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| Rule ID | Description | Error code[[1]](#footnote-1) | Error Code |
| ***Business Rules checking the validation of the referenced file against the XML Schema*** | | | |
| BR-XSD-002 | An Identity is either:   * An Entity Seller; * An Individual Seller; * A GVS (either associated with an Entity Seller or an Individual Seller). | 50007 | EU,OECD |
| BR-XSD-003 | The number of Rented Days must be comprised between 1 and 9999, both included. | 50007 | EU,OECD |
| BR-XSD-004 | The following rules must be respected:   * A Reportable Seller must be of type “Organisation Party”; * An Assuming Platform Operator must be of type “Assumed Party”; * An Assumed Platform Operator must be of type “Assumed Party”; * An Entity Seller must be of type “Organisation Party”; * An Individual Seller must be of type “Person Party”. | 50007 | EU,OECD |
| BR-XSD-005a | Either the Country Code or the Former Country Name must be provided as Country Info for the person birthplace. | 50007 | EU,OECD |
| BR-XSD-005b | 50007 | EU,OECD |
| BR-XSD-006 | At least the Address Free or the Address Fix must be provided for the Address (or both). | 50007 | EU,OECD |
| BR-XSD-007 | The Message Type Indic must be provided for Initial message, Nil Report message and Correction message. | 50007 | EU,OECD |
| BR-XSD-008 | The Reporting Period must be provided for Initial message, Nil Report message and Correction message. | 50007 | EU,OECD |
| ***Business Rules checking the Message*** | | |  |
| BR-MSG-002 | The Receiving Country must be the country code of the Tax Authority receiving the message. | 50012 | EU,OECD |
| BR-MSG-005 | The structure of the Message Reference must follow a specific format:   * the 2 first characters are equal to the Transmitting Country code of the message; * the 4 characters after the second character are equal to the year of the reporting period; * the 2 characters after the sixth character are equal to the Receiving Country code of the message; * and are followed by a unique identifier.   (e.g. FR2023LU123456789). | 50008 | EU,OECD |
| BR-MSG-006 | The Message Reference must be unique. | 50009 | EU,OECD |
| BR-MSG-007 | The Reporting Period cannot be in the future. | 10060 | EU,OECD |
| ***Business Rules checking the cases of assumed reporting*** | | | |
| BR-OPO-006 | When the Message Type Indic is set to “DPI403”, Reportable Seller must not be provided. | 20050 | EU,OECD |
| ***Business Rules linked to the Reportable Sellers*** | | | |
| BR-RS-004 | At least one type of Relevant Activities must be provided, among the following:   * Personal Services; * Sale of Goods; * Transportation Rental; * Rental of Immovable Property. | 30040 | EU,OECD |
| BR-RS-005 | In case “Other” is selected as Property Type, the type of property must be provided as a free text. | 30050 | EU,OECD |
| BR-RS-006 | No “Other Property Type” must be provided in case the type of property is not “DPI0910”. | 30060 | EU,OECD |
| ***Business Rules linked to Party*** | | | |
| BR-PAR-001 | The Nationality of the Individual Seller must not be provided. | 40010 | EU,OECD |
| BR-PAR-002 | At least one Individual Identification Number (IN of type IIN) must be provided for the foreign Reporting Platform Operator[[2]](#footnote-2). | 40020 | EU |
| BR-PAR-004 | At least one Residence Country Code must be provided for the assumed Platform Operator. | 40040 | EU,OECD |
| BR-PAR-005 | At least one Residence Country Code provided for an assumed Platform Operator must equal the Receiving Country Code. | 40050 | EU,OECD |
| BR-PAR-006 | At least one Residence Country Code must be provided for the Entity Seller. | 40060 | EU,OECD |
| BR-PAR-007a | When an Entity Seller is provided without immovable properties located in the Receiving Country, at least one Residence Country Code of that Entity Seller must equal the Receiving Country. | 40070 | EU,OECD |
| BR-PAR-007b | When an Individual Seller is provided without immovable properties located in the Receiving Country, at least one Residence Country Code of that Individual Seller must equal the Receiving Country. |
| BR-PAR-008 | In case a TIN is provided, i.e. not flagged as being unknown and a value is provided, the jurisdiction that issued the corresponding TIN must be provided. | 40080 | EU,OECD |
| BR-PAR-010 | In case several TINs are provided for one specific entity, none of them can be flagged as unknown. | 40090 | EU,OECD |
| BR-PAR-011 | In case the Reporting Platform Operator has an address country code within the European Union, the TIN must be provided (and “Unknown” flag cannot be used). | 40100 | EU |
| BR-PAR-012 | In case no value is provided for the TIN, the “Unknown” flag must be set to “True”. | 40110 | EU,OECD |
| BR-PAR-014 | The date of birth of the Individual Seller must be in a valid range, i.e. between 1900 and the current year, both included. | 40130 | EU,OECD |
| BR-PAR-015 | In case the TIN of the Individual Seller is flagged as being unknown, information on the birthplace must be provided. | 40140 | EU,OECD |
| ***Business Rules linked to Address*** | | | |
| BR-ADD-001 | At least one address of the Reporting Platform Operator must represent the “Registered Office Address”: its Legal Address Type must be “OECD304”. | 60010 | EU,OECD |

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| ID | Validation Name | Error Type | Validation Description | Error Code | Error Code |
|  | Failed Schema Validation | File | The referenced file failed validation against the XML Schema Definition [R04]. | 50007 | EU,OECD |
|  | DocRefId already used | Record | The DocRefId is already used for another record. | 80000 | EU,OECD |
|  | DocRefId format | Record | The structure of the DocRefId is not in the correct format, as set out in the section 3.1.1.5.4. | 80001 | EU,OECD |
|  | CorrDocRefId unknown | Record | The CorrDocRefId refers to an unknown record. | 80002 | EU,OECD |
|  | CorrDocRefId no longer valid | Record | The corrected record is no longer valid (invalidated or outdated by a previous correction message). As a consequence, no further information should have been received on this version of the record. | 80003 | EU,OECD |
|  | CorrDocRefId for new or resent data | Record | The initial or resent element specifies a CorrDocRefId. | 80004 | EU,OECD |
|  | CorrMessageRefId under DocSpec element | Record | The CorrMessageRefId is provided under the DocSpec element, while this element must not be used, as mentioned in section 3.1.1.5.4. | 80006 | EU,OECD |
|  | Resend option | Record | Resend option (OECD0) is used for the correctable record specified.  Refer to sections 4.2, 4.3, 4.4 and 4.5 for further information regarding the DocTypeIndic element. | 80008 | EU,OECD |
|  | Delete PlatformOperator | Record | The PlatformOperator element is deleted while the related top-level elements are not deleted. | 80009 | EU,OECD |
|  | Content not aligned with MessageTypeIndic | Record | This validation covers:   * A message contains a mixture of new records (OECD1) and corrections/deletions (OECD2 and OECD3); * The message content is not aligned with the value of the MessageTypeIndic element.   Refer to Table 7 in section 3.1.1.3 for further information regarding the allowed values. | 80010 | EU,OECD |
|  | CorrDocRefID twice in same message | Record | The same DocRefID is corrected or deleted twice in the same message. | 80011 | EU,OECD |
|  | Resend option, unknown DocRefID | Record | An unknown DocRefID is specified for the Resend option (OECD0). | 80013 | EU,OECD |
|  | Resend option, DocRefID is no longer valid | Record | The DocRefID specified for the Resend option (OECD0) is no longer valid (invalidated or outdated by a previous correction message). | 80014 | EU,OECD |
|  | Missing DPIBody | File | The DPIBody element is missing in the message. | 90010 | EU |
|  | Nil Report containing ReportableSeller | Record | The Nil Report message contains one or more ReportableSeller elements. | 90020 | EU,OECD |
|  | Only resent data | File | The message only contains resent data (OECD0). | 90030 | EU,OECD |
|  | Missing CorrDocRefId | Record | No CorrDocRefId is provided in case of correction (OECD2) or deletion (OECD3). | 90040 | EU,OECD |

Παρατηρήσεις:

* [Valid for] : το νομικό πλαίσιο στο οποίο ο κανόνας είναι ενεργός (EU=Ε.Ε., OECD= Μέσω συμβάσεων με άλλες δικαιοδοσίες εκτός Ε.Ε, TBD=Υπό εξέταση). Στις περιπτώσεις που δεν αναφέρεται ρητά, αφορά και στα δύο πλαίσια.
* [EU specific] / [OECD specific] : αφορά αποκλειστικά το συγκεκριμένο πλαίσιο ανταλλαγής.
* Η ονοματολογία των κανόνων παρέχεται πληροφοριακά και μόνο.

1. Error codes 50007, 50008, 50009 and 50012 have been re-used from the “Generic Status XML Schema” document owned by OECD [OECD Generic Status]. [↑](#footnote-ref-1)
2. A foreign Reporting Platform Operator is characterized by an address country code outside the European Union. [↑](#footnote-ref-2)