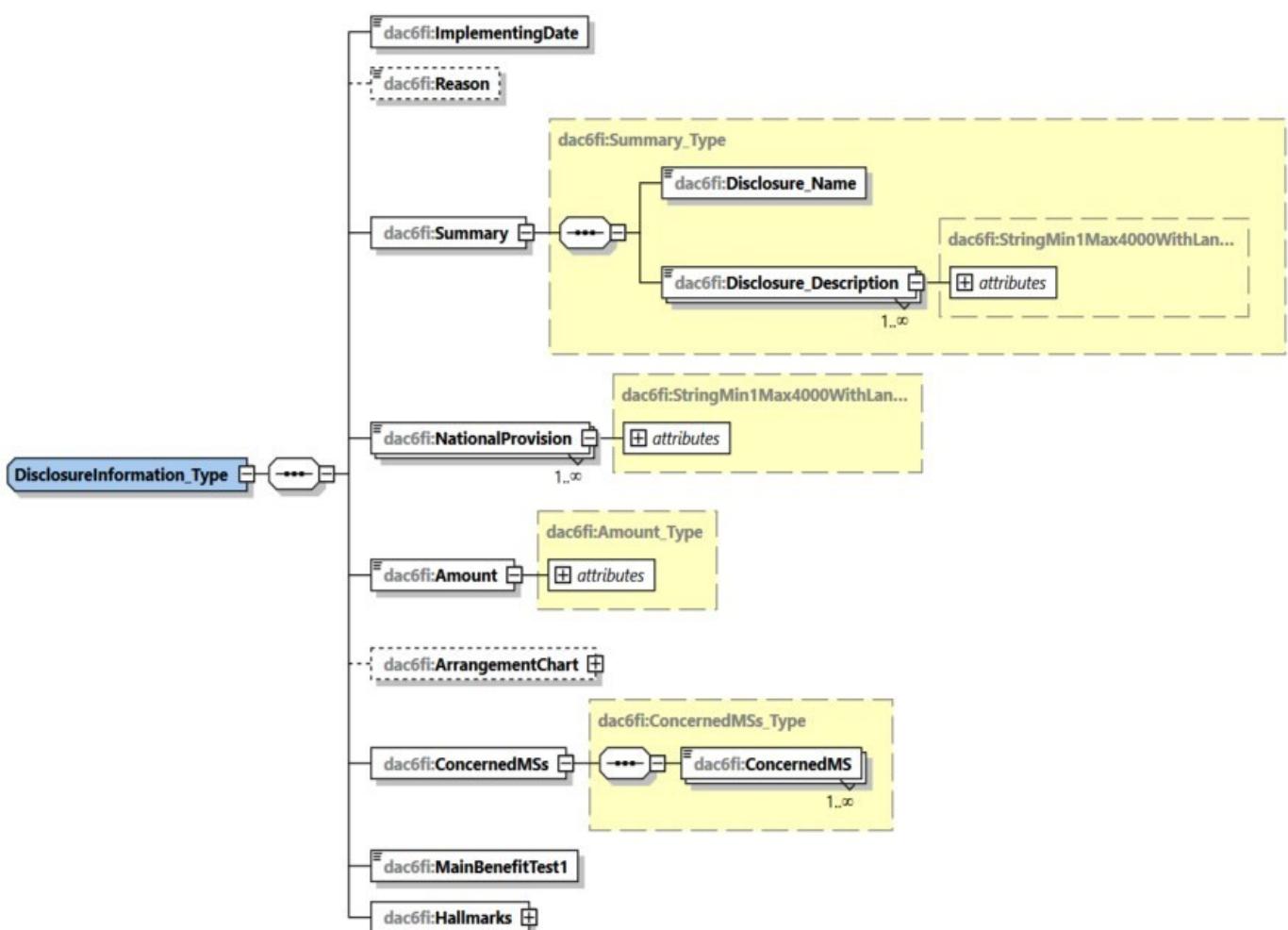
Element	Attribute	Size	Input_Type	Requirement
ImplementingDate	-	-	xsd:date	Mandatory

– The date when the arrangement is implemented, format: YYYY-MM-DD. If no such date is known, enter an estimated implementation date.

Element	Attribute	Size	Input_Type	Requirement
Reason	-	-	dac6fi:DisclosureReason_EnumType	Optional

– The event that triggers the obligation to disclose the arrangement:

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

DAC6704 – Provision of aid, assistance or advice

Element	Attribute	Size	Input_Type	Requirement
Summary	-	-	dac6fi:Summary_Type	Mandatory

– Name and description of the arrangement.

Element	Attribute	Size	Input_Type	Requirement
DisclosureName	-	1 - 400	dac6fi:StringMin1Max400_Type	Mandatory

o The arrangement's name. Reportable cross-border arrangements can have a name either in English, Finnish or Swedish.

Element	Attribute	Size	Input_Type	Requirement
DisclosureDescription	Language	1 - 4000	dac6fi:StringMin1Max4000_Type	Mandatory

o Description of the arrangement (short version). The Finnish Tax Administration recommends that filers provide a narrative description in English. However, it is permissible to provide it in Finnish or Swedish instead. You can submit the 'Language' attribute to indicate your reporting language, with values as listed in the ISO 639 – Part 1 (ISO 6391:2002) language codes. This is a repeatable element, so the narrative description can be provided in several languages if desired.

Element	Attribute	Size	Input_Type	Requirement
NationalProvision	Language	1 - 4000	dac6fi:StringMin1Max4000_Type	Mandatory

– Applied regulations on which the arrangement is based. The Tax Administration recommends that filers use English when writing about how national provisions and tax rules have formed the basis of the reportable cross-border arrangement. However, it is permissible to write in Finnish or Swedish instead. You can submit the 'Language' attribute to indicate your reporting language, with values as listed in the ISO 639 – Part 1 (ISO 6391:2002) language codes. This is a repeatable element, so if desired, filers can give the description in multiple versions and languages.

Element	Attribute	Size	Input_Type	Requirement
Amount	currCode	-	xsd:integer	Mandatory

– This element allows to specify the euro value of the reportable cross-border arrangement being disclosed. The currCode attribute provides the currency code of the value.

Element	Attribute	Size	Input_Type	Requirement
ArrangementChart	-	-	dac6fi:ArrangementChart_Type	Optional

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

Element	Attribute	Size	Input_Type	Requirement
ConcernedMSs	-	-	-	Mandatory

– The identification of the EU member states concerned by the reportable cross-border arrangement.

Element	Attribute	Size	Input_Type	Requirement
ConcernedMS	-	2	iso:MSCountryCode_Type	Mandatory

o Country code of an EU member state, a repeatable element.

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

- This element shows whether the main benefit test is fulfilled.

Element	Attribute	Size	Input_Type	Requirement
Hallmarks	-	-	dac6fi:Hallmarks_Type	Mandatory

- The arrangement's Hallmarks.

4.2.4.4.1 Arrangement Chart

This repeatable optional element contains further details about the structure and features of the disclosed arrangement.
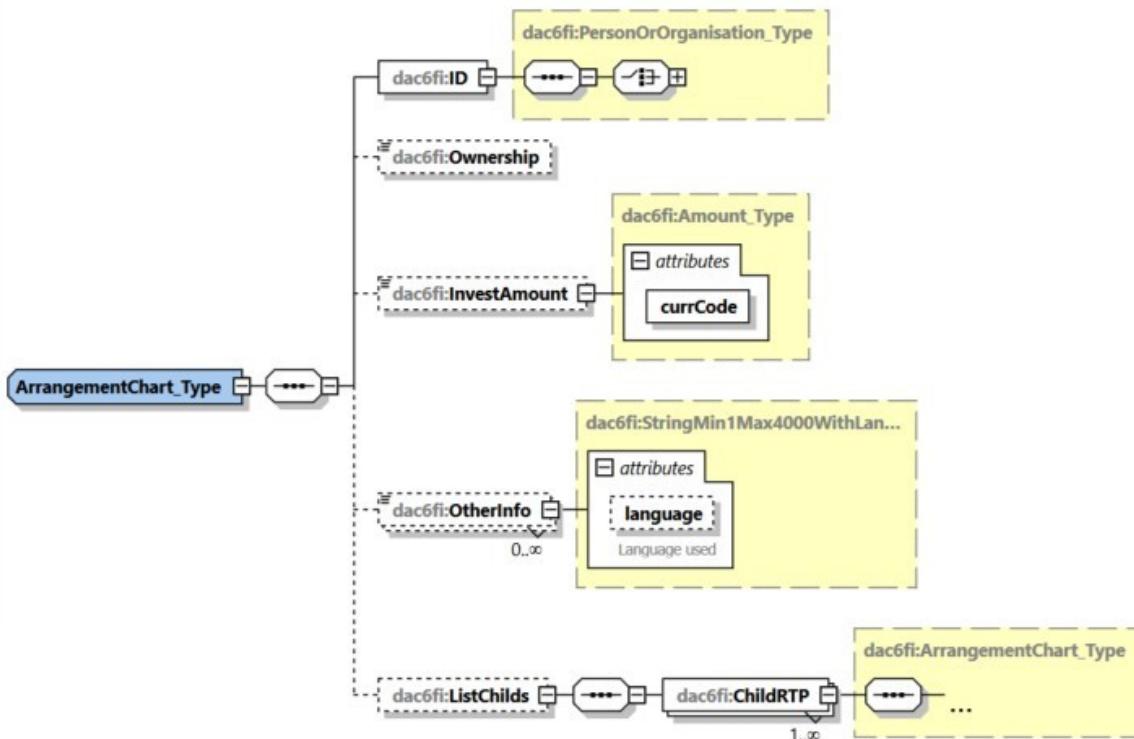
Element	Attribute	Size	Input_Type	Requirement
ID	-	-	dac6fi:PersonOrOrganisation_Type	Mandatory

- This element contains the identification information on a taxpayer with respect to the disclosed arrangement, in accordance with the types of the individual or organisation.

− Element	Attribute	Size	Input_Type	Requirement
Ownership	-	1 - 3	dac6fi:Percentage_Type	Optional

- Percentage of ownership, must be an integer, from 0 to 100. This information should not be provided for a top-level ArrangementChart element.

Element	Attribute	Size	Input_Type	Requirement
InvestAmount	currCode	-	dac6fi:Amount_Type	Optional

- The amount of money invested, must be an integer. The CurrCode attribute is mandatory, indicating the name of the currency.

Element	Attribute	Size	Input_Type	Requirement
Otherinfo	language	-	dac6fi:StringMin1Max4000With Lang_Type	Optional

- This element allows to specify, for each natural person/legal person in the arrangement chart, any relevant information with respect to that person's role, as well as the link with the lower level (ChildRTP) natural persons/legal persons.

| Element	Attribute	Size	Input_Type	Requirement
ListChilds	-	-	dac6fi:ArrangementChart_Type	Optional

− This element contains the identification information of the natural persons/legal persons at the lower level.

Element	Attribute	Size	Input_Type	Requirement
ChildRTP	-	-	dac6fi:ArrangementChart_Type	Mandatory

o The lower-level ArrangementChart elements allow to give a description of the arrangement's structural hierarchy. A repeatable element. It is possible for every level to have lower levels.

4.2.4.4.2 Hallmarks

This element contains the information on hallmarks.
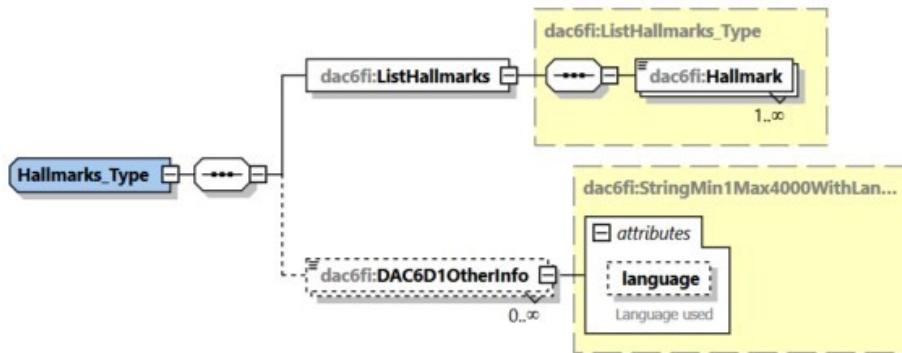
Element	Attribute	Size	Input_Type	Requirement
ListHallmarks	-	-	dac6fi:ListHallmarks_Type	Mandatory

− Information on the arrangement's hallmarks

Element	Attribute	Size	Input_Type	Requirement
Hallmark	-	-	dac6fi:HallmarkEnum_Type	Mandatory

o A repeatable element containing the hallmarks of the arrangement. Permissible values:

DAC6A1 – The arrangement contains a condition of confidentiality
DAC6A2a – The intermediary is entitled to a fee, the size of which depends on the amount of the tax advantage from the arrangement
DAC6A2b – The intermediary's fee depends on the actual received tax advantage
DAC6A3 – Standardised documentation and structure
DAC6B1 – Use of losses
DAC6B2 – Convert income into capital, gifts, other categories of revenue
DAC6B3 – Circular transactions with assets, round-tripping of funds
DAC6C1a – Recipients are not residents in any tax jurisdiction, but they receive a deductible expense
DAC6C1bi – The country of residence of recipients has zero or almost zero corporate income tax
DAC6C1bii – Recipient's country of residence is on the list non-cooperative countries compiled by EU or OECD
DAC6C1c – Full exemption from tax in the jurisdiction where the recipient is resident for tax purposes
DAC6C1d – Recipient's country of residence maintains a favourable tax regime resulting in an advantage
DAC6C2 – Deductions on an asset are claimed simultaneously in multiple countries
DAC6C3 – Claim relief from double taxation on income or capital in more than one jurisdictions/countries
DAC6C4 – Arrangement includes transfers of assets country-to-country, and the prices paid for the assets vary in the jurisdictions/countries involved
DAC6D1a – An account, product or investment that is not a Financial Account, undermining reporting
DAC6D1b – Transfer Financial Accounts or assets to jurisdictions where reporting is not necessary
DAC6D1c – Reclassify income and capital so as to undermine reporting
DAC6D1d – Transfer or convert a financial institution or a financial account or related assets, so they are no longer within the scope of the financial account reporting system

DAC6D1e	– Use corporate entities, arrangements or structures that eliminate Account Holder identities or Controlling Persons identities from reporting			
DAC6D1f	– Arrangements that weaken the procedures that concern the financial institution's obligation to identify their customers			
DAC6D1Other	– Other arrangements that affect the reporting of Financial Accounts			
DAC6D2	– Non-transparent beneficial owner			
DAC6E1	– Take advantage of unilateral safe harbour rules			
DAC6E2	– An arrangement involving the transfer of hard-to-value intangibles			
DAC6E3	– Intragroup transfer of functions and/or risks and/or assets			

Element	Attribute	Size	Input_Type	Requirement
Dac6D1OtherInfo	language	1 - 4000	dac6fi:StringMin1Max4000With Lang_Type	Optional

– This element contains the necessary details relating to the DAC6D1Other hallmark. The Tax Administration recommends that filers use English when writing. However, it is permissible to write in Finnish or Swedish instead. You can submit the 'Language' attribute to indicate your reporting language, with values as listed in the ISO 639 – Part 1 (ISO 6391:2002) language codes. This is a repeatable element, so if desired, filers can provide multiple versions and languages.

4.2.4.5 Personal details of the natural persons and legal persons

The above ID elements, related to PersonOrOrganisation_Type, are for providing identification of the reportable arrangement's all relevant, affected, disclosing, etc. parties.
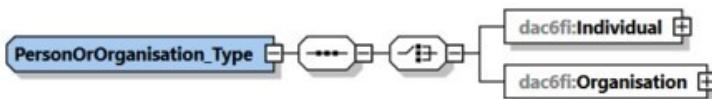
4.2.4.5.1 Individual

This element contains the data for any natural person's identification.
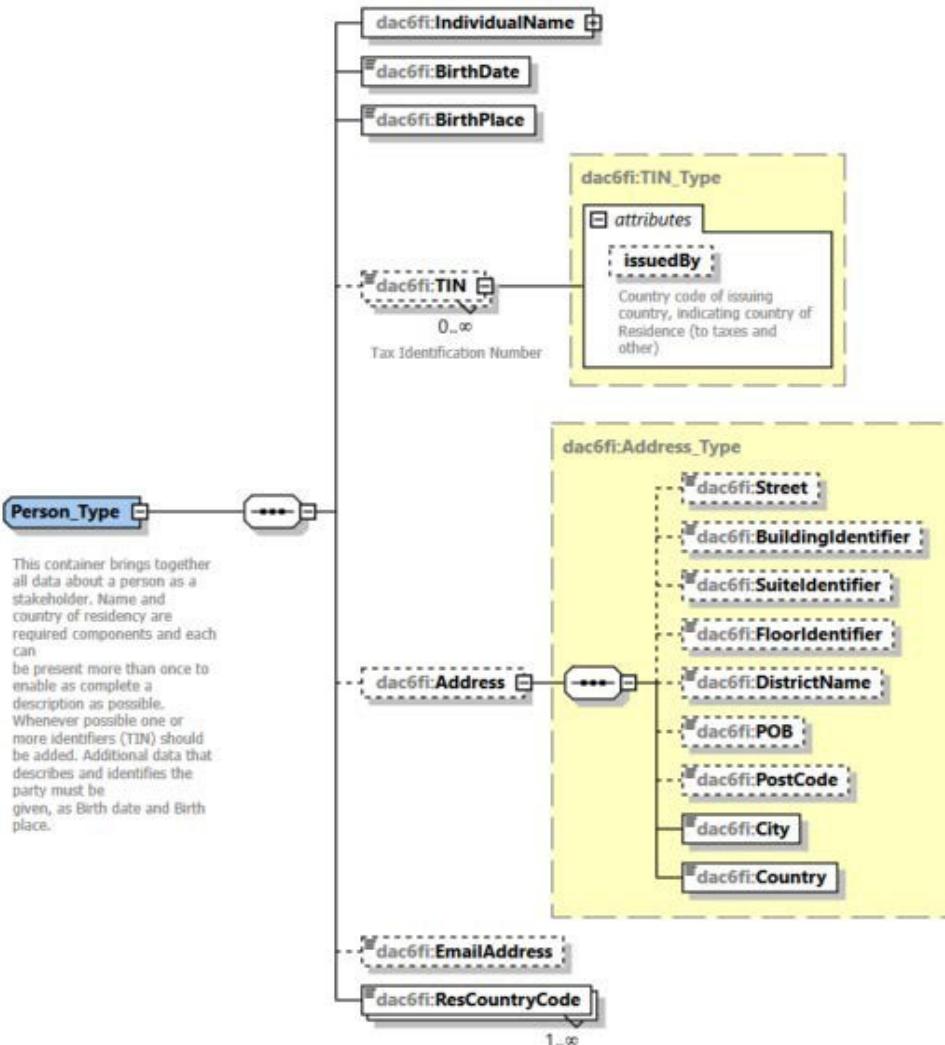
Element	Attribute	Size	Input_Type	Requirement
IndividualName	-	-	dac6fi:NamePerson_Type	Mandatory

– The name of an individual (= a natural person).

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

– Date of birth, format: YYYY-MM-DD.

Element	Attribute	Size	Input_Type	Requirement
BirthPlace	-	1 - 200	dac6fi:StringMin1Max200_Type	Mandatory

– Natural person's place of birth.

Element	Attribute	Size	Input_Type	Requirement
TIN	issuedBy	1 - 200	dac6fi:TIN_Type	Optional

– This repeatable element contains the TIN codes of a natural person. The issuedBy attribute can be used to indicate the country code of the country that issued the TIN. This attribute is not mandatory. However, if the filer knows the element's value, the filer is under obligation to provide it.

– Element	Attribute	Size	Input_Type	Requirement
Address	-	-	dac6fi:Address_Type	Optional

– The address of a person.

Element	Attribute	Size	Input_Type	Requirement
Street	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
BuildingIdentifier	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
SuiteIdentifier	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
FloorIdentifier	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
DistrictName	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
POB	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
PostCode	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
City	-	1 - 400	dac6fi:StringMin1Max400_Type	Mandatory
Country	-	2	iso:CountryCode_Type	Mandatory

o The person's address, broken down to its consistent parts.

Element	Attribute	Size	Input_Type	Requirement
EmailAddress	-	1 - 200	dac6fi:StringMin1Max4000_Type	Optional

– The person's e-mail address.

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

– The country where the person is resident for tax purposes. This is a repeatable element. However, you must only enter one single country code.

4.2.4.5.1.1   IndividualName

This element contains the person's full name, broken down to different parts.
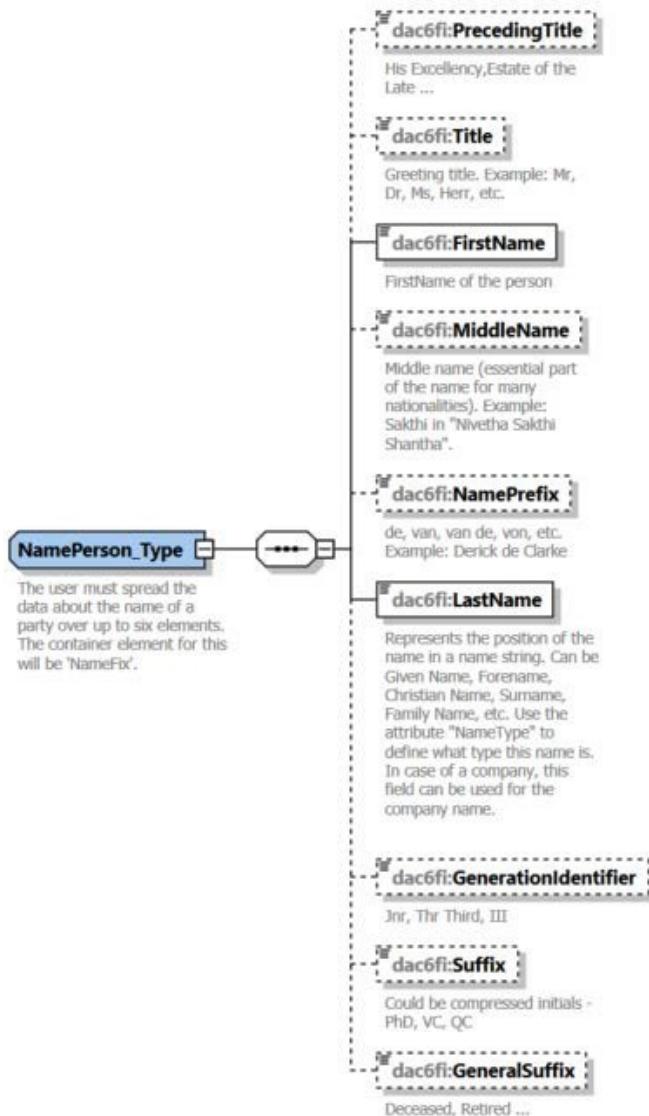
Element	Attribute	Size	Input_Type	Requirement
PrecedingTitle	-	1 - 200	dac6fi:StringMin1Max200_Type	Optional
Title	-	1 - 200	dac6fi:StringMin1Max200_Type	Optional
FirstName	-	1 - 200	dac6fi:StringMin1Max200_Type	Mandatory
MiddleName	-	1 - 200	dac6fi:StringMin1Max200_Type	Optional
NamePrefix	-	1 - 200	dac6fi:StringMin1Max200_Type	Optional
LastName	-	1 - 200	dac6fi:StringMin1Max200_Type	Mandatory
GenerationIdentifier	-	1 - 200	dac6fi:StringMin1Max200_Type	Optional
Suffix	-	1 - 200	dac6fi:StringMin1Max200_Type	Optional
GeneralSuffix	-	1 - 200	dac6fi:StringMin1Max200_Type	Optional

−   The different parts of a person's name.

4.2.4.5.2 Organisation

This element contains the data for identifying an organisation i.e. a legal person.
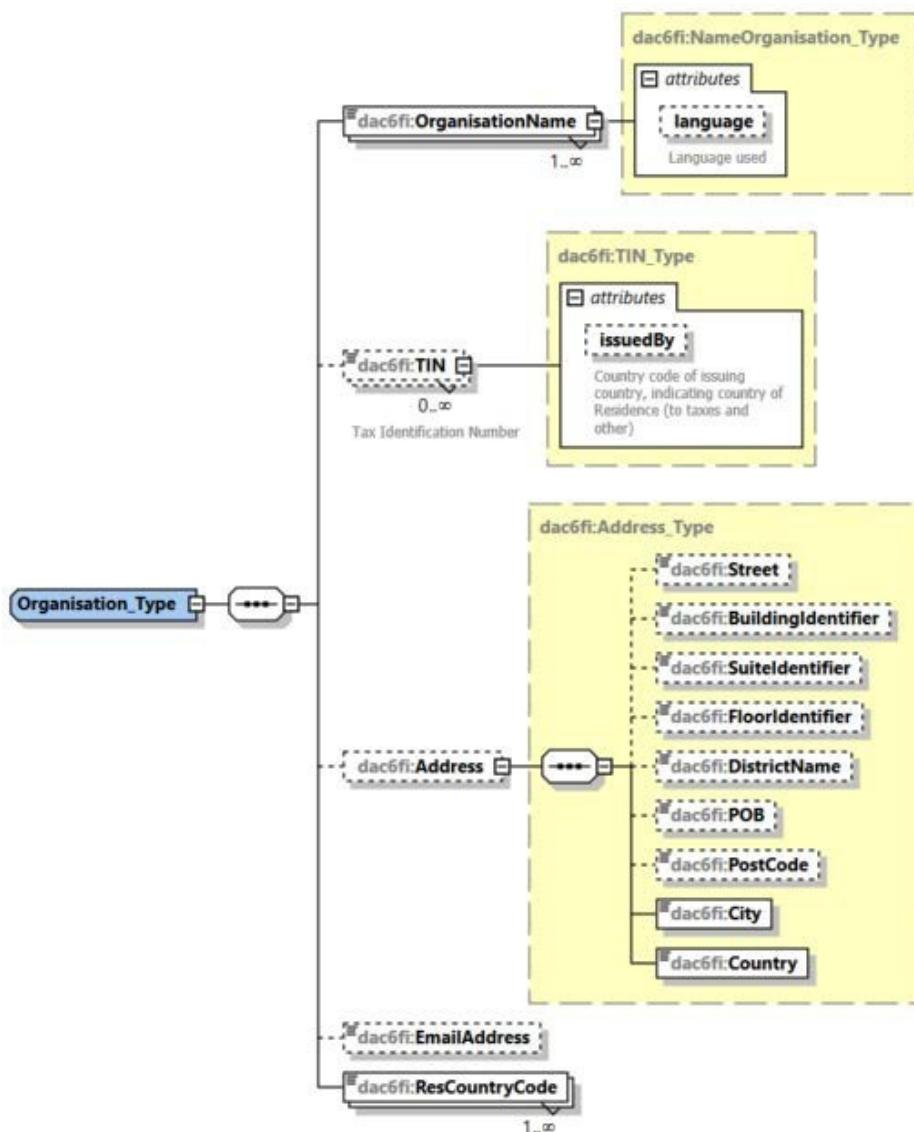
Element	Attribute	Size	Input_Type	Requirement
OrganisationName	-	-	dac6fi:NameOrganisation_Type	Mandatory

– Legal person's name.

Element	Attribute	Size	Input_Type	Requirement
TIN	issuedBy	1 - 200	dac6fi:TIN_Type	Optional

– This repeatable element contains the legal person's TIN codes. The issuedBy attribute can be used to indicate the country code of the country that issued the TIN. This attribute is not mandatory. However, if the filer knows the element's value, the filer is under obligation to provide it.

Element	Attribute	Size	Input_Type	Requirement
Address	-	-	dac6fi:Address_Type	Optional

– Legal person's address.

Element	Attribute	Size	Input_Type	Requirement
Street	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
BuildingIdentifier	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
SuiteIdentifier	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
FloorIdentifier	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional

DistrictName	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
POB	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
PostCode	-	1 - 400	dac6fi:StringMin1Max400_Type	Optional
City	-	1 - 400	dac6fi:StringMin1Max400_Type	Mandatory
Country	-	2	iso:CountryCode_Type	Mandatory

Element	Attribute	Size	Input_Type	Requirement
EmailAddress	-	1 - 200	dac6fi:StringMin1Max4000_Type	Optional

  – Legal person's e-mail address.

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

  – Legal person's country of tax residence This is a repeatable element. However, you must only enter one single country code.

5   LIST OF AUTOMATED CHECKS MADE BY ILMOITIN

Data record	Description of the calculation rule or check
All records	#The submitted filing contains unacceptable characters, or unacceptable combinations of characters (--,&#,' or /*)
Encoding	The required encoding for XML files is UTF-8. This must be indicated at the start of the XML file: <?xml version="1.0" encoding="UTF-8"?>
Disclosing/ID/ResCountryCode, ConcernedMSs	#151; Country code incorrect. Only country codes for EU countries are allowed
IsMarketableArrangement, ListHallmarks	#1627; If the reportable arrangement is marketable (IsMarketableArrangement=true) and if InitialDisclosureMA=true, the Hallmark for the arrangement
RelevantTaxpayer, InitialDisclosureMA	#1659; At least one taxpayer's information (RelevantTaxpayer) must be entered, except if the report is the first disclosure of a marketable arrangement
IsMarketableArrangement, InitialDisclosureMA, DisclosureInformation	#1629; If the arrangement is marketable (IsMarketableArrangement=true), the arrangement's description is allowed only if the report is the first disclosure of a marketable arrangement.
IsMarketableArrangement, InitialDisclosureMA, ArrangementID	#1661; If the report is a later report on a marketable arrangement (IsMarketableArrangement=true and InitialDisclosureMA=false), the ArrangementID is mandatory.
IsMarketableArrangement, InitialDisclosureMA, TaxpayerImplementingDate	#1662; If the report is a later report on a marketable arrangement (IsMarketableArrangement=true and InitialDisclosureMA=false), the TaxpayerImplementingDate is mandatory. If the report is not a later report on a marketable arrangement, the Date when the arrangement is implemented for the taxpayer is not allowed.
InitialDisclosureMA, IsMarketableArrangement	#1663; If First report to disclose a marketable arrangement is given (InitialDisclosureMA=true), you must also indicate that the arrangement is marketable (IsMarketableArrangement).
InitialDisclosureMA, ArrangementID	#1664; If the report is the first disclosure of a marketable arrangement (InitialDisclosureMA=true), the number (ArrangementID) is not allowed.

Data record	Description of the calculation rule or check
IsInsideInformation, InsideInformationReleaseDate	#1630; Date when inside information is free for release (InsideInformationReleaseDate) is mandatory if the report contains inside information (IsInsideInformation=true).
InsideInformationReleaseDate	#1631; Date when inside information is free for release (InsideInformationReleaseDate) must be later than the date of
ArrangementID	#1632; The date of the ArrangementID must be later than 1 July 2020 and earlier than the date of submittal.
DisclosureID	#1633; The date of DisclosureID must be later than 1 July 2020 and earlier than the date of submittal.
Disclosing/ID/Individual/BirthDate, TIN	#1635; If the filer is a natural person, Filer's date of birth (BirthDate) and the date of birth as indicated by his or her Finnish personal identity code (TIN IssuedBy=FI) must be
IntermediaryDiscloser/Capacity	#1636; If the filer is a service provider (IntermediaryDiscloser), Service provider's status (Capacity)
RelevantTaxpayerDiscloser/Capacity	#1638; If the filer is a taxpayer (RelevantTaxpayerDiscloser), the Basis for taxpayer's report (Capacity) is mandatory.
ImplementingDate	#1643; Date of implementation of the arrangement (ImplementingDate) may not be earlier than 25 June 2018.
ListHallmarks	#1645; The same Hallmark may not be submitted more than once.
Hallmark, MainBenefitTest1	#1646; If the Hallmark is DAC6A1, DAC6A2a, DAC6A2b, DAC6A3, DAC6B1, DAC6B2, DAC6B3, DAC6C1bi, DAC6C1c or DAC6C1d, the value of MainBenefitTest1 must be 'true'.
Hallmark, DAC6D1OtherInfo	#1647; If the Hallmark is DAC6D1Other, the other information about the hallmark (DAC6D1OtherInfo) is
ArrangementID	#1652;The number is in an incorrect format, country code for an EU country.
DisclosureID	#1653;The number is in an incorrect format, country code for an EU country.
ArrangementID	#1654;The number is in an incorrect format, constant not A.
DisclosureID	#1655;The number is in an incorrect format, constant not D.
ArrangementID	#1656;The number is in an in incorrect format, the Date when reference number was generated
DisclosureID	#1657;The number is in an incorrect format, the Date when reference number was generated.
ConcernedMSs	#1660; The same EU country (ConcernedMS) may not be submitted more than once
Disclosing/Liability	#;The filer's role (Liability) is mandatory.
Disclosing/ID/Individual/TIN, Disclosing/ID/Organisation/TIN	#; The Finnish ID code (TIN IssuedBy=FI) is mandatory.
Disclosing/ID/Individual/TIN	#; The Finnish personal identity code (TIN IssuedBy=FI) is invalid.
Disclosing/ID/Organisation/TIN	#; The Finnish Business ID (TIN IssuedBy=FI) is invalid.
DisclosureImportInstruction, ArrangementID	#; If the report is a correction report (DisclosureImportInstruction=DAC6UPD), the ArrangementID