2025/2263

26.11.2025 г.

РЕГЛАМЕНТ ЗА ИЗПЪЛНЕНИЕ (ЕС) 2025/2263 НА КОМИСИЯТА

от 12 ноември 2025 година

за изменение на Регламент за изпълнение (ЕС) 2015/2378 по отношение на стандартните формуляри и компютризираните формати за задължителния автоматичен обмен на информация относно криптоактиви, за които се предоставя информация, предаването на годишната оценка и списъка на статистическите данни, които държавите членки трябва да представят съгласно Директива 2011/16/ЕС на Съвета

ЕВРОПЕЙСКАТА КОМИСИЯ,

като взе предвид Договора за функционирането на Европейския съюз,

като взе предвид Директива 2011/16/ЕС на Съвета от 15 февруари 2011 г. относно административното сътрудничество в областта на данъчното облагане и за отмяна на Директива 77/799/ЕИО ([1]), и по-специално член 8аг, параграфи 4 и 9, член 20, параграф 5, буква в) и член 23, параграфи 3 и 4 от нея,

като има предвид, че:

(1) Директива 2011/16/ЕС беше изменена с Директива (ЕС) 2023/2226 на Съвета ([2]), за да се предвиди задължителен автоматичен обмен на информация, която трябва да бъде предоставяна от предоставящите информация доставчици на услуги за криптоактиви.

(2) В съответствие с член 8аг, параграф 4 от Директива 2011/16/ЕС следва да се определят практическите правила, чрез които да се улесни предаването на информацията, посочена в параграф 3 от същия член. В частност автоматичният обмен на информация съгласно член 8аг, параграф 6 от Директива 2011/16/ЕС следва да се извършва в стандартен компютризиран формат.

(3) В съответствие с член 8аг, параграф 9 от Директива 2011/16/ЕС следва да се определят практическите правила, необходими за регистрацията и идентификацията на операторите на криптоактиви, които са предоставящи информация доставчици на услуги за криптоактиви, за да може държавите членки да разполагат със съответната информация относно оператора на криптоактиви, който подлежи на изискванията за предоставяне на информация в дадената държава членка.

(4) За да се гарантира, че държавите членки предоставят относно операторите на криптоактиви една и съща информация, е необходимо да се определи стандартният формуляр, който да се използва за предаването на информация относно оператори на криптоактиви до регистъра на операторите на криптоактиви.

(5) Член 2в от Регламент за изпълнение (ЕС) 2015/2378 на Комисията ([3]) и приложение X към същия регламент следва да се актуализират с нова информация, за да се отразят действащите понастоящем изменения на Директива 2011/16/ЕС.

(6) Поради това Регламент за изпълнение (ЕС) 2015/2378 следва да бъде съответно изменен.

(7) В съответствие с член 42, параграф 1 от Регламент (ЕС) 2018/1725 на Европейския парламент и на Съвета ([4]) беше проведена консултация с Европейския надзорен орган по защита на данните.

(8) От съображения за съгласуваност и правна сигурност датата на влизане в сила на настоящия регламент следва да се съобрази с началната дата на прилагане, предвидена в член 2, параграф 1, втора алинея от Директива (ЕС) 2023/2226.

([1]) ОВ L 64, 11.3.2011 г., стр. 1, ELI: http://data.europa.eu/eli/dir/2011/16/oj.

([2]) Директива (ЕС) 2023/2226 на Съвета от 17 октомври 2023 г. за изменение на Директива 2011/16/ЕС относно административното сътрудничество в областта на данъчното облагане (ОВ L, 2023/2226, 24.10.2023 г., ELI: http://data.europa.eu/eli/dir/2023/2226/oj).

([3]) Регламент за изпълнение (ЕС) 2015/2378 на Комисията от 15 декември 2015 г. за определяне на подробни правила за прилагане на някои разпоредби на Директива 2011/16/ЕС на Съвета относно административното сътрудничество в областта на данъчното облагане и за отмяна на Регламент за изпълнение (ЕС) № 1156/2012 (ОВ L 332, 18.12.2015 г., стр. 19, ELI: http://data.europa.eu/eli/reg_impl/2015/2378/oj).

([4]) Регламент (ЕС) 2018/1725 на Европейския парламент и на Съвета от 23 октомври 2018 година относно защитата на физическите лица във връзка с обработването на лични данни от институциите, органите, службите и агенциите на Съюза и относно свободното движение на такива данни и за отмяна на Регламент (ЕО) № 45/2001 и Решение № 1247/2002/ЕО (ОВ L 295, 21.11.2018 г., стр. 39, ELI: http://data.europa.eu/eli/reg/2018/1725/oj).

(9) Мерките, предвидени в настоящия регламент, са в съответствие със становището на Комитета за административно сътрудничество в областта на данъчното облагане,

ПРИЕ НАСТОЯЩИЯ РЕГЛАМЕНТ:

Член 1

Регламент за изпълнение (ЕС) 2015/2378 се изменя, както следва:

(1) В член 2 се добавя следният параграф 5:

„5. Компютризираният формат, който трябва да се използва за задължителния автоматичен обмен на информация съгласно член 8аг, параграф 6 от Директива 2011/16/ЕС, трябва да е съобразен с разпоредбите на приложение XVIII към настоящия регламент.“

(2) В член 2в параграф 2 се заменя със следното:

„2. До 1 май всяка година държавите членки предават на Комисията по електронен път годишната оценка, като използват формуляра, посочен в параграф 1. Оценката обхваща предходната календарна година.“

(3) Добавя се следният член 2ж:

„*Член 2ж*

Стандартни формуляри, включително езикови договорености, за предаването на информация относно операторите на криптоактиви и срок на съхранение на информацията, заличена от регистъра на операторите на криптоактиви

1. Формулярът, който трябва да се използва за предаването на информация относно операторите на криптоактиви до регистъра на операторите на криптоактиви съгласно член 8аг, параграф 9 от Директива 2011/16/ЕС, трябва да отговаря на формàта, определен в приложение XIX към настоящия регламент.

2. Основните елементи, които се вписват в регистъра на операторите на криптоактиви съгласно предвиденото в член 8аг, параграф 9 от Директива 2011/16/ЕС, са информацията, съдържаща се в раздел V, параграф Е, точка 2 от приложение VI към Директива 2011/16/ЕС, и информацията, съдържаща се в приложение XIX към настоящия регламент. Създаването на регистъра на операторите на криптоактиви и обработването на лични данни, което Комисията извършва в рамките на регистъра на операторите на криптоактиви от името на компетентните органи на държавите членки, трябва да са в съответствие с регламенти (ЕС) 2016/679 и (ЕС) 2018/1725. Компетентните органи на държавите членки се считат за администратори на данни, а Комисията се счита за обработващ лични данни в съответствие с Регламент (ЕС) 2016/679.

3. Форматът на индивидуалния идентификационен номер по смисъла на член 8аг, параграф 7 е определен в приложение XIX към настоящия регламент.

4. Срокът на съхранение на информацията, заличена от регистъра на операторите на криптоактиви съгласно раздел V, параграф Е, точка 5, буква г) от приложение VI към Директива 2011/16/ЕС, е определен в приложение XIX към настоящия регламент.

5. Правилата относно промяната на държавата членка по единствена регистрация и прехвърлянето на информацията, отнасяща се до предоставящия информация доставчик на услуги за криптоактиви, до новата държава членка по единствена регистрация са определени в приложение XIX към настоящия регламент.“

(4) Приложение VIII се заменя с текста в приложение I към настоящия регламент.

(5) Приложение X се изменя в съответствие с приложение II към настоящия регламент.

(6) Текстът в приложение III към настоящия регламент се добавя като приложение XVIII.

(7) Текстът в приложение IV към настоящия регламент се добавя като приложение XIX.

Член 2

Настоящият регламент влиза в сила на двадесетия ден след деня на публикуването му в *Официален вестник на Европейския съюз*.

Той се прилага от 1 януари 2026 г.

Настоящият регламент е задължителен в своята цялост и се прилага пряко във всички държави членки.

Съставено в Брюксел на 12 ноември 2025 година.

За Комисията
Председател
Ursula VON DER LEYEN

ПРИЛОЖЕНИЕ I

„ПРИЛОЖЕНИЕ VIII

Формуляр, посочен в член 2в

Във формуляра за предаване на данните по член 23, параграф 3 от Директива 2011/16/ЕС се включва следната информация:

а) наименование на държавата членка, която попълва въпросника;

б) общи сведения относно организацията и ресурсите за целите на автоматичния обмен на информация, включително административни и други относими разходи за разработването и внедряването; административни разходи за повтарящите се действия; други относими разходи за действията за спазване на данъчното законодателство;

в) спорове и съдебни производства;

г) наличност на информация в държавата членка, включително описание на управленския процес за осигуряване на събирането на данни, в това число идентификационни елементи, и навременност на изпращаната информация;

д) ефективност на обмена в качеството на получаваща държава членка, включително обработка на получената информация, общ процент на съвпадение, както и процент на успешно идентифицираните отчети;

е) качество на получената информация, включително идентификация на съответните данъкоплатци/страни, процент на валидните данъчни идентификационни номера (ДИН), предоставени от изпращащата държава членка;

ж) използване на получената информация, включително категории на използване, данъчна област, предизвикано друго административно сътрудничество;

з) прогнозна оценка на резултатите от използването на информацията, включително увеличение на установения данък и/или увеличение на коригираната данъчна основа, процент на отчетите, използвани при данъчни разследвания;

и) проследяване дали е изпратена годишната обратна информация по двустранни договорености по силата на член 14, параграф 2 от Директива 2011/16/ЕС;

й) проследяване, изпълнение и резултати на последващите действия, свързани с конкретни проекти, които са от значение за функционирането на директивата; и

к) всякаква друга информация, която има отношение към букви а)—й), и всякакви проблеми, които са срещнали държавите членки.“

ПРИЛОЖЕНИЕ II

В списъка в приложение X към Регламент за изпълнение (ЕС) 2015/2378 се добавя следното тире:

„— При доходи от дивиденти, които не са в попечителска сметка: статистически данни за съобщенията и получателите, съобщенията и платците, получателите и отношенията, платците и отношенията, получателите и доходите.“

ПРИЛОЖЕНИЕ III

„ПРИЛОЖЕНИЕ XVIII

Компютризиран формат, посочен в член 2, параграф 5

Компютризираният формат за задължителния автоматичен обмен на информация в съответствие с член 8аг, параграф 6 от Директива 2011/16/ЕС отговаря на следната дървовидна структура и съдържа следните елементи и атрибути ([1]):

CARF XML

```
<?xml version="1.0" encoding="UTF-8"?>

<xsd:schema xmlns:carf="urn:oecd:ties:carf:v1" xmlns:xsd="http://www.w3.org/2001/
XMLSchema" xmlns:stf="urn:oecd:ties:carfstf:v5" xmlns:iso="urn:oecd:ties:
isocarftypes:v1" targetNamespace="urn:oecd:ties:carf:v1" elementFormDefault="
qualified" attributeFormDefault="unqualified" version="1.3">

<xsd:import namespace="urn:oecd:ties:isocarftypes:v1" schemaLocation="isocarf
types_v1.1.xsd"/>

<xsd:import namespace="urn:oecd:ties:carfstf:v5" schemaLocation="oecdcarf
types_v5.0.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="CARF"/>

    </xsd:restriction>

  </xsd:simpleType>

  <!-- -->

  <!--Transfer Type - 401 to 404-->

  <xsd:simpleType name="ExchangeType_EnumType">

    <xsd:annotation>

      <xsd:documentation xml:lang="en">Transfer Type</xsd:documentation>

    </xsd:annotation>

    <xsd:restriction base="xsd:string">
```

([1]) При все това, само онези елементи и атрибути, които са действително приложими в даден случай вследствие на изпълнението на правилата за надлежна проверка и докладване, включени в раздели II и III от приложение VI към Директива 2011/16/ЕС, трябва задължително да присъстват в компютризирания формат, използван в съответния случай.

```
      <xsd:enumeration value="CARF401">
        <xsd:annotation>
          <xsd:documentation>Staking</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CARF402">
        <xsd:annotation>
          <xsd:documentation>Crypto Loan</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CARF403">
        <xsd:annotation>
          <xsd:documentation>Wrapping</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CARF404">
        <xsd:annotation>
          <xsd:documentation>Collateral</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!--Transfer Type - 501 to 507-->
  <xsd:simpleType name="TransferType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Transfer Type</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CARF501">
        <xsd:annotation>
          <xsd:documentation>Airdrop</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
```

```
<xsd:enumeration value="CARF502">
  <xsd:annotation>
    <xsd:documentation>Staking income</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CARF503">
  <xsd:annotation>
    <xsd:documentation>Mining income</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CARF504">
  <xsd:annotation>
    <xsd:documentation>Crypto loan</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CARF505">
  <xsd:annotation>
    <xsd:documentation>Transfer from another RCASP</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CARF506">
  <xsd:annotation>
    <xsd:documentation>Sale of goods or services</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CARF507">
  <xsd:annotation>
    <xsd:documentation>Collateral</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CARF508">
  <xsd:annotation>
    <xsd:documentation>Other</xsd:documentation>
  </xsd:annotation>
```

```
    </xsd:enumeration>

    <xsd:enumeration value="CARF509">

      <xsd:annotation>

        <xsd:documentation>Unknown (to be selected as the default value where the
        Reporting Crypto-Asset Service Provider has no knowledge on the Transfer Type)
        </xsd:documentation>

      </xsd:annotation>

    </xsd:enumeration>

  </xsd:restriction>

</xsd:simpleType>

<!-- -->

<!-- Account Number Type - 601 to 604-->

<xsd:simpleType name="TransferOutType_EnumType">

  <xsd:annotation>

    <xsd:documentation xml:lang="en">Account Number Type</xsd:documentation>

  </xsd:annotation>

  <xsd:restriction base="xsd:string">

    <xsd:enumeration value="CARF601">

      <xsd:annotation>

        <xsd:documentation>Transfer to another RCASP</xsd:documentation>

      </xsd:annotation>

    </xsd:enumeration>

    <xsd:enumeration value="CARF602">

      <xsd:annotation>

        <xsd:documentation>Crypto Loan</xsd:documentation>

      </xsd:annotation>

    </xsd:enumeration>

    <xsd:enumeration value="CARF603">

      <xsd:annotation>

        <xsd:documentation>Purchase of goods or services, to be used in respect of
        transactions other than those already reported as Reportable Retail Payment
        Transactions</xsd:documentation>

      </xsd:annotation>

    </xsd:enumeration>

    <xsd:enumeration value="CARF604">
```

```
      <xsd:annotation>
        <xsd:documentation>Collateral</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="CARF605">
      <xsd:annotation>
        <xsd:documentation>Other</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="CARF606">
      <xsd:annotation>
        <xsd:documentation>Unknown (to be selected as the default value where the
        Reporting Crypto-Asset Service Provider has no knowledge on the Transfer Type)
        </xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<!-- MessageTypeIndic - 701 to 703 -->
<xsd:simpleType name="CarfMessageTypeIndic_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="CARF701">
      <xsd:annotation>
        <xsd:documentation>The message contains new information</xsd:
        documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="CARF702">
      <xsd:annotation>
```

```
        <xsd:documentation>The message contains corrections/deletions for
        previously sent information. When the MesseageTypeIndic is CARF702, the
        DocTypeIndic can contain either Corrections (OECD2) or Deletions (OECD3) or
        both, but new data (OECD1) cannot be contained. Note that OECD0 can be included
        for RCASP's DocTypeIndic.</xsd:documentation>

      </xsd:annotation>

    </xsd:enumeration>

    <xsd:enumeration value="CARF703">

      <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 - 801 to 813 -->

<xsd:simpleType name="CarfCtrlgPersonType_EnumType">

  <xsd:annotation>

    <xsd:documentation xml:lang="en">Controlling Person Type</xsd:documentation>

  </xsd:annotation>

  <xsd:restriction base="xsd:string">

    <xsd:enumeration value="CARF801">

      <xsd:annotation>

        <xsd:documentation>CP of legal person - ownership</xsd:documentation>

      </xsd:annotation>

    </xsd:enumeration>

    <xsd:enumeration value="CARF802">

      <xsd:annotation>

        <xsd:documentation>CP of legal person - other means</xsd:documentation>

      </xsd:annotation>

    </xsd:enumeration>

    <xsd:enumeration value="CARF803">

      <xsd:annotation>

        <xsd:documentation>CP of legal person - senior managing official</xsd:
        documentation>
```

```
  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="CARF804">

  <xsd:annotation>

    <xsd:documentation>CP of legal arrangement - trust - settlor</xsd:
    documentation>

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="CARF805">

  <xsd:annotation>

    <xsd:documentation>CP of legal arrangement - trust - trustee</xsd:
    documentation>

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="CARF806">

  <xsd:annotation>

    <xsd:documentation>CP of legal arrangement - trust - protector</xsd:
    documentation>

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="CARF807">

  <xsd:annotation>

    <xsd:documentation>CP of legal arrangement - trust - beneficiary</xsd:
    documentation>

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="CARF808">

  <xsd:annotation>

    <xsd:documentation>CP of legal arrangement - trust - other</xsd:
    documentation>

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="CARF809">

  <xsd:annotation>

    <xsd:documentation>CP of legal arrangement - other - settlor-equivalent</
    xsd:documentation>

  </xsd:annotation>

</xsd:enumeration>
```

```
      <xsd:enumeration value="CARF810">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - other - trustee-equivalent</
          xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CARF811">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - other - protector-equivalent</
          xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CARF812">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - other - beneficiary-
          equivalent</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CARF813">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - other - other-equivalent</xsd:
          documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!--CARF Nexus Type - 901 to 907 -->
  <xsd:simpleType name="Nexus_EnumType">
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CARF901">
        <xsd:annotation>
          <xsd:documentation>Tax Residence</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CARF902">
        <xsd:annotation>
```

```
        <xsd:documentation>Incorporation</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="CARF903">
      <xsd:annotation>
        <xsd:documentation>Management</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="CARF904">
      <xsd:annotation>
        <xsd:documentation>Place of Business</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="CARF905">
      <xsd:annotation>
        <xsd:documentation>Branch</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="CARF906">
      <xsd:annotation>
        <xsd:documentation>Authorisation</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="CARF907">
      <xsd:annotation>
        <xsd:documentation>Remote Services</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--CARF Alt Valuation Type - 1001 to 1004 -->
<xsd:simpleType name="AltValuation_EnumType">
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="CARF1001">
```

```
      <xsd:annotation>
        <xsd:documentation>Book value</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="CARF1002">
      <xsd:annotation>
        <xsd:documentation>Third-party value</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="CARF1003">
      <xsd:annotation>
        <xsd:documentation>Recent RCASP valuation</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="CARF1004">
      <xsd:annotation>
        <xsd:documentation>Reasonable estimate by RCASP</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<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>
<!-- -->
```

```
  <xsd:simpleType name="SixDigFract_Type">

    <xsd:annotation>

      <xsd:documentation xml:lang="en">Data type for any kind of numeric data with six
      decimal fraction digits, especially monetary amounts.

      </xsd:documentation>

    </xsd:annotation>

    <xsd:restriction base="xsd:decimal">

      <xsd:fractionDigits value="6"/>

    </xsd:restriction>

  </xsd:simpleType>

  <!-- -->

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

  <!-- Message specification: Data identifying and describing the message as a
  whole -->

  <xsd:complexType name="RCASP_Type">

    <xsd:sequence>

<xsd:element name="RCASP_ID">

      <xsd:complexType>

        <xsd:choice>

          <xsd:element name="Individual" type="carf:PersonParty_Type"/>

          <xsd:element name="Entity" type="carf:OrganisationParty_Type"/>

        </xsd:choice>

      </xsd:complexType>

    </xsd:element>

<xsd:element name="Nexus" type="carf:Nexus_EnumType" minOccurs="0"/>

<xsd:element name="OtherNexus" minOccurs="0">

      <xsd:complexType>

        <xsd:attribute name="Nexus" type="carf:Nexus_EnumType" use="required"/>

        <xsd:attribute name="ResCountryCode" type="iso:CountryCode_Type"
        use="required"/>

      </xsd:complexType>

    </xsd:element>

<xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
```

```
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->
  <xsd:complexType name="CryptoUsers_Type">
    <xsd:sequence>
<xsd:element name="UserID">
      <xsd:complexType>
        <xsd:choice>
          <xsd:element name="Entity" type="carf:OrganisationParty_Type"/>
          <xsd:element name="Individual" type="carf:PersonParty_Type"/>
        </xsd:choice>
      </xsd:complexType>
    </xsd:element>
<xsd:element name="ControllingPerson" type="carf:ControllingPerson_Type"
minOccurs="0" maxOccurs="unbounded"/>
<xsd:element name="RelevantTransactions" type="carf:RelevantTransactions_Type"
maxOccurs="unbounded"/>
<xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
   </xsd:sequence>
  </xsd:complexType>
  <!-- -->
  <xsd:complexType name="RelevantTransactions_Type">
    <xsd:sequence>
<xsd:element name="CryptoAsset" type="stf:StringMin1Max200_Type"/>
    <xsd:choice>
      <xsd:element name="CryptoToCryptoIn" minOccurs="0" maxOccurs="unbounded">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="ExchangeType" type="carf:ExchangeType_EnumType"
            minOccurs="0"/>
            <xsd:element name="NumberofTransactions" type="xsd:integer"/>
            <xsd:element name="Amount" type="carf:MonAmnt_Type"/>
            <xsd:element name="NumberofUnits" type="xsd:decimal"/>
```

```
    </xsd:sequence>

  </xsd:complexType>

</xsd:element>

<xsd:element name="CryptoToCryptoOut" minOccurs="0" maxOccurs="unbounded">

  <xsd:complexType>

    <xsd:sequence>

      <xsd:element name="ExchangeType" type="carf:ExchangeType_EnumType"
      minOccurs="0"/>

      <xsd:element name="NumberofTransactions" type="xsd:integer"/>

      <xsd:element name="Amount" type="carf:MonAmnt_Type"/>

      <xsd:element name="NumberofUnits" type="xsd:decimal"/>

    </xsd:sequence>

  </xsd:complexType>

</xsd:element>

<xsd:element name="CryptoFiatIn" minOccurs="0" maxOccurs="unbounded">

  <xsd:complexType>

    <xsd:sequence>

      <xsd:element name="ExchangeType" type="carf:ExchangeType_EnumType"
      minOccurs="0"/>

      <xsd:element name="NumberofTransactions" type="xsd:integer"/>

      <xsd:element name="Amount" type="carf:MonAmnt_Type"/>

      <xsd:element name="NumberofUnits" type="xsd:decimal"/>

    </xsd:sequence>

  </xsd:complexType>

</xsd:element>

<xsd:element name="CryptoFiatOut" minOccurs="0" maxOccurs="unbounded">

  <xsd:complexType>

    <xsd:sequence>

      <xsd:element name="ExchangeType" type="carf:ExchangeType_EnumType"
      minOccurs="0"/>

      <xsd:element name="NumberofTransactions" type="xsd:integer"/>

      <xsd:element name="Amount" type="carf:MonAmnt_Type"/>
```

```
      <xsd:element name="NumberofUnits" type="xsd:decimal"/>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
<xsd:element name="CryptoTransferIn" minOccurs="0" maxOccurs="unbounded">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="TransferType" type="carf:TransferType_EnumType"/>
      <xsd:element name="NumberofTransactions" type="xsd:integer"/>
      <xsd:element name="Amount" type="carf:MonAmnt_Type"/>
      <xsd:element name="NumberofUnits" type="xsd:decimal"/>
      <xsd:element name="AltValuation" type="carf:AltValuation_EnumType"
      minOccurs="0"/>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
<xsd:element name="CryptoTransferOut" minOccurs="0" maxOccurs="unbounded">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="TransferType" type="carf:TransferOutTy
      pe_EnumType"/>
      <xsd:element name="NumberofTransactions" type="xsd:integer"/>
      <xsd:element name="Amount" type="carf:MonAmnt_Type"/>
      <xsd:element name="NumberofUnits" type="xsd:decimal"/>
      <xsd:element name="AltValuation" type="carf:AltValuation_EnumType"
      minOccurs="0"/>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
<xsd:element name="TransferWallet" minOccurs="0" maxOccurs="unbounded">
  <xsd:complexType>
    <xsd:sequence>
```

```
            <xsd:element name="Amount" type="carf:MonAmnt_Type"/>

            <xsd:element name="NumberofUnits" type="xsd:decimal"/>

            <xsd:element name="AltValuation" type="carf:AltValuation_EnumType"
            minOccurs="0"/>

          </xsd:sequence>

        </xsd:complexType>

      </xsd:element>

      <xsd:element name="RRPT" minOccurs="0" maxOccurs="unbounded">

        <xsd:annotation>

          <xsd:documentation>Reportable Retail Payment Transactions (Relevant Crypto
          Assets)</xsd:documentation>

        </xsd:annotation>

        <xsd:complexType>

          <xsd:sequence>

            <xsd:element name="NumberofTransactions" type="xsd:integer"/>

            <xsd:element name="Amount" type="carf:MonAmnt_Type"/>

            <xsd:element name="NumberofUnits" type="xsd:decimal"/>

          </xsd:sequence>

        </xsd:complexType>

      </xsd:element>

    </xsd:choice>

  </xsd:sequence>

</xsd:complexType>

<!-- -->

<xsd:complexType name="ControllingPerson_Type">

  <xsd:sequence>

<xsd:element name="Individual" type="carf:PersonParty_Type"/>

<xsd:element name="CtrlgPersonType" type="carf:CarfCtrlgPersonType_EnumType"
maxOccurs="unbounded"/>

  </xsd:sequence>

</xsd:complexType>

<!-- -->

<xsd:complexType name="Identity_Type">

  <xsd:choice>
```

```
<xsd:element name="Individual" type="carf:PersonParty_Type"/>

<xsd:element name="Entity" type="carf:OrganisationParty_Type"/>

   </xsd:choice>

  </xsd:complexType>

  <!--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="SendingEntityIN" type="stf:StringMin1Max200_Type"
minOccurs="0"/>

<xsd:element name="TransmittingCountry" type="iso:CountryCode_Type"/>

<xsd:element name="ReceivingCountry" type="iso:CountryCode_Type"/>

     <!-- modified for CARF -->

<xsd:element name="MessageType" type="carf:MessageType_EnumType"/>

<xsd:element name="Warning" type="stf:StringMin1Max4000_Type" minOccurs="0"/>

<xsd:element name="Contact" type="stf:StringMin1Max4000_Type" minOccurs="0"/>

<xsd:element name="MessageRefId" type="stf:StringMin1Max170_Type"/>

<xsd:element name="MessageTypeIndic" type="carf:CarfMessageTypeIndic_EnumType"/>

<xsd:element name="ReportingPeriod" type="xsd:date"/>

<xsd:element name="Timestamp" type="xsd:dateTime"/>

    </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="stf:StringMin1Max200_Type"
minOccurs="0"/>

<xsd:element name="Title" type="stf:StringMin1Max200_Type" minOccurs="0"
maxOccurs="unbounded"/>

<xsd:element name="FirstName">

      <xsd:complexType>

        <xsd:simpleContent>

          <xsd:extension base="stf:StringMin1Max200_Type">

            <xsd:attribute name="xnlNameType" type="stf:StringMin1Max200_Type">

              <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:complexType>

        <xsd:simpleContent>

          <xsd:extension base="stf:StringMin1Max200_Type">

            <xsd:attribute name="xnlNameType" type="stf:StringMin1Max200_Type">

              <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:complexType>
      <xsd:simpleContent>
        <xsd:extension base="stf:StringMin1Max200_Type">
          <xsd:attribute name="xnlNameType" type="stf:StringMin1Max200_Type">
            <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:complexType>
      <xsd:simpleContent>
        <xsd:extension base="stf:StringMin1Max200_Type">
          <xsd:attribute name="xnlNameType" type="stf:StringMin1Max200_Type">
            <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="stf:StringMin1Max200_Type"
minOccurs="0" maxOccurs="unbounded"/>

<xsd:element name="Suffix" type="stf:StringMin1Max200_Type" minOccurs="0"
maxOccurs="unbounded"/>

<xsd:element name="GeneralSuffix" type="stf:StringMin1Max200_Type"
minOccurs="0"/>

   </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:sequence>

<xsd:element name="ResCountryCode" type="iso:CountryCode_Type"
maxOccurs="unbounded"/>

<xsd:element name="TIN" type="carf:TIN_Type" maxOccurs="unbounded"/>

<xsd:element name="IIN" type="carf:IndividualIN_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="carf:NamePerson_Type" maxOccurs="unbounded"/>

<xsd:element name="Address" type="carf:Address_Type" maxOccurs="unbounded"/>

<xsd:element name="Nationality" type="iso:CountryCode_Type" minOccurs="0"
maxOccurs="unbounded"/>

<xsd:element name="BirthInfo">

      <xsd:annotation>

        <xsd:documentation>.</xsd:documentation>

      </xsd:annotation>

      <xsd:complexType>

        <xsd:sequence>
```

```
            <xsd:element name="BirthDate" type="xsd:date"/>

            <xsd:element name="BirthPlace" type="carf:BirthPlace_Type"
            minOccurs="0"/>

          </xsd:sequence>

        </xsd:complexType>

      </xsd:element>

    </xsd:sequence>

  </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 in with full amounts and
      two decimals. 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="xsd:decimal">

        <xsd:attribute name="currCode" type="iso:currCode_Type" use="required"/>

      </xsd:extension>

    </xsd:simpleContent>

  </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="stf:StringMin1Max200_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" use="optional">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Identification Number Type</xsd:
          documentation>
        </xsd:annotation>
        <xsd:simpleType>
          <xsd:restriction base="stf:StringMin1Max200_Type">
            <xsd:enumeration value="LEI"/>
            <xsd:enumeration value="EIN"/>
            <xsd:enumeration value="BRN"/>
            <xsd:enumeration value="Other"/>
          </xsd:restriction>
        </xsd:simpleType>
      </xsd:attribute>
    </xsd:extension>
  </xsd:simpleContent>
</xsd:complexType>
<!-- -->
<!-- Individual Identification Number -->
<xsd:complexType name="IndividualIN_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="stf:StringMin1Max200_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>
  <!-- -->
  <!-- Collection of all Data describing an organisation as party-->
  <xsd:complexType name="OrganisationParty_Type">
    <xsd:sequence>
<xsd:element name="ResCountryCode" type="iso:CountryCode_Type"
maxOccurs="unbounded"/>
<xsd:element name="TIN" maxOccurs="unbounded">
        <xsd:complexType>
          <xsd:simpleContent>
            <xsd:restriction base="carf:TIN_Type">
              <xsd:minLength value="1"/>
              <xsd:attribute name="issuedBy" type="iso:CountryCode_Type"
              use="optional"/>
              <xsd:attribute name="unknown" type="xsd:boolean" use="optional"/>
            </xsd:restriction>
          </xsd:simpleContent>
        </xsd:complexType>
      </xsd:element>
<xsd:element name="IN" type="carf: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="IIN" type="carf:IndividualIN_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="carf:NameOrganisation_Type"
maxOccurs="unbounded"/>

<xsd:element name="Address" type="carf:Address_Type" maxOccurs="unbounded"/>

   </xsd:sequence>

  </xsd:complexType>

  <!-- -->

  <!-- Address Fix -->

  <xsd:complexType name="AddressFix_Type">

    <xsd:annotation>

      <xsd:documentation xml:lang="en">

    </xsd:documentation>

    </xsd:annotation>

    <xsd:sequence>

<xsd:element name="Street" type="stf:StringMin1Max200_Type" minOccurs="0"/>

<xsd:element name="BuildingIdentifier" type="stf:StringMin1Max200_Type"
minOccurs="0"/>

<xsd:element name="SuiteIdentifier" type="stf:StringMin1Max200_Type"
minOccurs="0"/>

<xsd:element name="FloorIdentifier" type="stf:StringMin1Max200_Type"
minOccurs="0"/>

<xsd:element name="DistrictName" type="stf:StringMin1Max200_Type" minOccurs="0"/>

<xsd:element name="POB" type="stf:StringMin1Max200_Type" minOccurs="0"/>

<xsd:element name="PostCode" type="stf:StringMin1Max200_Type" minOccurs="0"/>

<xsd:element name="City" type="stf:StringMin1Max200_Type"/>

<xsd:element name="CountrySubentity" type="stf:StringMin1Max200_Type"
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">
    </xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
<xsd:element name="CountryCode" type="iso:CountryCode_Type"/>
      <xsd:sequence>
        <xsd:element name="AddressFix" type="carf:AddressFix_Type"/>
        <xsd:element name="AdditionalAddressInfo" type="stf:StringMin1Max4000_Type"
        minOccurs="0"/>
      </xsd:sequence>
    </xsd:sequence>
    <xsd:attribute name="legalAddressType" type="stf:OECDLegalAddressTy
    pe_EnumType" use="optional"/>
  </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="stf:StringMin1Max200_Type">
        <xsd:attribute name="nameType" type="stf:OECDNameType_EnumType"
        use="optional"/>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
  <!-- -->
  <!-- TIN -->
  <xsd:complexType name="TIN_Type">
    <xsd:simpleContent>
      <xsd:extension base="stf:StringMin0Max200_Type">
        <xsd:attribute name="issuedBy" type="iso:CountryCode_Type" use="optional"/>
```

```
      <xsd:attribute name="unknown" type="xsd:boolean" use="optional"/>
    </xsd:extension>
  </xsd:simpleContent>
 </xsd:complexType>
 <!-- -->
 <!--The place of birth -->
 <xsd:complexType name="BirthPlace_Type">
  <xsd:annotation>
   <xsd:documentation>This element provides information about the place of birth.
   This element must be filled in at least with the city and the country of birth
   (either the current jurisdiction identified by 2-characters country code or a
   former jurisdiction identified by a name).</xsd:documentation>
  </xsd:annotation>
  <xsd:sequence>
<xsd:element name="City" type="stf:StringMin1Max200_Type"/>
<xsd:element name="CitySubentity" type="stf:StringMin1Max200_Type"
minOccurs="0"/>
<xsd:element name="CountryInfo">
     <xsd:complexType>
      <xsd:choice>
       <xsd:element name="CountryCode" type="iso:CountryCode_Type"/>
       <xsd:element name="FormerCountryName" type="stf:StringMin1Max200_Type"/>
      </xsd:choice>
     </xsd:complexType>
    </xsd:element>
  </xsd:sequence>
 </xsd:complexType>
 <!-- -->
 <!-- CARF Body Type - CARF Report -->
 <xsd:complexType name="CARFBody_Type">
  <xsd:sequence>
<xsd:element name="RCASP" type="carf:RCASP_Type"/>
<xsd:element name="CryptoUsers" type="carf:CryptoUsers_Type" minOccurs="0"
maxOccurs="unbounded"/>
  </xsd:sequence>
```

```
  </xsd:complexType>

  <!--++++++++++++++++++++++++++++++++++++++++++++++++++++++++++++++ Schema element
  ++++++++++++++++++++++++++++++++++++++++++ -->

  <!-- CarfOECD File Message structure -->

  <!-- -->

  <!-- CARF Message structure -->

<xsd:element name="CARF_OECD">

   <xsd:complexType>

    <xsd:sequence>

     <xsd:element name="MessageSpec" type="carf:MessageSpec_Type"/>

     <xsd:element name="CARFBody" type="carf:CARFBody_Type" minOccurs="0"
     maxOccurs="unbounded"/>

    </xsd:sequence>

    <xsd:attribute name="version" type="stf:StringMin1Max10_Type">

     <xsd:annotation>

      <xsd:documentation xml:lang="en">CARF Version</xsd:documentation>

     </xsd:annotation>

    </xsd:attribute>

   </xsd:complexType>

  </xsd:element>

</xsd:schema>
```

ISO CARF TYPES

```
<?xml version="1.0" encoding="UTF-8"?>

<xsd:schema xmlns:iso="urn:oecd:ties:isocarftypes:v1" xmlns:xsd="http://www.w3.
org/2001/XMLSchema" targetNamespace="urn:oecd:ties:isocarftypes:v1" elementForm
Default="qualified" attributeFormDefault="unqualified" version="1.1">

  <xsd:simpleType name="CountryCode_Type">

   <xsd:annotation>

    <xsd:documentation xml:lang="en">ISO-3166 Alpha 2 country codes</xsd:
    documentation>

   </xsd:annotation>

   <xsd:restriction base="xsd:string">

    <xsd:enumeration value="AF">

     <xsd:annotation>
```

```
    <xsd:documentation>AFGHANISTAN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AX">
  <xsd:annotation>
    <xsd:documentation>ALAND ISLANDS</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AL">
  <xsd:annotation>
    <xsd:documentation>ALBANIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="DZ">
  <xsd:annotation>
    <xsd:documentation>ALGERIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AS">
  <xsd:annotation>
    <xsd:documentation>AMERICAN SAMOA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AD">
  <xsd:annotation>
    <xsd:documentation>ANDORRA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AO">
  <xsd:annotation>
    <xsd:documentation>ANGOLA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AI">
  <xsd:annotation>
```

```
    <xsd:documentation>ANGUILLA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AQ">
  <xsd:annotation>
    <xsd:documentation>ANTARCTICA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AG">
  <xsd:annotation>
    <xsd:documentation>ANTIGUA AND BARBUDA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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  <xsd:annotation>
    <xsd:documentation>ARGENTINA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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    <xsd:documentation>ARMENIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AW">
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    <xsd:documentation>ARUBA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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    <xsd:documentation>AUSTRALIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AT">
```

```
  <xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AZ">
  <xsd:annotation>
    <xsd:documentation>AZERBAIJAN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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  <xsd:annotation>
    <xsd:documentation>BAHAMAS</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BH">
  <xsd:annotation>
    <xsd:documentation>BAHRAIN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BD">
  <xsd:annotation>
    <xsd:documentation>BANGLADESH</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BB">
  <xsd:annotation>
    <xsd:documentation>BARBADOS</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BY">
  <xsd:annotation>
    <xsd:documentation>BELARUS</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BE">
```

```
  <xsd:annotation>
    <xsd:documentation>BELGIUM</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BZ">
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BJ">
  <xsd:annotation>
    <xsd:documentation>BENIN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BM">
  <xsd:annotation>
    <xsd:documentation>BERMUDA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BT">
  <xsd:annotation>
    <xsd:documentation>BHUTAN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BO">
  <xsd:annotation>
    <xsd:documentation>BOLIVIA, PLURINATIONAL STATE OF</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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  <xsd:annotation>
    <xsd:documentation>BONAIRE, SINT EUSTATIUS AND SABA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
```

```
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  <xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
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  <xsd:annotation>
    <xsd:documentation>BOTSWANA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BV">
  <xsd:annotation>
    <xsd:documentation>BOUVET ISLAND</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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  <xsd:annotation>
    <xsd:documentation>BRAZIL</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="IO">
  <xsd:annotation>
    <xsd:documentation>BRITISH INDIAN OCEAN TERRITORY</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BN">
  <xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BG">
  <xsd:annotation>
    <xsd:documentation>BULGARIA</xsd:documentation>
```

```
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  </xsd:annotation>
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  </xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
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```

```
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```

```
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    documentation>
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</xsd:enumeration>
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    <xsd:documentation>COOK ISLANDS</xsd:documentation>
  </xsd:annotation>
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  </xsd:annotation>
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    <xsd:documentation>COTE D'IVOIRE</xsd:documentation>
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```

```
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```

```
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      </xsd:annotation>
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      </xsd:annotation>
    </xsd:enumeration>
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      </xsd:annotation>
    </xsd:enumeration>
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    <xsd:enumeration value="GQ">
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      </xsd:annotation>
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```

```
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```

```
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```

```
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```

```
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```

```
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```

```
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```

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```

```
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    documentation>
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<xsd:enumeration value="KW">
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</xsd:enumeration>
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</xsd:enumeration>
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```

```
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</xsd:enumeration>
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</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="LI">
  <xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="LT">
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  </xsd:annotation>
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<xsd:enumeration value="MO">
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```

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</xsd:enumeration>
<xsd:enumeration value="MW">
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```

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</xsd:enumeration>
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  </xsd:annotation>
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  </xsd:annotation>
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  </xsd:annotation>
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```
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  </xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
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</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
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    <xsd:documentation>MONTSERRAT</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="MA">
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  </xsd:annotation>
</xsd:enumeration>
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```
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  </xsd:annotation>
</xsd:enumeration>
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    <xsd:documentation>MYANMAR</xsd:documentation>
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  </xsd:annotation>
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  </xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
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</xsd:enumeration>
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      </xsd:annotation>
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      </xsd:annotation>
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      </xsd:annotation>
    </xsd:enumeration>
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    </xsd:enumeration>
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    </xsd:enumeration>
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  </xsd:annotation>
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<xsd:enumeration value="PS">
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  </xsd:annotation>
</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="PG">
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  </xsd:annotation>
```

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<xsd:enumeration value="PE">
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  </xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
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  </xsd:annotation>
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<xsd:enumeration value="PL">
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    <xsd:documentation>POLAND</xsd:documentation>
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</xsd:enumeration>
<xsd:enumeration value="PT">
  <xsd:annotation>
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</xsd:enumeration>
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    <xsd:documentation>PUERTO RICO</xsd:documentation>
  </xsd:annotation>
```

```
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  </xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
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    documentation>
```

```
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    <xsd:documentation>SAINT LUCIA</xsd:documentation>
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  </xsd:annotation>
</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
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</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
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</xsd:enumeration>
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  <xsd:annotation>
    <xsd:documentation>SAO TOME AND PRINCIPE</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SL">
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    <xsd:documentation>SIERRA LEONE</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
```

```
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  </xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SK">
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  </xsd:annotation>
</xsd:enumeration>
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    <xsd:documentation>SLOVENIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SB">
  <xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SO">
  <xsd:annotation>
    <xsd:documentation>SOMALIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="ZA">
  <xsd:annotation>
    <xsd:documentation>SOUTH AFRICA</xsd:documentation>
  </xsd:annotation>
```

```
</xsd:enumeration>
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    documentation>
  </xsd:annotation>
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  <xsd:annotation>
    <xsd:documentation>SOUTH SUDAN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="ES">
  <xsd:annotation>
    <xsd:documentation>SPAIN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="LK">
  <xsd:annotation>
    <xsd:documentation>SRI LANKA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SD">
  <xsd:annotation>
    <xsd:documentation>SUDAN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SR">
  <xsd:annotation>
    <xsd:documentation>SURINAME</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SJ">
  <xsd:annotation>
    <xsd:documentation>SVALBARD AND JAN MAYEN</xsd:documentation>
```

```
  </xsd:annotation>
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<xsd:enumeration value="SZ">
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SE">
  <xsd:annotation>
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  </xsd:annotation>
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  </xsd:annotation>
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  <xsd:annotation>
    <xsd:documentation>TAIWAN, PROVINCE OF CHINA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TJ">
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    <xsd:documentation>TAJIKISTAN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TZ">
  <xsd:annotation>
```

```
    <xsd:documentation>TANZANIA, UNITED REPUBLIC OF</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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  <xsd:annotation>
    <xsd:documentation>THAILAND</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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  </xsd:annotation>
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    <xsd:documentation>TOGO</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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  <xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TO">
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    <xsd:documentation>TONGA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TT">
  <xsd:annotation>
    <xsd:documentation>TRINIDAD AND TOBAGO</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TN">
```

```
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    </xsd:enumeration>
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      </xsd:annotation>
    </xsd:enumeration>
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        <xsd:documentation>TURKMENISTAN</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="TC">
      <xsd:annotation>
        <xsd:documentation>TURKS AND CAICOS ISLANDS</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
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        <xsd:documentation>TUVALU</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="UG">
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        <xsd:documentation>UGANDA</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="UA">
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        <xsd:documentation>UKRAINE</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
```

```
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GB">
  <xsd:annotation>
    <xsd:documentation>UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND</
    xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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  <xsd:annotation>
    <xsd:documentation>UNITED STATES</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="UM">
  <xsd:annotation>
    <xsd:documentation>UNITED STATES MINOR OUTLYING ISLANDS</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
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  <xsd:annotation>
    <xsd:documentation>URUGUAY</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="UZ">
  <xsd:annotation>
    <xsd:documentation>UZBEKISTAN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="VU">
  <xsd:annotation>
    <xsd:documentation>VANUATU</xsd:documentation>
```

```
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</xsd:enumeration>
<xsd:enumeration value="VE">
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="VN">
  <xsd:annotation>
    <xsd:documentation>VIET NAM</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="VG">
  <xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="VI">
  <xsd:annotation>
    <xsd:documentation>VIRGIN ISLANDS, U.S.</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="WF">
  <xsd:annotation>
    <xsd:documentation>WALLIS AND FUTUNA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="EH">
  <xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="YE">
```

```
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    </xsd:enumeration>
    <xsd:enumeration value="ZM">
      <xsd:annotation>
        <xsd:documentation>ZAMBIA</xsd:documentation>
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    </xsd:enumeration>
    <xsd:enumeration value="ZW">
      <xsd:annotation>
        <xsd:documentation>ZIMBABWE</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="XK">
      <xsd:annotation>
        <xsd:documentation>KOSOVO</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<!-- ISO 4217 alpha 3 Currency Code
```

The following disclaimer refers to all uses of the ISO currency code list in the CARF schema: For practical reasons, the list is based on the ISO 4217 Alpha 3 currency list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD of any opinion whatsoever concerning the legal status of the territories listed. Its content is without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

```
-->
  <xsd:simpleType name="currCode_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
      The appropriate currency code from the ISO 4217 three-byte alpha version for the
      currency in which a monetary amount is expressed.
      </xsd:documentation>
    </xsd:annotation>
```

```
<xsd:restriction base="xsd:string">
 <xsd:enumeration value="AED">
  <xsd:annotation>
   <xsd:documentation>UAE Dirham: UNITED ARAB EMIRATES</xsd:documentation>
  </xsd:annotation>
 </xsd:enumeration>
 <xsd:enumeration value="AFN">
  <xsd:annotation>
   <xsd:documentation>Afghani: AFGHANISTAN</xsd:documentation>
  </xsd:annotation>
 </xsd:enumeration>
 <xsd:enumeration value="ALL">
  <xsd:annotation>
   <xsd:documentation>Lek: ALBANIA</xsd:documentation>
  </xsd:annotation>
 </xsd:enumeration>
 <xsd:enumeration value="AMD">
  <xsd:annotation>
   <xsd:documentation>Armenian Dram: ARMENIA </xsd:documentation>
  </xsd:annotation>
 </xsd:enumeration>
 <xsd:enumeration value="ANG">
  <xsd:annotation>
   <xsd:documentation>Netherlands Antillean Guilder: CURACAO; SINT MAARTEN
   (DUTCH PART)</xsd:documentation>
  </xsd:annotation>
 </xsd:enumeration>
 <xsd:enumeration value="AOA">
  <xsd:annotation>
   <xsd:documentation>Kwanza: ANGOLA</xsd:documentation>
  </xsd:annotation>
 </xsd:enumeration>
 <xsd:enumeration value="ARS">
  <xsd:annotation>
```

```
    <xsd:documentation>Argentine Peso: ARGENTINA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AUD">
  <xsd:annotation>
    <xsd:documentation>Australian Dollar: AUSTRALIA; CHRISTMAS ISLAND; COCOS
    (KEELING) ISLANDS; HEARD ISLAND AND McDONALD ISLANDS; KIRIBATI; NAURU; NORFOLK
    ISLAND; TUVALU</xsd:documentation>
  </xsd:annotation>
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  <xsd:annotation>
    <xsd:documentation>Aruban Florin: ARUBA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AZN">
  <xsd:annotation>
    <xsd:documentation>Azerbaijan Manat: AZERBAIJAN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BAM">
  <xsd:annotation>
    <xsd:documentation>Convertible Mark: BOSNIA AND HERZEGOVINA</xsd:
    documentation>
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</xsd:enumeration>
<xsd:enumeration value="BBD">
  <xsd:annotation>
    <xsd:documentation>Barbados Dollar: BARBADOS</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BDT">
  <xsd:annotation>
    <xsd:documentation>Taka: BANGLADESH</xsd:documentation>
```

```
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BGN">
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    <xsd:documentation>Bulgarian Lev: BULGARIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BHD">
  <xsd:annotation>
    <xsd:documentation>Bahraini Dinar: BAHRAIN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BIF">
  <xsd:annotation>
    <xsd:documentation>Burundi Franc: BURUNDI</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BMD">
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BND">
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BOB">
  <xsd:annotation>
    <xsd:documentation>Boliviano: BOLIVIA, PLURINATIONAL STATE OF</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
```

```
<xsd:enumeration value="BOV">
  <xsd:annotation>
    <xsd:documentation>Mvdol: BOLIVIA, PLURINATIONAL STATE OF</xsd:
    documentation>
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</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BSD">
  <xsd:annotation>
    <xsd:documentation>Bahamian Dollar: BAHAMAS</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BTN">
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BWP">
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    <xsd:documentation>Pula: BOTSWANA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BYN">
  <xsd:annotation>
    <xsd:documentation>Belarusian Ruble: BELARUS</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BYR">
  <xsd:annotation>
```

```
    <xsd:documentation>Historic use: Belarussian Ruble: BELARUS</xsd:
    documentation>

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="BZD">

  <xsd:annotation>

    <xsd:documentation>Belize Dollar: BELIZE</xsd:documentation>

  </xsd:annotation>

</xsd:enumeration>

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  <xsd:annotation>

    <xsd:documentation>Canadian Dollar: CANADA</xsd:documentation>

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="CDF">

  <xsd:annotation>

    <xsd:documentation>Congolese Franc: CONGO, THE DEMOCRATIC REPUBLIC OF</xsd:
    documentation>

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  </xsd:annotation>

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  <xsd:annotation>

    <xsd:documentation>Peso Uruguayo: URUGUAY</xsd:documentation>

  </xsd:annotation>

</xsd:enumeration>

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  </xsd:annotation>

</xsd:enumeration>

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  </xsd:annotation>
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    OF</xsd:documentation>
  </xsd:annotation>
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    <xsd:documentation>Bolívar Soberano: VENEZUELA, BOLIVARIAN REPUBLIC OF</
    xsd:documentation>
  </xsd:annotation>
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  </xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="XAF">
  <xsd:annotation>
    <xsd:documentation>CFA Franc BEAC: CAMEROON; CENTRAL AFRICAN REPUBLIC; CHAD;
    CONGO; EQUATORIAL GUINEA; GABON</xsd:documentation>
```

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  <xsd:annotation>
    <xsd:documentation>Gold: ZZ08_Gold</xsd:documentation>
  </xsd:annotation>
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  <xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
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    ZZ03_Bond Markets Unit European_EUA-9</xsd:documentation>
  </xsd:annotation>
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    ZZ04_Bond Markets Unit European_EUA-17</xsd:documentation>
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    VINCENT AND THE GRENADINES</xsd:documentation>

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</xsd:enumeration>

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  </xsd:annotation>

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  </xsd:annotation>

</xsd:enumeration>

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    involved: ZZ07_No_Currency</xsd:documentation>

  </xsd:annotation>

</xsd:enumeration>

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</xsd:enumeration>

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      </xsd:annotation>
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<!-- Language codes - ISO 639 - Part 1 (ISO 639-1:2002)
```

The following disclaimer refers to all uses of the ISO language code list in the CBC schema: For practical reasons, the list is based on the ISO 639-1 language list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD of any opinion whatsoever concerning the legal status of the territories listed. Its content is without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

```
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        </xsd:annotation>
      </xsd:enumeration>
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        </xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="NA">
  <xsd:annotation>
    <xsd:documentation>Nauru</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="NV">
  <xsd:annotation>
    <xsd:documentation>Navajo; Navaho</xsd:documentation>
```

```
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="NR">
  <xsd:annotation>
    <xsd:documentation>Ndebele, South; South Ndebele</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="ND">
  <xsd:annotation>
    <xsd:documentation>Ndebele, North; North Ndebele</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="NG">
  <xsd:annotation>
    <xsd:documentation>Ndonga</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="NE">
  <xsd:annotation>
    <xsd:documentation>Nepali</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="NN">
  <xsd:annotation>
    <xsd:documentation>Norwegian Nynorsk; Nynorsk, Norwegian</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="NB">
  <xsd:annotation>
    <xsd:documentation>Bokmål, Norwegian; Norwegian Bokmål</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="NO">
```

```
  <xsd:annotation>
    <xsd:documentation>Norwegian</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="NY">
  <xsd:annotation>
    <xsd:documentation>Chichewa; Chewa; Nyanja</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="OC">
  <xsd:annotation>
    <xsd:documentation>Occitan; Provençal</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="OJ">
  <xsd:annotation>
    <xsd:documentation>Ojibwa</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="OR">
  <xsd:annotation>
    <xsd:documentation>Oriya</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="OM">
  <xsd:annotation>
    <xsd:documentation>Oromo</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="OS">
  <xsd:annotation>
    <xsd:documentation>Ossetian; Ossetic</xsd:documentation>
  </xsd:annotation>
```

```
</xsd:enumeration>
<xsd:enumeration value="PA">
  <xsd:annotation>
    <xsd:documentation>Panjabi; Punjabi</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="FA">
  <xsd:annotation>
    <xsd:documentation>Persian</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="PI">
  <xsd:annotation>
    <xsd:documentation>Pali</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="PL">
  <xsd:annotation>
    <xsd:documentation>Polish</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="PT">
  <xsd:annotation>
    <xsd:documentation>Portuguese</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="PS">
  <xsd:annotation>
    <xsd:documentation>Pushto; Pashto</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="QU">
  <xsd:annotation>
    <xsd:documentation>Quechua</xsd:documentation>
  </xsd:annotation>
```

```
</xsd:enumeration>
<xsd:enumeration value="RM">
  <xsd:annotation>
    <xsd:documentation>Romansh</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="RO">
  <xsd:annotation>
    <xsd:documentation>Romanian; Moldavian; Moldovan</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="RN">
  <xsd:annotation>
    <xsd:documentation>Rundi</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="RU">
  <xsd:annotation>
    <xsd:documentation>Russian</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SG">
  <xsd:annotation>
    <xsd:documentation>Sango</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SA">
  <xsd:annotation>
    <xsd:documentation>Sanskrit</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SI">
  <xsd:annotation>
    <xsd:documentation>Sinhala; Sinhalese</xsd:documentation>
```

```
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SK">
  <xsd:annotation>
    <xsd:documentation>Slovak</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SL">
  <xsd:annotation>
    <xsd:documentation>Slovenian</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SE">
  <xsd:annotation>
    <xsd:documentation>Northern Sami</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SM">
  <xsd:annotation>
    <xsd:documentation>Samoan</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SN">
  <xsd:annotation>
    <xsd:documentation>Shona</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SD">
  <xsd:annotation>
    <xsd:documentation>Sindhi</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SO">
  <xsd:annotation>
    <xsd:documentation>Somali</xsd:documentation>
```

```
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="ST">
  <xsd:annotation>
    <xsd:documentation>Sotho, Southern</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="ES">
  <xsd:annotation>
    <xsd:documentation>Spanish; Castilian</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SC">
  <xsd:annotation>
    <xsd:documentation>Sardinian</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SR">
  <xsd:annotation>
    <xsd:documentation>Serbian</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SS">
  <xsd:annotation>
    <xsd:documentation>Swati</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SU">
  <xsd:annotation>
    <xsd:documentation>Sundanese</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SW">
  <xsd:annotation>
```

```
    <xsd:documentation>Swahili</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SV">
  <xsd:annotation>
    <xsd:documentation>Swedish</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TY">
  <xsd:annotation>
    <xsd:documentation>Tahitian</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TA">
  <xsd:annotation>
    <xsd:documentation>Tamil</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TT">
  <xsd:annotation>
    <xsd:documentation>Tatar</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TE">
  <xsd:annotation>
    <xsd:documentation>Telugu</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TG">
  <xsd:annotation>
    <xsd:documentation>Tajik</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TL">
  <xsd:annotation>
```

```
    <xsd:documentation>Tagalog</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TH">
  <xsd:annotation>
    <xsd:documentation>Thai</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BO">
  <xsd:annotation>
    <xsd:documentation>Tibetan</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TI">
  <xsd:annotation>
    <xsd:documentation>Tigrinya</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TO">
  <xsd:annotation>
    <xsd:documentation>Tonga (Tonga Islands)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TN">
  <xsd:annotation>
    <xsd:documentation>Tswana</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TS">
  <xsd:annotation>
    <xsd:documentation>Tsonga</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="TK">
```

```
      <xsd:annotation>
        <xsd:documentation>Turkmen</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="TR">
      <xsd:annotation>
        <xsd:documentation>Turkish</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="TW">
      <xsd:annotation>
        <xsd:documentation>Twi</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="UG">
      <xsd:annotation>
        <xsd:documentation>Uighur; Uyghur</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="UK">
      <xsd:annotation>
        <xsd:documentation>Ukrainian</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="UR">
      <xsd:annotation>
        <xsd:documentation>Urdu</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="UZ">
      <xsd:annotation>
        <xsd:documentation>Uzbek</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="VE">
```

```
  <xsd:annotation>
    <xsd:documentation>Venda</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="VI">
  <xsd:annotation>
    <xsd:documentation>Vietnamese</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="VO">
  <xsd:annotation>
    <xsd:documentation>Volapük</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CY">
  <xsd:annotation>
    <xsd:documentation>Welsh</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="WA">
  <xsd:annotation>
    <xsd:documentation>Walloon</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="WO">
  <xsd:annotation>
    <xsd:documentation>Wolof</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="XH">
  <xsd:annotation>
    <xsd:documentation>Xhosa</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="YI">
```

```
      <xsd:annotation>
        <xsd:documentation>Yiddish</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="YO">
      <xsd:annotation>
        <xsd:documentation>Yoruba</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="ZA">
      <xsd:annotation>
        <xsd:documentation>Zhuang; Chuang</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="ZU">
      <xsd:annotation>
        <xsd:documentation>Zulu</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<!-- MS codes -->
<xsd:simpleType name="MSCountryCode_Type">
  <xsd:annotation>
    <xsd:documentation>List of the MS code.
    </xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="AT"/>
    <xsd:enumeration value="BE"/>
    <xsd:enumeration value="BG"/>
    <xsd:enumeration value="CY"/>
    <xsd:enumeration value="CZ"/>
    <xsd:enumeration value="DK"/>
```

```
      <xsd:enumeration value="EE"/>
      <xsd:enumeration value="FI"/>
      <xsd:enumeration value="FR"/>
      <xsd:enumeration value="DE"/>
      <xsd:enumeration value="GR"/>
      <xsd:enumeration value="HU"/>
      <xsd:enumeration value="HR"/>
      <xsd:enumeration value="IE"/>
      <xsd:enumeration value="IT"/>
      <xsd:enumeration value="LV"/>
      <xsd:enumeration value="LT"/>
      <xsd:enumeration value="LU"/>
      <xsd:enumeration value="MT"/>
      <xsd:enumeration value="NL"/>
      <xsd:enumeration value="PL"/>
      <xsd:enumeration value="PT"/>
      <xsd:enumeration value="RO"/>
      <xsd:enumeration value="SK"/>
      <xsd:enumeration value="SI"/>
      <xsd:enumeration value="ES"/>
      <xsd:enumeration value="SE"/>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
</xsd:schema>
```

OECD CARF TYPES

```
<?xml version="1.0" encoding="UTF-8"?>

<xsd:schema xmlns:stf="urn:oecd:ties:carfstf:v5" xmlns:xsd="http://www.w3.org/
2001/XMLSchema" targetNamespace="urn:oecd:ties:carfstf:v5" elementFormDefault="
qualified" attributeFormDefault="unqualified" version="5.0">

  <!-- -->

  <!--++++++++++++++++++++++++ String length types
  ++++++++++++++++++++++++++++++++++++ -->

  <!-- -->

  <!-- Defines a string with minimum length 0 and maximum length of 200 -->
```

```
<xsd:simpleType name="StringMin0Max200_Type">
  <xsd:annotation>
    <xsd:documentation>Defines a string with minimum length 0 and maximum length of
    200.</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:minLength value="0"/>
    <xsd:maxLength value="200"/>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<!-- Defines a string with minimum length 1 and maximum length of 10 -->
<xsd:simpleType name="StringMin1Max10_Type">
  <xsd:annotation>
    <xsd:documentation>Defines a string with minimum length 1 and maximum length of
    10</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:minLength value="1"/>
    <xsd:maxLength value="10"/>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<!-- Defines a string with minimum length 1 and maximum length of 170 -->
<xsd:simpleType name="StringMin1Max170_Type">
  <xsd:annotation>
    <xsd:documentation>Defines a string with minimum length 1 and maximum length of
    170</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:minLength value="1"/>
    <xsd:maxLength value="170"/>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
```

```
<!-- Defines a string with minimum length 1 and maximum length of 200 -->

<xsd:simpleType name="StringMin1Max200_Type">

  <xsd:annotation>

    <xsd:documentation>Defines a string with minimum length 1 and maximum length of
    200</xsd:documentation>

  </xsd:annotation>

  <xsd:restriction base="xsd:string">

    <xsd:minLength value="1"/>

    <xsd:maxLength value="200"/>

  </xsd:restriction>

</xsd:simpleType>

<!-- -->

<!-- Defines a string with minimum length 1 and maximum length of 400 -->

<xsd:simpleType name="StringMin1Max400_Type">

  <xsd:annotation>

    <xsd:documentation>Defines a string with minimum length 1 and maximum length of
    400</xsd:documentation>

  </xsd:annotation>

  <xsd:restriction base="xsd:string">

    <xsd:minLength value="1"/>

    <xsd:maxLength value="400"/>

  </xsd:restriction>

</xsd:simpleType>

<!-- -->

<!-- Defines a string with minimum length 1 and maximum length of 4000 -->

<xsd:simpleType name="StringMin1Max4000_Type">

  <xsd:annotation>

    <xsd:documentation>Defines a string with minimum length 1 and maximum length of
    4000</xsd:documentation>

  </xsd:annotation>

  <xsd:restriction base="xsd:string">

    <xsd:minLength value="1"/>

    <xsd:maxLength value="4000"/>

  </xsd:restriction>

</xsd:simpleType>
```

```
<!-- -->

<!-- -->

<!-- -->

<!--++++++++++++++++++++++++ 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 carf information. </xsd:documentation>

    </xsd:annotation>

    <xsd:sequence>

<xsd:element name="DocTypeIndic" type="stf:OECDDocTypeIndic_EnumType"/>

<xsd:element name="DocRefId" type="stf:StringMin1Max200_Type">

        <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="stf:StringMin1Max170_Type"
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="stf:StringMin1Max200_Type" 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>’
```

ПРИЛОЖЕНИЕ IV

„ПРИЛОЖЕНИЕ XIX

Формуляр, посочен в член 2ж, параграфи 1 и 2

Освен елементите, изброени в раздел V, параграф Е, точка 2 от приложение VI към Директива 2011/16/ЕС, формулярът, който трябва да се използва за предаването на информация относно оператор на криптоактиви, който е предоставящ информация доставчик на услуги за криптоактиви съгласно определението в раздел IV, параграф Б, точка 3 от приложение VI към Директива 2011/16/ЕС, съдържа следните полета:

— Държава членка по единствена регистрация в съответствие с член 8аг, параграф 7 от Директива 2011/16/ЕС;

Посочен в член 2ж, параграф 3 формат на индивидуалния идентификационен номер

Индивидуалният идентификационен номер е във формат, който се състои от 10 знака и е структуриран като CCXXXXXXXX, където CC е кодът по ISO на държавата членка, в която е издаден идентификационният номер, а XXXXXXXX е уникален низ от буквено-цифрови знаци, генериран и даден на оператора на криптоактиви или от държавата членка, или от регистъра на операторите на криптоактиви. Когато индивидуалният идентификационен номер не е даден от държавата членка, той се дава от регистъра на операторите на криптоактиви.

Посочен в член 2ж, параграф 4 срок на съхранение на определена информация, заличена или премахната от регистъра на операторите на криптоактиви

Когато регистрацията на оператор на криптоактиви, който е предоставящ информация доставчик на услуги за криптоактиви съгласно определението в раздел IV, параграф Б, точка 3 от приложение VI към Директива 2011/16/ЕС, е заличена в съответствие с раздел V, параграф Е, точка 7 от приложение VI към Директива 2011/16/ЕС, държавата членка по единствена регистрация заличава оператора на криптоактиви от регистъра на операторите на криптоактиви. Регистърът на операторите на криптоактиви съхранява заличената информация за срок, не по-дълъг от 12 месеца от датата на заличаването.

Посочена в член 2ж, параграф 5 промяна на държавата членка по единствена регистрация в регистъра на операторите на криптоактиви

Ако промяната в информацията съгласно раздел V, параграф Е, точка 3 от приложение VI към Директива 2011/16/ЕС включва промяна на държавата членка по единствена регистрация, досегашната държава по единствена регистрация задейства прехвърляне на информацията относно регистрирания предоставящ информация доставчик на услуги за криптоактиви към новата държава членка по единствена регистрация. Новата държава членка по единствена регистрация става държава членка по единствена регистрация, в която трябва да се представя информацията, изисквана съгласно Директива 2011/16/ЕС. За предоставящия информация доставчик на услуги за криптоактиви тази държава членка става новото звено за контакт за актуализирането на всякаква информация в съответствие с раздел V, параграф Е, точка 3 от приложение VI към Директива 2011/16/ЕС и в съответствие с настоящия регламент.

Индивидуалният идентификационен номер, даден на предоставящия информация доставчик на услуги за криптоактиви при първата му единствена регистрация, остава един и същ през целия процес.

Този процес не освобождава предоставящия информация доставчик на услуги за криптоактиви от последващи изисквания за вътрешна регистрация в новата държава членка по единствена регистрация.“