Bundeszentralamt
für Steuern

Communication Manual Automatic exchange of tax arrangements (DAC 6)

Procedure description, responses and business rules

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0. Information about this document

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0.1. Change history

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1.1	3.02 (EU) 0.06 (BZSt)	29/06/2020	• Relocation and concretization of the note concerning the update of marketable Arrangements (§ 138h par. 2 German Fiscal Code (AO)) • Concretization of chapter 3.7.1. concerning the Arrangement Chart • Addition of a table concerning the calculation of a German Tax Number according to the standard federal scheme in chapter 3.7.4 Input related to tax identification data • Addition of chapter 3.7.6.Disclosure Name • Addition of chapter 3.7.7. Implementing Date • Addition of chapter 3.6.1 Technical deletion • Addition of chapter 3.6.2 GDPR deletion

Document Version	XML Schema Version	Date	Change
1.2	3.02 (EU) 0.06 (BZSt)	31.07.2020	• Concretisation concerning ELSTER certificates • Extension of explanation concerning the Arrangement Chart • Clarification of note code [DAC6_I_MES_003] • Addition of chapter • Publication of the English Version on www.bzst.bund.de

0.2. Purpose of this document

The Communications Manual (CM) contains a description of the procedure as well as the specific identification numbers (IDs) in use and their meanings for the reporting procedure related providing notification of cross-border tax arrangements pursuant to sections 138d et seq. of the German Fiscal Code (Abgabenordnung - AO).

General specifications for the content of data to be transmitted are described in Chapter 1.

Chapter 2 contains a general description of the procedure and a more detailed explanation of the ArrangementID, DisclosureID and RefDisclosureID.

The specific disclosure types are listed and discussed in more detail in Chapter 3. In addition, aspects of the business rules are explained in more detail. Data transmitted to the Federal Central Tax Office cannot be processed if the requirements set out in Chapters 1 to 3 are not complied with. In such cases, the Federal Central Tax Office will respond by sending relevant error codes and error texts.

Chapter 4 contains a list of error messages and notices including instructions on how to correct the error. Error codes are documented in brackets “[...]” for the respective requirement in Chapters 1 to 3.

Chapter 5 lists all the annexes related to this document.

1. Data content

Specific usage requirements are described below from a procedural standpoint. The requirements apply irrespective of the chosen transmission channel, i.e. irrespective of whether the data are reported to the Federal Central Tax Office via BZST Online-Portal (BOP) form or the Electronic Mass Data interface (ELMA).

The Communication Manual does not describe whether a data element is a required or optional field or whether the data element is repeatable. This information may be found in the official data set description including the business rules (see Chapter 5) and the XML scheme.

1.1. Terms

Terms such as “Arrangement”, “UTF-8” and others are used in the General Part of the Communication Manual. These terms are defined in the glossary (see Chapter 5.1).

1.2. General information

The requirement that a data element must be specified is considered to be met if an XML field contains at least one character that is not a whitespace as defined in Java.

If the description specifies that a data element does not apply, this means that the complete XML field must be omitted.

The sequence in the XML scheme must be strictly adhered to when transmitting via the ELMA. Variations in the sequence of data elements in relation to the XML scheme result in the rejection of the disclosure [DAC6_E_MES_002].

1.2.1. File size limit

A restriction on file size applies to data disclosures submitted via ELMA. A disclosure may not exceed 40 megabytes in size [DAC6_E_MES_001]. Stricter limits apply for disclosures submitted via the BOP form. They are described in the BOP Form Communication Manual [Link].

1.2.2. Character set and encoding

Disclosures must be encoded in UTF-8 and transmitted in the String Latin character set when using the ELMA. The following rules applicable to special characters must be observed as part of this process.

The following character strings are not allowed for data element content.

Characters	Description	UTF 8 Code
--	Minus sign Minus sign	U+002DU+002D
/*	Fraction stroke Asterisk	U+002FU+002A
&#	Ampersand and pound sign	U+0026U+0023

Table 1: Prohibited characters

Non-compliance will result in the rejection of the entire disclosure by the DAC6 system [DAC6_E_MES_037].

2. Process description and IDs

2.1. Legal bases

Council Directive 2018/822/EU of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to

reportable cross-border arrangements, was adopted to enable the exchange and evaluation of information. National implementation was effected in the form an act introducing the obligation to report tax arrangements dated 21 December 2019[1].

The Directive obliges EU Member States to automatically exchange cross-border arrangement that indicate a potential risk of tax avoidance based on defined hallmarks. These models must be reported by the intermediaries, or relevant taxpayers under certain conditions, within 30 days of the reportable event.

Arrangement-related information must be reported, including information on how the tax arrangement works and the underlying legislation. In addition, relevant taxpayers associated with the tax arrangements must be reported if available, i.e., relevant taxpayer-related data.

2.2. Simplified description of the procedure

Starting 1 July 2020, intermediaries and, in certain cases, relevant taxpayers will be required to report cross-border tax arrangements for the first time. The primary reporting obligation falls on the intermediary. A relevant taxpayer is only affected by the full reporting obligation if they use an intermediary who is not subject to a reporting obligation in the European Union or if they designed the arrangement themselves as an in-house arrangement. In cases where they do not release an intermediary domiciled within the European Union from their respective confidentiality obligation, the relevant taxpayer it at least partially (in relation to their personal/relevant taxpayer-related data) subject to a reporting obligation.

2.3. Electronic data transmission

The report is to be transmitted exclusively in electronic form to the Federal Central Tax Office in accordance with the officially prescribed data set.

The following three communication channels are available for data transmission:

– Individual data transmission via the Federal Central Tax Office's online portal (BZStOnline-Portal - BOP)

– XML web upload via BOP

– Electronic mass data interface (ELMA)

[1] Federal Gazette 2019 Part I No 52 of 30/12/2019

2.3.1. Individual data transmission via BOP

Either an active Federal Central Tax Office number (BZ- or BX-Number, for example assigned for FATCA/CRS/CbCR reports) or a valid Elster certificate (access to Elster OnlinePortal (EOP); e.g. for tax returns via EOP) is required, for data transmission via BOP.

Additional requirements for reporting via the BOP form is indicated in the BOP Form Communication Manual [Link].

2.3.2. XML web upload via BOP

An active Federal Central Tax Office number and a valid BOP certificate is required for data transmission via XML web upload in BOP.

In addition, registration with the relevant department “Automatic exchange of tax-planning structures (DAC 6)”, along with approval for use of the mass data interface ELMA, must be completed. The requirements for registration are described in Chapter 2.3.3.

2.3.3. Transmission via the ELMA interface

Registration with the relevant department “Automatic exchange of tax arrangements (DAC 6)” at the Federal Central Tax Office, as well as approval for use of the ELMA interface, are required prior to transmitting data via ELMA (or the XML web upload using BOP). The interface must be activated in BOP. This must be done for each procedure and each portal account, regardless of whether the discloser has already transmitted data via the EOP, BOP or the ELMA as part of another procedure.

You will automatically be approved to use the ELMA test environment when you register or activate your ELMA account.

Registration is only required for the sender of the data, i.e. the discloser ultimately transmitting the data to the Federal Central Tax Office (external service provider or the discloser itself) and only needs to be completed once before the initial data transmission.

Portal registration is required prior to initial use of BOP. This step is not necessary if a discloser already has an active Federal Central Tax Office number and a valid login (BOP certificate).

If you do not have a valid Federal Central Tax Office number, you must first apply for one from the relevant department “Automatic exchange of tax arrangements (DAC 6)” at the Federal Central Tax Office. This is done as part of the registration process for the procedure.

The Federal Central Tax Office does not assign EOP certificate. You may find detailed information about the registration process on our website [Link].

2.3.4. Distinction to the XML upload via BOP

DAC6 allows to upload an xml file in BOP to transmit the data to the Federal Central Tax Office. The structure of the xml file is identical to the one used for transmission via the ELMA. The response to an xml file uploaded via BOP cannot be retrieved in BOP. As the xml upload is a transmission via the ELMA the response can only be found in the download folder and not within BOP. To retrieve the response without using a direct SFTP connection, BOP offers a download function for the download folder. Please navigate within BOP to "Forms & Services"/"Submission of mass data (ELMA5)"/"General forms"/"Collection of ELMA5 protocols".

The content of the response is similar to those sent via SFTP-connection (See chapter 2.3.5)

A short user manual can be found in BOP "Forms & Services"/"Submission of mass data (ELMA5)" after choosing the correct procedure. Please note that an authorization to use the ELMA is required as well as the integration of the BOP certificate in your browser.

2.3.5. Responses

Following receipt of a report by the Federal Central Tax Office, the sender receives two additional responses in addition to a response from ELMA:

- The first response states that the disclosure has been received by the system. The response code [DAC6_I_RES_001] indicates if the disclosure is accepted for processing and plausibility check.
- The second response (so-called processing log) summarises the result of the procedural review [DAC6_I_RES_002]. It also contains a list of the individual messages and errors (see Chapter 4) if any. In addition, the ArrangementID and the DisclosureID are communicated along with the processing log.

2.4. Description and meaning of identification numbers

The procedure uses several different identification numbers (IDs) to precisely determine and identify reported tax arrangements and their respective relevant taxpayers.

The various IDs (ArrangementID, DisclosureID and RefDisclosureID) are also required for the assignment of different disclosures to the respective tax arrangements. The individual IDs - including the specifications defined for the procedure - are presented and described in the following chapters.

2.4.1. ArrangementID

The ArrangementID is only issued for the initial disclosure of an arrangement. It is required to be forwarded to additional, known obliged entities by the first discloser in order to permit assignment of additional disclosures if applicable.

The structure of the ArrangementID can be found in the data set description (see Chapter 5.2). Compliance with the requirements of the data set description is ensured via the business rules [DAC6_E_MES_016] and [DAC6_E_MES_017].

2.4.2. DisclosureID

A DisclosureID is assigned for each new disclosure (except corrections). It is used to clearly identify disclosures related to an arrangement.

The inclusion of a DisclosureID is only permitted in the case of corrections (see Chapter 3.4) and therefore requires the simultaneous specification of the corresponding ArrangementID [DAC6_E_MES_004] and [DAC6_E_MES_005].

The structure of the DisclosureID can be found in the data set description (see Chapter 5.2). Compliance with the requirements set out in the data set description is ensured via the business rule [DAC6_E_MES_018].

2.4.3. RefDisclosureID

The RefDisclosureID is used for disclosures in which the relevant taxpayer has not released the intermediary from their confidentiality obligations. In these cases, the intermediary may provide arrangement related information (including description of the arrangement) and the relevant taxpayer may provide the personal information (including identification data) in each of the respective disclosures.

In order for the two disclosures to be combined by the Federal Central Tax Office, the relevant taxpayer must provide the ArrangementID provided to them by the intermediary and the intermediary's DisclosureID as the RefDisclosureID [DAC6_E_MES_020] and [DAC6_E_MES_021].

The structure of the RefDisclosureID may be found in the data set description (see. Chapter 5.2). Compliance with the requirements of the data set description are ensured via the business rule [DAC6_E_MES_019].

3. Disclosure types

A distinction is made between four disclosure types: These types are as follows:

- Complete disclosure
- Partial disclosure
- Follow-on disclosure
- Correction disclosure

The correction function and the requirements for the respective correction messages are described in more detail in Chapter 3.4.

Note:

The correction process is to be used for the periodic reports for updates which contains new reportable information as referred to in § 138h par. 2 AO. Additions of new relevant taxpayers are not allowed to be transmitted via a correction but need to be transmitted as a new complete disclosure.

3.1. Complete disclosure

A complete disclosure is deemed to have been made if either the intermediary or the relevant taxpayer themselves (in the case of non-EU intermediaries, self-designed arrangements, or where the intermediary has not been released from the confidentiality obligations) communicates all information (arrangement and relevant taxpayer-related information) concerning the tax arrangement.

Note:

Only the arrangement related information needs to be transmitted in the initial disclosure in the case of marketable arrangements [DAC6_E_MES_071]. Relevant taxpayers may be disclosed in follow-on disclosures as appropriate. In this context, please note additional requirements set out in Chapter 3.7.2.

If the disclosure is processed successfully, the discloser will receive an ArrangementID and a DisclosureID along with the processing log.

A new complete disclosure with one or more new relevant taxpayers must be submitted, stating the Arrangement ID, for new relevant taxpayers who are to be added to an already existing arrangement.

The requirements set out in Chapter 3.5. must be observed for information related to the reporting obligation (`Liability`).

The indication of a RefDisclosureID is not permitted for complete disclosures in all cases.

3.1.1. Complete disclosure by an intermediary/relevant taxpayer with a non-EU intermediary

A complete disclosure by an intermediary/relevant taxpayer with a non-EU intermediary must contain the following mandatory fields:

Mandatory fields for a complete disclosure by an intermediary/relevant taxpayer with a non-EU intermediary
MessageRefID

Mandatory fields for a complete disclosure by an intermediary/relevant taxpayer with a non-EU intermediary
Timestamp
Identification data concerning the disclosing entity (`Disclosing/ID`)
Intermediary's nexus to Germany (`Disclosing/Liability/IntermediaryDiscloser/IntermediaryNexus`) OR Relevant taxpayer's nexus to Germany (`Disclosing/Liability/RelevantTaxpayerDiscloser/RelevantTaxpayerNexus`)
Intermediary's role (`Disclosing/Liability/IntermediaryDiscloser/Capacity`) (all input values are permitted in this case) OR Basis of the disclosing relevant taxpayer's reporting obligation (`Disclosing/Liability/RelevantTaxpayerDiscloser/Capacity`) (the only permitted input here is "DAC61105" – Non-EU intermediary)
Initial disclosure of a marketable arrangement (`InitialDisclosureMA`)
(At least one) Relevant taxpayer (`RelevantTaxpayers/RelevantTaxpayer`) (not in the case of an initial disclosure concerning a marketable arrangement)
Intermediary (`Intermediaries/Intermediary`)
Implementation date (`DisclosureInformation/ImplementingDate`)
Name of the arrangement (`DisclosureInformation/Summary/Disclosure_Name`)
Description of the arrangement (`DisclosureInformation/Summary/Disclosure_Description`)
Indication of relevant national provisions (`DisclosureInformation/NationalProvision/Text`)
National provision (country of origin) (`DisclosureInformation/NationalProvision/Country`)

Mandatory fields for a complete disclosure by an intermediary/relevant taxpayer with a non-EU intermediary
Economic value of the arrangement (`DisclosureInformation/Amount`)
Member State(s) concerned (`DisclosureInformations/ConcernedMSs`)
Main Benefit tax advantage (`DisclosureInformation/MainBenefitTest1`)
Hallmarks (`DisclosureInformation/Hallmarks`)

Table 2: Mandatory fields for a complete disclosure by an intermediary/relevant taxpayer with a non-EU intermediary

The following optional fields may be included an intermediary's complete disclosure:

Optional fields for a complete disclosure by an intermediary/relevant taxpayer with a non-EU intermediary
ArrangementID (Information only if a further delivery is made for a design that has already been notified)
Language (`DAC6Disclosure/Language`) (general language setting for a disclosure see also Chapter 3.7.3)
Associated enterprises (`RelevantTaxpayer/AssociatedEnterprises`) (not in the case of an initial disclosure of a marketable arrangement)
Affected persons (`AffectedPersons`) (not in the case of an initial disclosure concerning a marketable arrangement)
Arrangement status (`DisclosureInformation/Reason`)
Arrangement Chart (`DisclosureInformation/ArrangementChart`) (not in the case of an initial disclosure concerning a marketable arrangement)

Table 3: Optional fields for a complete disclosure by an intermediary/relevant taxpayer with a non-EU intermediary

Compliance with the requirements of this chapter is ensured via the business rules [DAC6_E_MES_011, DAC6_E_MES_071].

3.1.2. Complete disclosure by a relevant taxpayer (self-designed arrangement)

A complete disclosure from a relevant taxpayer must include the following mandatory fields:

Mandatory fields for a complete disclosure by a relevant taxpayer (self-designed arrangement)
MessageRefID
Timestamp
Identification data concerning the disclosing entity (`Disclosing/ID`)
Relevant taxpayer's nexus to Germany (`Disclosing/Liability/RelevantTaxpayerDiscloser/RelevantTaxpayerNexus`)
Basis of the disclosing relevant taxpayer's reporting obligation (`Disclosing/Liability/RelevantTaxpayerDiscloser/Capacity`) (the only permitted input here is "DAC61106" - self-designed arrangement)
Initial disclosure of a marketable arrangement (`InitialDisclosureMA`)
(At least one) Relevant taxpayer (`RelevantTaxpayers/RelevantTaxpayer`)
Implementation date (`DisclosureInformation/ImplementingDate`)
Name of the arrangement (`DisclosureInformation/Summary`)
Description of the arrangement (`DisclosureInformation/Summary/Disclosure_Description`)
Indication of relevant national provision (`DisclosureInformation/NationalProvision/Text`)
National provision (country of origin) (`DisclosureInformation/NationalProvision/Country`)
Economic value of the arrangement (`DisclosureInformation/Amount`)
Member State(s) concerned (`DisclosureInformations/ConcernedMSs`)
Main Benefit tax advantage (`DisclosureInformation/MainBenefitTest1`)
Hallmarks (DisclosureInformation/Hallmarks/ListHallmark)

Table 4: Mandatory fields for a complete disclosure by a user (self-designed arrangement)

The following optional fields may be included the relevant taxpayer's complete disclosure:

Optional fields for a complete deliver by a relevant taxpayer (self-designed arrangement)
ArrangementID (provided only if a disclosure is being made in relation to a previously-reported arrangement)
Language (`DAC6Disclosure/Language`) (general language setting for the disclosure, see also Chapter 3.7.3)
Associated enterprises (`RelevantTaxpayer/AssociatedEnterprises`)
Affected persons (`AffectedPersons`)
Arrangement status (`DisclosureInformation/Reason`)
Arrangement Chart (`DisclosureInformation/ArrangementChart`)

Table 5: Optional fields for a complete disclosure by a relevant taxpayer (self-designed arrangement)

Compliance with the requirements of this chapter is ensured via the business rule [DAC6_E_MES_015].

3.1.3. Complete disclosure by a relevant taxpayer (Intermediary's duty of confidentiality)

A complete disclosure from a relevant taxpayer must include the following mandatory fields:

Mandatory fields for a complete disclosure by a relevant taxpayer (Intermediary's duty of confidentiality)
MessageRefID
Timestamp
Identification data concerning the obliged entity (`Disclosing/ID`)
Relevant taxpayer's nexus to Germany (`Disclosing/Liability/RelevantTaxpayerDiscloser/RelevantTaxpayerNexus`)
Basis of the disclosing relevant taxpayer's reporting obligation (`Disclosing/Liability/RelevantTaxpayerDiscloser/Capacity`) (only the input "DAC61104" - Intermediary's confidentiality obligation - is permitted here)
Initial disclosure of a marketable arrangement (`InitialDisclosureMA`)

Mandatory fields for a complete disclosure by a relevant taxpayer (Intermediary's duty of confidentiality)
Implementation date (`DisclosureInformation/ImplementingDate`)
Name of the arrangement (`DisclosureInformation/Summary/Disclosure_Name`)
Description of the arrangement (`DisclosureInformation/Summary/Disclosure_Description`)
Indication of relevant national provision (`DisclosureInformation/NationalProvision/Text`)
National provision (country of origin) (`DisclosureInformation/NationalProvision/Country`)
Economic value of the arrangement (`DisclosureInformation/Amount`)
Member State(s) concerned (`DisclosureInformations/ConcernedMSs`)
Main Benefit tax advantage (`DisclosureInformation/MainBenefitTest1`)
Hallmarks (`DisclosureInformation/Hallmarks`)

Table 6: Mandatory fields for a complete disclosure by a relevant taxpayer (Intermediary's duty of confidentiality)

The following optional fields may be included the relevant taxpayer's complete disclosure:

Optional fields for a complete disclosure by a relevant taxpayer (Intermediary's duty of confidentiality)
ArrangementID (provided only if a disclosure is being made in relation to a previously-reported arrangement)
Language (`DAC6Disclosure/Language`) (general language setting for the disclosure, see also Chapter 3.7.3)
Associated enterprises (`RelevantTaxpayer/AssociatedEnterprises`)
Affected persons (`AffectedPersons`)
Arrangement status (`DisclosureInformation/Reason`)
Arrangement Chart (`DisclosureInformation/ArrangementChart`)

Table 7: Optional fields for a complete disclosure by a relevant taxpayer (Intermediary's duty of confidentiality)

Compliance with the requirements of this chapter is ensured via the business rule [DAC6_E_MES_008].

3.2. Partial disclosure

A partial disclosure involves cases where

1. an intermediary creates a marketable arrangement, but there is no relevant taxpayer at that point (an A-ID is not yet available), or
2. in light of their duty of confidentiality, an intermediary only reports arrangement-related information (i.e, description of the arrangement) (an A-ID is not yet available), or
3. a relevant taxpayer of a marketable arrangement does not have an EU-based intermediary and must therefore file the disclosure.

If processed successfully via the processing log, the disclosure will be assigned an ArrangementID and a DisclosureID in these cases.

In the second case, the intermediary must then inform the relevant taxpayer of the assigned ArrangementID and DisclosureID - together with the information that the relevant taxpayer is obliged to report relevant taxpayer-related data - and provide the relevant taxpayer with all information needed for reporting. The rules set out in Chapter 3.3 must be observed in the case of any follow-on disclosure.

Note:

The requirements set out in Chapter 3.5 must be observed for information related to the reporting obligation (`Liability`).

A partial disclosure from an intermediary must include the following mandatory fields:

Mandatory fields for partial disclosures by an intermediary
MessageRefID
Timestamp
Identification data concerning the disclosing entity (`Disclosing/ID`)
Intermediary's nexus to Germany (`Disclosing/Liability/IntermediaryDiscloser/IntermediaryNexus`) OR

Mandatory fields for partial disclosures by an intermediary
Relevant taxpayer's nexus to Germany (`Disclosing/Liability/RelevantTaxpayerDiscloser/RelevantTaxpayerNexus`)
Intermediary's role (`Disclosing/Liability/IntermediaryDiscloser/Capacity`) OR Basis of the disclosing relevant taxpayer's reporting obligation (`Disclosing/Liability/RelevantTaxpayerDiscloser/Capacity`) (the only permitted input here is "DAC61105" – Non-EU intermediary)
Initial disclosure of a marketable arrangement (`InitialDisclosureMA`)
Intermediary (`Intermediaries/Intermediary`)
Implementation date (`DisclosureInformation/ImplementingDate`)
Name of the arrangement (`DisclosureInformation/Summary/Disclosure_Name`)
Description of the arrangement (`DisclosureInformation/Summary/Disclosure_Description`)
Indication of relevant national provision (`DisclosureInformation/NationalProvision/Text`)
National provision (country of origin) (`DisclosureInformation/NationalProvision/Country`)
Economic value of the tax arrangement (`DisclosureInformation/Amount`)
Member State(s) concerned (`DisclosureInformations/ConcernedMSs`)
Main Benefit tax advantage (`DisclosureInformation/MainBenefitTest1`)
Hallmarks (`DisclosureInformation/Hallmarks/ListHallmark`)

Table 8: Mandatory fields for partial disclosures by an intermediary

The following optional fields may be included in a partial disclosure from an intermediary:

Optional fields for partial disclosures by an intermediary
Language (`DAC6Disclosure/Language`)

Optional fields for partial disclosures by an intermediary
(General language setting for the disclosure, see also Chapter 3.7.3)
Arrangement status (`DisclosureInformation/Reason`)

Table 9: Optional fields for partial disclosures by an intermediary

The following fields are not permitted in the case of a partial disclosure by an intermediary:

Prohibited fields for partial disclosures by an intermediary
Relevant taxpayer (`RelevantTaxpayers/RelevantTaxpayer`)
Associated enterprises (`RelevantTaxpayer/AssociatedEnterprises`)
Affected persons (`AffectedPersons`)
Arrangement Chart (`DisclosureInformation/ArrangementChart`)

Table 10: Prohibited data for partial disclosures

3.3. Follow-on disclosure

A follow-on disclosure comprises cases in which a relevant taxpayer provides their personal data related to a previously submitted partial disclosure from an intermediary. This is only the case if the relevant taxpayer does not release their intermediary from their respective confidentiality obligation and does not make a complete disclosure (see also Chapter 3.1.3). In order for the two disclosures to be merged at the Federal Central Tax Office, the relevant taxpayer must provide the ArrangementID and the DisclosureID communicated to them by the intermediary as the RefDisclosureID in the follow-on disclosure.

The person making the disclosure is assigned their own DisclosureID if the follow-on disclosure is successfully processed.

Note:

The requirements set out in Chapter 3.5 must be observed for information related to the reporting obligation (`Liability`).

A follow-on disclosure from a relevant taxpayer must include the following mandatory fields:

Mandatory fields for follow-on disclosures from a relevant taxpayer (Intermediary's duty of confidentiality)
MessageRefID
Timestamp
ArrangementID
RefDisclosureID
Identification data concerning the disclosing entity (`Disclosing/ID`)
Relevant taxpayer's nexus to Germany (`Disclosing/Liability/RelevantTaxpayerDiscloser/RelevantTaxpayerNexus`)
Basis of the disclosing entity's reporting obligation (`Disclosing/Liability/RelevantTaxpayerDiscloser/Capacity`) (only the input "DAC61104" - Intermediary's confidentiality obligation - is permitted here)
Initial disclosure of a marketable arrangement (`InitialDisclosureMA`)
(At least one) Relevant taxpayer (`RelevantTaxpayers/RelevantTaxpayer`)

Table 11: Mandatory fields for follow-on disclosures from a relevant taxpayer (Intermediary's duty of confidentiality)

The following optional fields can be included in a relevant taxpayer's follow-on disclosure:

Optional fields for follow-on disclosures from a relevant taxpayer (Intermediary's duty of confidentiality)
Language (`DAC6Disclosure/Language`) (General language setting for the disclosure, see also Chapter 3.7.3)
Associated enterprises (`RelevantTaxpayer/AssociatedEnterprises`)
Affected persons (`AffectedPersons`)
Arrangement Chart (`DisclosureInformation/ArrangementChart`)

Table 12: Optional fields for follow-on disclosures (Intermediary's duty of confidentiality)

The following fields are not permitted in a follow-on disclosure from a relevant taxpayer:

Prohibited fields for follow-on disclosures from a relevant taxpayer (Intermediary's duty of confidentiality)
Intermediaries
Implementation date (`DisclosureInformation/ImplementingDate`)
Implementation status (`DisclosureInformation/Reason`)
Name and description of the arrangement (`DisclosureInformation/Summary`)
National provision (`DisclosureInformation/NationalProvision`)
Economic value of the tax arrangement (`DisclosureInformation/Amount`)
Member State(s) concerned (`DisclosureInformations/ConcernedMSs`)
Main Benefit tax advantage (`DisclosureInformation/MainBenefitTest1`)
Hallmarks (`DisclosureInformation/Hallmarks`)

Table 13: Prohibited fields for follow-on disclosures from a relevant taxpayer (Intermediary's duty of confidentiality)

Compliance with the requirements of this chapter is ensured via the business rule [DAC6_E_MES_007].

3.4. Correction of disclosures

The original disclosure is not overwritten during the correction process. Instead, new versions are created upon receipt of a corrected disclosure. The new version of a disclosure is placed over the previously transmitted disclosure with the corrected information. The associated IDs (ArrangementID, DisclosureID and RefDisclosureID, if applicable) are used for purposes of referencing the to-be-corrected disclosure. The timestamp is used to create the versions.

Note:

Input related to the RefDisclosureID may not be changed in a correction, i.e. the RefDisclosureID may neither be removed nor added in a correction [DAC6_E_MES_012] and [DAC6_E_MES_013].

Previously-delivered data must be corrected using the original data submission procedure. A change between transmission via BOP and the ELMA may not be made for correction disclosures.

Rules for the correction of the different disclosure types are described below.

3.4.1. Complete disclosure

In order to correct a complete disclosure, and thus to communicate a new version, the entire disclosure (including the corrected data) including the ArrangementID and the DisclosureID for the disclosure to be corrected must be transmitted.

In addition to the provision of the IDs referred to above, the rules regarding mandatory, optional and prohibited fields, analogous to those contained in Chapter 3.1, remain the same.

3.4.2. Partial disclosure

In order to correct a partial disclosure, and thus to communicate a new version, the entire disclosure (including the corrected data) including the ArrangementID and the DisclosureID for the disclosure to be corrected must be transmitted.

In addition to the provision of the IDs referred to above, the rules regarding mandatory, optional and prohibited fields, analogous to those contained in Chapter 3.2, remain the same.

3.4.3. Follow-on disclosure

In order to correct a follow-on disclosure, and thus to communicate a new version, the entire disclosure (including the corrected data) including the ArrangementID, DisclosureID and RefDisclosureID for the disclosure to be corrected must be transmitted.

In addition to the provision of the IDs referred to above, the rules regarding mandatory, optional and prohibited fields, analogous to those contained in Chapter 3.3, remain the same.

3.5. Type of obliged entity

The following table shows the different types of obliged entities that must be entered into the reporting obligation (Liability) field along with the associated options for disclosures:

Type of obliged entity	Permitted disclosure options
Intermediary *(DAC61101 - Development / Sales / Implementation support)*	Initial disclosures of marketable arrangements, complete disclosures, partial disclosures, corrections
Intermediary *(DAC61102 - Service provider (organising / management functions))*	Initial disclosures of marketable arrangements, complete disclosures, partial disclosures, corrections

Type of obliged entity	Permitted disclosure options
Relevant taxpayer *(DAC61104 - Intermediary's duty of confidentiality)*	Follow-on disclosures, complete disclosures, corrections
Relevant taxpayer *(DAC61105 - Intermediary from a non-EU country)*	Initial disclosures of marketable arrangements, complete disclosures, partial disclosures, corrections
Relevant taxpayer *(DAC61106 - Self-designed arrangement)*	Complete disclosures, corrections

Table 14: Type of obliged entity

3.6. Deletion

3.6.1. Technical deletion

The deletion of disclosures is organisationally possible only for exceptional cases. A written request in via contact form or regular mail[2] indicating both the DisclosureID and MessageRefID is required. The Federal Central Tax Office carries out the deletion of the corresponding disclosure.

3.6.2. GDPR deletion

Requests for deletion according to the General Data Protection Regulation (GDPR) can only be sent by regular mail[3]. A request must contain both the DisclosureID and the MessageRefID.

For more information concerning your rights according to the GDPR please consult the general information upon the implementation of articles 12 to 14 of the GDPR within the tax administration. This information is available at the following address: https://www.bzst.de/DE/DasBZSt/Beauftragte/Datenschutz/datenschutz_node.html#js-toc-entry3.

If your request concerning the GDPR deletion is approved the designated data is deleted by the Federal Central Tax Office.

3.7. General requirements for data transmission

General requirements will be addressed below. Certain fundamental topics will be described in greater details along with the respective error messages as part of this discussion.

[2] Bundeszentralamt für Steuern, Meldepflicht Steuergestaltung, An der Küppe 1, 53225 Bonn
[3] Bundeszentralamt für Steuern, Meldepflicht Steuergestaltung, An der Küppe 1, 53225 Bonn

Additional information on the respective error messages ([DAC6_E_MES_XXX]) may be found in Chapter 4.1.

3.7.1. Arrangement Chart

This element allows the Arrangement to be depicted as a (logical) structure, in addition to the narrative description of the arrangement. It allows the depiction of the arrangement and forms a hierarchical tree structure, which shows each connections and dependencies between the relevant taxpayers, associated enterprises, affected persons and each obliged entities. It allows the depiction of each entity or individual involved in the arrangement, including its ownership (in percent) and the amounts invested with respect to that entity or individual for the arrangement. It also allows to further describe the role, capital and cash flow at each level of the structure.

For the purpose of entering the Arrangement chart information, the starting point is the Relevant Taxpayer, and its investments and/or ownership in other persons, as the top of the Arrangement chart. The Arrangement chart can then be extended to sub-levels, as required, by repeating the Arrangement chart element as so-called “Children”.

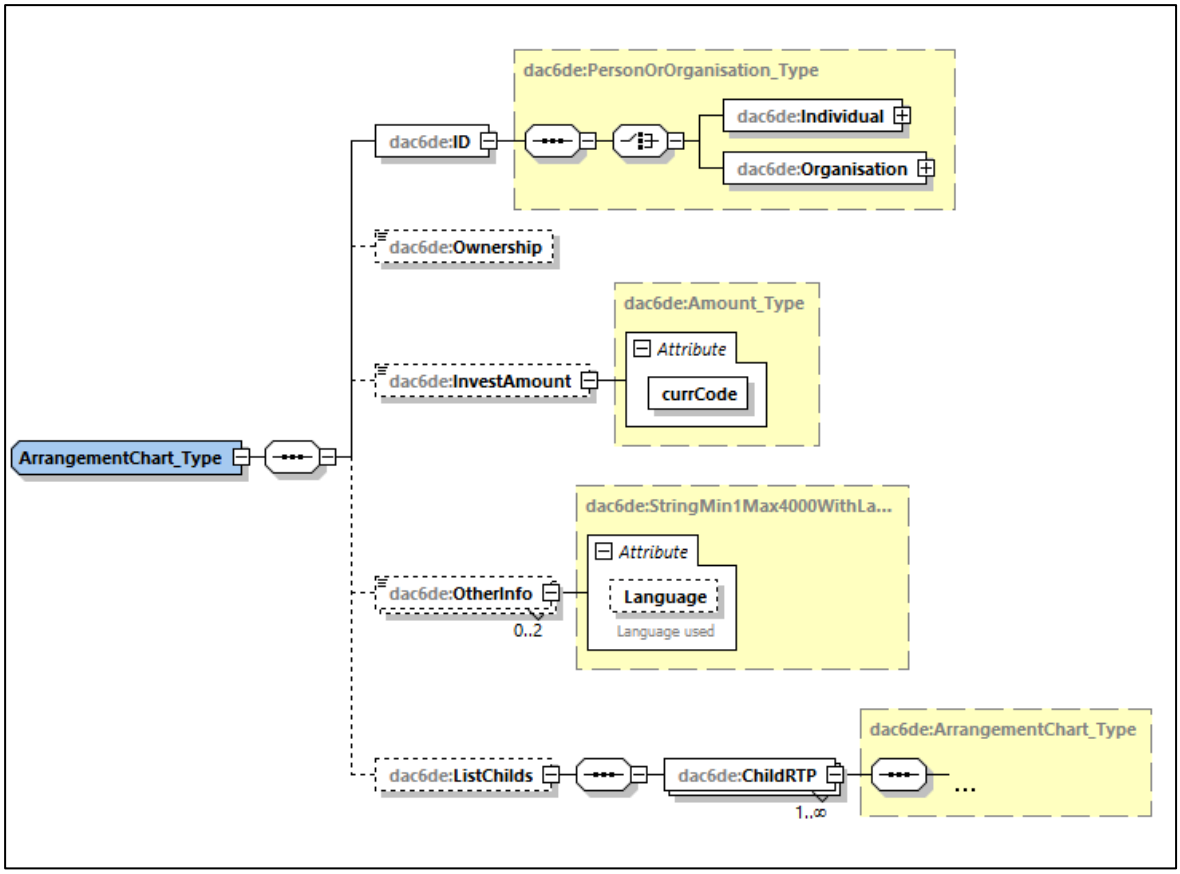


Figure 1: xml-structure ArrangementChart_Type

Optional information on the arrangement chart may only be filled in with information on relevant taxpayers, the disclosing entity, associated enterprises or affected persons that

have already been entered as part of the relevant disclosure. This information must always be input in exactly the same way. Differences in spelling are not permitted [DAC6_E_MES_050].

In addition, a person or organisation may not be included in two places within a structure [DAC6_E_MES_072].

Note:

Entry of the Arrangement Chart is limited to a description of five levels [DAC6_E_MES_069].

The business rules [DAC6_E_MES_028], [DAC6_E_MES_050], [DAC6_E_MES_067] and [DAC6_E_MES_072] are not checked if the Arrangement Chart exceeds the permitted number of levels.

3.7.2. Marketable arrangements[4]

The discloser must identify marketable tax arrangements in the disclosure by means of several elements:

- The hallmark "DAC6A3" must be included in the case of all disclosures of marketable arrangements [DAC6_E_MES_059].
- For initial disclosures related to marketable arrangements, the InitialDisclosureMA element must also contain the input "true" and no ArrangementID may be specified [DAC6_E_MES_048].
- The InitialDisclosureMA input may not change when submitting corrections to initial disclosures related to marketable arrangements [DAC6_E_MES_006].
- Initial disclosures related to marketable arrangements must not contain a relevant taxpayer [DAC6_E_MES_071]. Follow-on disclosures (that are not corrections) must include a relevant taxpayer in all cases [DAC6_E_MES_068].

3.7.3. Language requirements

Data must be transmitted in German. The following elements may additionally be submitted in English:

- Description of the arrangement (`Disclosure_Description`)
- Indication of the relevant national provision (`NationalProvision/Text`)
- Investment information (`ArrangementChart/OtherInfo`)
- Description of the hallmark (`DAC6D1OtherInfo`)

[4] A marketable arrangement is one that is suitable for use by an additional relevant taxpayer without a need to be substantially customised.

The general language indicated will apply to these elements as well if no additional language is indicated in the language attribute for this element.

Language consistency is controlled by the business rules [DAC6_E_MES_025], [DAC6_E_MES_026], ["DAC6_E_MES_027], [DAC6_E_MES_028] and [DAC6_E_MES_070].

3.7.4. Input related to tax identification data

Tax identification data (TIN) includes all tax numbers, both German and foreign. The German tax identification number may be used alternatively for natural persons.

The following rules apply to information concerning tax identification data:

Only one entry may be made for tax identification data relating to one country [DAC6_E_MES_030] and [DAC6_E_MES_031].

The fields related to tax identification data are mandatory. The entry of a German tax number must correspond to the standard national scheme without the use of separators such as slashes.

Example:

NRW 5FFF0BBBBUUUP

e.g., 5133081508159

Berlin 11FF0BBBUUUUP

e.g., 1121081508150

F stands here for the Federal Tax Office number, B for the district number/area number within the Tax Office, U is the differentiator and P is the check digit at the end.

State	Standard scheme of the states	Unified federal scheme
Baden-Wuerttemberg	FF/BBB/UUUUP	28FF0BBBUUUUP
Bavaria	FFF/BBB/UUUUP	9FFF0BBBUUUUP
Berlin	FF/BBB/UUUUP	11FF0BBBUUUUP
Brandenburg	FFF/BBB/UUUUP	3FFF0BBBUUUUP
Bremen	FF/BBB/UUUUP	24FF0BBBUUUUP

State	Standard scheme of the states	Unified federal scheme
Hamburg	FF/BBB/UUUUP	22FF0BBBUUUUP
Hesse	0FF/BBB/UUUUP	26FF0BBBUUUUP
Mecklenburg-Western Pomerania	FFF/BBB/UUUUP	4FFF0BBBUUUUP
Lower Saxony	FF/BBB/UUUUP	23FF0BBBUUUUP
North Rhine-Westphalia	FFF/BBBB/UUUP	5FFF0BBBBUUUP
Rhineland-Palatinate	FF/BBB/UUUUP	27FF0BBBUUUUP
Saarland	FFF/BBB/UUUUP	1FFF0BBBUUUUP
Saxony	FFF/BBB/UUUUP	3FFF0BBBUUUUP
Saxony-Anhalt	FFF/BBB/UUUUP	3FFF0BBBUUUUP
Schleswig-Holstein	FF/BBB/UUUUP	21FF0BBBUUUUP
Thuringia	FFF/BBB/UUUUP	4FFF0BBBUUUUP

Table 15: Schema for German tax numbers

"No TIN" must be entered if no tax identification data is available.

The requirements are checked by the business rules [DAC6_E_MES_035], [DAC6_E_MES_036], [DAC6_E_MES_051] and [DAC6_E_MES_052].

3.7.5. Entries regarding the hallmarks

The hallmark "Other" (DAC6D1Other) may only be used if the corresponding description of the hallmark (`DAC6D1OtherInfo`) is also filled in [DAC6_E_MES_032] and [DAC6_E_MES_033].

The hallmarks

- DAC6A1, DAC6A2a, DAC6A2b, DAC6A3
- DAC6B1, DAC6B2, DAC6B3
- DAC6C1bi, DAC6C1c, DAC6C1d

may only be used if the primary benefit or one of the primary benefits is obtaining a tax advantage (`MainBenefitTest1` = "true") [DAC6_E_MES_047].

3.7.6. Name of the arrangement

This element has to specified. The text “No Disclosure Name” should be specified if no name, by which the arrangement is commonly known, exists.

3.7.7. Implementation date

The implementation date has to be specified for two different elements. First, when giving information about the arrangement (`DisclosureInformation`) and second, when giving information about the relevant taxpayer. Different dates can be given for disclosures of a marketable arrangements. Bespoke arrangements should usually have the same implementation date for the relevant taxpayer and the arrangement.

3.7.8. Indication of national provision

In the element NationalProvision details of the relevant national provisions of all affected Member States of the European Union, which directly form the basis of the arrangement must be provided.

The information is given per Member State and should be as accurate as possible.

Note:

The indication of the legal regulations (§§ 138d ff AO) which form the basis of the obligation to report is insufficient. The entry of filler terms such as "unknown", "unclear", "N/A" or similar do not in principle fulfil the reporting obligation with regard to the indication of the legal provisions and can therefore lead to consequences under penalty law.

4. Notes and error messages

The obliged entity receives a reply via the processing log documenting processing status for each data disclosure following DAC6 procedure review. The reply is provided based on the reporting channel used to submit the respective data disclosure. Processing protocols are provided in the ELMA as XML files and via BOP as PDF documents. A reply is provided as an XML file as well in the case of an XML upload in BOP. All errors occurring during the plausibility check are logged in the processing log. A distinction is made between errors and messages in this context:

Errors: An error results in the rejection of a complete disclosure. Errors referred to in the processing log must be corrected and transmitted to the Federal Central Tax Office in the form of a new disclosure (with new MessageRefID).
Re-sending a rejected report is not a correction disclosure because corrections are only permitted in the case of disclosures that have previously been accepted.
Note:
Rejected correction disclosures are not transmitted to the EU but will be included in the version history. Rejected disclosures have no influence on

follow-on disclosures and are not taken into account for purposes of the reviews described below. The only exception is for checking the uniqueness of the MessageRefID.

Note: A note does not result in the rejection of a disclosure. The disclosure is treated as accepted in the DAC6 system in such cases. Nevertheless, the disclosure should be corrected if necessary and re-sent to the Federal Central Tax Office in a correction disclosure.

Errors may also occur upon re-submission following correction of an error reported by the Federal Central Tax Office thus requiring an error message.

Messages from the processing log are listed in table form, separated according to disclosure and data, in Chapter 4.1 and Chapter 4.2. This includes the following:

1) Error and note code following by the error text in German
2) Cause of the error/note
3) Solution to resolve the error/note

The error and message codes have a uniform scheme and conform to the following structure:

<DAC6>_<ErrorOrMessage>_<DeliveryDataOrResult>_<SequentialNo> with:

Term	Abbreviations	Meaning
DAC6	DAC6	Stands for the DAC6 procedure and is constant.
ErrorOrMessage	E	Stands for “error” and indicates an error code
	I	Stands for “information” and indicates a note
DeliveryDataOrResult	MES	Stands for “message” and refers to the complete disclosure
	RES	Stands for “result” and indicates the processing result
SequentialNo	123	Three-digit sequential number

Table 16: Structure of error/message codes

The individual components are separated by an underscore "_".

Example: DAC6_I_MES_952

The error and note codes listed in the table are referenced by "[...]" in the preceding chapters. XML elements are referenced by `example_element` in the preceding chapters.

4.1. Errors in a disclosure

The error codes for a disclosure, including the cause and a solution, as described in greater detail below.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_001] <This message could not be processed by the system because the maximum allowed file size of {0} was exceeded.>	The XML file you submitted is larger than the maximum allowed file size.	Please check your entries for errors and contact the relevant Federal Central Tax Office department as needed. Parameter {0} contains the maximum permitted file size at the time of transmission (currently 40 MB).
[DAC6_E_MES_002] <Your data disclosure does not conform to the DAC6 XML schema.>	The XML file you sent does not conform to the schema.	Please check your entries for errors and check the sequence of the elements.
[DAC6_E_MES_004] <The DisclosureID may only be included together with an ArrangementID.>	A `DisclosureID` was indicated without specifying the associated `ArrangementID`.	Please include the `DisclosureID` together with the corresponding `ArrangementID` in all cases.
[DAC6_E_MES_005] <The specified DisclosureID does not belong to the specified ArrangementID or vice versa.>	The combination of `DisclosureID` and `ArrangementID` cannot be found in the system.	Please check the `DisclosureID` and the `ArrangementID` for input errors and correct them.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_006] <The input for an InitialDisclosureMA may not change during a correction.>	The input for "initial disclosure of a marketable arrangement" (`InitialDisclosureMA`) does not correspond to the information provided in the original disclosure.	The input for "initial disclosure of a marketable arrangement" (`InitialDisclosureMA`) may not change during a correction; please check and correct your inputs.
[DAC6_E_MES_007] <Delivery from relevant taxpayer "DAC61104" with RefDisclosureID must contain relevant taxpayer-related information and may not contain any arrangement-related information.>	In the case of a follow-on disclosure of relevant taxpayer data, either not all mandatory information was provided or prohibited information was provided. Please refer to Chapter 3.3 regarding mandatory fields and prohibited fields in the case of follow-on disclosures.	Please check your entries based on the specifications provided in Chapter 3.3.
[DAC6_E_MES_008] <Delivery from relevant taxpayer "DAC61104" without RefDisclosureID must contain relevant taxpayer-related and arrangement-related information.>	Not all mandatory information was provided in the relevant taxpayer's overall disclosure. Please refer to Chapter 3.1.3 regarding mandatory fields and fields where input is optional.	Please check your entries based on the specifications provided in Chapter 3.1.3.
[DAC6_E_MES_009] <RefDisclosureID must refer to a partial disclosure with arrangement-related information.>	The `DisclosureID` referenced by means of `RefDisclosureID` originates from a follow-on disclosure of relevant taxpayer data which does not contain any arrangement-related information.	Please indicate the `DisclosureID` associated with the partial disclosure containing arrangement-related information.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_011] <Delivery from intermediary or relevant taxpayer "DAC61105" must contain arrangement-related information and may not include a RefDisclosureID.>	A disclosure from intermediary or relevant taxpayer "DAC61105" either contains a `RefDisclosureID` or does not contain all necessary arrangement-related information.	Inclusion of a `RefDisclosureID` is only permitted for follow-on disclosures. The mandatory information to be included in a disclosure from an intermediary or relevant taxpayer is described in Chapter 3.1.1.
[DAC6_E_MES_012] <RefDisclosureID may only be contained in a correction to a follow-on disclosure.>	A `DisclosureID` and a `RefDisclosureID` are included in the correction disclosure, although no `RefDisclosureID` was included in the original disclosure.	Inclusion of a `RefDisclosureID` is not permitted in a correction disclosure for a complete or partial disclosure.
[DAC6_E_MES_013] <RefDisclosureID must not be removed in correction of the follow-on disclosure.>	An `ArrangementID` and a `DisclosureID` were indicated but no `RefDisclosureID`. However, the disclosure to be corrected is a follow-on disclosure. A correction is only possible if a `RefDisclosureID` is included.	Your first disclosure (follow-on disclosure) included a `RefDisclosureID`. Correction without inclusion of this ID is not permitted. Please correct your entry.
[DAC6_E_MES_015] <Complete disclosure from relevant taxpayer "DAC61106" must contain relevant taxpayer and arrangement-related information and may not contain a RefDisclosureID.>	All mandatory information concerning the relevant taxpayer or regarding cross-border tax-planning arrangements was not included in the relevant taxpayer's complete disclosure.	Please check your entries based on the specifications provided in Chapter 3.1.2.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_016] <The format of the given ArrangementID does not correspond to the prescribed structure.>	The format of the given `ArrangementID` does not correspond to the prescribed structure in the data set description.	Please revise the structure of the `ArrangementID` to conform to the specifications in the data set description
[DAC6_E_MES_017] <The specified German ArrangementID is unknown.>	The specified `ArrangementID` cannot be found in the system although it begins with “DE”.	Please check the `ArrangementID` for input errors and correct them.
[DAC6_E_MES_018] <The format of the given DisclosureID does not correspond to the prescribed structure.>	The format of the `DisclosureID` specified does not correspond to the structure prescribed in the data set description. Only disclosure IDs with the country code “DE” are permitted.	Please revise the structure of the `DisclosureID` to conform to the requirements set out in the data set description.
[DAC6_E_MES_019] <The format of the given RefDisclosureID does not correspond to the prescribed structure.>	The format of the `RefDisclosureID` specified does not correspond to the structure prescribed in the data set description.	Please revise the structure of the `RefDisclosureID` to conform to the requirements set out in the data set description.
[DAC6_E_MES_020] <The RefDisclosureID may only be included together with an ArrangementID.>	The `RefDisclosureID` was included without indicated the associated `ArrangementID`.	Please indicate the `RefDisclosureID` together with the corresponding `ArrangementID` in all cases.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_021] <The specified RefDisclosureID does not belong to the specified ArrangementID or vice versa.>	The combination of `ArrangementID` and `RefDisclosureID` is not available in the system.	Please check the `RefDisclosureID` and `ArrangementID` for input errors and correct them.
[DAC6_E_MES_022] <The specified MessageRefID does not correspond to the prescribed structure.>	The format of the `MessageRefID` does not correspond to conform to the requirements of the data set description and/or is longer than 40 characters.	Please revise the format of the `MessageRefID` to conform to the specifications in the data set description. The `MessageRefID` may not exceed 40 characters.
[DAC6_E_MES_023] <MessageRefID must be unique>	The specified `MessageRefID` was used previously for a disclosure and is already included in the system.	Please check and correct your input concerning the `MessageRefID`.
[DAC6_E_MES_024] <The time stamp in the header must not be in the future.>	The time stamp (`Timestamp`) in the header is greater than the current system time and is therefore in the future.	Please check and correct the time stamp (`Timestamp`).
[DAC6_E_MES_025] <Disclosure_Description must be in German at the least and may not be included twice in the same language.>	The description of the arrangement (`Disclosure_Description`) was either not included in German, or was included twice in the same language. However, the repeatability of the element only serves the purpose of transmission in different languages.	Please enter the description of the arrangement (`Disclosure_Description`) once with “DE” and once with “EN” if you want to deliver in both languages or remove a repetition.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_026] <NationalProvision must be in German at the least and may not be included twice in the same language.>	The `NationalProvision` was either not in German or was included twice in the same language. However, the repeatability of the element only serves the purpose of transmission in different languages.	Please enter the description of the `NationalProvision` once with “DE” and once with “EN” if you want to deliver in both languages or remove a repetition.
[DAC6_E_MES_027] <DAC6D1OtherInfo must be in German at the least and may not be included twice in the same language.>	The description of the hallmark (`DAC6D1OtherInfo`) was either not included in German, or was included twice in the same language. However, the repeatability of the element only serves the purpose of transmission in different languages.	Please enter the description of the hallmark (`DAC6D1OtherInfo`) once with “DE” and once with “EN” if you want to deliver in both languages or remove a repetition.
[DAC6_E_MES_028] <OtherInfo must be in German at the least and may not be included twice in the same language.>	The investment information (`OtherInfo`) was either not provided in German or was provided twice in the same language. However, the repeatability of the element only serves the purpose of transmission in different languages.	Please enter the investment information (`OtherInfo`) once with “DE” and once with “EN” if you want to deliver in both languages or remove a repetition.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_030] < The element TIN in type {0} for TINs {1} may only be specified once per country.>	More than one `TIN` for a natural person has the attribute “issuedBy” with the same ISO country code.	Please enter only one valid TIN per country. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart` Parameter {1} contains the tax identification information (`TIN`) for the natural person for whom more than one `TIN` per country was input.
[DAC6_E_MES_031] < The element TIN in type {0} for TINs {1} may only be specified once per country.>	More than one `TIN` for an organisation has the attribute “issuedBy” with the same ISO country code.	Please enter only one valid `TIN` per country. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart` Parameter {1} contains the tax identification information (`TIN`) for the organisation for which more than one `TIN` per country was input.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_032] <The element DAC6D1OtherInfo may only be included together with the hallmark "DAC6D1Other".>	The description of the hallmark (`DAC6D1OtherInfo`) was specified although the hallmark "Other" (DAC6D1Other) was not selected.	Please include the description of the hallmark (`DAC6D1OtherInfo`) only in cases where the hallmark "Other" (DAC6D1Other) has been selected.
[DAC6_E_MES_033] <The hallmark "DAC6D1Other" may only be included together with the element "DAC6D1Otherinfo".>	The hallmark "Other" (DAC6D1Other) was selected, however the description of the hallmark (`DAC6D1OtherInfo`) was not included.	Please add a description for the hallmark (`DAC6D1OtherInfo`).
[DAC6_E_MES_034] <The element OrganisationName for organisations in type {0} for TIN {1} must be specified.>	The name of the organisation (`OrganisationName`) does not contain at least one character that is not a whitespace (according to Java definition).	Please make an entry for the name of the organisation (`OrganisationName`) that conforms to the specifications in the data set description. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart` Parameter {1} contains the tax identification information (`TIN`) of the organisation for which no organisation name (`OrganisationName`) was indicated.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_035] <The element TIN for natural persons in type {0} must be specified.>	For natural persons, the tax identification information (`TIN`) does not contain at least one character that is not a whitespace (according to Java definition).	Please make an entry for the tax identification number (`TIN`) for natural persons that conforms to the specifications in the data set description. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart`
[DAC6_E_MES_036] <The element TIN for organisations in type {0} must be specified.>	The tax identification number (`TIN`) for an organisation does not contain at least one character that is not a whitespace (according to Java definition).	Please make an entry for the tax identification number (`TIN`) for organisations that conforms to the specifications in the data set description. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart`
[DAC6_E_MES_037] <The disclosure includes at least one prohibited character combination.>	You have included a prohibited character listed in Chapter 1.2.2 in your disclosure.	Please check your input and remove the prohibited characters from your disclosure.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_038] <The FirstName element in type {0} for TIN {1} must be specified.>	For natural persons, the first name (`FirstName`) does not contain at least one character that is not a whitespace (according to Java definition).	Please make an entry for the first name (`FirstName`) that conforms to the specifications in the data set description. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart` Parameter {1} contains the tax identification information (`TIN`) for the natural person for whom no first name (`FirstName`) was indicated.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_039] <The LastName element in type {0} for TIN {1} must be specified.>	For natural persons, the last name (`LastName`) does not contain at least one character that is not a whitespace (according to Java definition).	Please make an entry for the last name (`LastName`) that conforms to the specifications in the data set description. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart` Parameter {1} contains the tax identification information (`TIN`) for the natural person for whom no last name (`LastName`) was indicated.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_040] <The BirthPlace element in type {0} for TIN {1} must be specified.>	For natural persons, the place of birth (`BirthPlace`) does not contain at least one character that is not a whitespace (according to Java definition).	Please make an entry for the place of birth (`BirthPlace`) that conforms to the specifications in the data set description. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart` Parameter {1} contains the tax identification information (`TIN`) for the natural person for whom no place of birth (`BirthPlace`) was indicated.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_041] <The city element in type {0} for TIN {1} must be specified.>	For natural persons, the city (`City`) does not contain at least one character that is not a whitespace (according to Java definition).	Please make an entry for the city (`City`) that conforms to the specifications in the data set description. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart` Parameter {1} contains the tax identification information (`TIN`) for the natural person for whom no city (`City`) was indicated.
[DAC6_E_MES_044] <The type Liability must be specified.>	Information concerning the reporting obligation (`Liability`) was not included.	Please make an entry for the reporting obligation (`Liability`) in accordance with the specifications in the data set description and comply with the specifications for your respective disclosure type (Chapter 3).
[DAC6_E_MES_045] <The Timestamp in the header must not be before 01/01/2020.>	The time indicated in the time stamp in the header is before 1 January 2020 and is therefore outdated.	Please check and correct the time stamp (`Timestamp`).

Error code and text	Cause	Solution/Note
[DAC6_E_MES_046] <The BirthDate element in type {0} for TIN {1} may not be a future date.	The date of birth (`BirthDate`) is a future date.	Please check and correct the birth date (`BirthDate`). Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart` Parameter {1} contains the tax identification information (`TIN`) for the natural person for whom a birth date (`BirthDate`) in the future was indicated.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_047] <The following hallmarks may only be used if the main benefit, or one of the main benefits, of the arrangement is obtaining a tax advantage: {0}>	The list of hallmarks (`ListHallmarks`) contains one of the hallmarks included in {0} although the notation was made that a tax advantage was not the primary reason for implementing the tax arrangement (`MainBenefitTest1` = “false”).	The hallmarks A*, B*, Cbi, Cc or Cd may only be used if the main reason for the tax arrangement is obtaining a tax advantage (`MainBenefitTest1` = “true”). Please check and correct your input. {0} may have the following content: • DAC6A1 • DAC6A2a • DAC6A2b • DAC6A3 • DAC6B1 • DAC6B2 • DAC6B3 • DAC6C1bi • DAC6C1c • DAC6C1d

Error code and text	Cause	Solution/Note
[DAC6_E_MES_048] <The element InitialDisclosureMA may only be specified as "true" in the case of the initial disclosure of a marketable arrangement.>	The entry indicated that the initial disclosure concerned a marketable arrangement (`InitialDisclosureMA` = "true") and • the list of hallmarks (`ListHallmarks`) does not include "DAC6A3" or • an `ArrangementID` was indicated but no `DisclosureID` or • not all previous versions of this `Disclosure` were specified as an initial disclosure concerning a marketable arrangement (`InitialDisclosureMA` = "true"), i.e. it is a correction of an initial disclosure concerning a marketable arrangement.	You have marked your disclosure as an initial disclosure of a marketable arrangement. Except where a correction is being made to the initial disclosure, this is only permitted if no `ArrangementID` and the hallmark "DAC6A3" have been used.
[DAC6_E_MES_049] <The InitialDisclosureMA element must be set as "true" in the case of an initial disclosure of a marketable arrangement.>	The arrangement was labelled as a marketable arrangement (inclusion of the hallmark "DAC6A3") represents the initial disclosure concerning the arrangement. However, the indication of an initial disclosure of a marketable arrangement (`InitialDislosureMA`) included the input "false" or no input.	The initial disclosure concerning a marketable arrangement must include an indication that it is the initial disclosure of a marketable arrangement (`InitialDisclosureMA` = "true"). Please correct your entry.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_050] <The "ArrangementChart" may only contain RelevantTaxpayerDiscloser, RelevantTaxpayers, AssociatedEnterprises or AffectedPersons that have already been specified.>	The persons/companies included in the `ArrangementChart` are not exactly the same as those listed as `RelevantTaxpayers`, `AssociatedEnterprises` or `AffectedPersons`.	Please enter the persons included in the ArrangementChart exactly as they are listed under `RelevantTaxpayers`, `AssociatedEnterprises` and `AffectedPersons`.
[DAC6_E_MES_051] <The element TIN in type {0} for TIN {1} does not conform to the specifications.>	The indication of a German tax identification number (DE-TIN) for natural persons was not input as • "No TIN", • 11 digits (Tax ID, numeric only), or • 13 digits (tax number, numeric only).	The tax identification number (DE-TIN) indicated issued by Germany for natural persons does not conform to these requirements. Please correct your entry. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart` Parameter {1} includes the tax identification number (DE-TIN) issued by Germany for a natural person that does not conform to these requirements.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_052] <The element TIN in type {0} for TIN {1} does not conform to the specifications.>	The indication of a German tax identification number (DE-TIN) for organisations was not input as • "No TIN" or • 13 digits (tax number, numeric only).	The TIN indicated for the organisation concerned issued by Germany does not conform to conform to the requirements. Please correct your entry. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart` Parameter {1} includes the tax identification number (DE-TIN) issued by Germany for the organisation that does not conform to these requirements.
[DAC6_E_MES_053] <NationalProvision may only be indicated once per state.>	The `NationalProvision` has been indicated more than once for the same state (several instances of `NationalProvision` reference the ISO country code).	Please check and correct your input concerning applicable `NationalProvision`.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_055] <The element Postcode in type {0} for TIN {1} does not conform to the specifications.>	The country code “DE” was used, but the postal code (`Postcode`) does not include five digits.	You have not entered a five-digit postcode for a German address. Please check and correct your input. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart` Parameter {1} contains the tax identification information (TINs) of the organisation or natural person for whom a German postal code (`Postcode`) that did not conform to conform to the requirements was indicated.
[DAC6_E_MES_058] <The time stamp of a correction must be earlier than that of the disclosure to be corrected.>	The specified time stamp (`Timestamp`) is later than the time stamp (`Timestamp`) for the disclosure to be corrected.	Please check and correct the specified time stamp (`Timestamp`).
[DAC6_E_MES_059] <The information on marketability (Hallmark DAC6A3) must be consistent within an arrangement.>	The entry related to hallmark (`Hallmark`) DAC6A3 does not correspond to the preceding entry concerning the respective arrangement.	Please check and correct your entry concerning hallmark (`Hallmark`) DAC6A3.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_067] <The element OtherInfo in the arrangement chart must contain at least one character that is not a whitespace (according to Java definition).>	For `OtherInfo` in the arrangement chart contains not at least one character that is not a whitespace (according to Java definition).	Please make an entry for `OtherInfo` that conforms to the specifications in the data set description.
[DAC6_E_MES_068] <Follow-on disclosures concerning marketable arrangements must include at least one RelevantTaxpayer.>	The information was provided that a follow-on disclosure concerning a marketable arrangement is involved (`InitialDisclosureMA` = “false”) and no information about a `RelevantTaxpayer` is included.	At least one `RelevantTaxpayer` must be specified when sending a follow-on disclosure concerning a marketable arrangement. Please supplement information concerning the `RelevantTaxpayer`.
[DAC6_E_MES_069] <The ArrangementChart may contain a maximum of five levels.>	The `ArrangementChart` including root object (StartingPoint) contains more than five levels.	Please check your input concerning `ArrangementChart` and conform it to the specifications contained in Chapter 3.7.1.
[DAC6_E_MES_070] <OrganisationName may not be included twice in the same language.>	The name of the organisation (`OrganisationName`) was entered twice with the same language.	Please check and correct your input of the name of the organisation (`OrganisationName`).
[DAC6_E_MES_071] <The initial disclosure concerning a marketable arrangement must not contain any relevant taxpayer-related information.>	The entry indicated that the initial disclosure concerned a marketable arrangement (`InitialDisclosureMA` = “true”) and relevant taxpayer-related information (e.g., concerning associated enterprises) was included.	The transmission of the initial disclosure concerning a marketable arrangement is only permissible without relevant taxpayer-related information. Please check and correct your input.

Error code and text	Cause	Solution/Note
[DAC6_E_MES_072] <The persons or organisations included in the ArrangementChart may only appear once.>	A person/enterprise was referenced twice in the `ArrangementChart`.	A person/organisation may only appear once in the `ArrangementChart`. Please check and correct your input.

Table 17: General errors

4.2. Delivery-related notes

Notes indicate inconsistent information, among other things, but are only a recommendation for action since the disclosure will not be rejected absent an error note.

Note code	Cause	Note
[DAC6_I_MES_003] <Not all the states listed have been specified under the ConcernedMSs element.>	The ISO country codes contained the elements: • `ReceivingCountry` • `Address/Country` • `ResCountryCode` • `TIN/issuedBy` • `CountryExemption` • `NationalProvision/Country` are not indicated for all relevant member states (`ConcernedMSs`).	Not all states listed in the disclosure (e.g., for the address) were specified under the `ConcernedMSs` element. Please check your information related to the member states concerned for completeness. **Note:** This note is always issued when information on a third country is provided, as it cannot be provided for the Member States concerned. If, after verification, all information is correct, you do not need to take any further action.
[DAC6_I_MES_004] <The input in the ImplementingDate element should	The implementing date (`ImplementingDate`) is before 25 June 2018.	The reporting obligation only applies from 25 June 2018. Please check your information related to the implementing date (`ImplementingDate`) for correctness.

not be prior to 25/06/2018.>		
[DAC6_I_MES_005] <The BirthDate element in type {0} for TIN {1} must not be before 01/01/1900.>	The birth date (`BirthDate`) indicated is prior to 1 January 1900.	Please check your entry related to the birth date (`BirthDate`) for correctness. Parameter {0} may have the following content: • `Discloser` • `RelevantTaxpayer` • `AssociatedEnterprise` • `Intermediary` • `AffectedPerson` • `ArrangementChart` Parameter {1} contains the tax identification information (`TIN`) for the natural person for whom a birth date (`BirthDate`) prior to 1 January 1900 was specified.
[DAC6_I_MES_006] <The following new Arrangement ID has been assigned: {0}>	The disclosure was accepted without errors.	{0} contains the assigned `ArrangementID`
[DAC6_I_MES_007] <The following new Disclosure ID has been assigned: {0}.>	The disclosure was accepted without errors.	{0} contains the assigned `DisclosureID`
[DAC6_I_RES_001] <The disclosure was successfully	The disclosure was successfully transferred to the administrative procedure.	{0} may include the following contents: • "Productive environment"

received in the {0} environment.>		• "Test environment"
[DAC6_I_RES_002] < The disclosure was verified with the following result: • Delivery was {0}. • {1} Errors were logged (E_MES) • {2} Notes, i.e. Data were inconclusive, but not rejected (I_MES)>	Data included in the disclosure were successfully verified.	• {0} may include the following contents: accepted rejected • {1} contains error codes (see Chapter4.1) • {2} contains note codes (see Chapter 4.2)

Table 18: Messages

5. Annexes

5.1. Glossary

The glossary is available on the website of the department automatic exchange of tax arrangements [Link].

5.2. Data set description

The data set description is available on the website of the department automatic exchange of tax arrangements [Link].

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