Uradni list
Evropske unije

SL
Serija L

2025/2263

26.11.2025

IZVEDBENA UREDBA KOMISIJE (EU) 2025/2263

z dne 12. novembra 2025

o spremembi Izvedbene uredbe (EU) 2015/2378 glede standardnih obrazcev in elektronskih oblik za obvezno avtomatično izmenjavo informacij o kriptosredstvih, o katerih se poroča, sporočanja letne ocene in seznama statističnih podatkov, ki jih morajo države članice predložiti v skladu z Direktivo Sveta 2011/16/EU

EVROPSKA KOMISIJA JE –

ob upoštevanju Pogodbe o delovanju Evropske unije,

ob upoštevanju Direktive Sveta 2011/16/EU z dne 15. februarja 2011 o upravnem sodelovanju na področju obdavčevanja in razveljavitvi Direktive 77/799/EGS ([1]) ter zlasti člena 8ad(4) in (9), člena 20(5), točka (c), ter člena 23(3) in (4) Direktive,

ob upoštevanju naslednjega:

(1) Direktiva 2011/16/EU je bila spremenjena z Direktivo Sveta (EU) 2023/2226 ([2]), da se določi obvezna avtomatična izmenjava informacij, ki jih sporočajo poročevalski ponudniki storitev v zvezi s kriptosredstvi.

(2) V skladu s členom 8ad(4) Direktive 2011/16/EU je treba določiti praktične postopke za lažje sporočanje informacij iz odstavka 3 navedenega člena. Natančneje, avtomatična izmenjava podatkov bi morala v skladu s členom 8ad(6) Direktive 2011/16/EU potekati v standardni elektronski obliki.

(3) V skladu s členom 8ad(9) Direktive 2011/16/EU je treba določiti praktične ureditve, potrebne za registracijo in identifikacijo upravljavcev kriptosredstev, ki so poročevalski ponudniki storitev v zvezi s kriptosredstvi, da bi bile državam članicam na voljo ustrezne informacije o upravljavcih kriptosredstev, za katere v njih veljajo zahteve glede poročanja.

(4) Za zagotovitev, da države članice sporočajo enake informacije o upravljavcih kriptosredstev, je treba določiti standardni obrazec, ki se bo uporabljal za sporočanje informacij o upravljavcih kriptosredstev v register upravljavcev kriptosredstev.

(5) Člen 2c Izvedbene uredbe Komisije (EU) 2015/2378 ([3]) in Prilogo X k navedeni uredbi bi bilo treba posodobiti z novimi informacijami, da se upoštevajo najnovejše spremembe Direktive 2011/16/EU.

(6) Izvedbeno uredbo (EU) 2015/2378 bi bilo zato treba ustrezno spremeniti.

(7) V skladu s členom 42(1) Uredbe (EU) 2018/1725 Evropskega parlamenta in Sveta ([4]) je bilo opravljeno posvetovanje z Evropskim nadzornikom za varstvo podatkov.

(8) Zaradi skladnosti in pravne varnosti bi bilo treba datum začetka veljavnosti te uredbe uskladiti z datumom začetka uporabe iz člena 2(1), drugi pododstavek, Direktive (EU) 2023/2226.

([1]) UL L 64, 11.3.2011, str. 1, ELI: http://data.europa.eu/eli/dir/2011/16/oj.
([2]) Direktiva Sveta (EU) 2023/2226 z dne 17. oktobra 2023 o spremembi Direktive 2011/16/EU o upravnem sodelovanju na področju obdavčevanja (UL L, 2023/2226, 24.10.2023, ELI: http://data.europa.eu/eli/dir/2023/2226/oj).
([3]) Izvedbena uredba Komisije (EU) 2015/2378 z dne 15. decembra 2015 o določitvi podrobnih pravil za izvajanje nekaterih določb Direktive Sveta 2011/16/EU o upravnem sodelovanju na področju obdavčevanja in razveljavitvi Izvedbene uredbe (EU) št. 1156/2012 (UL L 332, 18.12.2015, str. 19, ELI: http://data.europa.eu/eli/reg_impl/2015/2378/oj).
([4]) Uredba (EU) 2018/1725 Evropskega parlamenta in Sveta z dne 23. oktobra 2018 o varstvu posameznikov pri obdelavi osebnih podatkov v institucijah, organih, uradih in agencijah Unije in o prostem pretoku takih podatkov ter o razveljavitvi Uredbe (ES) št. 45/2001 in Sklepa št. 1247/2002/ES (UL L 295, 21.11.2018, str. 39, ELI: http://data.europa.eu/eli/reg/2018/1725/oj).

(9) Ukrepi iz te uredbe so v skladu z mnenjem Odbora za upravno sodelovanje pri obdavčevanju –

SPREJELA NASLEDNJO UREDBO:

Člen 1

Izvedbena uredba (EU) 2015/2378 se spremeni:

(1) v členu 2 se doda naslednji odstavek 5:

„5. Elektronska oblika, ki se uporabi za obvezno avtomatično izmenjavo podatkov v skladu s členom 8ad(6) Direktive 2011/16/EU, je skladna s Prilogo XVIII k tej uredbi.“;

(2) v členu 2c se odstavek 2 nadomesti z naslednjim:

„2. Države članice vsako leto do 1. maja Komisiji z elektronskimi sredstvi sporočijo letno oceno, pri čemer uporabijo obrazec iz odstavka 1. V oceni je zajeto obdobje prejšnjega koledarskega leta.“;

(3) doda se naslednji člen 2g:

„*Člen 2g*

Standardni obrazci, vključno z jezikovno ureditvijo, za sporočanje informacij o upravljavcih kriptosredstev in obdobje hrambe informacij, izbrisanih iz registra upravljavcev kriptosredstev

1. Obrazec, ki se uporablja za sporočanje informacij o upravljavcih kriptosredstev v register upravljavcev kriptosredstev v skladu s členom 8ad(9) Direktive 2011/16/EU, je skladen z obliko iz Priloge XIX k tej uredbi.

2. Ključni elementi, ki jih je treba evidentirati v registru upravljavcev kriptosredstev v skladu s členom 8ad(9) Direktive 2011/16/EU, so informacije iz oddelka V, pododstavek F(2), Priloge VI k Direktivi 2011/16/EU in Priloge XIX k tej uredbi. Vzpostavitev registra upravljavcev kriptosredstev in obdelava osebnih podatkov, ki jo Komisija v imenu pristojnih organov držav članic izvaja v okviru registra upravljavcev kriptosredstev, se izvedeta v skladu z uredbama (EU) 2016/679 ter (EU) 2018/1725. Pristojni organi držav članic se štejejo za upravljavce podatkov, Komisija pa se šteje za obdelovalca podatkov v skladu z Uredbo (EU) 2016/679.

3. Oblika individualne identifikacijske številke iz člena 8ad(7) je določena v Prilogi XIX k tej uredbi.

4. Obdobje hrambe informacij, izbrisanih iz registra upravljavcev kriptosredstev, v skladu z oddelkom V, pododstavek F(5), točka (d), Priloge VI k Direktivi 2011/16/EU, je določeno v Prilogi XIX k tej uredbi.

5. Pravila v zvezi s spremembo države članice enkratne registracije in prenosom informacij o poročevalskem ponudniku storitev v zvezi s kriptosredstvi v novo državo članico enkratne registracije so določena v Prilogi XIX k tej uredbi.“:

(4) Priloga VIII se nadomesti z besedilom iz Priloge I k tej uredbi;

(5) Priloga X se spremeni v skladu s Prilogo II k tej uredbi;

(6) besedilo iz Priloge III k tej uredbi se doda kot Priloga XVIII;

(7) besedilo iz Priloge IV k tej uredbi se doda kot Priloga XIX.

Člen 2

Ta uredba začne veljati dvajseti dan po objavi v *Uradnem listu Evropske unije*.

Uporablja se od 1. januarja 2026.

Ta uredba je v celoti zavezujoča in se neposredno uporablja v vseh državah članicah.

V Bruslju, 12. novembra 2025

Za Komisijo
predsednica
Ursula VON DER LEYEN

PRILOGA I

„PRILOGA VIII

Obrazec iz člena 2c

Oblika sporočanja v skladu s členom 23(3) Direktive 2011/16/EU zajema naslednje informacije:

(a) identifikacija države članice, ki odgovarja na vprašalnik;

(b) splošne informacije o organizaciji in virih za namen avtomatične izmenjave informacij, vključno z upravnimi in drugimi relevantnimi stroški razvoja in izvajanja; upravni stroški ponavljajočih se operacij; drugi relevantni stroški operacij izpolnjevanja davčnih obveznosti;

(c) pravdni in sodni postopki;

(d) razpoložljivost informacij v državi članici, vključno z opisom postopka upravljanja za zagotovitev zbiranja podatkov, vključno z identifikacijskimi elementi, in pravočasnost poslanih informacij;

(e) učinkovitost izmenjav z vidika države članice prejemnice, vključno z obdelavo prejetih informacij, odstotkom skupne stopnje ujemanja in odstotkom uspešno identificiranih poročil;

(f) kakovost prejetih informacij, vključno z identifikacijo relevantnih davčnih zavezancev/strank, odstotkom veljavnih identifikacijskih številk davkoplačevalcev, ki jih je zagotovila država članica pošiljateljica;

(g) uporaba prejetih informacij, vključno s kategorijami uporabe, davčnim področjem in drugim začetim upravnim sodelovanjem;

(h) ocena rezultatov uporabe informacij, vključno s povečanjem odmerjenega davka in/ali povečanjem prilagojene davčne osnove, odstotek poročil, uporabljenih v davčnih preiskavah;

(i) spremljanje, ali so bile posredovane letne dvostranske povratne informacije v skladu s členom 14(2) Direktive 2011/16/EU;

(j) spremljanje, izvajanje in rezultat nadaljnjih ukrepov v zvezi s specifičnimi projekti, relevantnimi za delovanje Direktive, ter

(k) vse druge relevantne informacije v zvezi s točkami (a) do (j) ali težave, s katerimi se srečujejo države članice.“

PRILOGA II

V Prilogi X k Izvedbeni uredbi (EU) 2015/2378 se na seznam doda naslednja alinea:

„— v primeru neskrbniških dividend: statistične podatke o sporočilu in prejemniku, sporočilu in plačniku, prejemniku in njegovem razmerju, plačniku in njegovem razmerju, prejemniku in dohodku.“.

PRILOGA III

„PRILOGA XVIII

Elektronska oblika iz člena 2(5)

Elektronska oblika, ki se uporabi za obvezno avtomatično izmenjavo informacij v skladu s členom 8ad(6) Direktive 2011/16/EU, je skladna z naslednjo drevesno strukturo in vsebuje naslednje elemente in 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="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]) Vendar se morajo v elektronski obliki, ki se uporablja v določenem primeru, pojaviti samo elementi in atributi, ki se dejansko uporabljajo v danem primeru v zvezi z izvajanjem pravil o dolžni skrbnosti in poročanju iz oddelkov II in III Priloge VI k 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>
<xsd:enumeration value="AW">
  <xsd:annotation>
    <xsd:documentation>ARUBA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AU">
  <xsd:annotation>
    <xsd:documentation>AUSTRALIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AT">
```

```
  <xsd:annotation>
    <xsd:documentation>AUSTRIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="AZ">
  <xsd:annotation>
    <xsd:documentation>AZERBAIJAN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BS">
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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="PG">
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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="PN">
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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>
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</xsd:enumeration>
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  </xsd:annotation>
</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: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>
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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>
<xsd:enumeration value="ZA">
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    <xsd:documentation>SOUTH AFRICA</xsd:documentation>
  </xsd:annotation>
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```
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    documentation>
  </xsd:annotation>
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  </xsd:annotation>
</xsd:enumeration>
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    <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>
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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="SJ">
  <xsd:annotation>
    <xsd:documentation>SVALBARD AND JAN MAYEN</xsd:documentation>
```

```
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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:documentation>TAIWAN, PROVINCE OF CHINA</xsd:documentation>
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</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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  </xsd:annotation>
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  <xsd:annotation>
    <xsd:documentation>THAILAND</xsd:documentation>
  </xsd:annotation>
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  </xsd:annotation>
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    <xsd:documentation>TOGO</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
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  </xsd:annotation>
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<xsd:enumeration value="TO">
  <xsd:annotation>
    <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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```
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    <xsd:enumeration value="TR">
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      </xsd:annotation>
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        <xsd:documentation>TURKMENISTAN</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
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        <xsd:documentation>TURKS AND CAICOS ISLANDS</xsd:documentation>
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    </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:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="UA">
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        <xsd:documentation>UKRAINE</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
```

```
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    <xsd:documentation>UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND</
    xsd:documentation>
  </xsd:annotation>
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    <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>
    <xsd:documentation>VANUATU</xsd:documentation>
```

```
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      <xsd:documentation>VENEZUELA, BOLIVARIAN REPUBLIC OF</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
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      <xsd:documentation>VIET NAM</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="VG">
    <xsd:annotation>
      <xsd:documentation>VIRGIN ISLANDS, BRITISH</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="VI">
    <xsd:annotation>
      <xsd:documentation>VIRGIN ISLANDS, U.S.</xsd:documentation>
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    <xsd:annotation>
      <xsd:documentation>WALLIS AND FUTUNA</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="EH">
    <xsd:annotation>
      <xsd:documentation>WESTERN SAHARA</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="YE">
```

```
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    </xsd:enumeration>
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        <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>
</xsd:enumeration>
<xsd:enumeration value="AWG">
  <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>
</xsd:enumeration>
<xsd:enumeration value="BGN">
  <xsd:annotation>
    <xsd:documentation>Bulgarian Lev: BULGARIA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BHD">
  <xsd:annotation>
    <xsd:documentation>Bahraini Dinar: BAHRAIN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BIF">
  <xsd:annotation>
    <xsd:documentation>Burundi Franc: BURUNDI</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BMD">
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    <xsd: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">
  <xsd:annotation>
    <xsd:documentation>Mvdol: BOLIVIA, PLURINATIONAL STATE OF</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
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    <xsd:documentation>Brazilian Real: BRAZIL</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BSD">
  <xsd:annotation>
    <xsd:documentation>Bahamian Dollar: BAHAMAS</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BTN">
  <xsd:annotation>
    <xsd:documentation>Ngultrum: BHUTAN</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BWP">
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    <xsd:documentation>Pula: BOTSWANA</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BYN">
  <xsd:annotation>
    <xsd:documentation>Belarusian Ruble: BELARUS</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="BYR">
  <xsd:annotation>
```

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

    </xsd:annotation>

  </xsd:enumeration>

  <xsd:enumeration value="BZD">

    <xsd:annotation>

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

    </xsd:annotation>

  </xsd:enumeration>

  <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>
```

```
<xsd:enumeration value="CUC">
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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>
  </xsd:annotation>
</xsd:enumeration>
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  <xsd:annotation>
    <xsd:documentation>Algerian Dinar: ALGERIA</xsd:documentation>
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  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="ERN">
  <xsd:annotation>
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  </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">
  <xsd:annotation>
    <xsd:documentation>Euro: ALAND ISLANDS; ANDORRA; AUSTRIA; BELGIUM; CYPRUS;
    ESTONIA; EUROPEAN UNION; FINLAND; FRANCE; FRENCH GUIANA; FRENCH SOUTHERN
    TERRITORIES; GERMANY; GREECE; GUADELOUPE; HOLY SEE (VATICAN CITY STATE);
    IRELAND; ITALY; LATVIA; LITHUANIA; LUXEMBOURG; MALTA; MARTINIQUE; MAYOTTE;
    MONACO; MONTENEGRO; NETHERLANDS; PORTUGAL; REUNION; SAINT BARTHELEMY; SAINT
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    <xsd:documentation>CFA Franc BCEAO: BENIN; BURKINA FASO; COTE D'IVOIRE;
    GUINEA-BISSAU; MALI; NIGER; SENEGAL; TOGO</xsd:documentation>

  </xsd:annotation>

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</xsd:enumeration>

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

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  <xsd:annotation>

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  </xsd:annotation>

</xsd:enumeration>

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  <xsd:annotation>

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

  </xsd:annotation>

</xsd:enumeration>

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    <xsd:documentation>Rand: LESOTHO; NAMIBIA; SOUTH AFRICA</xsd:
    documentation>

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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>
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        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="AB">
        <xsd:annotation>
          <xsd:documentation>Abkhazian</xsd:documentation>
        </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>
</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>"
```

PRILOGA IV

„PRILOGA XIX

Obrazec iz člena 2g(1) in (2)

Obrazec, ki se uporablja za sporočanje informacij o upravljavcu kriptosredstev, ki je poročevalski ponudnik storitev v zvezi s kriptosredstvi, kot je opredeljen v oddelku IV, pododstavek B(3), Priloge VI k Direktivi 2011/16/EU, poleg informacij iz oddelka V, pododstavek F(2), Priloge VI k Direktivi 2011/16/EU vsebuje naslednja polja:

— država članica enkratne registracije v skladu s členom 8ad(7) Direktive 2011/16/ES;

Oblika individualne identifikacijske številke iz člena 2g(3)

Individualna identifikacijska številka je sestavljena iz 10 znakov v obliki CCXXXXXXXX, pri čemer je ‚CC' ISO koda države članice, ki je izdala identifikacijsko številko, ‚XXXXXXXX' pa enolični niz alfanumeričnih znakov, ki ga generira in upravljavcu kriptosredstev dodeli država članica ali register upravljavcev kriptosredstev. Register upravljavcev kriptosredstev dodeli individualno identifikacijsko številko, kadar je ne dodeli država članica.

Obdobje hrambe določenih informacij, ki se izbrišejo ali odstranijo iz registra upravljavcev kriptosredstev, iz člena 2g(4)

Kadar se registracija upravljavca kriptosredstev, ki je poročevalski ponudnik storitev v zvezi s kriptosredstvi, kot je opredeljen v oddelku IV, pododstavek B(3), Priloge VI k Direktivi 2011/16/EU, prekliče v skladu z oddelkom V, pododstavek F(7), Priloge VI k Direktivi 2011/16/EU, država članica enkratne registracije upravljavca kriptosredstev izbriše iz registra upravljavcev kriptosredstev. V registru upravljavcev kriptosredstev se izbrisane informacije hranijo največ 12 mesecev od datuma izbrisa.

Sprememba države članice enkratne registracije v registru upravljavcev kriptosredstev iz člena 2g(5)

Če sprememba informacij v skladu z oddelkom V, pododstavek F(3), Priloge VI k Direktivi 2011/16/EU vključuje spremembo države članice enkratne registracije, trenutna država članica enkratne registracije poskrbi za prenos informacij o registriranem poročevalskem ponudniku storitev v zvezi s kriptosredstvi v novo državo članico enkratne registracije. Nova država članica enkratne registracije postane država članica enkratne registracije, kateri je treba sporočati informacije v skladu z Direktivo 2011/16/EU. Ta država članica je nova kontaktna točka za poročevalskega ponudnika storitev v zvezi s kriptosredstvi za posodabljanje vseh informacij v skladu z oddelkom V, pododstavek F(3), Priloge VI k Direktivi 2011/16/EU in to uredbo.

Pri tem se individualna identifikacijska številka, dodeljena poročevalskemu ponudniku storitev v zvezi s kriptosredstvi ob njegovi prvi enkratni registraciji, ne spremeni.

Ta postopek poročevalskega ponudnika storitev v zvezi s kriptosredstvi ne odvezuje izpolnjevanja nacionalnih zahtev glede registracije v novi državi članici enkratne registracije."