REGOLAMENTO DI ESECUZIONE (UE) 2022/1467 DELLA COMMISSIONE

del 5 settembre 2022

recante modifica del regolamento di esecuzione (UE) 2015/2378 per quanto riguarda i formulari e i formati elettronici tipo da utilizzare in relazione alla direttiva 2011/16/UE del Consiglio e l'elenco dei dati statistici che gli Stati membri devono fornire ai fini della valutazione di detta direttiva

LA COMMISSIONE EUROPEA,

visto il trattato sul funzionamento dell'Unione europea,

vista la direttiva 2011/16/UE del Consiglio, del 15 febbraio 2011, relativa alla cooperazione amministrativa nel settore fiscale e che abroga la direttiva 77/779/CEE (¹), in particolare l'articolo 20, paragrafo 4,

considerando quanto segue:

(1) La direttiva 2011/16/UE è stata modificata dalla direttiva (UE) 2021/514 (²) al fine di migliorare le disposizioni afferenti a tutte le forme di scambi di informazioni e di cooperazione amministrativa istituendo uno scambio automatico obbligatorio di informazioni comunicate dai gestori di piattaforme.

(2) Il regolamento di esecuzione (UE) 2015/2378 della Commissione (³) dovrebbe pertanto essere adattato a tali modifiche. Lo scambio automatico di informazioni a norma dell'articolo 8 *bis quater*, paragrafo 2, della direttiva 2011/16/UE dovrebbe essere effettuato utilizzando un formato elettronico tipo.

(3) Conformemente alla direttiva 2011/16/UE, è altresì necessario stabilire modalità pratiche per la registrazione e l'identificazione di taluni gestori di piattaforme con obbligo di comunicazione, a norma dell'articolo 8 *bis quater*, paragrafo 4.

(4) A norma dell'articolo 8 *bis quater*, paragrafo 6, della direttiva 2011/16/UE, dovrebbe essere istituito un registro centrale in cui sono registrate le informazioni da comunicare a norma del paragrafo 5 del medesimo articolo e da notificare a norma dell'allegato V, sezione IV, parte F, punti 2 e 4. Tale registro centrale dovrebbe essere a disposizione delle autorità competenti di tutti gli Stati membri. Ai fini della comunicazione e della registrazione di tali informazioni dovrebbe essere utilizzato un formulario tipo.

(5) L'articolo 23, paragrafo 4, della direttiva 2011/16/UE contempla un elenco dei dati statistici che gli Stati membri devono fornire ai fini della valutazione della stessa. Per motivi di coerenza e di certezza del diritto, la data di applicazione del presente regolamento dovrebbe essere allineata alla data di applicazione di cui all'articolo 2, paragrafo 1, secondo comma, della direttiva (UE) 2021/514.

(6) A norma dell'articolo 42, paragrafo 1, del regolamento (UE) 2018/1725 del Parlamento europeo e del Consiglio (⁴), il Garante europeo della protezione dei dati è stato consultato in merito alle misure di cui al regolamento.

(7) Le misure di cui al presente regolamento sono conformi al parere del comitato di cooperazione amministrativa nel settore fiscale,

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(¹) GU L 64 dell'11.3.2011, pag. 1.
(²) Direttiva (UE) 2021/514 del Consiglio, del 22 marzo 2021, recante modifica della direttiva 2011/16/UE relativa alla cooperazione amministrativa nel settore fiscale (GU L 104 del 25.3.2021, pag. 1).
(³) Regolamento di esecuzione (UE) 2015/2378 della Commissione, del 15 dicembre 2015, recante talune modalità di applicazione della direttiva 2011/16/UE del Consiglio relativa alla cooperazione amministrativa nel settore fiscale e che abroga il regolamento di esecuzione (UE) n. 1156/2012 (GU L 332 del 18.12.2015, pag. 1).
(⁴) Regolamento (UE) 2018/1725 del Parlamento europeo e del Consiglio, del 23 ottobre 2018, sulla tutela delle persone fisiche in relazione al trattamento dei dati personali da parte delle istituzioni, degli organi e degli organismi dell'Unione e sulla libera circolazione di tali dati, e che abroga il regolamento (CE) n. 45/2001 e la decisione n. 1247/2002/CE (GU L 295 del 21.11.2018, pag. 39).

HA ADOTTATO IL PRESENTE REGOLAMENTO:

Articolo 1

Il regolamento di esecuzione (UE) 2015/2378 è così modificato:

1) all'articolo 2 è aggiunto il paragrafo 3 seguente:

«3.   Il formato elettronico da utilizzare per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8 *bis quater*, paragrafo 2, della direttiva 2011/16/UE è conforme all'allegato XIV del presente regolamento.»;

2) all'articolo 2 *quinquies*, paragrafo 1, è aggiunto il comma seguente:

«L'elenco dei dati statistici richiesti per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8 *bis quater* della direttiva 2011/16/UE figura nell'allegato XV del presente regolamento.»;

3) è inserito l'articolo 2 *septies* seguente:

«*Articolo 2 septies*

Formulari tipo, per la comunicazione di informazioni sui Gestori di Piattaforma Esclusi e i Gestori di Piattaforma Straniera al registro centrale, formato del numero di identificazione individuale per i Gestori di Piattaforma Straniera e periodo di conservazione per le informazioni cancellate dal registro centrale

1.   Il formulario da utilizzare per la comunicazione di informazioni sui Gestori di Piattaforma Esclusi e sui Gestori di Piattaforma Straniera al registro centrale a norma dell'articolo 8 *bis quater*, paragrafo 6, della direttiva 2011/16/UE è conforme all'allegato XVI del presente regolamento.

2.   Conformemente all'articolo 8 *bis quater*, paragrafo 6, della direttiva 2011/16/UE, gli elementi essenziali da registrare nel registro centrale sono le informazioni elencate nell'allegato V, sezione IV, parte F, punti 2 e 4, di detta direttiva, e nell'allegato XVI del presente regolamento. L'istituzione del registro centrale e il trattamento dei dati personali effettuato presso il registro centrale da parte della Commissione per conto delle autorità competenti degli Stati membri sono conformi al regolamento (UE) 2016/679 del Parlamento europeo e del Consiglio (*) e al regolamento (UE) 2018/1725 del Parlamento europeo e del Consiglio (**). Le autorità competenti degli Stati membri sono considerate titolari del trattamento dei dati e la Commissione è considerata responsabile del trattamento dei dati a norma del regolamento (UE) 2016/679.

3.   Il formato del numero di identificazione individuale per i Gestori di Piattaforma Straniera ai sensi dell'articolo 8 *bis quater*, paragrafo 4, della direttiva 2011/16/UE figura nell'allegato XVI del presente regolamento.

4.   Il periodo di conservazione delle informazioni cancellate dal registro centrale a norma dell'allegato V, sezione IV, parte F, punto 5, lettera d), e dell'articolo 8 *bis quater*, paragrafo 5, della direttiva 2011/16/UE figura nell'allegato XVI del presente regolamento.

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(*) Regolamento (UE) 2016/679 del Parlamento europeo e del Consiglio, del 27 aprile 2016, relativo alla protezione delle persone fisiche con riguardo al trattamento dei dati personali, nonché alla libera circolazione di tali dati e che abroga la direttiva 95/46/CE (regolamento generale sulla protezione dei dati) (GU L 119 del 4.5.2016, pag. 1).

(**) Regolamento (UE) 2018/1725 del Parlamento europeo e del Consiglio, del 23 ottobre 2018, sulla tutela delle persone fisiche in relazione al trattamento dei dati personali da parte delle istituzioni, degli organi e degli organismi dell'Unione e sulla libera circolazione di tali dati, e che abroga il regolamento (CE) n. 45/2001 e la decisione n. 1247/2002/CE (GU L 295 del 21.11.2018, pag. 39).»;

4) gli allegati I, IX e X sono sostituiti dal testo che figura all'allegato I del presente regolamento;

5) l'allegato V è modificato conformemente all'allegato II del presente regolamento;

6) gli allegati XIV, XV e XVI, il cui testo figura all'allegato III del presente regolamento, sono aggiunti.

Articolo 2

Il presente regolamento entra in vigore il ventesimo giorno successivo alla pubblicazione nella *Gazzetta ufficiale dell'Unione europea*.

Esso si applica a decorrere dal 1° gennaio 2023.

Il presente regolamento è obbligatorio in tutti i suoi elementi e direttamente applicabile in ciascuno degli Stati membri.

Fatto a Bruxelles, il 5 settembre 2022

Per la Commissione
La presidente
Ursula VON DER LEYEN

ALLEGATO I

Gli allegati I, IX e X sono sostituiti da quanto segue:

"ALLEGATO I

Formulario di cui all'articolo 1, paragrafo 2

Il formulario da utilizzare per le richieste di informazioni e per le indagini amministrative ai sensi degli articoli 5 e 5 bis della direttiva 2011/16/UE, come pure per le relative risposte, le conferme di ricevuta, le richieste di informazioni supplementari di carattere generale e le dichiarazioni di incapacità o di rifiuto a norma dell'articolo 7 della predetta direttiva contiene i seguenti campi [1]:

— Base giuridica

— Numero di riferimento

— Data

— Identità dell'autorità richiedente e dell'autorità interpellata

— Identità della persona oggetto della verifica o indagine

— Descrizione generale del caso e, se opportuno, informazioni contestuali specifiche presumibilmente atte a verificare la prevedibile pertinenza delle informazioni richieste all'amministrazione e l'applicazione della normativa nazionale degli Stati membri con riguardo alle imposte di cui all'articolo 2 della direttiva 2011/16/UE

— Fine fiscale per il quale si richiedono le informazioni

— Periodo oggetto dell'indagine

— Nome e indirizzo di qualsiasi persona ritenuta in possesso delle informazioni richieste

— Rispetto degli obblighi giuridici di cui all'articolo 16, paragrafo 1, della direttiva 2011/16/UE

— Rispetto degli obblighi giuridici di cui all'articolo 17, paragrafo 1, della direttiva 2011/16/UE

— Richiesta motivata di un'indagine amministrativa e motivi del rifiuto di effettuare tale indagine

— Conferma di ricevuta della richiesta di informazioni

— Richiesta di informazioni supplementari di carattere generale

— Motivi dell'incapacità o del rifiuto di fornire le informazioni

— Motivi del mancato rispetto del termine stabilito per la risposta e data entro cui l'autorità interpellata ritiene di essere in grado di rispondere

— Descrizione particolareggiata del gruppo."

"ALLEGATO IX

Elenco di cui all'articolo 2 quinquies

I dati statistici richiesti per i formulari di cooperazione amministrativa diversa dallo scambio automatico obbligatorio di informazioni a norma dell'articolo 23, paragrafo 4, della direttiva 2011/16/UE riguardano le seguenti informazioni:

— Identificazione dello Stato membro

— Anno

— Parte A: statistiche per Stato membro sullo scambio di informazioni

— sullo scambio di informazioni su richiesta (articoli 5, 6 e 7 della direttiva 2011/16/UE)

— Numero di richieste inviate

— Numero di risposte ricevute

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[1] Solo i campi effettivamente compilati per un determinato caso devono tuttavia apparire nel formulario utilizzato per quel caso.

— Numero di risposte esaustive ricevute entro il termine prescritto

— Numero di risposte per le quali le informazioni (parziali o totali) sono state ricevute entro due mesi

— Numero di richieste ricevute

— Numero di risposte inviate

— Numero di rifiuti sulla base dell'articolo 17 della direttiva 2011/16/UE

— sullo scambio di informazioni su richiesta relative al gruppo (articolo 5 bis della direttiva 2011/16/UE)

— Numero di richieste relative al gruppo inviate

— Numero di risposte relative al gruppo ricevute

— Numero di risposte relative al gruppo esaustive ricevute entro il termine prescritto

— Numero di risposte relative al gruppo per le quali le informazioni (parziali o totali) sono state ricevute entro due mesi

— Numero di richieste relative al gruppo ricevute

— Numero di risposte relative al gruppo inviate

— Numero di rifiuti relativi al gruppo sulla base dell'articolo 17 della direttiva 2011/16/UE

— sullo scambio spontaneo di informazioni (articoli 9 e 10 della direttiva 2011/16/UE)

— Numero di scambi spontanei inviati

— Numero di scambi spontanei ricevuti

— Parte B: statistiche sulle altre forme di cooperazione amministrativa

— sulla presenza negli uffici amministrativi e la partecipazione alle indagini amministrative (articolo 11 della direttiva 2011/16/UE)

— Numero di presenze in entrata negli uffici amministrativi e partecipazione alle indagini amministrative

— Numero di presenze in uscita dagli uffici amministrativi e partecipazione alle indagini amministrative

— sui controlli simultanei (articolo 12 della direttiva 2011/16/UE)

— Numero di controlli simultanei avviati dallo Stato membro

— Numero di controlli simultanei cui lo Stato membro ha partecipato

— sulle richieste di notifica (articolo 13 della direttiva 2011/16/UE)

— Numero di richieste di notifica inviate

— Numero di richieste di notifica ricevute

— sui riscontri (articolo 14 della direttiva 2011/16/UE)

— Numero di richieste di riscontro inviate

— Numero di riscontri ricevuti

— Numero di richieste di riscontro ricevute

— Numero di riscontri inviati

— Parte C: statistiche sulla stima delle entrate supplementari o dell'aumento delle imposte accertate grazie alla cooperazione amministrativa. Le informazioni di questa parte sono facoltative.

— Dallo scambio di informazioni su richiesta

— Dallo scambio spontaneo di informazioni

— In esito a un controllo simultaneo

— Dati e numero di casi complessivi."

"ALLEGATO X

Elenco di cui all'articolo 2 quinquies

I dati statistici richiesti per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 23, paragrafo 4, della direttiva 2011/16/UE sulle categorie di reddito e di capitale di cui all'articolo 8, paragrafo 1, della medesima direttiva, riguardano le seguenti informazioni:

— Per tutte le categorie di reddito e di capitale di cui all'articolo 8, paragrafo 1, della direttiva 2011/16/UE: statistiche sul messaggio e sul contribuente

— Nel caso dei redditi da lavoro dipendente e compensi per dirigenti: statistiche su messaggio e destinatario, messaggio e pagatore, destinatario e relazione, pagatore e relazione, destinatario e reddito

— Nel caso delle pensioni: statistiche su messaggio e destinatario, messaggio e pagatore, destinatario, pagatore, regime, reddito

— Nel caso dei prodotti di assicurazione sulla vita: statistiche su messaggio e polizza, polizza nel suo complesso, evento

— Nel caso della proprietà e dei redditi immobiliari: statistiche su messaggio e parti, parti complessive, entità e valore della proprietà, entità e valore dell'operazione, entità e valore dei prestiti, entità e valore del reddito derivante da diritti

— Nel caso del reddito da royalties: statistiche su messaggio e destinatario, messaggio e pagatore, destinatario e reddito

— Nel caso dei messaggi sullo status: statistiche su messaggi sullo status, errore nei messaggi sullo status

— Nel caso dei messaggi a zero dati: statistiche su messaggi a zero dati."

ALLEGATO II

Il titolo dell'allegato V, lettera b), è sostituito dal seguente:

"b) Per quanto riguarda il corpo del messaggio per comunicare informazioni su redditi da lavoro dipendenti, compensi per dirigenti o royalties:"

ALLEGATO III

Sono aggiunti i seguenti allegati XIV, XV e XVI:

"ALLEGATO XIV

Formato elettronico di cui all'articolo 2, paragrafo 3

Il formato elettronico per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8 bis quater, paragrafo 2, della direttiva 2011/16/UE è conforme alla seguente struttura ad albero e contiene gli elementi e gli attributi (¹) che seguono.

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

<!– edited with XMLSpy v2021 (x64) (http://www.altova.com) by Romane Dragozis (ARHS Developments S.A.) –>

<xsd:schema                                              xmlns:dpi="urn:oecd:ties:dpi:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"             xmlns:stf="urn:oecd:ties:dpistf:v1"
xmlns:iso="urn:oecd:ties:isodpitypes:v1"                 targetNamespace="urn:oecd:ties:dpi:v1"
elementFormDefault="qualified" attributeFormDefault="unqualified" version="1.0">


                                              <xsd:import  namespace="urn:oecd:ties:isodpitypes:v1"  schemaLocatio-
n="isodpitypes_v1.0.xsd"/>


                                              <xsd:import    namespace="urn:oecd:ties:dpistf:v1"    schemaLocatio-
n="oecddpitypes_v1.0.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="DPI">
                                                            <xsd:annotation>

                                                                   <xsd:documentation>This   type   defines   the
messages to be exchanged under the OECD Model Rules and [EU Specific] [EU DIR2021/514].</xsd:documentation>
```

(¹) Solo gli elementi e gli attributi effettivamente applicabili per un determinato caso a seguito dell'adempimento delle norme di adeguata verifica in materia fiscale e di comunicazione figuranti nell'allegato V, sezioni II e III, della direttiva 2011/16/UE del Consiglio, modificata dalla direttiva (UE) 2021/514 del Consiglio, devono apparire nel formato elettronico utilizzato per quel caso.

```
                                        </xsd:annotation>

                                    </xsd:enumeration>

                                </xsd:restriction>

                            </xsd:simpleType>

                            <!– MessageTypeIndic - 4 –>

                            <xsd:simpleType name="DPIMessageTypeIndic_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="DPI401">

                                                <xsd:annotation>

                                                        <xsd:documentation>The message contains new
(including additional) information.</xsd:documentation>

                                                </xsd:annotation>

                                        </xsd:enumeration>

                                        <xsd:enumeration value="DPI402">

                                                <xsd:annotation>
                                                        <xsd:documentation>The message contains corrections
for previously sent information.</xsd:documentation>

                                                </xsd:annotation>

                                        </xsd:enumeration>

                                        <xsd:enumeration value="DPI403">

                                                <xsd:annotation>

                                                        <xsd:documentation>The message advises that
there is no data to report.</xsd:documentation>

                                                </xsd:annotation>

                                        </xsd:enumeration>

                                </xsd:restriction>
```

```
</xsd:simpleType>

<!-- -->

<xsd:simpleType name="INType_EnumType">

<xsd:annotation>

<xsd:documentation xml:lang="en">The INType defines the
type of identification number being sent.</xsd:documentation>

</xsd:annotation>

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

<xsd:enumeration value="LEI">

<xsd:annotation>

<xsd:documentation>Legal Entity Identifier</xsd:
documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="EIN">

<xsd:annotation>

<xsd:documentation>Entity Identification
Number</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="IIN">

<xsd:annotation>

<xsd:documentation>Individual Identification Number</xsd:
documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="BRN">

<xsd:annotation>

<xsd:documentation>Business Registration Number</xsd:
documentation>

</xsd:annotation>
```

```
                                                            </xsd:enumeration>

                                                            <xsd:enumeration value="Other">

                                                                    <xsd:annotation>

                                            <xsd:documentation>Other</xsd:documentation>
                                                                    </xsd:annotation>

                                                            </xsd:enumeration>

                                                    </xsd:restriction>

                                                    </xsd:simpleType>

                                                    <!-- -->

                                                    <!--DPI Property Type -->

                                                    <xsd:simpleType
name="DPIPropertyType_EnumType">

                                                            <xsd:annotation>

                                                                    <xsd:documentation

xml:lang="en">Main business activities

                                                                    </xsd:documentation>

                                                            </xsd:annotation>

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

                                                            <xsd:enumeration value="DPI901">

                                                                    <xsd:annotation>

                                            <xsd:documentation>Office</xsd:documentation>

                                                                    </xsd:annotation>

                                                            </xsd:enumeration>

                                                            <xsd:enumeration value="DPI902">

                                                                    <xsd:annotation>

                                            <xsd:documentation>Hotel
room</xsd:documentation>

                                                                    </xsd:annotation>

                                                            </xsd:enumeration>

                                                            <xsd:enumeration value="DPI903">
```

```
                                    <xsd:annotation>

                                        <xsd:documentation>Bed and Breakfast room</
xsd:documentation>

                                    </xsd:annotation>

                                </xsd:enumeration>

                                <xsd:enumeration value="DPI904">

                                    <xsd:annotation>

                                        <xsd:documentation>House</xsd:documentation>

                                    </xsd:annotation>

                                </xsd:enumeration>

                                <xsd:enumeration value="DPI905">

                                    <xsd:annotation>

                                        <xsd:documentation>Apartment</xsd:documentation>

                                    </xsd:annotation>

                                </xsd:enumeration>

                                <xsd:enumeration value="DPI906">

                                    <xsd:annotation>

                                        <xsd:documentation>Mobile
Home</xsd:documentation>

                                    </xsd:annotation>

                                </xsd:enumeration>

                                <xsd:enumeration value="DPI907">

                                    <xsd:annotation>

                                        <xsd:documentation>Campground</xsd:documentation>

                                    </xsd:annotation>

                                </xsd:enumeration>

                                <xsd:enumeration value="DPI908">

                                    <xsd:annotation>
```

```
                                        <xsd:documentation>Boat</xsd:documentation>

                                    </xsd:annotation>

                                </xsd:enumeration>

                                <xsd:enumeration value="DPI909">

                                    <xsd:annotation>

                                        <xsd:documentation>Parking
Space</xsd:documentation>

                                    </xsd:annotation>

                                </xsd:enumeration>

                                <xsd:enumeration value="DPI910">

                                    <xsd:annotation>

                                        <xsd:documentation>Other</xsd:documentation>
                                    </xsd:annotation>

                                </xsd:enumeration>

                            </xsd:restriction>

                        </xsd:simpleType>

                        <!-- -->

                        <!--DPI Nexus Type -->

                        <xsd:simpleType name="Nexus_EnumType">

                            <xsd:annotation>

                                    <xsd:documentation xml:lang="en">The reason for which the
information will be filled to the competent authority of the EU Member State.

                                    </xsd:documentation>

                            </xsd:annotation>

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

                                    <xsd:enumeration value="RPONEX1">

                                        <xsd:annotation>

                                            <xsd:documentation>The    Reporting    Platform
Operator is resident for tax purposes in the EU Member State.</xsd:documentation>
```

```
            </xsd:annotation>

          </xsd:enumeration>

          <xsd:enumeration value="RPONEX2">

            <xsd:annotation>

              <xsd:documentation>The Reporting Platform
Operator does not have a residence for tax purposes but it is incorporated under the laws of the EU Member State.</xsd:
documentation>

            </xsd:annotation>

          </xsd:enumeration>

          <xsd:enumeration value="RPONEX3">

            <xsd:annotation>

              <xsd:documentation>The Reporting Platform
Operator does not have a residence for tax purposes but it has its place of management (including effective management) in the EU
Member State.</xsd:documentation>

            </xsd:annotation>

          </xsd:enumeration>

          <xsd:enumeration value="RPONEX4">

            <xsd:annotation>

              <xsd:documentation>The Reporting Platform
Operator does not have a residence for tax purposes but it has a permanent establishment in the EU Member State and it is not a
Qualified Non-Union Platform Operator.</xsd:documentation>

            </xsd:annotation>

          </xsd:enumeration>

          <xsd:enumeration value="RPONEX5">

            <xsd:annotation>

              <xsd:documentation>The Reporting Platform
Operator is neither resident for tax purposes, nor incorporated or managed in the EU Member State, nor has a permanent
establishment in the EU Member State but it facilitates the carrying out of a Relevant Activity by Reportable Sellers or a Relevant
Activity involving the rental of immovable property located in the EU Member State and it is not a Qualified Non-Union Platform
Operator.</xsd:documentation>

            </xsd:annotation>

          </xsd:enumeration>

        </xsd:restriction>
```

```
                              </xsd:simpleType>

                              <!-- -->

                              <!-- -->

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

                              <!-- -->

                              <!--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:annotation>

                                                            <xsd:documentation xml:lang="en">His
Excellency,Estate of the Late ...</xsd:documentation>

                                                  </xsd:annotation>

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

                                                  <xsd:annotation>

                                                            <xsd:documentation   xml:lang="en">Greeting
title. Example: Mr, Dr, Ms, Herr, etc. Can have multiple titles.</xsd:documentation>

                                                  </xsd:annotation>

                                        </xsd:element>

                                        <xsd:element name="FirstName">

                                                  <xsd:annotation>

                                                            <xsd:documentation xml:lang=
"en">FirstName of the person</xsd:documentation>
```

```
                                                            </xsd:annotation>

                                                    <xsd:complexType>

                                                            <xsd:simpleContent>

                                                                    <xsd:extension base="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, First Name, Father's Name, etc. In some countries, FirstName could be a Family
Name or a Surname. Use this attribute to define the type for this name.

                                                    </xsd:documentation>

                                                    </xsd:annotation>

                                                    </xsd:attribute>

                                                            </xsd:extension>

                                                            </xsd:simpleContent>

                                                    </xsd:complexType>

                                                    </xsd:element>

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

                                                    <xsd:annotation>

                                                            <xsd:documentation     xml:lang="en">Middle
name (essential part of the name for many nationalities). Example: Sakthi in "Nivetha Sakthi Shantha". Can have multiple middle
names.</xsd:documentation>

                                                    </xsd:annotation>

                                                    <xsd:complexType>

                                                            <xsd:simpleContent>

                                                                    <xsd:extension base="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:annotation>

                                                            <xsd:documentation xml:lang="en">de, van,
van de, von, etc. Example: Derick de Clarke</xsd:documentation>

                                                    </xsd:annotation>

                                                    <xsd:complexType>

                                                        <xsd:simpleContent>

                                                                <xsd:extension                base="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:annotation>

                                                                    <xsd:documentation                xml:lang=
"en">Represents the position of the name in a name string. Can be Given Name, Forename, Christian Name, Surname, Family
Name, etc. Use the attribute "NameType" to define what type this name is.

In case of a company, this field can be used for the company name.</xsd:documentation>

                                                        </xsd:annotation>

                                                        <xsd:complexType>

                                                                    <xsd:simpleContent>

                                                                                <xsd:extension                base="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, Surname, 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:annotation>

                                                                    <xsd:documentation   xml:lang="en">Jnr,   Thr
Third, III</xsd:documentation>

                                                        </xsd:annotation>

                                            </xsd:element>
```

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

                                                <xsd:annotation>

                                                        <xsd:documentation xml:lang="en">Could be
compressed initials - PhD, VC, QC</xsd:documentation>

                                                </xsd:annotation>

                                        </xsd:element>

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

                                                <xsd:annotation>

                                                        <xsd:documentation xml:lang="en">Deceased,
Retired ...</xsd:documentation>

                                                </xsd:annotation>

                                        </xsd:element>

                                </xsd:sequence>

                                <xsd:attribute          name="nameType"          type="stf:OECDNameTy-
pe_EnumType" use="optional">

                                        <xsd:annotation>

                                                <xsd:documentation xml:lang="en">It is possible for
STF documents to contain several names for the same party. This attribute is a qualifier to indicate the type of a particular name.
</xsd:documentation>

                                        </xsd:annotation>

                                </xsd:attribute>

                        </xsd:complexType>

                        <!-- -->

                        <!--Collection of all Data describing a person as a Party -->

                        <xsd:complexType name="PersonParty_Type">

                        <xsd:annotation>

                                <xsd:documentation    xml:lang="en">This    container    brings
together all data about a person as a party. Name and address are required components and each can be present more than once to
enable as complete a description as possible. Whenever possible one or more identifiers (TIN etc) should be added as well as a
residence country code. Additional data that describes and identifies the party can be given. The code for the legal type according to
the OECD codelist must be added. The structures of all of the subelements are defined elsewhere in this schema.</xsd:
documentation>
```

</xsd:annotation>

<xsd:sequence>

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

<xsd:annotation>

<xsd:documentation>This repeatable data element describes the residence country code(s) of the individual Seller and must be present in all data records. This should correspond to the jurisdiction of residence identified on the basis of the due diligence requirements of the OECD Model Rules or [EU Specific] [EU DIR2021/514]. Specifically, under the OECD Model Rules, the residence country code of an individual Seller should correspond to the jurisdiction of the Seller's primary residence.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>This repeatable data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of residence of the individual Seller. In case the individual Seller does not have a TIN, the jurisdiction of residence does not issue a TIN or require the collection of the TIN issued to such Seller, or the TIN is not known to the sending Competent Authority, the Unknown attribute (see below) must be set to "true" and the value "NOTIN" should be entered [OECD Specific]. Furthermore, in case more than one TIN are provided, any provided element cannot be flagged as "unknown".</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation xml:lang="en">This data element must be provided when a VAT Identification number is available.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Name" type="dpi:NamePerson_Type" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>This element should contain the name of the person.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>This data element should contain the address of the person, including the country code of the address as well as the type of the address, indicating the legal character of that address.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>The nationality element is not to be provided as part of the DPI schema.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="BirthInfo">

<xsd:annotation>

<xsd:documentation>This data element contains the birth information of an Individual Seller. It is always required to be provided unless such Seller is documented pursuant to a Government Verification Service and is composed of the date and the place of birth.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:sequence>

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

<xsd:annotation>

<xsd:documentation>This element provides the date of birth, complying with the following format: YYYY-MM-DD.</xsd:documentation>

</xsd:annotation>

```
        </xsd:element>

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

            <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:element>

    </xsd:sequence>

</xsd:complexType>

        </xsd:element>

    </xsd:sequence>

</xsd:complexType>

<!-- -->

<!--Address Fix -->

<xsd:complexType name="AddressFix_Type">

    <xsd:annotation>

        <xsd:documentation xml:lang="en">Structure of the address for
a party broken down into its logical parts, recommended for easy matching. The 'City' element is the only required subelement. All of
the subelements are simple text - data type 'string'.

        </xsd:documentation>

    </xsd:annotation>
    <xsd:sequence>

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

            <xsd:annotation>

                <xsd:documentation>The       street.</xsd:
documentation>

            </xsd:annotation>

        </xsd:element>
```

```
            <xsd:element          name="BuildingIdentifier"          type="stf:
StringMin1Max200_Type" minOccurs="0">
                <xsd:annotation>
                    <xsd:documentation>The    identifier    of    the
building on the street, typically a number.</xsd:documentation>
                </xsd:annotation>
            </xsd:element>
            <xsd:element           name="SuiteIdentifier"           type="stf:
StringMin1Max200_Type" minOccurs="0">
                <xsd:annotation>
                    <xsd:documentation>The identifier of an office
or similar part of a building.</xsd:documentation>
                </xsd:annotation>
            </xsd:element>
            <xsd:element           name="FloorIdentifier"           type="stf:
StringMin1Max200_Type" minOccurs="0">
                <xsd:annotation>
                    <xsd:documentation>The  identifier  of  a  floor
within a building.</xsd:documentation>
                </xsd:annotation>
            </xsd:element>
            <xsd:element           name="DistrictName"           type="stf:
StringMin1Max200_Type" minOccurs="0">
                <xsd:annotation>
                    <xsd:documentation>The name of the district
of the address.</xsd:documentation>
                </xsd:annotation>
            </xsd:element>
            <xsd:element               name="POB"               type="stf:
StringMin1Max200_Type" minOccurs="0">
                <xsd:annotation>
                    <xsd:documentation>The    post    office    box.
</xsd:documentation>
                </xsd:annotation>
```

```
                                                        </xsd:element>

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

                                                                 <xsd:annotation>

                                                                          <xsd:documentation>The post code of the
address, which must be provided if available.</xsd:documentation>

                                                                 </xsd:annotation>

                                                        </xsd:element>

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

                                                                 <xsd:annotation>

                                                                          <xsd:documentation>The city of the address.
</xsd:documentation>

                                                                 </xsd:annotation>

                                                        </xsd:element>

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

                                                                 <xsd:annotation>

                                                                          <xsd:documentation>A geographic area of the
country larger than district or city, for example a county, a department, a Land, a canton, etc.</xsd:documentation>

                                                                 </xsd:annotation>

                                                        </xsd:element>

                                                </xsd:sequence>

                                                </xsd:complexType>

                                                <!-- -->

                                                <!--The Address of a Party, given in fixed or free Form, possibly in both
Forms -->

                                                <xsd:complexType name="Address_Type">

                                                <xsd:annotation>
```

<xsd:documentation xml:lang="en">The user has the option to enter the data about the address of a party either as one long field or to spread the data over up to eight elements or even to use both formats. If the user chooses the option to enter the data required in separate elements, the container element for this will be 'AddressFix'. If the user chooses the option to enter the data required in a less structured way in 'AddressFree' all available address details shall be presented as one string of bytes, blank or "/" (slash) or carriage return- line feed used as a delimiter between parts of the address. PLEASE NOTE that the address country code is outside both of these elements. The use of the fixed form is recommended as a rule to allow easy matching. However, the use of the free form is recommended if the sending state cannot reliably identify and distinguish the different parts of the address. The user may want to use both formats e.g. if besides separating the logical parts of the address he also wants to indicate a suitable breakdown into print-lines by delimiters in the free text form. In this case 'AddressFix' has to precede 'AddressFree'.

</xsd:documentation>

</xsd:annotation>

<xsd:sequence>

<xsd:element name="CountryCode">

<xsd:annotation>

<xsd:documentation>This data element provides the country code associated with the entity's (or person's) address.</xsd:documentation>

</xsd:annotation>

<xsd:simpleType>

<xsd:restriction base="iso: CountryCode_Type">

<xsd:minLength value="1"/>

<xsd:maxLength value="2"/>

</xsd:restriction>

</xsd:simpleType>

</xsd:element>

<xsd:choice>

<xsd:element name="AddressFree" type="stf: StringMin1Max4000_Type">

<xsd:annotation>

<xsd:documentation>This data element allows input of address information in free text. It should only be used in exceptional circumstances when it is impossible to provide the address in the fixed format.</xsd:documentation>

```
                                                            </xsd:annotation>

                                                        </xsd:element>

                                                <xsd:sequence>

                                                        <xsd:element name="AddressFix" type="dpi:
AddressFix_Type"/>

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

                                                            <xsd:annotation>

                                                <xsd:documentation>This data element allows input of address
information in free text. It should only be used in exceptional circumstances when it is impossible to provide the address in the fixed
format.</xsd:documentation>

                                                            </xsd:annotation>

                                                        </xsd:element>

                                                </xsd:sequence>

                                            </xsd:choice>

                                        </xsd:sequence>

                                        <xsd:attribute name="legalAddressType" type="stf:OECDLegalAddres-
sType_EnumType" use="optional">

                                            <xsd:annotation>

                                                <xsd:documentation>This is a datatype for an attribute
to an address. It serves to indicate the legal character of that address (residential, business etc.).

                                                The possible values are:

                                                — OECD301= residentialOrBusiness

                                                — OECD302= residential

                                                — OECD303= business

                                                — OECD304= registeredOffice

                                                — OECD305= unspecified

                                                The address of the Reportable Platform Operator must
represent the "Registered Office Address" (OECD304).</xsd:documentation>

                                            </xsd:annotation>

                                        </xsd:attribute>
```

```
</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:annotation>

<xsd:documentation>The city of birth.
</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>The city
subentity of birth.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="CountryInfo">

<xsd:complexType>

<xsd:choice>

<xsd:element
name="CountryCode" type="iso:CountryCode_Type">

<xsd:annotation>

<xsd:documentation>The current jurisdiction of birth.</xsd:
documentation>
```

```
                                                      </xsd:annotation>

                                                              </xsd:element>

                                                              <xsd:element name="Former-
CountryName" type="stf:StringMin1Max200_Type">

                                                      <xsd:annotation>

                                                      <xsd:documentation>The former jurisdiction of birth. The
Former Country Name element should be used in case the person was born in a country that has since ceased to exist.</xsd:
documentation>

                                                      </xsd:annotation>

                                                              </xsd:element>

                                                      </xsd:choice>

                                                  </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 full units, i.e. without 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:integer">

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

                                              </xsd:extension>

                                      </xsd:simpleContent>
```

```
</xsd:complexType>

<!-- -->

<!--Organisation name -->

<xsd:complexType name="NameOrganisation_Type">

<xsd:annotation>

        <xsd:documentation        xml:lang="en">Name        of
organisation</xsd:documentation>

</xsd:annotation>

<xsd:simpleContent>

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

</xsd:simpleContent>

</xsd:complexType>

<!-- -->

<!--Organisation name (Reportable Seller)-->

<xsd:complexType name="NameReportableSeller_Type">

<xsd:annotation>

        <xsd:documentation
xml:lang="en">Name of Seller</xsd:documentation>

</xsd:annotation>

<xsd:simpleContent>

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

</xsd:simpleContent>

</xsd:complexType>

<!-- -->

<!--TIN -->

<xsd:complexType name="TIN_Type">

<xsd:annotation>
```

```
                                        <xsd:documentation    xml:lang="en">This    is    the
identification number/identification code for the party in question. As the identifier may be not strictly numeric, it is just defined as
a string of characters. Attribute 'issuedBy' is required to designate the issuer of the identifier. </xsd:documentation>

                                        </xsd:annotation>

                                        <xsd:simpleContent>

                                                <xsd:extension base="stf:StringMin0Max200_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).

                                                                        It should always be provided,
unless the TIN element is flagged as "unknown".</xsd:documentation>

                                                                </xsd:annotation>

                                                        </xsd:attribute>

                                                        <xsd:attribute   name="unknown"   type="xsd:boolean"
use="optional">

                                                                <xsd:annotation>

                                                <xsd:documentation   xml:lang="en">This   attribute   must   be
provided if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded.</xsd:
documentation>

                                                                </xsd:annotation>

                                                        </xsd:attribute>

                                                </xsd:extension>

                                        </xsd:simpleContent>

                                </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:annotation>

<xsd:documentation>Although not used for exchanges between Competent Authorities under the DPI MCAA and [EU DIR2021/514], for domestic reporting, this data element can be used in case the schema is mandated for domestic reporting by Reporting Platform Operators to their tax administration. In such instances, it identifies the Reporting Platform Operator sending the message through a domestically-defined identification number.</xsd: documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>This data element identifies the jurisdiction of the Competent Authority transmitting the DPI message.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>This data element identifies the jurisdiction of the Competent Authority receiving the DPI message.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="MessageType" type="dpi: MessageType_EnumType">

<xsd:annotation>

<xsd:documentation>This data element specifies the type of message being sent. The only allowable entry for messages exchanged under the OECD Model Rules and [EU Specific] [EU DIR2021/514] in this field is "DPI".</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation xml:lang= "en">Free text expressing the restrictions for use of the information this message contains and the legal framework under which it is given.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation xml:lang= "en">All necessary contact information about persons responsible for and involved in the processing of the data transmitted in this message, both legally and technically. Free text as this is not intended for automatic processing.

In international exchanges, this data element contains the contact details of the sending competent authority.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation xml:lang= "en">Sender's unique identifier for this message.

The Message RefID must start with the country code of the sending jurisdiction, then the year of the reportable period, then the receiving country code before a unique identifier.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="MessageTypeIndic" type="dpi: DPIMessageTypeIndic_EnumType">

<xsd:annotation>

<xsd:documentation>This data element specifies the type of information that is sent, i.e. whether it is new information or whether the message seeks to correct or delete previously sent information.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation xml:lang= "en">The reporting year for which information is transmitted in documents of the current message. This is in yyyy-MM-DD format, on the basis of the calendar year in which the relevant Reportable Period under the OECD Model Rules or [EU Specific] [EU DIR2021/514] ended.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>This data element identifies the date and time when the message was compiled. It is anticipated that this element will be automatically populated by the host system. The format for use is yyyy-MM-DDThh:mm:ss.nnn. Fractions of seconds may be used (in such a case the milli-seconds will be provided on 3 digits, see ".nnn" in the format above). </xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!– –>

<!–Organisation Identification Number –>

<xsd:complexType name="OrganisationIN_Type">

<xsd:annotation>

<xsd:documentation xml:lang="en">This is the identification number/identification code for the Entity in question. As the identifier may be not strictly numeric, it is just defined as a string of characters. Attribute 'issuedBy' is required to designate the issuer of the identifier. Attribute 'INType' defines the type of identification number. </xsd:documentation>

</xsd:annotation>

<xsd:simpleContent>

<xsd:extension base="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" type="dpi: INType_EnumType" use="required">

<xsd:annotation>

<xsd:documentation xml:lang="en">This attribute defines the type of identification number being sent among the following:

— [EU Specific]: IIN for the reporting of an individual identification number;

— LEI for the reporting of a legal entity identifier;

— EIN for the reporting of an entity identification number;

— BRN for the reporting of a business registration number; or

— Other.

</xsd:documentation>

</xsd:annotation>

</xsd:attribute>

</xsd:extension>

</xsd:simpleContent>

</xsd:complexType>

```
<!-- -->

<!--Collection of all Data describing an organisationy as party-->

<xsd:complexType name="OrganisationParty_Type">

    <xsd:annotation>

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

            This container brings together all data about an organisation as a party. Name and address are required components and each can be present more than once to enable as complete a description as possible. Whenever possible one or more identifiers (TIN etc) should be added as well as a residence country code. Additional data that describes and identifies the party can be given . The code for the legal type according to the OECD codelist must be added. The structures of all of the subelements are defined elsewhere in this schema.</xsd:documentation>

    </xsd:annotation>

    <xsd:sequence>

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

            <xsd:annotation>

                <xsd:documentation>This repeatable data element describes the residence country code(s) of the entity.

In case of an Entity Seller this should always be present and should correspond to the jurisdiction of residence identified on the basis of the due diligence requirements of the OECD Model Rules or [EU Specific] [EU DIR2021/514]. Specifically, under the OECD Model Rules, the residence country code of an Entity Seller should correspond to the jurisdiction in which its registered office is located.

In case of a Reporting Platform Operator, the residence country code should correspond to the jurisdiction where the Reporting Platform Operator is resident for tax purposes or, where it does not have a residence for tax purposes, either the jurisdiction it is incorporated under or the jurisdiction that it has its place of management (including effective management) in, [EU Specific] or the Member State where it has a permanent establishment in.

[EU Specific]: Reporting Platform Operator: This element is optional.</xsd:documentation>

            </xsd:annotation>

            <xsd:simpleType>

                <xsd:restriction base="iso: CountryCode_Type"/>

            </xsd:simpleType>

        </xsd:element>
```

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

<xsd:annotation>

<xsd:documentation>This repeatable data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of residence of the entity. In case the entity does not have a TIN, or the TIN is not known to the sending Competent Authority, the value "NOTIN" should be entered [OECD Specific] and the Unknown attribute (see below) must be set to "true". Furthermore, in case more than one TIN are provided, any provided element cannot be flagged as "unknown".

[EU Specific]: This element must be present for both Reporting Platform Operator and Entity Seller.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="IN" type="dpi: OrganisationIN_Type" minOccurs="0" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation xml:lang= "en">This data element can be provided (and repeated) if there are other INs available, such as a company registration number or an Entity Identification Number (EIN).

[EU Specific]:

— Reporting Platform Operator: Where relevant, the individual identification number (IIN) shall be provided

— Entity Seller: The business registration number (BRN) must be provided</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation xml:lang= "en">This data element can be provided when a VAT Identification number is available.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Name" type="dpi:NameOrgani- sation_Type" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>This element should contain the legal name of the entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>The repeatable Platform Business Name element identifies the business name(s) of the other Reporting Platform(s) in respect of which the Reporting Platform Operator is reporting.

This element must not be used for the Entity Sellers.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>This data element should contain the address of the entity, including the country code of the address as well as the type of the address, indicating the legal character of that address.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>[EU Specific] This data element provides the reason for which the information will be reported to the competent authority of the EU Member State.

This data element must not be used for Entity Seller.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="AssumedReporting" type=" xsd:boolean" minOccurs="0">

<xsd:annotation>

<xsd:documentation>The Assumed Reporting element identifies whether the Reporting Platform Operator is not reporting information on Reportable Sellers, because another Reporting Platform Operator has assumed the reporting.

When "AssumedReporting" is set to "true", it means that another Reporting Platform Operator reported for the Reporting Platform Operator. Otherwise, this element must be set to "false".

This element is mandatory for Reporting Platform Operator and must not be provided for an Entity Seller.

By way of an example, Platform Z is operated by two Platform Operators: Platform Operator 1 (resident in jurisdiction 1) and Platform Operator 2 (resident in jurisdiction 2). In satisfying the reporting requirements, Platform Operator 1 has obtained assurances from Platform Operator 2 that it will fulfil the reporting obligations with respect to all of the Reportable Sellers of Platform Operator 1 in jurisdiction 2.

Platform Operator 1 will therefore provide its identification information and set the AssumedReporting element to "true" to notify its jurisdiction residence (jurisdiction 1) that it has relied on another Platform Operator to fulfil the reporting requirements. Platform Operator 1 will also use the AssumingPlatformOperator element (discussed further below) to report to its jurisdiction (jurisdiction 1) identification information on Platform Operator 2, assuming the reporting obligation in the name of Platform Operator 1. Platform Operator 1 will not provide ReportableSeller element.

At the same time, Platform Operator 2 will use the AssumedPlatformOperator element (discussed further below) to report to its jurisdiction of residence (jurisdiction 2) identification information on Platform Operator 1, for which it has assumed reporting obligations, and complete the Platform Operator element for itself.

[EU Specific] This element is optional for the purposes of [EU DIR2021/514].

</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--Correctable Platform Operator_Type-->

<xsd:complexType name="CorrectablePlatformOperator_Type">

<xsd:annotation>

<xsd:documentation>This correctable extends the information about the Reporting Platform Operator by considering the DocSpec element used to identify the particular report within the DPI message being transmitted.</xsd:documentation>

</xsd:annotation>

<xsd:complexContent>

<xsd:extension base="dpi:OrganisationParty_Type">

<xsd:sequence>

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

<xsd:annotation>

<xsd:documentation>DocSpec identifies the particular report within the DPI message being transmitted. It permits the identification of reports requiring correction.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:extension>

</xsd:complexContent>

</xsd:complexType>

<!-- -->

<!--Correctable Reportable Seller-->

<xsd:complexType name="CorrectableReportableSeller_Type">

<xsd:annotation>

<xsd:documentation>This correctable extends the information about the Reportable Seller by considering the DocSpec element used to identify the particular report within the DPI message being transmitted.</xsd:documentation>

</xsd:annotation>

<xsd:complexContent>

<xsd:extension base="dpi:ReportableSeller_Type">

<xsd:sequence>

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

                                                          <xsd:annotation>

                                                      <xsd:documentation>DocSpec identifies the particular report within the
DPI message being transmitted. It permits the identification of reports requiring correction.</xsd:documentation>

                                                          </xsd:annotation>

                                                     </xsd:element>

                                                 </xsd:sequence>

                                             </xsd:extension>

                                        </xsd:complexContent>

                                        </xsd:complexType>

                                        <!– –>

                                        <!–Additional Info –>

                                        <xsd:complexType name="CorrectableAdditionalInfo_Type">

                                        <xsd:sequence>

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

                                                  <xsd:element    name="OtherInfo"    type="stf:StringMin1-
Max4000WithLang_Type" maxOccurs="unbounded">

                                                       <xsd:annotation>

                                                       <xsd:documentation>Please include any further brief information or
explanation you consider necessary or that would facilitate the understanding of the compulsory information provided in the
country-by-country report. </xsd:documentation>

                                                       </xsd:annotation>

                                                  </xsd:element>

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

                                                  <!–    <xsd:element    name="SummaryRef"    type="dpi:
DPISummaryListElementsType_EnumType" minOccurs="0" maxOccurs="unbounded"/> –>

                                        </xsd:sequence>
```

```
                                           </xsd:complexType>

                                           <!-- -->

                                           <!--Duplicate of Account Holder Type (from CRS)-->

                                           <xsd:complexType name="AccountHolder_Type">

                                           <xsd:sequence>

                                                  <xsd:choice>

                                                          <xsd:element          name="Individual"       type="dpi:
NameReportableSeller_Type"/>

                                                          <xsd:sequence>

                                                                  <xsd:element name="Organisation" type="dpi:
OrganisationParty_Type"/>

                                                                  <xsd:element name="AcctHolderType"/>

                                                          </xsd:sequence>

                                                  </xsd:choice>

                                           </xsd:sequence>

                                           </xsd:complexType>

                                           <!-- -->

                                           <!--Financial Identifer for Identity-->

                                           <xsd:complexType name="FinancialIdentifier_Type">

                                           <xsd:annotation>

                                                          <xsd:documentation xml:lang="en">The Financial Identifier is
an optional (mandatory) element that reflects the Financial Account Identifier which, under the OECD Model Rules or [EU
Specific] [EU DIR2021/514], is the unique identifying number or reference available to the Reporting Platform Operator of the
bank account or other payment account to which the Consideration is paid or credited. Under subparagraphs B(2)(c) and B(3)(c) of
Section III of the OECD Model Rules or [EU Specific] subparagraphs B(2)(b) and B(3)(b) of Section III of [EU DIR2021/514],
the Financial Identifier must be reported and exchanged provided that it is available to the Reporting Platform Operator and that
the jurisdiction of the Reportable Seller's residence has indicated that it wishes to receive such Financial Identifiers for taxpayer
matching purposes.</xsd:documentation>

                                           </xsd:annotation>

                                           <xsd:sequence>

                                                  <xsd:element name="Identifier" type="dpi:Identifier_Type">
```

```
                                            <xsd:annotation>

                                                    <xsd:documentation        xml:lang="en">Entity
Identification Number, which contains the Financial Account Identifier pertaining to the Reportable Seller should be reflected.
Financial Account Identifiers can include the IBAN number, sort code and account number and any other payment account
identifier that the Reporting Platform Operator used for transferring the Consideration in respect to a Reportable Seller.</xsd:
documentation>

                                            </xsd:annotation>

                                    </xsd:element>

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

                                            <xsd:annotation>

                                                    <xsd:documentation>The       Account      Holder
Name field is an optional (mandatory) element which, reflecting subparagraphs B(2)(d) and B(3)(d) of Section III of the OECD
Model Rules or [EU Specific] subparagraphs B(2)(c) and B(3)(c) of Section III of [EU DIR2021/514], contains the name of the
holder of the financial account to which the Consideration is paid or credited, where different from the name of the Reportable Seller
and to the extent available to the Reporting Platform Operator.</xsd:documentation>

                                            </xsd:annotation>

                                    </xsd:element>

                                    <xsd:element        name="OtherInfo"        type="stf:
StringMin1Max400_Type" minOccurs="0">

                                            <xsd:annotation>

                                                    <xsd:documentation>Reflecting subparagraphs B(2)(d) and B(3)(d) of
Section III of the OECD Model Rules or [EU Specific] subparagraphs B(2)(c) and B(3)(c) of Section III of [EU DIR2021/514],
the OtherInfo field contains any other identifying information available to the Reporting Platform Operator with respect to that
account holder.</xsd:documentation>

                                            </xsd:annotation>

                                    </xsd:element>

                            </xsd:sequence>

                    </xsd:complexType>

                    <!-- -->

                    <!--Identifer for Financial Identifier-->

                    <xsd:complexType name="Identifier_Type">

                            <xsd:annotation>
```

<xsd:documentation xml:lang="en">The Identifier field is a required element which contains the Financial Account Identifier pertaining to the Reportable Seller should be reflected. Financial Account Identifiers can include the IBAN number, sort code and account number and any other payment account identifier that the Reporting Platform Operator used for transferring the Consideration in respect to a Reportable Seller.</xsd:documentation>

</xsd:annotation>

<xsd:simpleContent>

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

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

<xsd:annotation>

<xsd:documentation xml:lang="en">This attribute describes the type of account number being sent.</xsd:documentation>

</xsd:annotation>

</xsd:attribute>

</xsd:extension>

</xsd:simpleContent>

</xsd:complexType>

<!-- -->

<!--OtherActivities (Complex)-->

<xsd:complexType name="OtherActivities_Type">

<xsd:sequence>

<xsd:element name="Consideration" type="dpi:Considera-tionType">

<xsd:annotation>

<xsd:documentation>The Consideration element contains information on the Consideration received by a Reportable Seller in relation to the Relevant Activities provided. It is further split into four elements, representing the quarters during which the Consideration was paid or credited to a Reportable Seller. In this respect, Consideration is considered to be paid or credited to a Reportable Seller when it is paid or credited to an account specified by the Reportable Seller (as stated in paragraph 32 of the Commentary to Section I of the OECD Model Rules). </xsd:documentation>

</xsd:annotation>

</xsd:element>

```
                                        <xsd:element        name="NumberOfActivities"        type="dpi:
NumberOfActivities_Type">

                                                    <xsd:annotation>

                                                            <xsd:documentation>The        Number        of
Activities element specified the number of Relevant Activities that a Reportable Seller has provided. It is further split into four
elements. These elements represent the four quarters in respect of which reporting of the number of Relevant Activities in respect of
which Consideration was paid or credited to the Reportable Seller is required. As such, that the numbers of activities are reported on
the basis of the date of payment or credit of the Consideration.</xsd:documentation>

                                                    </xsd:annotation>

                                                </xsd:element>

                                                <xsd:element name="Fees" type="dpi:FeesType">

                                                    <xsd:annotation>

                                                            <xsd:documentation>The    Fees    element    is
further split into four elements, representing the quarters in respect of which reporting takes place. </xsd:documentation>

                                                    </xsd:annotation>

                                                </xsd:element>

                                                <xsd:element name="Taxes" type="dpi:TaxesType">

                                                    <xsd:annotation>

                                                            <xsd:documentation>The    Taxes    element    is
further split into four elements, representing the quarters in respect of which reporting takes place. </xsd:documentation>

                                                    </xsd:annotation>

                                                </xsd:element>

                                            </xsd:sequence>

                                        </xsd:complexType>

                                        <!-- -->

                                        <!--Number of Activities (Complex)-->

                                        <xsd:complexType name="NumberOfActivities_Type">

                                        <xsd:annotation>
```

```
                        <xsd:documentation>The Number of Services element is further
split into four elements, representing the quarters in respect of which reporting takes place. </xsd:documentation>

                </xsd:annotation>

                <xsd:sequence>

                        <xsd:element name="NumbQ1" type="xsd:integer"/>

                        <xsd:element name="NumbQ2" type="xsd:integer"/>

                        <xsd:element name="NumbQ3" type="xsd:integer"/>

                        <xsd:element name="NumbQ4" type="xsd:integer"/>

                </xsd:sequence>

        </xsd:complexType>

        <!– –>

        <!–Taxes Type (Complex)–>

        <xsd:complexType name="TaxesType">

                <xsd:annotation>

                        <xsd:documentation>The Taxes element is further split into
four elements, representing the quarters in respect of which reporting takes place.

                        Each quarter element is further comprised of the
MonAmnt_Type, used to communicate taxes withheld in respect of Sellers. Such amounts shall be given in full units, i.e. without
decimals. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in
attribute currCode.</xsd:documentation>

                </xsd:annotation>

                <xsd:sequence>

                        <xsd:element name="TaxQ1" type="dpi:MonAmnt_Type"/>

                        <xsd:element name="TaxQ2" type="dpi:MonAmnt_Type"/>

                        <xsd:element name="TaxQ3" type="dpi:MonAmnt_Type"/>

                        <xsd:element name="TaxQ4" type="dpi:MonAmnt_Type"/>
```

```
</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--Fees Type (Complex) -->

<xsd:complexType name="FeesType">

<xsd:sequence>

    <xsd:annotation>

        <xsd:documentation>The Fees element is further split
into four elements, representing the quarters in respect of which reporting takes place.

        Each quarter element is further comprised of the
MonAmnt_Type, used to communicate the fees withheld in respect of Sellers. Such amounts shall be given in full units, i.e. without
decimals. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in
attribute currCode.</xsd:documentation>

    </xsd:annotation>

    <xsd:element name="FeesQ1" type="dpi:MonAmnt_Type"/>

    <xsd:element name="FeesQ2" type="dpi:MonAmnt_Type"/>

    <xsd:element name="FeesQ3" type="dpi:MonAmnt_Type"/>

    <xsd:element name="FeesQ4" type="dpi:MonAmnt_Type"/>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--Consideration Type (Complex) -->

<xsd:complexType name="ConsiderationType">

<xsd:sequence>

    <xsd:annotation>

        <xsd:documentation>The Consideration element is
further split into four elements, representing the quarters in respect of which reporting takes place.
```

Each quarter element is further comprised of the MonAmnt_Type, used to communicate the monetary amounts earned by Sellers. Such amounts shall be given in full units, i.e. without decimals. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in attribute currCode.</xsd:documentation>

</xsd:annotation>

<xsd:element name="ConsQ1" type="dpi:MonAmnt_Type"/>

<xsd:element name="ConsQ2" type="dpi:MonAmnt_Type"/>

<xsd:element name="ConsQ3" type="dpi:MonAmnt_Type"/>

<xsd:element name="ConsQ4" type="dpi:MonAmnt_Type"/>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--Property Listing Type (Complex) -->

<xsd:complexType name="PropertyListingType">

<xsd:sequence>

<xsd:element name="Address" type="dpi:Address_Type">

<xsd:annotation>

<xsd:documentation>The Address element is further comprised of the elements as described above under the Address Type.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>The Land Registration Number element contains the land registration number, which under subparagraph B(3)(f) of Section III of the OECD Model Rules or [EU Specific] subparagraph B(3)(e) of Section III of [EU DIR2021/514], is reportable if available to the Reporting Platform Operator. For these purposes, the land registration number includes functional equivalents, such as a cadastral number. </xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Consideration" type="dpi:Considera-tionType">

<xsd:annotation>

<xsd:documentation>The Consideration element contains information on the Consideration received by a Reportable Seller in relation to the Relevant Activities provided. It is further split into four elements, representing the quarters during which the Consideration was paid or credited to a Reportable Seller. In this respect, Consideration is considered to be paid or credited to a Reportable Seller when it is paid or credited to an account specified by the Reportable Seller (as stated in paragraph 32 of the Commentary to Section I of the OECD Model Rules).

For Relevant Activities involving the rental of immovable property, the Consideration information must be provided separately with respect to each Property Listing.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="NumberOfActivities" type="dpi:NumberOfActivities_Type">

<xsd:annotation>

<xsd:documentation>The Number of Activities element specified the number of Relevant Activities that a Reportable Seller has provided. It is further split into four elements. These elements represent the four quarters in respect of which reporting of the number of Relevant Activities in respect of which Consideration was paid or credited to the Reportable Seller is required.

For Relevant Activities involving the rental of immovable property, the number of activities must be provided separately with respect to each Property Listing.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Fees" type="dpi:FeesType">

<xsd:annotation>

<xsd:documentation>The Fees element specified the fees and commissions that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is split into four elements, representing the quarters in respect of which the reporting of fees or commissions withheld or charged by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or [EU Specific] subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514]. </xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Taxes" type="dpi:TaxesType">

<xsd:annotation>

<xsd:documentation>The Taxes element specifies the taxes that a Reporting Platform Operator has withheld in respect of a Reportable Seller. It is further split into four elements, representing the quarters in respect of which reporting of taxes withheld by the Reporting Platform Operator is required under subparagraphs B(2)(g) and B(3)(h) of Section III of the OECD Model Rules or [EU Specific] subparagraphs B(2)(f) and B(3)(g) of Section III of [EU DIR2021/514].</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="PropertyType" type="dpi:DPIPropertyType_EnumType" minOccurs="0">

<xsd:annotation>

<xsd:documentation>The Property Type element specifies the type of property rented. DPI901 to DPI910.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>This element describes the type of property in case "DPI910" is selected as Property Type. This element cannot be used in case another Property Type is selected.</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>The Rented Days element contains the number of days that the Property Listing was rented during the Reportable Period.

4 numbers max. Set the type as simple</xsd:documentation>

</xsd:annotation>

```
<xsd:simpleType>

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

                <xsd:totalDigits value="4"/>

                <xsd:minInclusive value="1"/>

        </xsd:restriction>

</xsd:simpleType>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!--GVS Type (Complex) -->

<xsd:complexType name="GVSType">

<xsd:annotation>

        <xsd:documentation>The GVS element reflects the Government
Verification Service (GVS) due diligence procedures and is composed of the Name GVS, Jurisdiction GVS, Reference GVS and Other
TIN GVS elements, which contain the information items subject to reporting (and exchange) in respect of a Reportable Seller that
has been identified on the basis of a Government Verification Service, as well as the Financial Identifier element.

        [EU Specific] At the time of publication, the collection and
exchange of GVS information is not a legal requirement under [EU DIR2021/514].</xsd:documentation>

</xsd:annotation>

<xsd:sequence>

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

                <xsd:annotation>

                        <xsd:documentation>The Name GVS element
contains the legal name of the Reportable Seller.</xsd:documentation>

                </xsd:annotation>

        </xsd:element>
```

```
<xsd:element name="JurisdictionGVS">

    <xsd:annotation>

        <xsd:documentation>The Jurisdiction GVS element identifies the jurisdiction whose Government Verification Service was relied upon by the Reporting Platform Operator in respect of the Reportable Seller.

        It uses the 2-character alphabetic country code and country name list based on the ISO 3166-1 Alpha 2 standard.</xsd:documentation>

    </xsd:annotation>

    <xsd:simpleType>

        <xsd:restriction                base="iso:CountryCode_Type"/>

    </xsd:simpleType>

</xsd:element>

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

    <xsd:annotation>

        <xsd:documentation>The Reference GVS element contains the unique reference number or code provided by the jurisdiction whose GVS was used, allowing that jurisdiction to match the Reportable Seller to a taxpayer within its database.</xsd:documentation>

    </xsd:annotation>

</xsd:element>

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

    <xsd:annotation>

        <xsd:documentation>Reflecting subparagraph B(2)(b) and B(3)(b) of Section III of the OECD Model Rules, the Other TIN GVS element contains any TIN available to the Reporting Platform Operator, including the jurisdiction of issuance.</xsd:documentation>

    </xsd:annotation>

</xsd:element>

<xsd:element name="FinancialIdentifier" type="dpi:FinancialIdentifier_Type" minOccurs="0">

    <xsd:annotation>
```

<xsd:documentation>The Financial Identifier is an optional (mandatory) element that reflects the Financial Account Identifier which is the unique identifying number or reference available to the Reporting Platform Operator of the bank account or other payment account to which the Consideration is paid or credited.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!– –>

<!– Reportable Seller (Complex)–>

<xsd:complexType name="ReportableSeller_Type">

<xsd:sequence>

<xsd:element name="Identity">

<xsd:annotation>

<xsd:documentation>The Identity element is further comprised of the EntitySeller and IndividualSeller elements.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:choice>

<xsd:element name="EntitySeller">

<xsd:annotation>

<xsd:documentation>The Entity Seller element is further comprised of the Standard and GVS elements.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:choice>

<xsd:element name="Standard">

<xsd:annotation>

<xsd:documentation>The Standard element reflects the standard due diligence procedures and is further comprised of the EntSellerID (that follows the OrganisationParty Type) and FinancialIdentifier elements. Platform Operators by default would use the standard due diligence procedures, but can also rely on the GVS procedure where it has been made available by the Reportable Jurisdiction .

The Standard element should be completed in case the Reporting Platform Operator has relied on the standard due diligence procedures of the OECD Model Rules or [EU Specific] [EU DIR2021/514] to identify and document the Entity Seller.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:sequence>

<xsd:element name="EntSellerID" type="dpi: OrganisationParty_Type">

<xsd:annotation>

<xsd:documentation>The EntSellerID element identifies the Entity Seller and follows the OrganisationParty_Type.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="FinancialIdentifier" type="dpi: FinancialIdentifier_Type" minOccurs="0" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>The Financial Identifier is an optional (mandatory) element that reflects the Financial Account Identifier which, under the OECD Model Rules or [EU Specific] [EU DIR2021/514], is the unique identifying number or reference available to the Reporting Platform Operator of the bank account or other payment account to which the Consideration is paid or credited. Under subparagraphs B(2)(c) and B(3)(c) of Section III of the OECD Model Rules or [EU Specific] subparagraphs B(2)(b) and B(3)(b) of Section III of [EU DIR2021/514], the Financial Identifier must be reported and exchanged provided that it is available to the Reporting Platform Operator and that the jurisdiction of the Reportable Seller's residence has indicated that it wishes to receive such Financial Identifiers for taxpayer matching purposes. </xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="PermanentEstablishments" type="dpi:PermanentEstablishments_Type" minOccurs="0">

<xsd:annotation>

<xsd:documentation>[EU Specific] This data element provides information on any permanent establishment through which Relevant Activities are carried out by the Entity Seller in the Union, indicating each respective EU Member State where such a permanent establishment is located.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

</xsd:element>

<xsd:element name="GVS" type="dpi:GVSType">

<xsd:annotation>

<xsd:documentation>The GVS element should be completed in case the Reporting Platform Operator has relied on an approved Government Verification Service in order to identify and document the Entity Seller.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:choice>

</xsd:complexType>

</xsd:element>

<xsd:element name="Individ-
ualSeller">

<xsd:complexType>

<xsd:choice>

<xsd:element name="Standard">

<xsd:annotation>

<xsd:documentation>The Standard element reflects the standard due diligence procedures and is further comprised of the IndSellerID element (which follows the PersonParty Type) and the Financial Identifier element. Platform Operators by default would use the standard due diligence procedures, but can also rely on the GVS procedure where it has been made available by the Reportable Jurisdiction .

The PersonParty_Type, as enumerated in Section III of the OECD Model Rules or [EU Specific] [EU DIR2021/514], defines the information to be included in relation to an individual where the standard due diligence procedures are followed.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:sequence>

PersonParty_Type">

                                                                                                                                            `<xsd:element name="IndSellerID" type="dpi:`

                                              `<xsd:annotation>`

                          `<xsd:documentation>The IndSellerID element identifies the individual Seller and follows the PersonParty_Type</xsd:documentation>`

                                        `</xsd:annotation>`

                                        `</xsd:element>`

                                  `<xsd:element name="FinancialIdentifier" type="dpi:FinancialIdentifier_Type" minOccurs="0" maxOccurs="unbounded">`

                                              `<xsd:annotation>`

                          `<xsd:documentation>The Financial Identifier is an optional (mandatory) and repeatable element that reflects the Financial Account Identifier which, under the OECD Model Rules or [EU Specific] [EU DIR2021/514], is the unique identifying number or reference available to the Reporting Platform Operator of the bank account or other payment account to which the Consideration is paid or credited. Under subparagraphs B(2)(c) and B(3)(c) of Section III of the OECD Model Rules or [EU Specific] subparagraphs B(2)(b) and B(3)(b) of Section III of [EU DIR2021/514], the Financial Identifier must be reported and exchanged provided that it is available to the Reporting Platform Operator and that the jurisdiction of the Reportable Seller's residence has indicated that it wishes to receive such Financial Identifiers for taxpayer matching purposes.</xsd:documentation>`

                                        `</xsd:annotation>`

                                        `</xsd:element>`

                                      `</xsd:sequence>`

                                    `</xsd:complexType>`

                                    `</xsd:element>`

                                  `<xsd:element name="GVS" type="dpi:GVSType">`

                                    `<xsd:annotation>`

                          `<xsd:documentation>The GVS element should be completed in case the Reporting Platform Operator has relied on an approved Government Verification Service in order to identify and document the Individual Seller.</xsd:documentation>`

                                    `</xsd:annotation>`

                                    `</xsd:element>`

                                    `</xsd:choice>`

                                    `</xsd:complexType>`

                                            `</xsd:element>`

                                    `</xsd:choice>`

</xsd:complexType>

</xsd:element>

<xsd:element name="RelevantActivities">

<xsd:annotation>

<xsd:documentation>The Relevant Activities element includes information on the Relevant Activities provided by Reportable Sellers and the Consideration derived therefrom. The element is comprised of the Immovable Property, Personal Services, sale of Goods and Transportation Rental elements, reflecting the nature of the activities provided by the Reportable Seller. Under the OECD Model Rules and [EU DIR2021/514], information in respect of the Immovable Property and Personal Services elements must be provided. Under the OECD Extended Scope and [EU DIR2021/514], information in respect of the sale of Goods and Transportation Rental elements must also be provided.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:sequence>

<xsd:element name="Immovable-Property" minOccurs="0">

<xsd:annotation>

<xsd:documentation>The Immovable Property element contains information on Relevant Activities provided by a Reportable Seller in relation to the rental of immovable property. It comprises the repeatable Property Listing element.</xsd:documentation>

</xsd:annotation>

<xsd:complexType>

<xsd:sequence>

<xsd:element name="PropertyListing" type="dpi:PropertyListingType" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>The Property Listing element is comprised of the Address, Land Registration Number, Consideration, Number of Activities, Fees, Taxes, Property Type and Rented days elements.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

```
                                                                    </xsd:element>

                                                              <xsd:element    name="Perso-
nalServices" type="dpi:OtherActivities_Type" minOccurs="0">

                                                        <xsd:annotation>

                                                        <xsd:documentation>The   Personal   Services   element   contains
information on Relevant Activities involving time- or task-based work performed by one or more individuals, acting either
independently or on behalf of an Entity, and which is carried out at the request of a user, either online or physically offline after
having been facilitated via Platform.</xsd:documentation>

                                                        <</xsd:annotation>

                                                                    </xsd:element>

                                                              <xsd:element
name="SaleOfGoods" type="dpi:OtherActivities_Type" minOccurs="0">

                                                        <xsd:annotation>

                                                        <xsd:documentation>The sale of Goods element specifies the Relevant
Activities provided by a Reportable Seller with respect to sale of goods.</xsd:documentation>

                                                        </xsd:annotation>

                                                                    </xsd:element>

                                                              <xsd:element
name="TransportationRental" type="dpi:OtherActivities_Type" minOccurs="0">

                                                        <xsd:annotation>

                                                        <xsd:documentation>The Transportation Rental element specifies the
Relevant Activities provided by a Reportable Seller with respect to the rental of any mode of transport.</xsd:documentation>

                                                        </xsd:annotation>

                                                                    </xsd:element>

                                                              </xsd:sequence>

                                                        </xsd:complexType>

                                                  </xsd:element>

                                            </xsd:sequence>

                                      </xsd:complexType>

                                <!-- -->

                                <!-- Permanent Establishments (Complex)-->
```

```
<xsd:complexType name="PermanentEstablishments_Type">

    <xsd:sequence>

        <xsd:annotation>

            <xsd:documentation>The repeatable Permanent
Establishment element identifies an EU Member State where a permanent establishment through which Relevant Activities are
carried out by the Entity Seller in the Union is located.</xsd:documentation>

        </xsd:annotation>

        <xsd:element name="PermanentEstablishment" type="iso:
MSCountryCode_Type" maxOccurs="unbounded"/>

    </xsd:sequence>

</xsd:complexType>

<!-- -->

<!-- Other Platform Operators (Complex)-->

<xsd:complexType name="OtherPlatformOperators_Type">

    <xsd:choice>

        <xsd:sequence>

            <xsd:element name="AssumingPlatformOperator"
type="dpi:CorrectableOtherRPO_Type">

                <xsd:annotation>

                    <xsd:documentation>This element provides information about the
Platform Operator assuming the reporting in the name of the Reporting Platform Operator, as identified in the Platform Operator
element.</xsd:documentation>

                </xsd:annotation>

            </xsd:element>

        </xsd:sequence>

        <xsd:sequence>

            <xsd:element name="AssumedPlatformOperator"
type="dpi:CorrectableOtherRPO_Type" maxOccurs="unbounded">

                <xsd:annotation>
```

<xsd:documentation>This repeatable element provides information about each Platform Operator for which the Reporting Platform Operator, as identified in the Platform Operator element, assumes the reporting.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:choice>

</xsd:complexType>

<xsd:complexType name="OtherRPO_Type">

<xsd:sequence>

<xsd:annotation>

<xsd:documentation>This element provides information about the assuming or assumed Platform Operator.</xsd:documentation>

</xsd:annotation>

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

<xsd:annotation>

<xsd:documentation>This repeatable data element describes the residence country code(s) of the Platform Operator assuming the reporting or the residence country code(s) of each Platform Operator for which the Reporting Platform Operator assumes the reporting. As with the residence country code(s) of the Reporting Platform Operator, the residence country code of this Platform Operator should correspond to the jurisdiction where the Platform Operator is resident for tax purposes or, where it does not have a residence for tax purposes, either the jurisdiction it is incorporated under or the jurisdiction that it has its place of management (including effective management) in, [EU Specific] or the Member State where it has a permanent establishment in.

[EU Specific] This element is optional for the purposes of [EU DIR2021/514].

</xsd:documentation>

</xsd:annotation>

</xsd:element>

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

<xsd:annotation>

<xsd:documentation>This data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of residence of the entity. In case the entity does not have a TIN, or the TIN is not known to the sending Competent Authority, the Unknown attribute (see below) must be set to "true". Furthermore, in case more than one TIN are provided, any provided element cannot be flagged as "unknown".</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Name" type="dpi:NameOrganisation_Type">

<xsd:annotation>

<xsd:documentation>This element should contain the legal name of the entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document.</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="Address" type="dpi:Address_Type">

<xsd:annotation>

<xsd:documentation>This data element should contain the address of the entity, including the country code of the address as well as the type of the address, indicating the legal character of that address.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- -->

<!-- Correctable Other Platform Operator (Complex)-->

<xsd:complexType name="CorrectableOtherRPO_Type">

<xsd:complexContent>

<xsd:extension base="dpi:OtherRPO_Type">

<xsd:sequence>

DocSpec_Type">

<xsd:element   name="DocSpec"   type="stf:

<xsd:annotation>

<xsd:documentation>DocSpec identifies the particular report within the DPI message being transmitted. It permits the identification of reports requiring correction (for further guidance see the Corrections section below).</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:extension>

</xsd:complexContent>

</xsd:complexType>

<!–DPI Body Type - DPI Reporting –>

<xsd:complexType name="DPIBody_Type">

<xsd:sequence>

<xsd:annotation>

<xsd:documentation>The DPI Body element contains the information on the Reporting Platform Operator, as well as on the Relevant Services performed by Reportable Sellers that give rise to the exchange.</xsd:documentation>

</xsd:annotation>

<xsd:element name="PlatformOperator" type="dpi:Correctable-PlatformOperator_Type">

<xsd:annotation>

<xsd:documentation>The Platform Operator element identifies the Reporting Platform Operator and follows the Organisation Party type (see OrganisationParty_Type).</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element   name="OtherPlatformOperators"   type="dpi:OtherPlatformOperators_Type" minOccurs="0">

<xsd:annotation>

<xsd:documentation>This other Platform Operators element identifies either:

— The Platform Operator assuming the reporting in the name of the Reporting Platform Operator, as identified in the Platform Operator element;

— Each Platform Operator for which the Reporting Platform Operator, as identified in the Platform Operator element, assumes the reporting.

[OECD Specific] This element must be provided, if available.

[EU Specific] This element is optional for the purposes of [EU DIR2021/514].

</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="ReportableSeller" type="dpi:Correctable-ReportableSeller_Type" minOccurs="0" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>This element contains the identification information on each Reportable Seller, as well as information on the Relevant Services provided by such Reportable Seller and the Consideration derived therefrom.

In case of Nil Reporting, i.e. when MessageTypeIndic is set to "DPI403", no Reportable Seller must be provided.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

</xsd:complexType>

<!-- -->

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

<!-- DPI OECD File Message structure -->

<!-- -->

<!--DPI Message structure -->

<xsd:element name="DPI_OECD">

<xsd:complexType>

<xsd:sequence>

<xsd:element   name="MessageSpec   type="dpi: MessageSpec_Type">

<xsd:annotation>

<xsd:documentation>The information in the message header identifies the tax administration that is sending the DPI message. It specifies when the message was created, what reporting period the report is for, and the nature of the report (original, supplemental, etc.).</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element   name="DPIBody"   type="dpi: DPIBody_Type" minOccurs="0" maxOccurs="unbounded">

<xsd:annotation>

<xsd:documentation>The DPI Body element contains the information on the Reporting Platform Operator, as well as on the Relevant Services performed by Reportable Sellers that give rise to the exchange.</xsd:documentation>

</xsd:annotation>

</xsd:element>

</xsd:sequence>

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

<xsd:annotation>

<xsd:documentation xml:lang="en">The DPI Version.</xsd:documentation>

</xsd:annotation>

</xsd:attribute>

</xsd:complexType>

</xsd:element>

<!– –>

</xsd:schema>"

;

"ALLEGATO XV

Elenco di cui all'articolo 2 quinquies

I dati statistici richiesti per lo scambio automatico obbligatorio di informazioni a norma dell'articolo 8 bis quater, paragrafo 2, della direttiva 2011/16/UE a norma dell'articolo 23, paragrafo 4, della medesima direttiva, riguardano le seguenti informazioni:

— Per messaggio, statistiche sul numero totale di relazioni ricevute dai Gestori di Piattaforma con Obbligo di Comunicazione per lo scambio automatico obbligatorio di informazioni

— Per messaggio, statistiche sul numero totale di relazioni ricevute da ciascuno Stato membro

— Per Venditore Oggetto di Comunicazione, statistiche sul tipo di Venditore Oggetto di Comunicazione, numero di identificazione fiscale o equivalente funzionale, Stato membro di residenza del Venditore Oggetto di Comunicazione e motivo dello scambio; Stato membro di residenza del Venditore Oggetto di Comunicazione e/o Stato membro in cui è ubicato il bene immobiliare

— Per Gestore di Piattaforma con Obbligo di Comunicazione, statistiche sul tipo di Attività Pertinente nonché Corrispettivo e tipo di Proprietà Inserzionata.";

"ALLEGATO XVI

Formulario di cui all'articolo 2 septies, paragrafo 1

Il formulario da utilizzare ai fini della comunicazione delle informazioni sui Gestori di Piattaforma Esclusi a norma dell'articolo 8 bis quater, paragrafo 6, della direttiva 2011/16/UE e della comunicazione delle informazioni sui Gestori di Piattaforma Straniera a norma dell'allegato V, sezione IV, parte F, punti 2 e 4, della direttiva 2011/16/UE contiene le seguenti informazioni:

(a) Nome del Gestore di Piattaforma Escluso

(b) Indirizzo postale del Gestore di Piattaforma Escluso

(c) Indirizzo di posta elettronica, compresi i siti web, del Gestore di Piattaforma Escluso

(d) se disponibile, l'eventuale numero di identificazione fiscale rilasciato al Gestore di Piattaforma Escluso

(e) Stato membro cui è stata trasmessa la dimostrazione a norma dell'allegato V, sezione I, parte A, punto 3, della direttiva 2011/16/UE; e

(f) esercizio fiscale durante il quale è stato concesso lo status di Gestore di Piattaforma Escluso.

Formato del numero di identificazione individuale per i Gestori di Piattaforma Straniera

Il numero di identificazione individuale rispetta il formato in appresso a 12 cifre, CCYYYYXXXXXX, ove: CC rappresenta il codice paese ISO dello Stato membro che rilascia il numero di identificazione individuale; YYYY rappresenta l'anno in cui il Gestore di Piattaforma Straniera si registra nello Stato membro di registrazione unica; e XXXXX è una stringa alfanumerica unica.

Periodo di conservazione relativo a talune informazioni cancellate o rimosse dal registro centrale

1. Se la registrazione di un Gestore di Piattaforma con Obbligo di Comunicazione ai sensi dell'allegato V, sezione I, parte A, punto 4, lettera b), della direttiva 2011/16/UE, modificata dalla direttiva (UE) 2021/514, è revocata a norma dell'allegato V, sezione IV, parte F, punto 7, della direttiva 2011/16/UE, lo Stato membro di registrazione unica cancella il Gestore di Piattaforma con Obbligo di Comunicazione dal registro centrale. Il registro centrale conserva le informazioni cancellate di cui all'allegato V, sezione IV, parte F, punti 2 e 4, della direttiva 2011/16/UE per non oltre 12 mesi dalla data della cancellazione.

2. Le informazioni registrate nel registro centrale dei Gestori di Piattaforma Esclusi sono rimosse, nel caso in cui il Gestore di Piattaforma Escluso ai sensi dell'allegato V, sezione I, parte A, punto 3, della direttiva 2011/16/UE, modificata dalla direttiva (UE) 2021/514, non dimostri fin dall'inizio e su base annua, con soddisfazione dell'autorità competente dello Stato membro alla quale, conformemente alle disposizioni dell'allegato V, sezione III, parte A, punti da 1 a 3, della direttiva 2011/16/UE, avrebbe altrimenti dovuto comunicare informazioni, che l'intero modello di business della Piattaforma è tale da non includere Venditori Oggetto di Comunicazione. Il registro centrale conserva le informazioni rimosse di cui all'allegato XVI, lettere da a) a f), del presente regolamento per non oltre 12 mesi dalla data di rimozione delle informazioni registrate."