2025/2263

26.11.2025.

PROVEDBENA UREDBA KOMISIJE (EU) 2025/2263

od 12. studenoga 2025.

o izmjeni Provedbene uredbe (EU) 2015/2378 u pogledu standardnih obrazaca i elektroničkih oblika za obveznu automatsku razmjenu informacija o kriptoimovini o kojoj se izvješćuje, priopćavanja godišnje ocjene i popisa statističkih podataka koje države članice trebaju dostaviti u skladu s Direktivom Vijeća 2011/16/EU

EUROPSKA KOMISIJA,

uzimajući u obzir Ugovor o funkcioniranju Europske unije,

uzimajući u obzir Direktivu Vijeća 2011/16/EU od 15. veljače 2011. o administrativnoj suradnji u području oporezivanja i stavljanju izvan snage Direktive 77/799/EEZ ([1]), a posebno njezin članak 8.ad stavke 4. i 9., članak 20. stavak 5. točku (c) i članak 23. stavke 3. i 4.,

budući da:

(1) Direktivom Vijeća (EU) 2023/2226 ([2]) izmijenjena je Direktiva 2011/16/EU kako bi se osigurala obvezna automatska razmjena informacija koje dostavljaju izvještajni pružatelji usluga povezanih s kriptoimovinom.

(2) U skladu s člankom 8.ad stavkom 4. Direktive 2011/16/EU potrebno je utvrditi praktična rješenja kako bi se olakšalo priopćavanje informacija iz stavka 3. tog članka. Konkretno, automatska razmjena informacija u skladu s člankom 8.ad stavkom 6. Direktive 2011/16/EU trebala bi se provoditi upotrebom standardnog obrasca u elektroničkom obliku.

(3) U skladu s člankom 8.ad stavkom 9. Direktive 2011/16/EU potrebno je utvrditi praktične postupke potrebne za registraciju i identifikaciju subjekata povezanih s kriptoimovinom koji su izvještajni pružatelji usluga povezanih s kriptoimovinom kako bi države članice raspolagale relevantnim informacijama o subjektu povezanom s kriptoimovinom koji podliježe obvezi izvješćivanja u njihovoj državi članici.

(4) Kako bi se osiguralo da države članice dostavljaju iste informacije o subjektima povezanima s kriptoimovinom, potrebno je utvrditi standardni obrazac koji će se upotrebljavati za priopćavanje informacija o subjektima povezanima s kriptoimovinom u registar subjekata povezanih s kriptoimovinom.

(5) Članak 2.c Provedbene uredbe Komisije (EU) 2015/2378 ([3]) i njezin Prilog X. trebalo bi ažurirati novim informacijama kako bi se uzele u obzir trenutačne izmjene Direktive 2011/16/EU.

(6) Provedbenu uredbu (EU) 2015/2378 trebalo bi stoga na odgovarajući način izmijeniti.

(7) Provedeno je savjetovanje s Europskim nadzornikom za zaštitu podataka u skladu s člankom 42. stavkom 1. Uredbe (EU) 2018/1725 Europskog parlamenta i Vijeća ([4]).

(8) Radi dosljednosti i pravne sigurnosti, datum stupanja na snagu ove Uredbe trebao bi se uskladiti s datumom početka primjene predviđenim u članku 2. stavku 1. drugom podstavku Direktive (EU) 2023/2226.

([1]) SL L 64, 11.3.2011., str. 1., ELI: http://data.europa.eu/eli/dir/2011/16/oj.
([2]) Direktiva Vijeća (EU) 2023/2226 od 17. listopada 2023. o izmjeni Direktive 2011/16/EU o administrativnoj suradnji u području oporezivanja (SL L, 2023/2226, 24.10.2023., ELI: http://data.europa.eu/eli/dir/2023/2226/oj).
([3]) Provedbena uredba Komisije (EU) 2015/2378 od 15. prosinca 2015. o utvrđivanju detaljnih pravila za provedbu određenih odredaba Direktive Vijeća 2011/16/EU o administrativnoj suradnji u području oporezivanja i o stavljanju izvan snage Provedbene uredbe (EU) br. 1156/2012 (SL L 332, 18.12.2015., str. 19., ELI: http://data.europa.eu/eli/reg_impl/2015/2378/oj).
([4]) Uredba (EU) 2018/1725 Europskog parlamenta i Vijeća od 23. listopada 2018. o zaštiti pojedinaca u vezi s obradom osobnih podataka u institucijama, tijelima, uredima i agencijama Unije i o slobodnom kretanju takvih podataka te o stavljanju izvan snage Uredbe (EZ) br. 45/2001 i Odluke br. 1247/2002/EZ (SL L 295, 21.11.2018., str. 39., ELI: http://data.europa.eu/eli/reg/2018/1725/oj).

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

DONIJELA JE OVU UREDBU:

Članak 1.

Provedbena uredba (EU) 2015/2378 mijenja se kako slijedi:

1. u članku 2. dodaje se sljedeći stavak 5.:

„5. Elektronički oblik koji treba upotrebljavati za obveznu automatsku razmjenu informacija u skladu s člankom 8.ad stavkom 6. Direktive 2011/16/EU mora biti u skladu s Prilogom XVIII. ovoj Uredbi.”;

2. u članku 2.c stavak 2. zamjenjuje se sljedećim:

„2. Države članice svake godine prije 1. svibnja Komisiji elektroničkim putem dostavljaju godišnju ocjenu upotrebom obrasca iz stavka 1. Ocjena obuhvaća razdoblje prethodne kalendarske godine.”;

3. dodaje se sljedeći članak 2.g:

„*Članak 2.g*

Standardni obrasci i odredbe o jeziku za priopćavanje informacija o subjektima povezanima s kriptoimovinom i razdoblje čuvanja informacija izbrisanih iz registra subjekata povezanih s kriptoimovinom

1. Obrazac koji se upotrebljava za priopćavanje informacija o subjektima povezanima s kriptoimovinom u registar subjekata povezanih s kriptoimovinom u skladu s člankom 8.ad stavkom 9. Direktive 2011/16/EU mora biti u skladu s formatom utvrđenim u Prilogu XIX. ovoj Uredbi.

2. Najvažniji elementi koje treba evidentirati u registru subjekata povezanih s kriptoimovinom, kako je predviđeno člankom 8.ad stavkom 9. Direktive 2011/16/EU, su informacije navedene u odjeljku V. stavku F podstavku 2. Priloga VI. Direktivi 2011/16/EU i Prilogu XIX. ovoj Uredbi. Uspostavljanje registra subjekata povezanih s kriptoimovinom i obrada osobnih podataka u registru subjekata povezanih s kriptoimovinom koje Komisija provodi u ime nadležnih tijela država članica mora biti u skladu s uredbama (EU) 2016/679 i (EU) 2018/1725. Nadležna tijela država članica smatraju se voditeljima obrade podataka, a Komisija se smatra izvršiteljem obrade podataka u skladu s Uredbom (EU) 2016/679.

3. Format pojedinačnog identifikacijskog broja u skladu s člankom 8.ad stavkom 7. utvrđen je u Prilogu XIX. ovoj Uredbi.

4. Razdoblje čuvanja informacija izbrisanih iz registra subjekata povezanih s kriptoimovinom u skladu s odjeljkom V. stavkom F podstavkom 5. točkom (d) Priloga VI. Direktivi 2011/16/EU utvrđeno je u Prilogu XIX. ovoj Uredbi.

5. Pravila o promjeni države članice jedinstvene registracije i prijenosu informacija o izvještajnom pružatelju usluga povezanih s kriptoimovinom u novu državu članicu jedinstvene registracije utvrđena su u Prilogu XIX. ovoj Uredbi.”;

4. Prilog VIII. zamjenjuje se tekstom iz Priloga I. ovoj Uredbi;

5. Prilog X. mijenja se u skladu s Prilogom II. ovoj Uredbi;

6. tekst Priloga III. ovoj Uredbi dodaje se kao Prilog XVIII.;

7. tekst Priloga IV. ovoj Uredbi dodaje se kao Prilog XIX.

Članak 2.

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

Primjenjuje se od 1. siječnja 2026.

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

Sastavljeno u Bruxellesu 12. studenoga 2025.

Za Komisiju
Predsjednica
Ursula VON DER LEYEN

PRILOG I.

„PRILOG VIII.

Obrazac iz članka 2.c

Obrazac za priopćavanje u skladu s člankom 23. stavkom 3. Direktive 2011/16/EU sadržava sljedeće informacije:

(a) identifikaciju države članice koja odgovara na upitnik;

(b) opće informacije o organizaciji i resursima za potrebe automatske razmjene informacija, uključujući administrativne i druge relevantne troškove razvoja i provedbe; administrativne troškove za radnje koje se ponavljaju; ostale relevantne troškove radnji povezanih s poreznim usklađivanjem;

(c) parnične i sudske postupke;

(d) dostupnost informacija u državi članici, uključujući opis postupka upravljanja za osiguravanje prikupljanja podataka, uključujući elemente identifikacije, i pravodobnost poslanih informacija;

(e) djelotvornost razmjena u svojstvu države članice primateljice, uključujući obradu primljenih informacija, postotak ukupne stope podudaranja i postotak uspješno utvrđenih izvješća;

(f) kvaliteta primljenih informacija, uključujući identifikaciju relevantnih poreznih obveznika / stranaka, postotak valjanih poreznih identifikacijskih brojeva koje je dostavila država članica pošiljateljica;

(g) korištenje primljenih informacija, uključujući kategorije korištenja, porezno područje, drugu pokrenutu administrativnu suradnju;

(h) procjenu ishoda korištenja informacija, uključujući povećanje procijenjenog iznosa poreza i/ili povećanje prilagođene porezne osnovice, postotak izvješća korištenih u poreznim istragama;

(i) praćenje jesu li poslane bilateralne godišnje povratne informacije u skladu s člankom 14. stavkom 2. Direktive 2011/16/EU;

(j) praćenje, provedba i ishod daljnjih mjera povezanih s konkretnim projektima relevantnima za funkcioniranje Direktive; i

(k) sve druge relevantne informacije povezane s točkama od (a) do (j) ili problemi s kojima se susreću države članice.”

PRILOG II.

U Prilogu X. Provedbenoj uredbi (EU) 2015/2378 popisu se dodaje sljedeća alineja:

„— za neskrbničke dividende: statistički podaci o poruci i primatelju, poruci i platitelju, primatelju i njihovu odnosu, platitelju i njihovu odnosu te primatelju i dohotku”

PRILOG III.

„PRILOG XVIII.

Elektronički oblik iz članka 2. stavka 5.

Elektronički oblik za obveznu automatsku razmjenu informacija u skladu s člankom 8.ad stavkom 6 Direktive 2011/16/EU sukladan je sljedećoj strukturi stabla i sadržava sljedeće elemente i atribute ([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="iso
carftypes_v1.1.xsd"/>

<xsd:import namespace="urn:oecd:ties:carfstf:v5" schemaLocation="oecd
carftypes_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]) Međutim, u elektroničkom obliku koji se upotrebljava u određenom slučaju trebaju se pojaviti samo elementi i atributi koji su stvarno primjenjivi u pojedinom slučaju nakon provedbe postupaka dubinske analize i primjene pravila izvješćivanja iz odjeljaka II. i III. Priloga VI. Direktivi 2011/16/EU.

```
      <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>
<xsd:enumeration value="AR">
  <xsd:annotation>
    <xsd:documentation>ARGENTINA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AM">
  <xsd:annotation>
    <xsd:documentation>ARMENIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
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    <xsd:documentation>NORTHERN MARIANA ISLANDS</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
```

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<xsd:enumeration value="NO">
  <xsd:annotation>
    <xsd:documentation>NORWAY</xsd:documentation>
  </xsd:annotation>
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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="PA">
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="PG">
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  </xsd:annotation>
```

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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="PE">
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  </xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="PN">
  <xsd:annotation>
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  </xsd:annotation>
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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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  </xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
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    documentation>
```

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  </xsd:annotation>
</xsd:enumeration>
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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:annotation>
</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SM">
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  </xsd:annotation>
</xsd:enumeration>
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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: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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</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SO">
  <xsd:annotation>
    <xsd:documentation>SOMALIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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    <xsd:documentation>SOUTH AFRICA</xsd:documentation>
  </xsd:annotation>
```

```
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    documentation>
  </xsd:annotation>
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    <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>
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  <xsd:annotation>
    <xsd:documentation>SURINAME</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="SJ">
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```

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

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  </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:annotation>
    <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:documentation>TURKEY</xsd:documentation>
    </xsd:annotation>
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      <xsd:documentation>TURKMENISTAN</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
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    <xsd:annotation>
      <xsd:documentation>TURKS AND CAICOS ISLANDS</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="TV">
    <xsd:annotation>
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    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="UG">
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  <xsd:enumeration value="UA">
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    </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>
<xsd:enumeration value="UY">
  <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>
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```

```
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</xsd:enumeration>
<xsd:enumeration value="VE">
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  </xsd:annotation>
</xsd:enumeration>
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    <xsd:documentation>VIET NAM</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="VG">
  <xsd:annotation>
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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="EH">
  <xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="YE">
```

```
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      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="ZM">
      <xsd:annotation>
        <xsd:documentation>ZAMBIA</xsd:documentation>
      </xsd:annotation>
    </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>
  </xsd:annotation>
</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>
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<xsd:enumeration value="BGN">
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  </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">
  <xsd:annotation>
    <xsd:documentation>Bermudian Dollar: BERMUDA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BND">
  <xsd:annotation>
    <xsd:documentation>Brunei Dollar: BRUNEI DARUSSALAM</xsd:documentation>
  </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">
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    <xsd:documentation>Mvdol: BOLIVIA, PLURINATIONAL STATE OF</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BSD">
  <xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BTN">
  <xsd:annotation>
    <xsd:documentation>Ngultrum: BHUTAN</xsd:documentation>
  </xsd:annotation>
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<xsd:enumeration value="BWP">
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  </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>

  <xsd:enumeration value="CAD">

    <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>

    </xsd:annotation>

  </xsd:enumeration>

  <xsd:enumeration value="CHE">

    <xsd:annotation>

      <xsd:documentation>WIR Euro: SWITZERLAND</xsd:documentation>

    </xsd:annotation>

  </xsd:enumeration>

  <xsd:enumeration value="CHF">

    <xsd:annotation>

      <xsd:documentation>Swiss Franc: LIECHTENSTEIN; SWITZERLAND</xsd:
      documentation>

    </xsd:annotation>

  </xsd:enumeration>

  <xsd:enumeration value="CHW">

    <xsd:annotation>

      <xsd:documentation>WIR Franc: SWITZERLAND</xsd:documentation>
```

```
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    <xsd:documentation>Unidad de Fomento: CHILE</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CLP">
  <xsd:annotation>
    <xsd:documentation>Chilean Peso: CHILE</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CNY">
  <xsd:annotation>
    <xsd:documentation>Yuan Renminbi: CHINA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="COP">
  <xsd:annotation>
    <xsd:documentation>Colombian Peso: COLOMBIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="COU">
  <xsd:annotation>
    <xsd:documentation>Unidad de Valor Real: COLOMBIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CRC">
  <xsd:annotation>
    <xsd:documentation>Costa Rican Colon: COSTA RICA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
```

```
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  <xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CUP">
  <xsd:annotation>
    <xsd:documentation>Cuban Peso: CUBA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CVE">
  <xsd:annotation>
    <xsd:documentation>Cabo Verde Escudo: CABO VERDE</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CZK">
  <xsd:annotation>
    <xsd:documentation>Czech Koruna: CZECHIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="DJF">
  <xsd:annotation>
    <xsd:documentation>Djibouti Franc: DJIBOUTI</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="DKK">
  <xsd:annotation>
    <xsd:documentation>Danish Krone: DENMARK; FAROE ISLANDS; GREENLAND</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="DOP">
  <xsd:annotation>
```

```
    <xsd:documentation>Dominican Peso: DOMINICAN REPUBLIC</xsd:documentation>
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</xsd:enumeration>
<xsd:enumeration value="DZD">
  <xsd:annotation>
    <xsd:documentation>Algerian Dinar: ALGERIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="ERN">
  <xsd:annotation>
    <xsd:documentation>Nakfa: ERITREA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="ETB">
  <xsd:annotation>
    <xsd:documentation>Ethiopian Birr: ETHIOPIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="EUR">
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    IRELAND; ITALY; LATVIA; LITHUANIA; LUXEMBOURG; MALTA; MARTINIQUE; MAYOTTE;
    MONACO; MONTENEGRO; NETHERLANDS; PORTUGAL; REUNION; SAINT BARTHELEMY; SAINT
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      PALAU; PANAMA; PUERTO RICO; TIMOR-LESTE; TURKS AND CAICOS ISLANDS; UNITED
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    DOMINICA; GRENADA; MONTSERRAT; SAINT KITTS AND NEVIS; SAINT LUCIA; SAINT
    VINCENT AND THE GRENADINES</xsd:documentation>

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  <xsd:annotation>

    <xsd:documentation>SDR (Special Drawing Right): INTERNATIONAL MONETARY FUND
    (IMF)</xsd:documentation>

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  <xsd:annotation>

    <xsd:documentation>Historic use: UIC-Franc: ZZ05_UIC-Franc</xsd:
    documentation>

  </xsd:annotation>

</xsd:enumeration>

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    <xsd:documentation>CFA Franc BCEAO: BENIN; BURKINA FASO; COTE D'IVOIRE;
    GUINEA-BISSAU; MALI; NIGER; SENEGAL; TOGO</xsd:documentation>

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    FUTUNA</xsd:documentation>
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    DEVELOPMENT BANK GROUP</xsd:documentation>

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    involved: ZZ07_No_Currency</xsd:documentation>

  </xsd:annotation>

</xsd:enumeration>

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    <xsd:documentation>Yemeni Rial: YEMEN</xsd:documentation>

  </xsd:annotation>

</xsd:enumeration>

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    documentation>

  </xsd:annotation>
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      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="ZWL">
      <xsd:annotation>
        <xsd:documentation>Zimbabwe Dollar: ZIMBABWE</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- 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:enumeration>
<xsd:enumeration value="HY">
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        documentation>
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<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>”
```

PRILOG IV.

„PRILOG XIX.

Obrazac iz članka 2.g stavaka 1. i 2.

Obrazac koji se upotrebljava za priopćavanje informacija o subjektu povezanom s kriptoimovinom koji je izvještajni pružatelj usluga povezanih s kriptoimovinom kako je definiran u odjeljku IV. stavku B podstavku 3. Priloga VI. Direktivi 2011/16/EU mora uz komponente navedene u odjeljku V. stavku F podstavku 2. Priloga VI. Direktivi 2011/16/EU sadržavati sljedeća polja:

— Država članica jedinstvene registracije u skladu s člankom 8.ad stavkom 7. Direktive 2011/16/EU;

Format pojedinačnog identifikacijskog broja iz članka 2.g stavka 3.

Pojedinačni identifikacijski broj sastoji se od 10 znamenki strukture CCXXXXXXXX pri čemu je „CC” oznaka zemlje iz sustava ISO države članice u kojoj je izdan identifikacijski broj, a „XXXXXXXX” je jedinstveni niz alfanumeričkih znakova koji za subjekta povezanog s kriptoimovinom generira i dodjeljuje država članica ili registar subjekata povezanih s kriptoimovinom. Registar subjekata povezanih s kriptoimovinom dodjeljuje pojedinačni identifikacijski broj ako taj broj nije dodijelila država članica.

Razdoblje čuvanja određenih informacija izbrisanih ili uklonjenih iz registra subjekata povezanih s kriptoimovinom iz članka 2.g stavka 4.

Ako je registracija subjekta povezanog s kriptoimovinom koji je izvještajni pružatelj usluga povezanih s kriptoimovinom kako je definiran u odjeljku IV. stavku B podstavku 3. Priloga VI. Direktivi 2011/16/EU opozvana u skladu s odjeljkom V. stavkom F podstavkom 7. Priloga VI. Direktivi 2011/16/EU, država članica jedinstvene registracije briše subjekta povezanog s kriptoimovinom iz registra subjekata povezanih s kriptoimovinom. Registar subjekata povezanih s kriptoimovinom čuva izbrisane informacije najdulje 12 mjeseci od datuma brisanja.

Promjena države članice jedinstvene registracije u registru subjekata povezanih s kriptoimovinom iz članka 2.g stavka 5.

Ako promjena informacija u skladu s odjeljkom V. stavkom F. podstavkom 3. Priloga VI. Direktivi 2011/16/EU uključuje promjenu države članice jedinstvene registracije, trenutačna država članica jedinstvene registracije pokreće prijenos informacija registriranog izvještajnog pružatelja usluga povezanih s kriptoimovinom u novu državu članicu jedinstvene registracije. Nova država članica jedinstvene registracije postaje država članica jedinstvene registracije u kojoj se dostavljaju informacije u skladu s Direktivom 2011/16/EU. Ta je država članica nova kontaktna točka za izvještajnog pružatelja usluga povezanih s kriptoimovinom za ažuriranje svih informacija u skladu s odjeljkom V. stavkom F. podstavkom 3. Priloga VI. Direktivi 2011/16/EU i s ovom Uredbom.

Pojedinačni identifikacijski broj dodijeljen izvještajnom pružatelju usluga povezanih s kriptoimovinom pri njegovoj prvoj jedinstvenoj registraciji ostaje isti tijekom cijelog postupka.

Tim se postupkom izvještajni pružatelj usluga povezanih s kriptoimovinom ne oslobađa obveze ispunjavanja zahtjeva za nacionalnu registraciju u novoj državi članici jedinstvene registracije.”