



**HEAD OF THE STATE TAX INSPECTORATE
UNDER THE MINISTRY OF FINANCE
OF THE REPUBLIC OF LITHUANIA**

**ORDER
REGARDING THE AMENDMENT OF ORDER NO. VA-102, OF THE HEAD OF THE
STATE TAX INSPECTORATE UNDER THE MINISTRY OF FINANCE OF THE
REPUBLIC OF LITHUANIA, NOVEMBER 25, 2015, “ON THE APPROVAL OF THE
RULES FOR THE SUBMISSION OF INFORMATION NECESSARY FOR THE
IMPLEMENTATION OF INTERNATIONAL COOPERATION OBLIGATIONS
REGARDING AUTOMATIC EXCHANGE OF INFORMATION ON FINANCIAL
ACCOUNTS”**

December 12, 2016, Order No. VA-158
Vilnius

I am amending the Rules for the Submission of Information Necessary for the Implementation of International Cooperation Obligations Regarding Automatic Exchange of Information on Financial Accounts, approved by Order No. VA-102, of the Head of the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania on November 25, 2015, “On the Approval of the Rules for the Submission of Information Necessary for the Implementation of International Cooperation Obligations Regarding Automatic Exchange of Information on Financial Accounts”:

1. I recognize Clause 7 as invalid.
2. I am adding Chapter IV¹:

**“CHAPTER IV¹
DATA SUBMISSION AND CLARIFICATION**

39. Financial institutions provide data by submitting datasets to the STI under the MF. A dataset consists of two sections: the header and the main dataset.

40. Financial institutions submit and clarify data to the STI under the MF electronically:

40.1. by submitting a dataset in XML format, prepared in accordance with the requirements set out in the “Dataset Description” annex to the Rules (hereinafter - Annex 10 to the Rules) and Clause 41 of the Rules;

40.2. by using a web service for submitting a dataset in accordance with the requirements set out in Annex 10 to the Rules and Clause 41 of the Rules.

41. The structure and requirements of the datasets are provided in the dataset description (Appendix 10 of the Rules). The datasets must be prepared and filled out following the requirements set out in the descriptions of XML user guide published on the State Tax Inspectorate website.

42. A dataset can be submitted through multiple reports. In cases where a dataset is submitted through multiple reports, the dataset is considered to have been submitted with the last report of that dataset. The financial institution is informed about the status of data submission through an automatic report.

43. Datasets are clarified (when errors in the submitted data need to be corrected or additional dataset information has to be provided) by submitting corrective or additional reports containing only the corrected data.

44. In the event that a financial institution required to submit data for a reporting period according to the Rules does not have data on reportable persons and reportable accounts, it must submit a zero (ZERO) report, the header of which should indicate that the report being submitted is reporting the fact that there are no reportable accounts.

3. I consider the former Clause 39 and Clause 40 as Clause 45 and Clause 46, respectively.

4. I am amending Annex 8, "Reportable Jurisdictions", and recasting it (attached).

5. I am adding a new Annex 10, "Dataset Description" (attached).

Chief

Dainoras Bradauskas

Information Necessary for the Implementation
of International Cooperation Obligations
Regarding the Automatic Exchange of
Information on Financial Accounts
Annex 8

REPORTABLE JURISDICTIONS

Reportable jurisdictions:

1. Ireland
2. Andorra
3. Argentina
4. Austria
5. Belgium
6. Bulgaria
7. The Czech Republic
8. Denmark
9. Great Britain
10. Jersey
11. Estonia
12. Faroe Islands
13. Guernsey
14. Gibraltar
15. Greece
16. India
17. Spain
18. Italy
19. Iceland
20. Korea
21. Croatia
22. Cyprus
23. Latvia
24. Poland
25. Liechtenstein
26. Luxembourg
27. Malta
28. Mexico
29. Isle of Man
30. Monaco
31. The Netherlands
32. Norway
33. South Africa
34. France
35. Portugal
36. Romania
37. San Marino
38. Seychelles
39. The Slovak Republic
40. Slovenia
41. Finland
42. Sweden

43. Switzerland
 44. Hungary
 45. Germany
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Information Necessary for the Implementation
of International Cooperation Obligations
Regarding the Automatic Exchange of
Information on Financial Accounts
Annex 10

DATASET DESCRIPTION

**CHAPTER I
HEADING**

| Element ** Index | Mandatory | Element Name | Short Element Description | Explanation of Element Value Filling |
|-----------------------------|------------------|----------------------|--|---|
| 1. | Y | Version | Version. | Description version of the XML message structures. This is an element (attribute) of the entire message, the header and part of the main file must match the description of the structure of the version specified in it. |
| 2. | Y | MessageSpec | Message* data describing the dataset. | |
| 2.1 | Y | SendingCompany IN | The element is used to identify a financial institution as a tax payer in Lithuania. | |
| 2.2 | Y | ReceivingCountry | Two-letter country code to which the message is addressed, according to the ISO 3166-1 alpha-2 standard. The country to which the message is addressed to the tax administrator is indicated here. In this | Only LT may be specified. |

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| | | | case, “LT” is indicated. | |
| 2.3 | Y | MessageType | The type of message to be sent, which defines the dataset and its purpose. | The only possible value is “CRS_DAC2_LT”. |
| 2.4 | N | Warning | Free text alert to provide certain additional information about the content of the message, its usage, non-standard reporting period, etc. | |
| 2.5 | N | Contact | Free text field for passing additional contacts. | |
| 2.6 | Y | MessageRefId | Unique message identification number generated by the sender of the message. This number must uniquely identify the message received. | There must be structures: LT_<YEAR (year form ReportingPeriod)> _<ReceivingCountry>_ <SendingCompanyIN>_ Unique string of characters > For example: LT_2017_LT_XXXXXXXX XXXX_Vqwerty1478 |
| 2.7 | N | MessageTypeIndic | This element indicates the nature of the data provided in the message: only new, only corrected, or informing by message that no data is to be reported. | Possible values: <ul style="list-style-type: none"> • CRS701 – The message contains new data (“New”); • CRS702 – The message contains corrections and/or deletions of previously sent data (“Corrected”); • CRS703 – Reported as no data available (“None to Report”). |

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| 2.8 | Y | ReportingPeriod | Date indicating the end of the reporting period (usually the last day of the calendar year). | Date format: YYYY-MM-DD, in which YYYY is the year, MM – the month, and DD – the day. If the reporting period is not a calendar year, then the reporting period must be defined in the warning. |
| 2.9 | Y | Timestamp | Date and time of message preparation. | Format used: YYYY-MM-DD"Thh:mm:ss, in which YYYY is the year, MM – the month, DD – the day, hh – the hour (in 24-hour format, from 0 to 23), mm – the minutes, ss – the seconds (the fraction of seconds is not used). The letter "T" separates the date and time parts. If a time zone is required, then it is distinguished by the symbol "Z" and added after the time. The values must then be specified according to the UTC standard, and a negative or positive offset from UTC time is indicated. Example: 2016-09-27T09:45:00 |

CHAPTER II
DATASET BODY – FINANCIAL INSTITUTION

| Element** Index | Mandatory | Element Name | Short Element Description | Explanation of Element Value Filling |
|----------------------------|------------------|---------------------|--------------------------------------|---|
| 3.1 | Y | ReportingFI | Financial institution identifier. | Identifies the financial institution that maintains the reported financial account or that makes the reported payment |
| 3.1.1 | Y | OrganisationParty | | |

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| 3.1.1.1 | N | ResCountryCode | Tax residence country code. | This data element describes the tax residence country code for the organisation reporting or being reported upon. |
| 3.1.1.2 | N | IN | FI identification code. | This data element provides the identification number (IN) used by the sending and/or receiving tax administration to identify the Entity Account Holder. |
| 3.1.1.3 | N | issuedBy | Code of the country that issued the IN. | This attribute describes the jurisdiction that issued the IN. If the issuing jurisdiction is not known then this may be left blank. |
| 3.1.1.4 | N | INType | IN type. | This Attribute defines the type of identification number being sent (e.g. US GIIN, EIN, TIN). |
| 3.1.1.5 | Y | Name | FI name. | Name of the FI. |
| 3.1.1.6 | N | nameType | Name type. | This is a qualifier to indicate the type of a particular name. |
| 3.1.1.7 | Y | Address | FI address. | Address of the FI. |
| 3.1.1.7.1 | N | legalAddressType | Legal address type. | This is a datatype for an attribute to an address. It serves to indicate the legal character of that address. |
| 3.1.1.7.2 | Y | CountryCode | Address country code. | Two-letter country code of the address. |
| 3.1.1.7.3 | Y (alternative) | AddressFree | Address in free text. | Address in free text. |
| 3.1.1.7.4 | Y (alternative) | AddressFix | Structured address. | Structured address. |
| 3.1.1.7.4.1 | N | Street | Street name. | Street name of the structured address. |
| 3.1.1.7.4.2 | N | BuildingIdentifier | House number. | House number of the structured address. |
| 3.1.1.7.4.3 | N | SuiteIdentifier | Building block number. | Number of the apartment, office or other room or building block of the structured address. Refers to a location within an |

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| | | | | office or apartment block or similar composite building structure. |
| 3.1.1.7.4.4 | N | FloorIdentifier | Floor number. | Floor number or identifier of the structured address. |
| 3.1.1.7.4.5 | N | DistrictName | City district name. | Name of the city district of the structured address. |
| 3.1.1.7.4.6 | N | POB | PO box number. | Postal box number of the structured address. |
| 3.1.1.7.4.7 | N | PostCode | Postal code. | Postal code of the structured address. |
| 3.1.1.7.4.8 | Y | City | City or settlement. | |
| 3.1.1.7.4.9 | N | CountrySubentity | Country county or district. | Region, county, district, or other territorial unit of the country in which the specified city or settlement is located. |
| 3.1.1.7.5 | N (alternative) | AddressFree | Address in free text. | Address in free text. |
| 3.1.1.8 | Y | DocSpec | A dataset is provided. | A dataset (about the FI) s provided. |
| 3.1.1.8.1 | Y | DocTypeIndic | Data type indicator. | This element specifies the type of data being submitted. E.g.: new, corrected, or deleted. |
| 3.1.1.8.2 | Y | DocRefId | Unique data group identification number. | A unique identifier for this document (i.e. one record and all its children data elements) |
| 3.1.1.8.3 | N | CorrDocRefId | Unique corrected document (data block) identification number. | The CorrDocRefID references the DocRefID of the element to be corrected/deleted. |

III SKYRIUS
DATASET BODY – REPORT DATA GROUP

| Element** Index | Mandatory | Element Name | Short Element Description | Explanation of Element Value Filling |
|----------------------------|------------------|---------------------|--------------------------------------|---|
| 3.2 | Y | ReportingGroup | Report data group. | |
| 3.2.1 | Y | AccountReport | Account statement. | May be 0 only if the MessageTypeIndic value is equal to “CRS703”. |

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| 3.2.1.1 | Y | DocSpec | A dataset (reportable account statement) is provided. | |
| 3.2.1.1.1 | Y | DocTypeIndic | Indicates what data is in the reportable account block: new, corrected, or deleted. | <p>Possible values:</p> <ul style="list-style-type: none"> • OECD0 = Data forwarded (used only in the ReportingFI section); • OECD1 = New data; • OECD2 = Corrected data; • OECD3 = Deleted data; • OECD10 = Test data forwarded; • OECD11 = New test data; • OECD12 = Corrected test data; • OECD13 = Deleted test data. <p>Types OECD0 and OECD10 are not used in this part of the data.</p> <p>Different types of data cannot be mixed in the same message: OECD1 – must be in a separate message, with a MessageTypeIndic of CRS701, OECD2 and/or OECD3 – must be in a separate message, with a MessageTypeIndic of CRS702.</p> <p>Must match MessageTypeIndic: If MessageTypeIndic = CRS701, then DocTypeIndic is equal to OECD1 or OECD11. If MessageTypeIndic = CRS702, then</p> |

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| | | | | <p>DocTypeIndic must be one of (OECD2, OECD3, OECD12, OECD13).</p> <p>If MessageTypeIndic = CRS703, then DocTypeIndic must be one of (OECD1, OECD11).</p> <p>The same report can contain either only test data (OECD1, OECD2, OECD3) or real data provided (OECD11, OECD12, OECD13).</p> |
| 3.2.1.1.2 | Y | DocRefId | Unique identification number for the data group (reportable person and related FS data group). | <p>Must have the structure: LT_<YEAR (year of the ReportingPeriod)>_<ReceivingCountry>_<Sending CompanyIN>_<Unique string of characters></p> <p>For example: LT_2017_LT_XXXXXX_document14782256566</p> |
| 3.2.1.1.3 | N | CorrDocRefId | Unique identification number for the record (data block) that is being corrected or deleted. | <p>Must be filled if DocTypeIndic is equal to OECD2 or OECD3.</p> |
| 3.2.1.2 | Y | AccountNumber | Financial account number. | <p>According to DAC2 and CRS FS: if unknown, must be filled with the value "NANUM"</p> <p>If the specified AcctNumberType is IBAN or ISIN, the specified AccountNumber value is checked against the corresponding structure.</p> |
| 3.2.1.3 | N | AcctNumberType | Account number type, such as IBAN, OBAN, ISIN, OSIN, etc. | Attribute of the AccountNumber element. |

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| 3.2.1.4 | N | Undocumented Account | Indicator that the account is undocumented, lacking confirmation from the account holder. | |
| 3.2.1.5 | N | ClosedAccount | Indicator that the account is closed. | |
| 3.2.1.6 | N | DormantAccount | Indicator that the account is inactive. | |
| 3.2.1.7 | Y | AccountHolder | Financial account owner. | |
| 3.2.1.7.1 | Y (alternative) | Individual | Personal account. | If the Account Holder reported is a natural person, report his/her identifying information here. |
| 3.2.1.7.1.1 | Y | ResCountryCode | Two-letter country code of the person's tax residency country. | |
| 3.2.1.7.1.2 | N | TIN | Taxpayer identification number used by the tax administrator to identify distinct persons. | |
| 3.2.1.7.1.3 | N | issuedBy | Two-letter code of the country issuing the identification number. | TIN attribute of the element. Must be filled if the TIN field is filled. |
| 3.2.1.7.1.4 | Y | Name | Names and surnames. A composite element described separately in NamePerson_Type. | |
| 3.2.1.7.1.4.1 | N | nameType | Name type. | Name attribute of the element. Possible values: <ul style="list-style-type: none"> • OECD201 – SMFAliasOrOther; • OECD202 – indiv (individual); • OECD203 – alias (alias); |

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| | | | | <ul style="list-style-type: none"> • OECD204 – nick (nickname); • OECD205 – aka (also known as); • OECD206 – dba (doing business as); • OECD207 – legal (legal name); • OECD208 – atbirth (name at birth). |
| 3.2.1.7.1.4.2 | Y | FirstName | Name (first name). | If the value is unknown, initials or the value “NFN” (No First Name) may be entered. |
| 3.2.1.7.1.4.3 | N | MiddleName | Middle name. | |
| 3.2.1.7.1.4.4 | Y | LastName | Surname. | |
| 3.2.1.7.1.5 | Y | Address | Addresses. | |
| 3.2.1.7.1.5.1 | N | legalAddressType | Legal address type. | <p>Address attribute of the element.</p> <p>Possible values:</p> <ul style="list-style-type: none"> • OECD301 – residential or domicile; • OECD302 – residential; • OECD303 – domicile; • OECD304 – registration; • OECD305 – unknown or other type. |
| 3.2.1.7.1.5.2 | Y | CountryCode | Two-letter country code of the address. | |
| 3.2.1.7.1.5.3 | Y (alternative) | AddressFree | Address in free text. | Either AddressFree or AddressFix must be filled. |
| 3.2.1.7.1.5.4 | Y (alternative) | AddressFix | Structured address. | Either AddressFree or AddressFix must be filled. |
| 3.2.1.7.1.5.4.1 | N | Street | Structured address street name. | |
| 3.2.1.7.1.5.4.2 | N | BuildingIdentifier | Structured address house number. | |

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| 3.2.1.7.1.5.4.3 | N | SuiteIdentifier | Number of the apartment, office or other room or building block of the structured address. Refers to a location within an office or apartment block or similar composite building structure. | |
| 3.2.1.7.1.5.4.4 | N | FloorIdentifier | Structured address floor number or identifier. | |
| 3.2.1.7.1.5.4.5 | N | DistrictName | Structured address urban area name. | |
| 3.2.1.7.1.5.4.6 | N | POB | Structured address PO box number. | |
| 3.2.1.7.1.5.4.7 | N | PostCode | Structured address postal code. | |
| 3.2.1.7.1.5.4.8 | Y | City | | |
| 3.2.1.7.1.5.4.9 | N | CountrySubentity | Structured address region, county, district, or other territorial unit of the country in which the specified city or settlement is located. | |
| 3.2.1.7.1.5.5 | N (alternative) | AddressFree | Address in free text. | May be filled if AddressFix is filled. |
| 3.2.1.7.1.6 | N | Nationality | Person's country of nationality. | Not used under the CRS. |
| 3.2.1.7.1.7 | N | BirthInfo | Birth information. | |
| 3.2.1.7.1.7.1 | N | BirthDate | Person's date of birth. | Date format: YYYY-MM-DD, in which YYYY is the year, MM – the month, DD – the day. Note to FI: Optional for old accounts opened before 31/12/2015, but mandatory to specify in new accounts. |
| 3.2.1.7.1.7.2 | N | City | City of birth. | |

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| 3.2.1.7.1.7.3 | N | CitySubentity | District or county of birth. | |
| 3.2.1.7.1.7.4 | N | CountryInfo | Country information. | |
| 3.2.1.7.1.7.4.1 | N (alternative) | CountryCode | Two-letter country of birth code. | Either CountryCode or FormerCountryName must be filled. |
| 3.2.1.7.1.7.4.2 | N (alternative) | FormerCountryName | Former country name to specify the place of birth if the country cannot be identified from the existing country codes. For example, if the country has ceased to exist, merged, etc. | Either CountryCode or FormerCountryName must be filled. |
| 3.2.1.7.2 | Y (alternative) | Organisation | Entity information. | If the Account Holder reported is not a natural person, report the entity's identifying information here. |
| 3.2.1.7.2.1 | N | ResCountryCode | Country code of the entity's tax residency. | |
| 3.2.1.7.2.2 | N | IN | Entity identification code. | |
| 3.2.1.7.2.3 | N | issuedBy | Two-letter code of the country that issued the identification number. | IN attribute of the element. Must be filled in if the IN field is filled. |
| 3.2.1.7.2.4 | N | INType | Identification number type. | IN attribute of the element. |
| 3.2.1.7.2.5 | T | Name | Entity name. | |
| 3.2.1.7.2.6 | N | nameType | Entity name type. | Name attribute of the element. Possible values: <ul style="list-style-type: none"> • OECD201 – SMFAliasOrOther; • OECD202 – indiv (individual); • OECD203 – alias (alias); |

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| | | | | <ul style="list-style-type: none"> • OECD204 – nick (nickname); • OECD205 – aka (also known as); • OECD206 – dba (doing business as); • OECD207 – legal (legal name); • OECD208 – atbirth (name at birth). |
| 3.2.1.7.2.7 | Y | Address | Entity address. | |
| 3.2.1.7.2.7.1 | N | legalAddressType | Legal address type. | <p>Address attribute of the element.</p> <p>Possible values:</p> <ul style="list-style-type: none"> • OECD301 – residential or domicile; • OECD302 – residential; • OECD303 – domicile; • OECD304 – registration; • OECD305 – unknown or other type. |
| 3.2.1.7.2.7.2 | Y | CountryCode | Two-letter country code of the address. | |
| 3.2.1.7.2.7.3 | Y (alternative) | AddressFree | Address in free text. | Either AddressFree or AddressFix must be filled. |
| 3.2.1.7.2.7.4 | Y (alternative) | AddressFix | Structured address. | Either AddressFree or AddressFix must be filled. |
| 3.2.1.7.2.7.4.1 | N | Street | Structured address street name. | |
| 3.2.1.7.2.7.4.2 | N | BuildingIdentifier | Structured address house number. | |
| 3.2.1.7.2.7.4.3 | N | SuiteIdentifier | Number of the apartment, office or other room or building block of the structured address. Refers to a location within an office or apartment block or similar | |

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|-----------------|--------------------|------------------|---|---|
| | | | composite building structure. | |
| 3.2.1.7.2.7.4.4 | N | FloorIdentifier | Structured address floor number or identifier. | |
| 3.2.1.7.2.7.4.5 | N | DistrictName | Structured address urban area name. | |
| 3.2.1.7.2.7.4.6 | N | POB | Structured address PO box number. | |
| 3.2.1.7.2.7.4.7 | N | PostCode | Structured address postal code. | |
| 3.2.1.7.2.7.4.8 | Y | City | | |
| 3.2.1.7.2.7.4.9 | N | CountrySubentity | Structured address region, county, district, or other territorial unit of the country in which the specified city or settlement is located. | |
| 3.2.1.7.2.7.5 | N (alternative) | AddressFree | Address in free text. | May be filled if AddressFix is filled. |
| 3.2.1.7.3 | Y (alternative) | AcctHolderType | Owner type when the owner is not a natural person. | <p>Either Individual or Organization with AcctHolderType must be filled.</p> <p>Possible values:</p> <ul style="list-style-type: none"> • CRS101 – A passive, non-financial entity with one or more controlling persons who are reportable persons; • CRS102 –reportable person under the CRS; • CRS103 – A passive, non-financial entity that is a reportable person under the CRS. |

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| | | | | If the value “CRS101” is specified in this field, then at least one ControllingPerson must be filled. |
| 3.2.1.8 | N | ControllingPerson | Controlling persons. | Cannot be filled if (ACCOUNT HOLDER = ‘Organisation’) AND (Account Holder Type = ‘CRS102’ OR ‘CRS103’). May be filled only if ACCOUNT HOLDER = ‘Organisation’) AND (Account Holder Type = ‘CRS101’). |
| 3.2.1.8.1 | Y | Individual | A natural person who is a controlling person. | |
| 3.2.1.8.1.1 | Y | ResCountryCode | Two-letter country code of the person’s tax residency. | The value cannot be “LT”. |
| 3.2.1.8.1.2 | N | TIN | Taxpayer identification numbers (TIN – <i>Tax Identification Number</i>), used by the tax administrator to identify distinct persons. A composite element described separately in “TIN_Type”. | |
| 3.2.1.8.1.3 | N | issuedBy | Two-letter code of the country that issued the identification number. | TIN attribute of the element. Must be filled in if the TIN field is filled. |
| 3.2.1.8.1.4 | Y | Name | Names and surnames. | |
| 3.2.1.8.1.4.1 | N | nameType | Name type. | Name attribute of the element. Possible values: <ul style="list-style-type: none"> • OECD201 – SMFAliasOrOther; |

| | | | | |
|-----------------|--------------------|------------------|---|--|
| | | | | <ul style="list-style-type: none"> • OECD202 – indiv (individual); • OECD203 – alias (alias); • OECD204 – nick (nickname); • OECD205 – aka (also known as); • OECD206 – dba (doing business as); • OECD207 – legal (legal name); • OECD208 – atbirth (name at birth). |
| 3.2.1.8.1.4.2 | Y | FirstName | Name (first name). | If the value is unknown, initials or the value “NFN” (No First Name) may be entered. |
| 3.2.1.8.1.4.3 | N | MiddleName | Middle name. | |
| 3.2.1.8.1.4.4 | Y | LastName | Surname. | |
| 3.2.1.8.1.5 | Y | Address | Addresses. | |
| 3.2.1.8.1.5.1 | N | legalAddressType | Legal address type. | <p>Address attribute of the element.</p> <p>Possible values:</p> <ul style="list-style-type: none"> • OECD301 – residential or domicile; • OECD302 – residential; • OECD303 – domicile; • OECD304 – registration; • OECD305 – unknown or other type. |
| 3.2.1.8.1.5.2 | Y | CountryCode | Two-letter country code of the address. | |
| 3.2.1.8.1.5.3 | Y (alternative) | AddressFree | Address in free text. | Either AddressFree or AddressFix must be filled. |
| 3.2.1.8.1.5.4 | Y (alternative) | AddressFix | Structured address. | Either AddressFree or AddressFix must be filled. |
| 3.2.1.8.1.5.4.1 | N | Street | Structured address street name. | |

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|-----------------|--------------------|--------------------|--|--|
| 3.2.1.8.1.5.4.2 | N | BuildingIdentifier | Structured address house number. | |
| 3.2.1.8.1.5.4.3 | N | SuiteIdentifier | Number of the apartment, office or other room or building block of the structured address. Refers to a location within an office or apartment block or similar composite building structure. | |
| 3.2.1.8.1.5.4.4 | N | FloorIdentifier | Structured address floor number or identifier. | |
| 3.2.1.8.1.5.4.5 | N | DistrictName | Structured address urban area name. | |
| 3.2.1.8.1.5.4.6 | N | POB | Structured address PO box number. | |
| 3.2.1.8.1.5.4.7 | N | PostCode | Structured address postal code. | |
| 3.2.1.8.1.5.4.8 | Y | City | | |
| 3.2.1.8.1.5.4.9 | N | CountrySubentity | Structured address region, county, district, or other territorial unit of the country in which the specified city or settlement is located. | |
| 3.2.1.8.1.5.5 | N (alternative) | AddressFree | Address in free text. | May be filled if AddressFix is filled. |
| 3.2.1.8.1.6 | N | Nationality | Person's country of nationality. | Not used under the CRS. |
| 3.2.1.8.1.7 | N | BirthInfo | Birth information. | |
| 3.2.1.8.1.7.1 | N | BirthDate | Person's date of birth. | Date format: YYYY-MM-DD, in which YYYY is the year, MM – the month, DD – the day. Note to FI: Optional for old accounts opened before 31/12/2015, but mandatory to specify in new accounts. |

| | | | | |
|-----------------|--------------------|-------------------|---|--|
| 3.2.1.8.1.7.2 | N | City | City of birth. | |
| 3.2.1.8.1.7.3 | N | CitySubentity | District or county of birth. | |
| 3.2.1.8.1.7.4 | N | CountryInfo | Country of birth information. | |
| 3.2.1.8.1.7.4.1 | N (alternative) | CountryCode | Two-letter country of birth code. | Either the CountryCode or FormerCountryName element must be filled. |
| 3.2.1.8.1.7.4.2 | N (alternative) | FormerCountryName | Former country name to specify the place of birth, if such a country no longer exists, was annexed to another, etc. | Either the CountryCode or FormerCountryName element must be filled. |
| 3.2.1.8.2 | N | CtrlgPersonType | Type of controlling person. | <p>Possible values:</p> <ul style="list-style-type: none"> • CRS801 – “CP of legal person – ownership”; • CRS802 – “CP of legal person - other means”; • CRS803 – “CP of legal person - senior managing official”; • CRS804 – “CP of legal arrangement - trust – settlor”; • CRS805 – “CP of legal arrangement - trust – trustee”; • CRS806 – “CP of legal arrangement - trust – protector”; • CRS807 – “CP of legal arrangement - trust – beneficiary”; • CRS808 – “CP of legal arrangement - trust – other”; • CRS809 – “CP of legal arrangement - other - settlor-equivalent”; |

| | | | | |
|------------|---|----------------|---|--|
| | | | | <ul style="list-style-type: none"> • CRS810 – “CP of legal arrangement - other - trustee-equivalent”; • CRS811 – “CP of legal arrangement - other - protector-equivalent”; • CRS812 – “CP of legal arrangement - other - beneficiary-equivalent”; • CRS813 – “CP of legal arrangement - other - other-equivalent”. |
| 3.2.1.9 | Y | AccountBalance | Account balance. | May be 0 only if the attribute ClosedAccount is filled. |
| 3.2.1.10 | Y | currCode | Currency code for a specified quantity. | <p>A 3 character currency code according to the ISO 4217 alpha standard.</p> <p>The element is an attribute of AccountBalance.</p> |
| 3.2.1.11 | N | Payment | Payments. | |
| 3.2.1.11.1 | Y | Type | Payment type. | <p>Possible values:</p> <ul style="list-style-type: none"> • CRS501 – Dividends; • CRS502 – Interest; • CRS503 – Gross Income / Redemptions; • CRS504 – Other. |
| 3.2.1.11.2 | Y | PaymentAmnt | Payment amount. | |
| 3.2.1 11.3 | Y | currCode | Payment currency code. | <p>A 3 character currency code according to the ISO 4217 alpha standard.</p> <p>The element is an attribute of PaymentAmnt.</p> |

Conventional symbols in the “Mandatory” column:

Y – Mandatory element, value must be filled.

Y (alternative) – Optional mandatory element. The value must be filled for one of the mandatory elements.

N – Optional element (if it meets the conditions provided in the “Element Description” column).

*Message – An XML format message, in which a financial institution provides reportable account dataset data. The data can be provided through multiple messages.

**_ The rules do not distinguish whether an element is an attribute or not. Details of elements and attributes are provided in the XML structure description.
