MALTA INSTITUTE OF TAXATION

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Q&As

DAC 6 XML Schema

In December 2020 the Office of the CfR published a User Guide on the DAC6 XML Schema, which explains the information required to be included in each element to be reported in the DAC6 XML Schema. The Malta Schema is based on the EU Commission DAC6 XSD Schema v3.02.

The MIT has submitted questions to the Office of the CfR concerning the contents of the User Guide. The following information is based on the clarifications received:

Click ***here*** to view DAC6 information page of the Office of the CfR

What is the difference between the Arrangement ID and the Disclosure ID?

The Arrangement ID is a unique reference number assigned to each arrangement. The Disclosure ID is a unique reference number assigned to each new report submitted. For each arrangement there could be multiple disclosure IDs, for example, when you have more than one intermediary submitting a report containing information relating to the same arrangement.

Section 2.4 Arrangement ID – why is this 'Optional' under the Malta Schema when it is 'Mandatory' under the EU Commission Schema?

When submitting the first disclosure in relation to a new arrangement the reporting entity would not have the Arrangement ID available. This will only be generated upon successful submission of the XML file through the CfR portal. MITA will then import the XML file to the EU central directory and this file will include the Arrangement ID as required by the EU Commission Schema. For this purpose, for domestic reporting the inclusion of the Arrangement ID is optional and this would

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be required only when submitting additional disclosures with respect to an existing arrangement.

Section 2.5 Body Disclosure ID – why is this 'Optional' under the Malta Schema when it is 'Mandatory' under the EU Commission Schema?

The reason specified above applies: The Disclosure ID would not be known at the time of filing of the XML file domestically since this will be generated upon successful submission. The Disclosure ID would be included in the XML file imported to the EU central directory by MITA. The Disclosure ID would however need to be included by the reporting entity when submitting an amendment to an existing disclosure.

Section 2.5 DisclosureDocRefID – this is relevant for domestic reporting but is not mentioned in the EU Commission Schema

As mentioned above, the Disclosure ID would not be known at the time of filing of the XML file domestically since this will be generated upon successful submission. Therefore to make it easier for the reporting entity to match the Disclosure ID with each respective disclosure, a feature was included domestically - the Disclosure Reference ID - which links to the Disclosure ID.

Section 2.5 DisclosureImportInstruction - Is the understanding correct that the DAC6UNCH and DAC6EXP are not required for domestic reporting?

The understanding is correct. DAC6UNCH is used to overwrite a disclosure that has been saved as draft in the EU central directory. This will not be applicable for domestic reporting given that only the final version will be imported to the EU central directory. DAC6EXP is used when exporting an XML from the EU central directory. This function will not be available to reporting entities.

This Q&A document sets out our understanding of some clarifications obtained in connection with the DAC6 XML Schema. ***It is for information purposes only and does not constitute official guidance, nor advice, and should not be relied upon as such.*** *Any comments or queries concerning the contents of this document should be addressed to the Chief Technical Officer on CTO@maintax.org or MIT@maintax.org*

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