UREDBE

PROVEDBENA UREDBA KOMISIJE (EU) 2015/2378

od 15. prosinca 2015.

o utvrđivanju detaljnih pravila za provedbu određenih odredaba Direktive Vijeća 2011/16/EU o administrativnoj suradnji u području oporezivanja i o stavljanju izvan snage Provedbene uredbe (EU) br. 1156/2012

EUROPSKA KOMISIJA,

uzimajući u obzir Ugovor o funkcioniranju Europske unije,

uzimajući u obzir Direktivu Vijeća 2011/16/EU od 15. veljače 2011. o administrativnoj suradnji u području oporezivanja i stavljanju izvan snage Direktive 77/799/EEZ ([1]), a posebno njezin članak 20. stavke 1., 3. i 4. te članak 21. stavak 1.,

budući da:

(1) Direktivom 2011/16/EU zamijenjena je Direktiva Vijeća 77/799/EEZ ([2]). Izvršene su znatne prilagodbe brojnih pravila koja se odnose na administrativnu suradnju u području oporezivanja, posebno u pogledu razmjene informacija među državama članicama s ciljem poboljšanja učinkovitosti i djelotvornosti prekogranične razmjene informacija.

(2) Direktivom Vijeća 2014/107/EU ([3]) izmijenjena je Direktiva 2011/16/EU radi uvođenja obvezne automatske razmjene informacija o financijskim računima i s time povezanog skupa pravila izvješćivanja i dubinske analize.

(3) Kako bi se osiguralo funkcioniranje novog pravnog okvira, na temelju Direktive 2011/16/EU zahtijeva se da se određena pravila o standardnim obrascima i elektroničkom obliku te praktična rješenja za razmjenu informacija među državama članicama donesu u okviru provedbenih akata. Provedbenom uredbom Komisije (EU) br. 1156/2012 ([4]) utvrđuju se detaljna pravila u pogledu standardnih obrazaca i elektroničkog oblika koje je potrebno upotrebljavati u odnosu na Direktivu 2011/16/EU.

(4) S obzirom na promjene koje su potrebne radi provedbe Direktive 2011/16/EU i kako bi se povećala čitljivost provedbenog akta, prikladno je staviti izvan snage Provedbenu uredbu (EU) br. 1156/2012 i odrediti nova konsolidirana pravila.

(5) Radi lakše razmjene informacija Direktivom 2011/16/EU zahtijeva se da se razmjena informacija na temelju te Direktive provodi s pomoću standardnih obrazaca, osim obvezne automatske razmjene informacija.

(6) Standardni obrasci trebali bi sadržavati određeni broj polja koja trebaju biti dovoljno raznolika kako bi države članice mogle jednostavno obuhvatiti sve relevantne slučajeve, upotrebljavajući odgovarajuća polja za svaki pojedini slučaj.

(7) Za potrebe obvezne automatske razmjene informacija Direktivom 2011/16/EU od Komisije se zahtijeva da donese i praktična rješenja i uvede/prihvati elektronički oblik. U cilju osiguravanja svrsishodnosti informacija koje se razmjenjuju te učinkovitosti same razmjene trebalo bi utvrditi detaljna pravila u tom pogledu.

([1]) SL L 64, 11.3.2011., str. 1.
([2]) Direktiva Vijeća 77/799/EEZ od 19. prosinca 1977. o međusobnoj pomoći nadležnih tijela država članica u području izravnog oporezivanja (SL L 336, 27.12.1977., str. 15.).
([3]) Direktiva Vijeća 2014/107/EU od 9. prosinca 2014. o izmjeni Direktive 2011/16/EU u pogledu obvezne automatske razmjene informacija u području oporezivanja (SL L 359, 16.12.2014., str. 1.).
([4]) Provedbena uredba Komisije (EU) br. 1156/2012 od 6. prosinca 2012. o utvrđivanju detaljnih pravila za provedbu određenih odredaba Direktive Vijeća 2011/16/EU o administrativnoj suradnji u području oporezivanja (SL L 335, 7.12.2012., str. 42.).

(8) Uvjetom da obvezna automatska razmjena informacija o pet kategorija dohotka i kapitala u skladu s člankom 8. stavkom 1. Direktive 2011/16/EU podliježe raspoloživosti informacija opravdava se da se odgovarajući elektronički oblik ne određuje iznad razine opće strukture i razreda elemenata od kojih se sastoji elektronički oblik, a detaljni elementi koji se razmjenjuju u okviru svakog od tih razreda i dalje podliježu raspoloživosti u svakoj državi članici.

(9) Uzimajući u obzir da informacije koje se razmjenjuju u skladu s člankom 8. stavkom 3.a Direktive 2011/16/EU prikupljaju izvještajne financijske institucije u skladu s primjenjivim pravilima izvješćivanja i dubinske analize utvrđenima u prilozima I. i II. Direktivi 2011/16/EU te da razmjena, u skladu s time, ne podliježe uvjetu raspoloživosti informacija, elektronički oblik koji se upotrebljava trebao bi se, suprotno tome, proširiti kako bi se obuhvatila najniža razina detaljnosti i uključio svaki element, zajedno sa svim njegovim eventualnim bitnim atributima.

(10) U skladu s Direktivom 2011/16/EU informacije bi, onoliko koliko je to moguće, trebalo prenositi elektronički s pomoću zajedničke komunikacijske mreže („CCN"). Trebalo bi prema potrebi utvrditi praktična rješenja za komunikaciju. Detaljna pravila trebala bi se primjenjivati na dostavu izvješća, izjava i drugih dokumenata koji nisu sadržani u samim razmijenjenim informacijama, nego se njima te informacije podupiru i, u slučaju komunikacije izvan mreže CCN te ne uzimajući u obzir druge bilateralne dogovore, na dostavu i utvrđivanje razmijenjenih informacija.

(11) Zakoni, pravilnici i drugi propisi u državama članicama koji su potrebni radi poštovanja članka 8. stavka 3.a Direktive 2011/16/EU o obveznoj automatskoj razmjeni informacija o financijskim računima primjenjuju se od 1. siječnja 2016. Ova bi se Uredba stoga trebala primjenjivati od istog dana.

(12) Mjere predviđene u ovoj Uredbi u skladu su s mišljenjem Odbora za administrativnu suradnju u području oporezivanja,

DONIJELA JE OVU UREDBU:

Članak 1.

Standardni obrasci za razmjenu informacija na zahtjev, spontane razmjene informacija, obavijesti i povratne informacije

1. U pogledu obrazaca koji se koriste, „polje" znači mjesto na obrascu na kojem se bilježe informacije koje se razmjenjuju u skladu s Direktivom 2011/16/EU.

2. Obrazac koji se upotrebljava za zahtjeve za informacije i za upravne istrage u skladu s člankom 5. Direktive 2011/16/EU te odgovore na njih, kao i s njima povezane potvrde primitka, zahtjeve za dodatne informacije opće prirode, obavijesti o nemogućnosti ili odbijanju odgovora na zahtjev u skladu s člankom 7. te Direktive mora biti u skladu s Prilogom I. ovoj Uredbi.

3. Obrazac koji se upotrebljava za spontanu razmjenu informacija te potvrdu primitka takvih informacija u skladu s člancima 9. i 10. Direktive 2011/16/EU mora biti u skladu s Prilogom II. ovoj Uredbi.

4. Obrazac koji se upotrebljava za zahtjeve za prosljeđivanje upravne obavijesti u skladu s člankom 13. stavcima 1. i 2. Direktive 2011/16/EU te za odgovore na takve zahtjeve u skladu s člankom 13. stavkom 3. te Direktive mora biti u skladu s Prilogom III. ovoj Uredbi.

5. Obrazac koji se upotrebljava za povratne informacije u skladu s člankom 14. stavkom 1. Direktive 2011/16/EU mora biti u skladu s Prilogom IV. ovoj Uredbi.

Članak 2.

Elektronički oblik za obveznu automatsku razmjenu informacija

1. Elektronički oblik koji treba upotrebljavati za obveznu automatsku razmjenu informacija u skladu s člankom 8. stavkom 1. Direktive 2011/16/EU mora biti u skladu s Prilogom V. ovoj Uredbi.

2. Elektronički oblik koji treba upotrebljavati za obveznu automatsku razmjenu informacija u skladu s člankom 8. stavkom 3.a Direktive 2011/16/EU mora biti u skladu s Prilogom VI. ovoj Uredbi.

Članak 3.

Praktična rješenja koja se odnose na upotrebu CCN mreže

1. Dostava izvješća, izjava i svih drugih dokumenata na koje se upućuje u informacijama koje se dostavljaju u skladu s Direktivom 2011/16/EU moguća je i drugim sredstvima komunikacije, a ne samo s pomoću CCN mreže.

2. Ako se razmjena informacija na koje se upućuje u Direktivi 2011/16/EU ne vrši elektronički s pomoću CCN mreže i ako između dviju dotičnih strana nije dogovoreno drukčije, informacije se šalju s popratnim dopisom u kojem se opisuju dostavljene informacije i koji nadležno tijelo koje dostavlja informacije propisno potpisuje.

Članak 4.

Stavljanje izvan snage

Provedbena uredba (EU) br. 1156/2012 stavlja se izvan snage s učinkom od 1. siječnja 2016.

Upućivanja na Provedbenu uredbu stavljenu izvan snage tumače se kao upućivanja na ovu Uredbu.

Članak 5.

Stupanje na snagu i primjena

Ova Uredba stupa na snagu trećeg dana od dana objave u *Službenom listu Europske unije*.

Primjenjuje se od 1. siječnja 2016.

Ova je Uredba u cijelosti obvezujuća i izravno se primjenjuje u svim državama članicama.

Sastavljeno u Bruxellesu 15. prosinca 2015.

Za Komisiju
Predsjednik
Jean-Claude JUNCKER

PRILOG I.

Obrazac iz članka 1. stavka 2.

Obrazac za razmjenu informacija na zahtjev i za upravne istrage u skladu s člankom 5. Direktive 2011/16/EU i odgovore na njih, kao i s njima povezane potvrde primitka, zahtjeve za dodatne informacije opće prirode, obavijesti o nemogućnosti ili odbijanju odgovora na zahtjev u skladu s člankom 7. Direktive 2011/16/EU sadržava sljedeća polja ([1]):

— pravna osnova,

— redni broj,

— datum,

— naziv tijela koje podnosi zahtjev i tijela koje prima zahtjev,

— ime osobe koja je predmet provjere ili istrage,

— općeniti opis slučaja i, prema potrebi, posebne informacije opće prirode kojima će se vjerojatno omogućiti procjena očekivanog značaja traženih informacija za upravu i provedbu nacionalnih zakona država članica u pogledu poreza iz članka 2. Direktive 2011/16/EU,

— porezna namjena za koju se informacije traže,

— razdoblje obuhvaćeno istragom,

— ime i adresa svake osobe za koju se vjeruje da raspolaže traženim informacijama,

— ispunjavanje zakonske obveze propisane člankom 16. stavkom 1. Direktive 2011/16/EU,

— ispunjavanje zakonske obveze propisane člankom 17. stavkom 1. Direktive 2011/16/EU,

— argumentiran zahtjev za posebnu istražnu radnju i razlozi zbog kojih je provođenje takve posebne istražne radnje odbijeno,

— potvrda primitka zahtjeva za informacijama,

— zahtjev za dodatne informacije opće prirode,

— razlozi nemogućnosti ili odbijanja dostave informacija,

— razlozi zbog kojih tijelo koje prima zahtjev nije u mogućnosti odgovoriti na njega u odgovarajućem roku te datum do kojeg smatra da bi moglo odgovoriti.

([1]) Međutim, u obrascu koji se upotrebljava u određenom slučaju trebaju se pojaviti samo ona polja koja se u tom slučaju doista i popunjavaju.

PRILOG II.

Obrazac iz članka 1. stavka 3.

Obrazac za spontanu razmjenu informacija te potvrdu primitka takvih informacija u skladu s člancima 9. i 10. Direktive 2011/16/EU sadržava sljedeća polja ([1]):

— pravna osnova,

— redni broj,

— datum,

— naziv tijela koje podnosi zahtjev i tijela koje prima zahtjev,

— ime osobe koja je predmet spontane razmjene informacija,

— razdoblje obuhvaćeno spontanom razmjenom informacija,

— ispunjavanje zakonske obveze propisane člankom 16. stavkom 1. Direktive 2011/16/EU,

— potvrda primitka spontano razmijenjenih informacija.

([1]) Međutim, u obrascu koji se upotrebljava u određenom slučaju trebaju se pojaviti samo ona polja koja se u tom slučaju doista i popunjavaju.

PRILOG III.

Obrazac iz članka 1. stavka 4.

Obrazac za zahtjev za prosljeđivanje upravne obavijesti u skladu s člankom 13. stavcima 1. i 2. Direktive 2011/16/EU te za odgovore na takve zahtjeve u skladu s člankom 13. stavkom 3. te Direktive sadržava sljedeća polja ([1]):

— pravna osnova,

— redni broj,

— datum,

— naziv tijela koje podnosi zahtjev i tijela koje prima zahtjev,

— ime i adresa adresata instrumenta ili odluke,

— druge informacije koje mogu olakšati identifikaciju adresata,

— predmet instrumenta ili odluke,

— odgovor tijela koje prima zahtjev u skladu s člankom 13. stavkom 3. Direktive 2011/16/EU, uključujući datum priopćavanja instrumenta ili odluke adresatu.

([1]) Međutim, u obrascu koji se upotrebljava u određenom slučaju trebaju se pojaviti samo ona polja koja se u tom slučaju doista i popunjavaju.

PRILOG IV.

Obrazac iz članka 1. stavka 5.

Obrazac za povratne informacije u skladu s člankom 14. stavkom 1. Direktive 2011/16/EU sadržava sljedeća polja ([1]):

— redni broj,

— datum,

— naziv nadležnog tijela koje izdaje povratne informacije,

— opće povratne informacije o dostavljenim informacijama,

— rezultati izravno povezani s dostavljenim informacijama.

([1]) Međutim, u obrascu koji se upotrebljava u određenom slučaju trebaju se pojaviti samo ona polja koja se u tom slučaju doista i popunjavaju.

PRILOG V.

Elektronički oblik iz članka 2. stavka 1.

Elektronički oblik za obveznu automatsku razmjenu informacija u skladu s člankom 8. stavkom 1. Direktive 2011/16/EU sukladan je sa sljedećom strukturom stabla i sadržava sljedeće razrede elemenata ([1]):

(a) Za opću poruku:

```
- zaglavlje („HEADER”)u kojem su navedeni:
-- matična država(„ORIGINATING COUNTRY”),
-- odredišne države(„DESTINATION COUNTRIES”),
-- jedinstvena identifikacijska oznaka poruke(„MESSAGE ID”),
-- oznaka korelacije („CORRELATION ID”),
-- vremenski žig („TIMESTAMP”),
-- indikator vrste poruke („MESSAGE TYPE INDIC”) i
- tijelo („BODY”)sa strukturom stabla i razredima elemenata bilo kojeg tijela
  iz točaka od(b) do (g) ovog Priloga, ovisno o prirodi informacija koje se
  automatski razmjenjuju.
```

(b) Za tijelo koje dostavlja informacije o dohotku od rada ili direktorskih naknada:

```
- oznaka zahtjeva („APPLICATION ID”) kojom se označava priroda razmijenjenih
  informacija,
- porezna godina („TAX YEAR”) i
- najmanje jedan sastavni blok koji sadržava:
-- najmanje jednog primatelja („RECIPIENTS”) s informacijama o svakom
   primatelju i sadržava:
--- najmanje jednog platitelja („PAYERS”) s informacijama o svakom platitelju i
    sadržava:
---- najmanje jedan odnos („RELATIONSHIPS”) s informacijama o prirodi svakog
     odnosa između primatelja i platitelja i sadržava:
----- najmanje jedno radno mjesto („WORKPLACE”) na kojem se ostvaruje odnos i
----- najmanje jedan dohodak („INCOMES”) s informacijama o svakom dohotku ili
      naknadi u okviru odnosa i sadržava:
------ broj („QUANTITY”) dana koje je primatelj proveo u državi članici ili je
       u njoj radio;
-- i/ili najmanje jedno poništenje primatelja („RECIPIENT INVALIDATIONS”) u
   slučaju ispravka ili poništenja prethodno razmijenjenih informacija.
```

([1]) Međutim, u elektroničkom obliku koji se upotrebljava u određenom slučaju trebaju se pojaviti samo razredi elemenata koji su stvarno dostupni i primjenjivi u tom slučaju.

(c) Za tijelo koje dostavlja informacije o mirovinama:

```
- oznaka zahtjeva („APPLICATION ID”) kojom se označava priroda razmijenjenih
  informacija,
- porezna godina („TAX YEAR”) i
- najmanje jedan sastavni blok koji sadržava:
-- najmanje jednog primatelja („RECIPIENTS”) s informacijama o svakom
   primatelju i sadržava:
--- najmanje jednog platitelja („PAYERS”) s informacijama o svakom platitelju i
    sadržava:
---- najmanje jedan sustav („SCHEMES”) s informacijama o svakoj mirovini i
     sadržava:
----- najmanje jednu informaciju o referenci programa („SCHEME REFERENCE
      INFOS”),
----- najmanje jednu kapitalnu vrijednost („CAPITAL VALUES”),
----- upravitelja („ADMINISTRATOR”),
----- najmanje jednog vlasnika („OWNERS”),
----- najmanje jedan događaj („EVENTS”) s općim informacijama o svakom događaju
      u okviru programa i sadržava:
------ najmanje jednu informaciju o događaju („EVENT INFO”) s detaljnim
       informacijama o događaju i najmanje jedan financijski podatak
       („FINANCIAL INFO”) i/ili
------ najmanje jednu informaciju o porezu („TAX INFO”) s detaljnim
       informacijama o porezima i najmanje jedan financijski podatak
       („FINANCIAL INFO”);
-- i/ili najmanje jedno poništenje primatelja („RECIPIENT INVALIDATIONS”) u
   slučaju ispravka ili poništenja prethodno razmijenjenih informacija.
```

(d) Za tijelo koje dostavlja informacije o proizvodima životnog osiguranja:

```
- oznaka zahtjeva („APPLICATION ID”) kojom se označava priroda razmijenjenih
  informacija,
- porezna godina („TAX YEAR”) i
- najmanje jedan sastavni blok koji sadržava:
-- najmanje jednu policu („POLICIES”) s informacijama o svakom proizvodu i
   sadržava:
--- trajanje plaćanja doprinosa („CONTRIBUTION DURATION”),
--- trajanje primanja naknade („BENEFIT DURATION”),
--- ugovorne mogućnosti police („POLICY OPTIONS”),
--- najmanje jednu kapitalnu vrijednost police („POLICY CAPITAL VALUES”),
--- osiguravatelja / isplatitelja („INSURER/PAYING AGENT”),
--- najmanje jednog korisnika („BENEFICIARIES”),
--- najmanje jednog korisnika životnog osiguranja („LIFE INSURED”),
--- najmanje jednog platitelja premija („PAYERS OF PREMIUMS”),
--- najmanje jednog vlasnika police („POLICY OWNERS”),
--- najmanje jedan događaj („EVENTS”) s informacijama o svakom događaju u
    okviru police i sadržava:
---- najmanje jednu informaciju o događaju („EVENT INFO”) s detaljnim
     informacijama o događaju i najmanje jedan financijski podatak („FINANCIAL
     INFO”) i/ili
---- najmanje jednu informaciju o porezu („TAX INFO”) s detaljnim informacijama
     o porezima i najmanje jedan financijski podatak („FINANCIAL INFO”);
-- i/ili najmanje jedno poništenje police („POLICY INVALIDATIONS”) u slučaju
   ispravka ili poništenja prethodno razmijenjenih informacija.
```

(e) Za tijelo koje dostavlja informacije o vlasništvu nad nekretninama i dohotku od njih:

```
- oznaka aplikacije („APPLICATION ID”) kojom se označava priroda razmijenjenih
  informacija,
- porezna godina („TAX YEAR”) i
- najmanje jedan sastavni blok koji sadržava:
-- najmanje jednu stranku („PARTIES”) s informacijama o svakom primatelju i
   sadržava:
--- partnera („PARTNER”) s informacijama o supružniku i
--- mogućnost 1.: ako se informacije odnose na dohodak koji se ne može dovesti
    u vezu (čak ni neizravno) s najmanje jednom identificiranom nekretninom:
    najmanje jedan dohodak („INCOMES”) ili
--- mogućnost 2.: ako se informacije ne odnose na dohodak ili se odnose na
    dohodak koji se može dovesti u vezu (čak i neizravno) s najmanje jednom
    identificiranom nekretninom: najmanje jednu nekretninu („PROPERTIES”) s
    informacijama o svakoj nekretnini i sadržava:
---- najmanje jedno vlasništvo („OWNERSHIPS”) i pravo povezano s njim („RIGHT”)
     s informacijama o svakom vlasništvu i pravu povezanom s nekretninom i
     sadržava:
----- najmanje jednu transakciju („TRANSACTIONS”) s informacijama o svakoj
      transakciji povezanoj s nekretninom,
----- najmanje jedan dohodak („INCOMES”) s informacijama o svakom dohotku
      povezanom s nekretninom,
-- i/ili najmanje jedno poništenje nositelja prava („PARTY INVALIDATIONS”) u
   slučaju ispravka ili poništenja prethodno razmijenjenih informacija.
```

(f) Za tijelo u slučaju da ne treba priopćiti informacije povezane s određenom kategorijom:

```
- oznaka zahtjeva („APPLICATION ID”) kojom se označava priroda razmijenjenih
  informacija,
- obrazloženje („DETAIL”) s objašnjenjem zašto nisu navedeni podaci i
- godina („YEAR”).
```

(g) Za tijelo za potvrdu o primitku informacija za određenu kategoriju:

```
- oznaka zahtjeva („APPLICATION ID”) kojom se označava priroda razmijenjenih
  informacija,
- status („STATUS”) s informacijama o prihvaćanju ili odbijanju primljene
  poruke i
- najmanje jedna pogreška („ERROR”) s informacijama o pogreškama utvrđenima u
  zaprimljenoj poruci."
```

PRILOG VI.

Elektronički oblik iz članka 2. stavka 2.

Elektronički oblik za obveznu automatsku razmjenu informacija u skladu s člankom 8. stavkom 3.a Direktive 2011/16/EU sukladan je sljedećoj strukturi stabla i sadržava sljedeće elemente i atribute ([1]):

(a) Za opću poruku:

```
<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2012 rel. 2 sp1 (http://www.altova.com) by OECD OECD
(OECD) -->
<xsd:schema xmlns:crs="urn:oecd:ties:crs:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:ftc="urn:oecd:ties:fatca:v1"
xmlns:cfc="urn:oecd:ties:commontypesfatcacrs:v1"
xmlns:stf="urn:oecd:ties:stf:v4" xmlns:iso="urn:oecd:ties:isocrstypes:v1"
targetNamespace="urn:oecd:ties:crs:v1" elementFormDefault="qualified"
attributeFormDefault="unqualified" version="1.0">
  <xsd:import namespace="urn:oecd:ties:isocrstypes:v1"
schemaLocation="isocrstypes_v1.0.xsd"/>
  <xsd:import namespace="urn:oecd:ties:stf:v4"
schemaLocation="oecdtypes_v4.1.xsd"/>
  <xsd:import namespace="urn:oecd:ties:commontypesfatcacrs:v1"
schemaLocation="CommonTypesFatcaCrs_v1.1.xsd"/>
  <xsd:import namespace="urn:oecd:ties:fatca:v1"
schemaLocation="FatcaTypes_v1.1.xsd"/>

  <!--++++++++++  Reusable Simple types ++++++++++ -->

  <!-- Message type definitions -->

  <xsd:simpleType name="MessageType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Message type defines the type of
reporting </xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CRS"/>
    </xsd:restriction>
  </xsd:simpleType>
  <!--  -->

  <!-- Account Holder Type - 1 -->
  <xsd:simpleType name="CrsAcctHolderType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Account Holder Type</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CRS101">
        <xsd:annotation>
          <xsd:documentation>Passive Non-Financial Entity with one or more
controlling person that is a Reportable Person</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS102">
        <xsd:annotation>
          <xsd:documentation>CRS Reportable Person</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
```

([1]) Međutim, u elektroničkom obliku koji se upotrebljava u određenom slučaju trebaju se pojaviti samo elementi i atributi koji su stvarno primjenjivi u tom slučaju u skladu s pravilima izvješćivanja i dubinske analize iz priloga I. i II. Direktivi 2011/16/EU.

```
      <xsd:enumeration value="CRS103">
        <xsd:annotation>
          <xsd:documentation>Passive NFE that is a CRS Reportable
Person</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!--  -->

  <!-- CRS Payment Type - 5 -->
  <xsd:simpleType name="CrsPaymentType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">The code describing the nature of the
payments used in CRS
      </xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CRS501">
        <xsd:annotation>
          <xsd:documentation>Dividends</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS502">
        <xsd:annotation>
          <xsd:documentation>Interest</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS503">
        <xsd:annotation>
          <xsd:documentation>Gross Proceeds/Redemptions</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS504">
        <xsd:annotation>
          <xsd:documentation>Other - CRS</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!--  -->

  <!-- MessageTypeIndic - 7 -->
  <xsd:simpleType name="CrsMessageTypeIndic_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">The MessageTypeIndic defines the type of
message sent</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CRS701">
        <xsd:annotation>
          <xsd:documentation>The message contains new
information</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS702">
        <xsd:annotation>
          <xsd:documentation>The message contains corrections for previously
sent information</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
```

```
      <xsd:enumeration value="CRS703">
        <xsd:annotation>
          <xsd:documentation>The message advises there is no data to
report</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!--  -->

  <!-- Controlling Person Type - 8 -->
  <xsd:simpleType name="CrsCtrlgPersonType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Controlling Person
Type</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CRS801">
        <xsd:annotation>
          <xsd:documentation>CP of legal person - ownership</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS802">
        <xsd:annotation>
          <xsd:documentation>CP of legal person - other
means</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS803">
        <xsd:annotation>
          <xsd:documentation>CP of legal person - senior managing
official</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS804">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - trust -
settlor</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS805">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - trust -
trustee</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS806">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - trust -
protector</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS807">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - trust -
beneficiary</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS808">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - trust -
other</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
```

```
      <xsd:enumeration value="CRS809">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - other - settlor-
equivalent</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS810">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - other - trustee-
equivalent</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS811">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - other - protector-
equivalent</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS812">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - other - beneficiary-
equivalent</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS813">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - other - other-
equivalent</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!--  -->

  <!--++++++++++ Reusable Complex types ++++++++++ -->

      <!-- Message specification: Data identifying and describing the message
as a whole -->
  <xsd:complexType name="MessageSpec_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Information in the message header
identifies the Tax Administration that is sending the message. It specifies
when the message was created, what period (normally a year) the report is for,
and the nature of the report (original, corrected, supplemental,
etc).</xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>      <xsd:element name="SendingCompanyIN" type="xsd:string"
minOccurs="0"/>
      <xsd:element name="TransmittingCountry" type="iso:CountryCode_Type"/>
      <xsd:element name="ReceivingCountry" type="iso:CountryCode_Type"/>
      <!-- modified for CRS  -->

      <xsd:element name="MessageType" type="crs:MessageType_EnumType"/>
      <xsd:element name="Warning" type="xsd:string" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Free text expressing the
restrictions for use of the information this
message contains and the legal framework under which it is
given</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="Contact" type="xsd:string" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">All necessary contact information
about persons responsible for and
```

```
involved in the processing of the data transmitted in this message, both
legally and technically. Free text as this is not
intended for automatic processing. </xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="MessageRefId" type="xsd:string">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Sender's unique identifier for this
message</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="MessageTypeIndic"
type="crs:CrsMessageTypeIndic_EnumType" minOccurs="0"/>
      <xsd:element name="CorrMessageRefId" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Sender's unique identifier that has
to be corrected. Must point to 1 or more previous message</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="ReportingPeriod" type="xsd:date">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">The reporting year for which
information is transmitted in documents of
the current message.</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="Timestamp" type="xsd:dateTime"/>
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->

  <!-- Account Holder Type -->
  <xsd:complexType name="AccountHolder_Type">
    <xsd:sequence>
      <xsd:choice>
        <xsd:element name="Individual" type="crs:PersonParty_Type"/>
        <xsd:sequence>
          <xsd:element name="Organisation" type="crs:OrganisationParty_Type"/>
          <xsd:element name="AcctHolderType"
type="crs:CrsAcctHolderType_EnumType"/>
        </xsd:sequence>
      </xsd:choice>
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->

  <!-- Controlling Person Type -->
  <xsd:complexType name="ControllingPerson_Type">
    <xsd:sequence>
      <xsd:element name="Individual" type="crs:PersonParty_Type"/>
      <xsd:element name="CtrlgPersonType"
type="crs:CrsCtrlgPersonType_EnumType" minOccurs="0"/>
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->

  <!-- Account number -->
  <xsd:complexType name="FIAccountNumber_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Account number definition
</xsd:documentation>
    </xsd:annotation>
```

```
    <xsd:simpleContent>
      <xsd:extension base="xsd:string">
        <xsd:attribute name="AcctNumberType"
type="cfc:AcctNumberType_EnumType">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Account Number
Type</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
        <xsd:attribute name="UndocumentedAccount" type="xsd:boolean">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Undocumented
Account</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
        <xsd:attribute name="ClosedAccount" type="xsd:boolean">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Closed Account</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
        <xsd:attribute name="DormantAccount" type="xsd:boolean">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Dormant
Account</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
  <!--  -->

  <!-- Correctable Account Report -->
  <xsd:complexType name="CorrectableAccountReport_Type">
    <xsd:sequence>
      <xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
      <xsd:element name="AccountNumber" type="crs:FIAccountNumber_Type"/>
      <xsd:element name="AccountHolder" type="crs:AccountHolder_Type"/>
      <xsd:element name="ControllingPerson" type="crs:ControllingPerson_Type"
minOccurs="0" maxOccurs="unbounded"/>
      <xsd:element name="AccountBalance" type="cfc:MonAmnt_Type"/>
      <xsd:element name="Payment" type="crs:Payment_Type" minOccurs="0"
maxOccurs="unbounded"/>
    </xsd:sequence>
  </xsd:complexType>
  <!--  -->

  <!-- The Name of a Party, given in fixed Form-->
  <xsd:complexType name="NamePerson_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">The user must spread the data about the
name of a party over up to six elements. The container element for this will be
'NameFix'. </xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
      <xsd:element name="PrecedingTitle" type="xsd:string" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">His Excellency,Estate of the Late
...</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
```

```
      <xsd:element name="Title" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Greeting title. Example: Mr, Dr, Ms,
Herr, etc. Can have multiple titles.</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="FirstName">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">FirstName of the
person</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
          <xsd:simpleContent>
            <xsd:extension base="xsd:string">
              <xsd:attribute name="xnlNameType">
                <xsd:annotation>
                  <xsd:documentation xml:lang="en">Defines the name type of
FirstName. Example: Given Name, Forename, Christian Name, Father's Name, etc.
In some countries, FirstName could be a Family Name or a SurName. Use this
attribute to define the type for this name.
                  </xsd:documentation>
                </xsd:annotation>
              </xsd:attribute>
            </xsd:extension>
          </xsd:simpleContent>
        </xsd:complexType>
      </xsd:element>
      <xsd:element name="MiddleName" minOccurs="0" maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Middle name (essential part of the
name for many nationalities). Example: Sakthi in "Nivetha Sakthi Shantha". Can
have multiple middle names.</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
          <xsd:simpleContent>
            <xsd:extension base="xsd:string">
              <xsd:attribute name="xnlNameType">
                <xsd:annotation>
                  <xsd:documentation xml:lang="en">Defines the name type of
Middle Name. Example: First name, middle name, maiden name, father's name,
given name, etc.
                  </xsd:documentation>
                </xsd:annotation>
              </xsd:attribute>
            </xsd:extension>
          </xsd:simpleContent>
        </xsd:complexType>
      </xsd:element>
      <xsd:element name="NamePrefix" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">de, van, van de, von, etc. Example:
Derick de Clarke</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
          <xsd:simpleContent>
            <xsd:extension base="xsd:string">
              <xsd:attribute name="xnlNameType">
                <xsd:annotation>
```

```
                  <xsd:documentation xml:lang="en">Defines the type of name
associated with the NamePrefix. For example the type of name is LastName and
this prefix is the prefix for this last name.
              </xsd:documentation>
                </xsd:annotation>
              </xsd:attribute>
            </xsd:extension>
          </xsd:simpleContent>
        </xsd:complexType>
      </xsd:element>
      <xsd:element name="LastName">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Represents the position of the name
in a name string. Can be Given Name, Forename, Christian Name, Surname, Family
Name, etc. Use the attribute "NameType" to define what type this name is.
In case of a company, this field can be used for the company
name.</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
          <xsd:simpleContent>
            <xsd:extension base="xsd:string">
              <xsd:attribute name="xnlNameType">
                <xsd:annotation>
                  <xsd:documentation xml:lang="en">Defines the name type of
LastName. Example: Father's name, Family name, Sur Name, Mother's Name, etc. In
some countries, LastName could be the given name or first name.
                  </xsd:documentation>
                </xsd:annotation>
              </xsd:attribute>
            </xsd:extension>
          </xsd:simpleContent>
        </xsd:complexType>
      </xsd:element>
      <xsd:element name="GenerationIdentifier" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Jnr, Thr Third,
III</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="Suffix" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Could be compressed initials - PhD,
VC, QC</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="GeneralSuffix" type="xsd:string" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Deceased, Retired
...</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
    </xsd:sequence>
    <xsd:attribute name="nameType" type="stf:OECDNameType_EnumType"
use="optional"/>
  </xsd:complexType>
  <!-- -->
```

```
  <!-- Collection of all Data describing a person as a Party -->
  <xsd:complexType name="PersonParty_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
This container brings together all data about a person as a party. Name and
address are required components and each can
be present more than once to enable as complete a description as possible.
Whenever possible one or more identifiers (TIN
etc) should be added as well as a residence country code. Additional data that
describes and identifies the party can be
given. The code for the legal type according to the OECD codelist must be
added. The structures of
all of the subelements are defined elsewhere in this
schema.</xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
      <xsd:element name="ResCountryCode" type="iso:CountryCode_Type"
maxOccurs="unbounded"/>
      <xsd:element name="TIN" type="cfc:TIN_Type" minOccurs="0"
maxOccurs="unbounded"/>
      <xsd:element name="Name" type="crs:NamePerson_Type"
maxOccurs="unbounded"/>
      <xsd:element name="Address" type="cfc:Address_Type"
maxOccurs="unbounded"/>
      <xsd:element name="Nationality" type="iso:CountryCode_Type" minOccurs="0"
maxOccurs="unbounded"/>
      <xsd:element name="BirthInfo" minOccurs="0">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="BirthDate" type="xsd:date" minOccurs="0"/>
            <xsd:element name="City" type="xsd:string" minOccurs="0"/>
            <xsd:element name="CitySubentity" type="xsd:string" minOccurs="0"/>
            <xsd:element name="CountryInfo" minOccurs="0">
              <xsd:complexType>
                <xsd:choice>
                  <xsd:element name="CountryCode" type="iso:CountryCode_Type"/>
                  <xsd:element name="FormerCountryName" type="xsd:string"/>
                </xsd:choice>
              </xsd:complexType>
            </xsd:element>
          </xsd:sequence>
        </xsd:complexType>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->

      <!-- Organisation Identification Number -->
  <xsd:complexType name="OrganisationIN_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">This is the identification
number/identification code for the Entity in question. As the identifier may be
not strictly numeric, it is just defined as a string of characters. Attribute
'issuedBy' is required to designate the issuer of the identifier. Attribute
'INType' defines the type of identification number. </xsd:documentation>
    </xsd:annotation>
    <xsd:simpleContent>
      <xsd:extension base="cfc:String1MinLength_Type">
        <xsd:attribute name="issuedBy" type="iso:CountryCode_Type"
use="optional">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Country code of issuing country,
indicating country of Residence (to taxes and other)</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
```

```
        <xsd:attribute name="INType" type="xsd:string" use="optional">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Identification Number
Type</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
  <!-- -->

  <!-- Collection of all Data describing an organisationy  as party-->
  <xsd:complexType name="OrganisationParty_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
This container brings together all data about an organisation as a party. Name
and address are required components and each can
be present more than once to enable as complete a description as possible.
Whenever possible one or more identifiers (TIN
etc) should be added as well as a residence country code. Additional data that
describes and identifies the party can be
given . The code for the legal type according to the OECD codelist must be
added. The structures of
all of the subelements are defined elsewhere in this
schema.</xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
      <xsd:element name="ResCountryCode" type="iso:CountryCode_Type"
minOccurs="0" maxOccurs="unbounded"/>
      <xsd:element name="IN" type="crs:OrganisationIN_Type" minOccurs="0"
maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Entity Identification
Number</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="Name" type="cfc:NameOrganisation_Type"
maxOccurs="unbounded"/>
      <xsd:element name="Address" type="cfc:Address_Type"
maxOccurs="unbounded"/>
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->

  <!-- Correctable Organisation-->
  <xsd:complexType name="CorrectableOrganisationParty_Type">
    <xsd:complexContent>
      <xsd:extension base="crs:OrganisationParty_Type">
        <xsd:sequence>
          <xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
        </xsd:sequence>
      </xsd:extension>
    </xsd:complexContent>
  </xsd:complexType>
  <!-- -->

  <!-- Payment   -->
  <xsd:complexType name="Payment_Type">
    <xsd:sequence>
      <xsd:element name="Type" type="crs:CrsPaymentType_EnumType">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Type of payment (interest,
dividend,...)</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
```

```
      <xsd:element name="PaymentAmnt" type="cfc:MonAmnt_Type">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">The amount of
payment</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->

  <!--  -->
  <!-- CRS Body Type - CRS Report  -->
  <xsd:complexType name="CrsBody_Type">
    <xsd:sequence>
      <xsd:element name="ReportingFI"
type="crs:CorrectableOrganisationParty_Type">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Reporting financial
institution</xsd:documentation>
        </xsd:annotation>
      </xsd:element>

      <xsd:element name="ReportingGroup" maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">For CRS, only one ReportingGroup for
each CrsBody is to be provided</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="Sponsor"
type="crs:CorrectableOrganisationParty_Type" minOccurs="0"/>
            <xsd:element name="Intermediary"
type="crs:CorrectableOrganisationParty_Type" minOccurs="0"/>
            <xsd:element name="AccountReport"
type="crs:CorrectableAccountReport_Type" minOccurs="0" maxOccurs="unbounded"/>
            <xsd:element name="PoolReport"
type="ftc:CorrectablePoolReport_Type" minOccurs="0" maxOccurs="unbounded"/>
          </xsd:sequence>
        </xsd:complexType>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>

      <!--++++++++++ Schema  element ++++++++++ -->
  <!-- CrsOECD File Message structure  -->
  <!-- -->
  <!-- CRS Message structure  -->
  <xsd:element name="CRS_OECD">
    <xsd:complexType>
      <xsd:sequence>
        <xsd:element name="MessageSpec" type="crs:MessageSpec_Type"/>
        <xsd:element name="CrsBody" type="crs:CrsBody_Type"
maxOccurs="unbounded"/>
      </xsd:sequence>
      <xsd:attribute name="version" type="xsd:string">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">CRS Version </xsd:documentation>
        </xsd:annotation>
      </xsd:attribute>
    </xsd:complexType>
  </xsd:element>
  <!-- -->
</xsd:schema>
```

(b) U pogledu vrsta uobičajenih za Zakon o izvršenju poreznih obveza s obzirom na račune u inozemnim financijskim institucijama i zajedničke standarde izvješćivanja iz poruke u prethodnoj točki (a):

```
<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2011 rel. 3 (http://www.altova.com) by IRS (Internal
Revenue Service) -->
<xsd:schema xmlns:cfc="urn:oecd:ties:commontypesfatcacrs:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:stf="urn:oecd:ties:stf:v4"
xmlns:iso="urn:oecd:ties:isocrstypes:v1"
targetNamespace="urn:oecd:ties:commontypesfatcacrs:v1"
elementFormDefault="qualified" attributeFormDefault="unqualified"
version="1.0">
  <xsd:import namespace="urn:oecd:ties:isocrstypes:v1"
schemaLocation="isocrstypes_v1.0.xsd"/>
  <xsd:import namespace="urn:oecd:ties:stf:v4"
schemaLocation="oecdtypes_v4.1.xsd"/>
  <!--++++++++++  Reusable Simple types +++++++++ -->
  <!-- -->
  <!-- String with minimum length 1 - data type for TIN_Type -->
  <xsd:simpleType name="String1MinLength_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Introduce a min
length</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:minLength value="1"/>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Data type for any kind of numeric data with two decimal fraction digits,
especially monetary amounts -->
  <xsd:simpleType name="TwoDigFract_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
        Data type for any kind of numeric data with two decimal fraction
digits, especially monetary amounts.
      </xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:decimal">
      <xsd:fractionDigits value="2"/>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Account Number Type - 6 -->
  <xsd:simpleType name="AcctNumberType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Account Number Type</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="OECD601">
        <xsd:annotation>
          <xsd:documentation>IBAN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD602">
        <xsd:annotation>
          <xsd:documentation>OBAN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
```

```
      <xsd:enumeration value="OECD603">
        <xsd:annotation>
          <xsd:documentation>ISIN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD604">
        <xsd:annotation>
          <xsd:documentation>OSIN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD605">
        <xsd:annotation>
          <xsd:documentation>Other</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!--  -->
  <!--++++++++++ Reusable Complex types ++++++++++ -->
  <!-- -->
  <!-- Address Fix -->
  <xsd:complexType name="AddressFix_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
      Structure of the address for a party broken down into its logical parts,
recommended for easy matching. The 'City' element is the only required
subelement. All of the subelements are simple text - data type 'string'.
      </xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
      <xsd:element name="Street" type="xsd:string" minOccurs="0"/>
      <xsd:element name="BuildingIdentifier" type="xsd:string" minOccurs="0"/>
      <xsd:element name="SuiteIdentifier" type="xsd:string" minOccurs="0"/>
      <xsd:element name="FloorIdentifier" type="xsd:string" minOccurs="0"/>
      <xsd:element name="DistrictName" type="xsd:string" minOccurs="0"/>
      <xsd:element name="POB" type="xsd:string" minOccurs="0"/>
      <xsd:element name="PostCode" type="xsd:string" minOccurs="0"/>
      <xsd:element name="City" type="xsd:string"/>
      <xsd:element name="CountrySubentity" type="xsd:string" minOccurs="0"/>
    </xsd:sequence>
  </xsd:complexType>
  <!--  -->
  <!--  The Address of a Party, given in fixed or free Form, possibly in both
Forms -->
  <xsd:complexType name="Address_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
      The user has the option to enter the data about the address of a party
either as one long field or to spread the data over up to eight  elements or
even to use both formats. If the user chooses the option to enter the data
required in separate elements, the container element for this will be
'AddressFix'. If the user chooses the option to enter the data required in a
less structured way in 'AddressFree' all available address details shall be
presented as one string of bytes, blank or "/" (slash) or carriage return- line
feed used as a delimiter between parts of the address. PLEASE NOTE that the
address country code is outside  both of these elements. The use of the fixed
form is recommended as a rule to allow easy matching. However, the use of the
free form is recommended if the sending state cannot reliably identify and
distinguish the different parts of the address. The user may want to use both
formats e.g. if besides separating the logical parts of the address he also
wants to indicate a suitable breakdown into print-lines by delimiters in the
free text form. In this case 'AddressFix' has to precede 'AddressFree'.
      </xsd:documentation>
    </xsd:annotation>
```

```
    <xsd:sequence>
      <xsd:element name="CountryCode" type="iso:CountryCode_Type"/>
      <xsd:choice>
        <xsd:element name="AddressFree" type="xsd:string"/>
        <xsd:sequence>
          <xsd:element name="AddressFix" type="cfc:AddressFix_Type"/>
          <xsd:element name="AddressFree" type="xsd:string" minOccurs="0"/>
        </xsd:sequence>
      </xsd:choice>
    </xsd:sequence>
    <xsd:attribute name="legalAddressType"
type="stf:OECDLegalAddressType_EnumType" use="optional"/>
  </xsd:complexType>
  <!--  -->
  <!-- General Type for Monetary Amounts -->
  <xsd:complexType name="MonAmnt_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
This data type is to be used whenever monetary amounts are to be communicated.
Such amounts shall be given
including two fractional digits of the main currency unit. The code for the
currency in which the value is expressed has to be
taken from the ISO codelist 4217 and added in attribute currCode.
</xsd:documentation>
    </xsd:annotation>
    <xsd:simpleContent>
      <xsd:extension base="cfc:TwoDigFract_Type">
        <xsd:attribute name="currCode" type="iso:currCode_Type"
use="required"/>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
  <!--  -->
  <!-- Organisation name -->
  <xsd:complexType name="NameOrganisation_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Name of organisation</xsd:documentation>
    </xsd:annotation>
    <xsd:simpleContent>
      <xsd:extension base="xsd:string">

        <xsd:attribute name="nameType" type="stf:OECDNameType_EnumType"
use="optional"/>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
  <!-- -->
  <!-- TIN -->
  <xsd:complexType name="TIN_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">This is the identification
number/identification code for the party in question. As the identifier may be
not strictly numeric, it is just defined as a string of characters. Attribute
'issuedBy' is required to designate the issuer of the identifier.
</xsd:documentation>
    </xsd:annotation>
    <xsd:simpleContent>
      <xsd:extension base="cfc:String1MinLength_Type">
```

```
        <xsd:attribute name="issuedBy" type="iso:CountryCode_Type"
use="optional">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Country code of issuing country,
indicating country of Residence (to taxes and other)</xsd:documentation>
          </xsd:annotation>
        </xsd:attribute>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
  <!-- -->
</xsd:schema>
```

(c) U pogledu vrsta uobičajenih za OECD iz poruke u prethodnoj točki (a):

```
<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2005 sp1 U (http://www.xmlspy.com) by Steria Benelux
sa/nv (Steria Benelux sa/nv) -->
<xsd:schema xmlns:stf="urn:oecd:ties:stf:v4"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
targetNamespace="urn:oecd:ties:stf:v4" elementFormDefault="qualified"
attributeFormDefault="unqualified" version="4.0">
  <!--++++++++++ Reusable Simple types +++++++++ -->
  <!-- Document type indicators types -->
  <xsd:simpleType name="OECDDocTypeIndic_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">This element specifies the type of data
being submitted.</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="OECD0">
        <xsd:annotation>
          <xsd:documentation>Resend Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD1">
        <xsd:annotation>
          <xsd:documentation>New Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD2">
        <xsd:annotation>
          <xsd:documentation>Corrected Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD3">
        <xsd:annotation>
          <xsd:documentation>Deletion of Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD10">
        <xsd:annotation>
          <xsd:documentation>Resend Test Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD11">
        <xsd:annotation>
          <xsd:documentation>New Test Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD12">
        <xsd:annotation>
          <xsd:documentation>Corrected Test Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
```

```
      <xsd:enumeration value="OECD13">
        <xsd:annotation>
          <xsd:documentation>Deletion of Test Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Kind of Name -->
  <xsd:simpleType name="OECDNameType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
        It is possible for stf documents to contain several names for the same
party. This is a qualifier to indicate the type of a particular name. Such
types include nicknames ('nick'), names under which a party does business
('dba' a short name for the entity, or a name that is used for public
acquaintance instead of the official business name) etc.
      </xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="OECD201">
        <xsd:annotation>
          <xsd:documentation>SMFAliasOrOther</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD202">
        <xsd:annotation>
          <xsd:documentation>indiv (individual)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD203">
        <xsd:annotation>
          <xsd:documentation>alias (alias)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD204">
        <xsd:annotation>
          <xsd:documentation>nick (nickname)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD205">
        <xsd:annotation>
          <xsd:documentation>aka (also known as)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD206">
        <xsd:annotation>
          <xsd:documentation>dba (doing business as)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD207">
        <xsd:annotation>
          <xsd:documentation>legal (legal name)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD208">
        <xsd:annotation>
          <xsd:documentation>atbirth (name at birth)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Type of the address considered from a legal point of view -->
  <xsd:simpleType name="OECDLegalAddressType_EnumType">
    <xsd:annotation>
```

```
      <xsd:documentation xml:lang="en">This is a datatype for an attribute to
an address. It serves to indicate the legal character of that address
(residential, business etc.)</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:token">
      <xsd:enumeration value="OECD301">
        <xsd:annotation>
          <xsd:documentation>residentialOrBusiness</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD302">
        <xsd:annotation>
          <xsd:documentation>residential</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD303">
        <xsd:annotation>
          <xsd:documentation>business</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD304">
        <xsd:annotation>
          <xsd:documentation>registeredOffice</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD305">
        <xsd:annotation>
          <xsd:documentation>unspecified</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!--++++++++++ Reusable Complex types ++++++++++ -->
  <!-- -->
  <!-- Document specification: Data identifying and describing the document -->
  <xsd:complexType name="DocSpec_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Document specification: Data identifying
and describing the document, where
'document' here means the part of a message that is to transmit the data about
a single block of CRS information. </xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>

      <xsd:element name="DocTypeIndic" type="stf:OECDDocTypeIndic_EnumType"/>
      <xsd:element name="DocRefId" type="xsd:string">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Sender's unique identifier of this
document </xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="CorrMessageRefId" type="xsd:string" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Reference id of the message of the
document referred to if this is a correction</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="CorrDocRefId" type="xsd:string" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Reference id of the document
referred to if this is correction</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->
</xsd:schema>
```