Úradný vestník
Európskej únie

SK
Séria L

2025/2263

26.11.2025

VYKONÁVACIE NARIADENIE KOMISIE (EÚ) 2025/2263

z 12. novembra 2025,

ktorým sa mení vykonávacie nariadenie (EÚ) 2015/2378, pokiaľ ide o štandardné formuláre a elektronické formáty na povinnú automatickú výmenu informácií o kryptoaktívach podliehajúcich oznamovaniu, oznamovanie ročného posúdenia a zoznam štatistických údajov, ktoré majú členské štáty poskytovať podľa smernice Rady 2011/16/EÚ

EURÓPSKA KOMISIA,

so zreteľom na Zmluvu o fungovaní Európskej únie,

so zreteľom na smernicu Rady 2011/16/EÚ z 15. februára 2011 o administratívnej spolupráci v oblasti daní a zrušení smernice 77/799/EHS ([1]), a najmä na jej článok 8ad ods. 4 a 9, článok 20 ods. 5 písm. c) a článok 23 ods. 3 a 4,

keďže:

(1) Smernicou Rady (EÚ) 2023/2226 ([2]) sa zmenila smernica 2011/16/EÚ s cieľom stanoviť povinnú automatickú výmenu informácií, ktoré majú oznamovať oznamujúci poskytovatelia služieb kryptoaktív.

(2) Podľa článku 8ad ods. 4 smernice 2011/16/EÚ treba stanoviť praktické opatrenia na uľahčenie oznamovania informácií uvedených v odseku 3 uvedeného článku. Automatická výmena informácií podľa článku 8ad ods. 6 smernice 2011/16/EÚ by sa mala konkrétne vykonávať s použitím štandardného elektronického formátu.

(3) Podľa článku 8ad ods. 9 smernice 2011/16/EÚ treba stanoviť praktické opatrenia nevyhnutné na registráciu a identifikáciu prevádzkovateľov kryptoaktív, ktorí sú oznamujúcimi poskytovateľmi služieb kryptoaktív, aby členské štáty mali relevantné informácie o prevádzkovateľovi kryptoaktív, ktorý podlieha oznamovaniu v ich členskom štáte.

(4) S cieľom zabezpečiť, aby členské štáty oznamovali rovnaké informácie o prevádzkovateľoch kryptoaktív, je potrebné stanoviť štandardný formulár, ktorý sa má používať na oznamovanie informácií o prevádzkovateľoch kryptoaktív registru prevádzkovateľov kryptoaktív.

(5) Článok 2c vykonávacieho nariadenia Komisie (EÚ) 2015/2378 ([3]) a príloha X k nemu by sa mali aktualizovať na základe nových informácií, aby sa zohľadnili súčasné zmeny smernice 2011/16/EÚ.

(6) Vykonávacie nariadenie (EÚ) 2015/2378 by sa preto malo zodpovedajúcim spôsobom zmeniť.

(7) V súlade s článkom 42 ods. 1 nariadenia Európskeho parlamentu a Rady (EÚ) 2018/1725 ([4]) sa konzultovalo s európskym dozorným úradníkom pre ochranu údajov.

(8) Z dôvodu koherentnosti a právnej istoty by dátum nadobudnutia účinnosti tohto nariadenia mal byť zosúladený s dňom začatia uplatňovania stanoveným v článku 2 ods. 1 druhom pododseku smernice (EÚ) 2023/2226.

([1]) Ú. v. EÚ L 64, 11.3.2011, s. 1, ELI: http://data.europa.eu/eli/dir/2011/16/oj.
([2]) Smernica Rady (EÚ) 2023/2226 zo 17. októbra 2023, ktorou sa mení smernica 2011/16/EÚ o administratívnej spolupráci v oblasti daní (Ú. v. EÚ L, 2023/2226, 24.10.2023, ELI: http://data.europa.eu/eli/dir/2023/2226/oj).
([3]) Vykonávacie nariadenie Komisie (EÚ) 2015/2378 z 15. decembra 2015, ktorým sa stanovujú podrobné pravidlá vykonávania určitých ustanovení smernice Rady 2011/16/EÚ o administratívnej spolupráci v oblasti daní a zrušuje vykonávacie nariadenie (EÚ) č. 1156/2012 (Ú. v. EÚ L 332, 18.12.2015, s. 19, ELI: http://data.europa.eu/eli/reg_impl/2015/2378/oj).
([4]) Nariadenie Európskeho parlamentu a Rady (EÚ) 2018/1725 z 23. októbra 2018 o ochrane fyzických osôb pri spracúvaní osobných údajov inštitúciami, orgánmi, úradmi a agentúrami Únie a o voľnom pohybe takýchto údajov, ktorým sa zrušuje nariadenie (ES) č. 45/2001 a rozhodnutie č. 1247/2002/ES (Ú. v. EÚ L 295, 21.11.2018, s. 39, ELI: http://data.europa.eu/eli/reg/2018/1725/oj).

(9) Opatrenia stanovené v tomto nariadení sú v súlade so stanoviskom Výboru pre administratívnu spoluprácu v oblasti daní,

PRIJALA TOTO NARIADENIE:

Článok 1

Vykonávacie nariadenie (EÚ) 2015/2378 sa mení takto:

1. V článku 2 sa dopĺňa tento odsek 5:

„5. Elektronický formát, ktorý sa má používať na povinnú automatickú výmenu informácií podľa článku 8ad ods. 6 smernice 2011/16/EÚ, je v súlade s prílohou XVIII k tomuto nariadeniu."

2. V článku 2c sa odsek 2 nahrádza takto:

„2. Do 1. mája každého roku členské štáty oznamujú Komisii elektronicky každoročné posúdenie prostredníctvom formulára uvedeného v odseku 1. Posúdenie sa vzťahuje na obdobie predchádzajúceho kalendárneho roka."

3. Dopĺňa sa tento článok 2g:

„*Článok 2g*

Štandardné formuláre vrátane jazykového režimu na oznamovanie informácií o prevádzkovateľoch kryptoaktív a obdobie uchovávania informácií vymazaných z registra prevádzkovateľov kryptoaktív

1. Formulár, ktorý sa má používať na oznamovanie informácií o prevádzkovateľoch kryptoaktív registru prevádzkovateľov kryptoaktív podľa článku 8ad ods. 9 smernice 2011/16/EÚ, musí byť v súlade s formátom stanoveným v prílohe XIX k tomuto nariadeniu.

2. Kľúčovými prvkami, ktoré sa majú zaznamenávať do registra prevádzkovateľov kryptoaktív, ako sa stanovuje v článku 8ad ods. 9 smernice 2011/16/EÚ, sú informácie uvedené v oddiele V odseku F bode 2 prílohy VI k smernici 2011/16/EÚ a prílohe XIX k tomuto nariadeniu. Zriadenie registra prevádzkovateľov kryptoaktív a spracúvanie osobných údajov, ktoré bude v rámci uvedeného registra prevádzkovateľov kryptoaktív vykonávať Komisia v mene príslušných orgánov členských štátov, je v súlade s nariadeniami (EÚ) 2016/679 a (EÚ) 2018/1725. Príslušné orgány členských štátov sa považujú za prevádzkovateľov údajov a Komisia sa považuje za sprostredkovateľa údajov v súlade s nariadením (EÚ) 2016/679.

3. Formát individuálneho identifikačného čísla podľa článku 8ad ods. 7 je stanovený v prílohe XIX k tomuto nariadeniu.

4. Obdobie uchovávania informácií vymazaných z registra prevádzkovateľov kryptoaktív podľa oddielu V odseku F bodu 5 písm. d) prílohy VI k smernici 2011/16/EÚ je stanovené v prílohe XIX k tomuto nariadeniu.

5. Pravidlá týkajúce sa zmeny členského štátu jedinej registrácie a prenosu informácií týkajúcich sa oznamujúceho poskytovateľa služieb kryptoaktív do nového členského štátu jedinej registrácie sú stanovené v prílohe XIX k tomuto nariadeniu."

4. Príloha VIII sa nahrádza textom uvedeným v prílohe I k tomuto nariadeniu.

5. Príloha X sa mení v súlade s prílohou II k tomuto nariadeniu.

6. Text uvedený v prílohe III k tomuto nariadeniu sa dopĺňa ako príloha XVIII.

7. Text uvedený v prílohe IV k tomuto nariadeniu sa dopĺňa ako príloha XIX.

Článok 2

Toto nariadenie nadobúda účinnosť dvadsiatym dňom nasledujúcim po jeho uverejnení v *Úradnom vestníku Európskej únie*.

Uplatňuje sa od 1. januára 2026.

Toto nariadenie je záväzné v celom rozsahu a priamo uplatniteľné vo všetkých členských štátoch.

V Bruseli 12. novembra 2025

Za Komisiu
predsedníčka
Ursula VON DER LEYEN

PRÍLOHA I

„PRÍLOHA VIII

Formulár uvedený v článku 2c

Formulár pre oznamovanie v súlade s článkom 23 ods. 3 smernice 2011/16/EÚ zahŕňa tieto informácie:

a) identifikácia členského štátu, ktorý odpovedá na dotazník;

b) všeobecné informácie o organizácii a zdrojoch na účely automatickej výmeny informácií vrátane administratívnych a iných relevantných nákladov na vývoj a vykonávanie; administratívne náklady na opakujúce sa operácie; ostatné príslušné náklady na operácie spojené s dodržiavaním daňových predpisov;

c) súdne spory a súdne konania;

d) dostupnosť informácií v členskom štáte vrátane opisu procesu riadenia na zabezpečenie zberu údajov vrátane identifikačných prvkov a včasnosť zasielaných informácií;

e) efektívnosť výmen ako prijímajúci členský štát vrátane spracovania prijatých informácií, percentuálneho podielu celkovej miery zhody a percentuálneho podielu úspešne identifikovaných správ;

f) kvalita prijatých informácií vrátane identifikácie príslušných daňovníkov/strán, percentuálny podiel platných daňových identifikačných čísel (DIČ) poskytnutých zo strany zasielajúceho členského štátu;

g) použitie získaných informácií vrátane kategórií použitia, daňovej oblasti, ďalšej administratívnej spolupráce, ku ktorej viedli;

h) odhad výsledku použitia informácií vrátane zvýšenia vymeranej dane a/alebo zvýšenia upraveného základu dane, percentuálny podiel správ použitých pri daňových vyšetrovaniach;

i) monitorovanie, či bola zaslaná obojstranná každoročná spätná väzba podľa článku 14 ods. 2 smernice 2011/16/EÚ;

j) monitorovanie, vykonávanie a výsledok nadväzujúcich opatrení súvisiacich s konkrétnymi projektmi, ktoré sú relevantné pre fungovanie smernice, a“

k) akékoľvek ďalšie relevantné informácie týkajúce sa písmen a) až j) alebo problémy, s ktorými sa členské štáty stretli.

PRÍLOHA II

V prílohe X k vykonávaciemu nariadeniu (EÚ) 2015/2378 sa do zoznamu dopĺňa táto zarážka:

„– V prípade príjmov z dividend, ktoré sú vyplatené na iný ako správcovský účet: štatistické údaje týkajúce sa oznámenia a príjemcu, oznámenia a platcu, príjemcu a vzťahu, platcu a vzťahu, príjemcu a príjmu“.

PRÍLOHA III

„PRÍLOHA XVIII

Elektronický formát uvedený v článku 2 ods. 5

Elektronický formát na povinnú automatickú výmenu informácií podľa článku 8ad ods. 6 smernice 2011/16/EÚ je v súlade s touto stromovou štruktúrou a obsahuje tieto položky a atribúty ([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]) V elektronickom formáte sa však musia uviesť len tie položky a atribúty, ktoré sú skutočne uplatniteľné v danom prípade po uplatnení pravidiel hĺbkového preverovania a oznamovania uvedených v oddieloch II a III prílohy VI k smernici Rady 2011/16/EÚ.

```
      <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:TransferOutType_
      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:OECDLegalAddressType_
    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>
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</xsd:enumeration>
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  </xsd:annotation>
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    documentation>
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  </xsd:annotation>
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  </xsd:annotation>
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  </xsd:annotation>
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    xsd:documentation>
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  </xsd:annotation>
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<xsd:enumeration value="UM">
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    documentation>
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<xsd:enumeration value="UZ">
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    <xsd:documentation>UZBEKISTAN</xsd:documentation>
  </xsd:annotation>
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```

```
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</xsd:enumeration>
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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>
    <xsd:enumeration value="ZW">
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        <xsd:documentation>ZIMBABWE</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
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      <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">
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      <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>
```

```
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    <xsd:annotation>
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    </xsd:annotation>
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  <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>
</xsd:enumeration>
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  <xsd:annotation>
    <xsd:documentation>Aruban Florin: ARUBA</xsd:documentation>
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</xsd:enumeration>
<xsd:enumeration value="AZN">
  <xsd:annotation>
    <xsd:documentation>Azerbaijan Manat: AZERBAIJAN</xsd:documentation>
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    documentation>
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<xsd:enumeration value="BBD">
  <xsd:annotation>
    <xsd:documentation>Barbados Dollar: BARBADOS</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BDT">
  <xsd:annotation>
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```

```
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</xsd:enumeration>
<xsd:enumeration value="BHD">
  <xsd:annotation>
    <xsd:documentation>Bahraini Dinar: BAHRAIN</xsd:documentation>
  </xsd:annotation>
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    <xsd:documentation>Burundi Franc: BURUNDI</xsd:documentation>
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<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>
```

```
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    documentation>
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</xsd:enumeration>
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<xsd:enumeration value="BTN">
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  </xsd:annotation>
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<xsd:enumeration value="BYR">
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```

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

  </xsd:annotation>

</xsd:enumeration>

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  <xsd:annotation>

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

  </xsd:annotation>

</xsd:enumeration>

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  </xsd:annotation>

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    documentation>

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</xsd:enumeration>

<xsd:enumeration value="CHE">

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

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="CHF">

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    <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:enumeration value="CNY">
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    <xsd:documentation>Yuan Renminbi: CHINA</xsd:documentation>
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<xsd:enumeration value="COU">
  <xsd:annotation>
    <xsd:documentation>Unidad de Valor Real: COLOMBIA</xsd:documentation>
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```
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</xsd:enumeration>
<xsd:enumeration value="CUP">
  <xsd:annotation>
    <xsd:documentation>Cuban Peso: CUBA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="CVE">
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    <xsd:documentation>Cabo Verde Escudo: CABO VERDE</xsd:documentation>
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    <xsd:documentation>Czech Koruna: CZECHIA</xsd:documentation>
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    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="DOP">
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```

```
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</xsd:enumeration>
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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: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>

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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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    DEVELOPMENT BANK GROUP</xsd:documentation>

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  </xsd:annotation>

</xsd:enumeration>

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

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</xsd:enumeration>

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      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="ZWL">
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        <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 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>’
```

PRÍLOHA IV

„PRÍLOHA XIX

Formulár uvedený v článku 2g ods. 1 a 2

Formulár, ktorý sa má použiť na oznamovanie informácií o prevádzkovateľovi kryptoaktív, ktorý je oznamujúcim poskytovateľom služieb kryptoaktív v zmysle vymedzenia v oddiele IV odseku B bode 3 prílohy VI k smernici 2011/16/EÚ, obsahuje okrem zložiek uvedených v oddiele V odseku F bode 2 prílohy VI k smernici 2011/16/EÚ aj tieto kolónky:

— Členský štát jedinej registrácie v súlade s článkom 8ad ods. 7 smernice 2011/16/EÚ;

Formát individuálneho identifikačného čísla uvedeného v článku 2g ods. 3

Individuálne identifikačné číslo má formát 10 znakov so štruktúrou CCXXXXXXXX, kde „CC“ predstavuje ISO kód krajiny členského štátu, v ktorom sa identifikačné číslo vydáva, a „XXXXXXXX“ je jedinečný reťazec alfanumerických znakov, ktorý vygeneroval a prevádzkovateľovi kryptoaktív pridelil buď členský štát, alebo register prevádzkovateľov kryptoaktív. Ak individuálne identifikačné číslo neprideľuje členský štát, priraďuje ho register prevádzkovateľov kryptoaktív.

Obdobie uchovávania určitých informácií vymazaných alebo odstránených z registra prevádzkovateľov kryptoaktív uvedené v článku 2g ods. 4

Ak sa registrácia prevádzkovateľa kryptoaktív, ktorý je oznamujúcim poskytovateľom služieb kryptoaktív v zmysle vymedzenia v oddiele IV odseku B bode 3 prílohy VI k smernici 2011/16/EÚ, zruší v súlade s oddielom V odsekom F bodom 7 prílohy VI k smernici 2011/16/EÚ, členský štát jedinej registrácie vymaže prevádzkovateľa kryptoaktív z registra prevádzkovateľov kryptoaktív. Register prevádzkovateľov kryptoaktív uchováva vymazané informácie najviac 12 mesiacov od dátumu vymazania.

Zmena členského štátu jedinej registrácie v registri prevádzkovateľov kryptoaktív uvedená v článku 2g ods. 5

Ak zmena informácií podľa oddielu V odseku F bodu 3 prílohy VI k smernici 2011/16/EÚ zahŕňa zmenu členského štátu jedinej registrácie, súčasný členský štát jedinej registrácie aktivuje prenos informácií registrovaného oznamujúceho poskytovateľa služieb kryptoaktív novému členskému štátu jedinej registrácie. Nový členský štát jedinej registrácie sa stáva členským štátom jedinej registrácie, v ktorom sa majú oznamovať informácie podľa smernice 2011/16/EÚ. Tento členský štát je novým kontaktným miestom pre oznamujúceho poskytovateľa služieb kryptoaktív na aktualizáciu akýchkoľvek informácií v súlade s oddielom V odsekom F bodom 3 prílohy VI k smernici 2011/16/EÚ a týmto nariadením.

Individuálne identifikačné číslo pridelené oznamujúcemu poskytovateľovi služieb kryptoaktív pri jeho prvej jedinej registrácii zostáva počas celého procesu rovnaké.

Tento proces nezbavuje oznamujúceho poskytovateľa služieb kryptoaktív povinnosti dodržiavať vnútroštátne požiadavky na registráciu v novom členskom štáte jedinej registrácie.“