

USER GUIDE FOR OECD STANDARD MAGNETIC FORMAT

English Edition (Both Record Layout Tables and Explanations in English)

The revised OECD Standard Magnetic Format (SMF 1997) is an improved version of the 1992 Standard Magnetic Format. The revised OECD Standard Magnetic Format includes the standards for (1) the Record Layout and two codetables, (2) OECD Foreign Data Exchange Magnetic Media Specifications - Transmittal Document -, (3) Physical label to be attached to the magnetic media.

Record Layout Version 1997

The international standards established by the International Organization for Standardization (ISO codes) are used as codes for country names, currencies, dates, definition of characters used, file structure and labelling of the media. Two tables indicate the code for type of recipient and type of payer as well as the code for income. The record layout includes 104 fields, including filler fields at the end: fields 2 to 40 are allocated to the recipient beneficial owner, fields 41 to 55 are allocated to the recipient beneficial owner's agent or intermediary, fields 56 to 71 are allocated to the actual payer of the income, fields 72 to 86 are allocated to the payer's agent or intermediary. For each series of fields the same pattern is followed to provide information on the Tax Identification Number (TIN), name, alias or other name and address. Fields 87 to 100 are allocated to the income (tax year, date, type of payment, currency, gross and net amount, tax withheld, refund etc.). Fields 101 and 102 are allocated to record references. Fields 103 and 104 are allocated to fillers to provide additional information. For each field are provided: (1) the number of the field, (2) the starting position of the field, (3) its length, (4) the data type: A=alphabetic, N= numeric, AN=alphanumeric, B=blank. Entries to all fields marked as alphabetic or alphanumeric are to be left-justified. Entries to fields marked as numeric are to be right-justified. If the content of a field does not fill the entire space provided for this field, the rest of the field shall be filled with blanks; in the case of a numeric field it is also acceptable to fill with leading zeros.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F001	***Document Type Indicator	1	1	n	"0" repeated "1" new "2" correction

This field is used to indicate whether the following data are new, a replication of data already sent (possibly not received) or corrections to data sent. The field applies only to the one record in which it is included. In the case of repeated or corrected data field #102 must contain the identifier (field #101) of the record it refers to. Whenever the reference to a replicated record is not found by the receiving country it will be assumed to be new data. If the reference to a correcting record is not found, the correction is treated as replication. Records shall be transmitted and, what is even more important, processed in the following order: repeated - new - correction. In the case of a correction also the unchanged fields shall be transmitted again (i.e., repeated) - except for field #101.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
RBO	***Recipient Beneficial Owner				

Fields #2 to #40 contain data about the Recipient Beneficial Owner. The recipient beneficial owner is the person (legal person or individual), resident of a contracting State, that is entitled to the income for tax purposes and has the benefit thereof, taking into account the economic, legal, factual, and other relevant circumstances (e.g. the relevant double taxation treaty) under which the income is received.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F002	**ResidenceCountryCode	2	2	a	ISO 3166 ; blank if unknown

Enter the appropriate country code for the state of which the recipient beneficial owner is a resident from the ISO 3166 two-byte alpha version. Leave blank if no data are available. Most likely, however, the "Unknown" case will not happen in a transmission as you would not know where to transmit the data.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F003	**ResidenceCountryTIN	4	20	an	Residence Country Tax Identification Number or blank if data not available

Enter the Tax Identification Number (TIN) of the recipient beneficial owner in the state of which he is a resident for treaty purposes. Leave blank if no data are available. If in the residence country a TIN properly said does not exist but another identifier is used regularly in that country for tax purposes it can be entered here instead of a TIN. Other (general) identifiers can be helpful for matching; they shall, however, be entered in field #104 together with an explanation of their type. The country specific information of the SMF documentation or the technical note accompanying the transmission also may contain further advice.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F004	**OriginatingCountryCode	24	2	a	ISO 3166 ; blank if unknown

Enter the appropriate country code for the state out of which the income is paid from the ISO 3166 two-byte alpha version. Leave blank if no data are available. As a rule, however, this will be the code for the country transmitting the information, so the "Unknown" case is unlikely.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F005	**OriginatingCountryTIN	26	20	an	Originating Country Tax Identification Number or blank if data not available

Enter the Tax Identification Number (TIN) of the recipient beneficial owner assigned by the state out of which the income is paid. This instruction applies in the case of countries - like the United States - that also assign TINs to non-residents. The type of such number might be explained in field #104. The country-specific explanation of the SMF documentation also may contain further information which may help the treaty partner decide, whether it can make use of such "TIN". Leave blank if no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F006	**OECDRecipientType	46	2	an	See Codelist Table 1

Enter the appropriate type of the recipient from codelist #1.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F007	**DateOfBirth	48	8	an	ISO 8601: CCYYMMDD or CCYYMM or CCYY or Blank if unknown

Enter the date of birth of the recipient beneficial owner as indicated in the ISO 8601 standard, i.e., CCYYMMDD; or CCYYMM; or CCYY (C = Century; Y = Year; M = Month; D = Day). Leave blank if no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
N_RBO	** (name)				

The name of the recipient beneficial owner as indicated to the sending country by payer documentation or official records. In the fields #8 to #12, the user must enter data about the name of the recipient beneficial owner. Refer to those fields for more information. If the recipient beneficial owner is also known under another name ("alias"), insert that data in fields #17 to #21. Refer to those fields for more information.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F008	*NameFormatType	56	1	n	0 fixed; 1 free; If free, all available name details will be given as a left justified string in bytes 57 through 266

For fields #9 to #12, the user has the option to enter the data about the name of the recipient beneficial owner either as one long left-justified field of 210 bytes in positions 57 through 266, or to spread the data over 4 fields. If the user chooses the option to enter the data required in fields #9 to #12 in one field, enter "1". This will be the common case with legal entities. All available name details should then be entered as one left-justified string of 210 bytes, blanks serving as delimiter between name parts. If the user chooses the option to enter the data required in fields #9 to #12 in separate fields, enter "0" (zero). The free format should be used if there is any doubt about the name details (which is keyname, which is first name etc.) as the receiving country may be in a better position to make a correct judgment. Note that "keyname" is

intended to be a culturally neutral notion for what otherwise might be called "surname", "last name", "family name" etc.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FreeForm1	*(name free format)	57	210	an	

If the user has entered "1" in field #8 he has opted to enter the data about the name of the recipient beneficial owner in one long left-justified field of 210 bytes. For individuals enter the family name, the first name, middle name or initials (if available), the title (if available, e.g. Mr., Mrs.), and/or the suffix (if available, e.g., Esquire, Senior). For legal entities (corporations, partnerships, etc.), enter the registered or documented business name. Use blank as a delimiter between parts of the name.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FixForm1	*(name fixed format)				The details of the subdivision in fields are given below.

If the user has entered "0" (zero) in field #8, he has opted to enter the data about the name of the recipient beneficial owner in four separate fields. In fields #9 to #12, enter for individuals the family name (#9), the first name, middle name and/or initials (if available) (#10), the title (if available, e.g. Mr., Mrs.) (#11) and/or the suffix (if available, e.g. Esquire, Senior) (#12). Note that "keyname" is intended to be a culturally neutral notion for what otherwise might be called "surname", "last name", "family name" etc. For legal entities (corporations, partnerships, etc.) if you do not use free form as recommended, enter the complete business name in field #9.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F009	Keyname	57	70	an	Keyname is the family name for individuals and the business name for legal entities

If the user has entered "0" (zero) in field #8, he has opted to enter the data about the name of the recipient beneficial owner in four separate fields. In field #9 enter the family name for individuals or the business name for legal entities (if you do not use free form as recommended for legal entities).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F010	OtherNames	127	70	an	Other name includes first name, middle name and/or initials

If the user has entered "0" (zero) in field #8, he has opted to enter the data about the name of the recipient beneficial owner in four separate fields. In field #10, enter the first name, the middle name and/or the initials. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F011	Title	197	35	an	Title includes: Mr, Mrs, Doctor, Sir, Professor etc.

If the user has entered "0" (zero) in field #8, he has opted to enter the data about the name of the recipient beneficial owner in four separate fields. In field #11, enter the title. Titles may include Mr; Mrs; Doctor, Sir, Professor, etc. Abbreviations may be used as customary. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F012	Suffix	232	35	an	Suffix includes: Esquire, Senior, Junior etc.

If the user has entered "0" (zero) in field #8, he has opted to enter the data about the name of the recipient beneficial owner in four separate fields. In field #12, enter the suffix. Suffixes may include Esquire, Senior, Junior, etc. Abbreviations may be used as customary. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F013	**Gender	267	1	a	F - Female; M - Male; N - Non individual; U - Unknown

The Recipient Beneficial Owner of the income may be an individual, a company, a partnership, or other business organisation or a permanent establishment. For all cases except individuals enter "N". Note that this includes partnerships. Example: a partnership of two male partners will be denoted "N". Individuals

are identified as "F" or "M" or "U" as the case may be. The transmitting country shall use upper case; however, the country receiving the information shall be able to process lower case as well as upper case.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F014	**BirthCity	268	35	an	

Enter the name of the city where the recipient beneficial owner was born. This field may serve to better identify the beneficial owner. It applies only for natural persons. This field may serve to better identify the beneficial owner. It applies only for natural persons. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F015	**BirthCitySubentity	303	35	an	

Enter the name of the sub-entity of the city where the recipient beneficial owner was born. This field may serve to better identify the beneficial owner. It applies only for natural persons. Leave blank if no data are available or in the case of a legal entity. This field will generally be used only in the case of large cities that are subdivided, e.g., Manhattan (New York), Kreuzberg (Berlin).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F016	**BirthCountryCode	338	2	a	ISO 3166 2 Alpha or Blank

Enter the appropriate country code for the state in which the city of birth of the recipient beneficial owner is situated from the ISO 3166 two-byte alpha version. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
ALI	** (AliasOrOther)				

Sometimes the recipient beneficial owner is also known under another name (an "alias"). For legal entities (corporations, partnerships etc.) an alias might be a short name of the entity or a name that is used for public acquaintance instead of the official business name ("doing business as -DBA", "trading as - TA"; examples: in the United States, DaimlerChrysler is still known simply as Chrysler, Dr. William Black DAB Quality Pediatrics, Inc.). For such alias names enter available data in fields #17 to #21. Leave blank if no data are available (which will probably be the most common case). Instructions for these fields will more or less duplicate those for field #8 to #12. However, fields that are numeric in the "name"-group are defined alphanumeric here to allow for a blank value when no Alias is known.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F017	*NameFormatType	340	1	an	0 fixed; 1 free; Blank if no alias given. If free, all available name details will be given as a left justified string in bytes 341 through 550.

For fields #18 through #21, the user has the option to enter the data about the "alias" name of the recipient beneficial owner either as one long left-justified field of 210 bytes in positions 341 through 550, or to spread the data over 4 fields. If the user chooses the option to enter the data required in fields #18 through #21 in one field, enter "1". This will be the common case with legal entities. All available name details should then be entered as one left-justified string of 210 bytes, blanks serving as delimiter between name parts. If the user chooses the option to enter the data required in fields #18 through #21 in separate fields, enter "0" (zero). The free format should be used if there is any doubt about the name details (which is keyname, which is first name etc.) as the receiving country may be in a better position to make a correct judgment. Note that "keyname" is intended to be a culturally neutral notion for what otherwise might be called "surname", "last name", "family name" etc. To allow for the whole "alias" group of fields to be left blank if no such information is known, this field is defined alphanumeric in contrast to the "name" group of fields and a blank is a valid entry in the case mentioned.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FreeForm2	*(name free format)	341	210	an	

If the user has entered "1" in field #17 he has opted to enter the data about the alias of the recipient beneficial owner in one long left-justified field of 210 bytes. For individuals enter the family name, the first name, middle name or initials (if available), the title (if available, e.g. Mr., Mrs.), and/or the suffix (if available, e.g., Esquire, Senior). For legal entities (corporations, partnerships, etc.), enter the registered or documented business name. Use blank as a delimiter between parts of the name.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FixForm2	*(name fixed format)				The details of the subdivision in fields are given below.

If the user has entered "0" (zero) in field #17, he has opted to enter the data about the alias of the recipient beneficial owner in four separate fields. In fields #18 to #21, enter for individuals the family name (#18), the first name, middle name and/or initials (if available) (#19), the title (if available, e.g. Mr., Mrs.) (#20) and/or the suffix (if available, e.g. Esquire, Senior) (#21). Note that "keyname" is intended to be a culturally neutral notion for what otherwise might be called "surname", "last name", "family name" etc. For legal entities (corporations, partnerships, etc.) if you do not use free form as recommended, enter the complete business name in field #18.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F018	Keyname	341	70	an	Keyname is the family name for individuals and the business name for legal entities

If the user has entered "0" (zero) in field #17, he has opted to enter the data about the alias of the recipient beneficial owner in four separate fields. In field #18 enter the family name for individuals or the business name for legal entities (if you do not use free form as recommended for legal entities).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F019	OtherNames	411	70	an	Other name includes first name, middle name and/or initials

If the user has entered "0" (zero) in field #17, he has opted to enter the data about the alias of the recipient beneficial owner in four separate fields. In field #19, enter the first name, the middle name and/or the initials. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F020	Title	481	35	an	Title includes: Mr, Mrs, Doctor, Sir, Professor etc.

If the user has entered "0" (zero) in field #17, he has opted to enter the data about the alias of the recipient beneficial owner in four separate fields. In field #20, enter the title. Titles may include Mr; Mrs; Doctor, Sir, Professor, etc. Abbreviations may be used as customary. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F021	Suffix	516	35	an	Suffix includes: Esquire, Senior, Junior etc.

If the user has entered "0" (zero) in field #17, he has opted to enter the data about the alias of the recipient beneficial owner in four separate fields. In field #21, enter the suffix. Suffixes may include Esquire, Senior,

Junior, etc. Abbreviations may be used as customary. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
ICO	** (InCareOfPerson)				

A person that is acting for the recipient beneficial owner in some capacity (e.g., legal, administrative, or functional). This can be something as simple as the use of another person's post office box for the receipt of mail and does not necessarily imply the creation of any legal obligation or responsibility.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F022	*NameFormatType	551	1	an	0 fixed; 1 free; Blank if no in-care-of given. If free, all available name details will be given as a left justified string in bytes 552 through 761.

For fields #23 to #26, the user has the option to enter the data about the name of the in-care-of person either as one long left-justified field of 210 bytes in positions 552 through 761, or to spread the data over 4 fields. If the user chooses the option to enter the data required in fields #23 to #26 in one field, enter "1". This will be the common case with legal entities. All available name details should then be entered as one left-justified string of 210 bytes, blanks serving as delimiter between name parts. If the user chooses the option to enter the data required in fields #23 to #26 in separate fields, enter "0" (zero). The free format should be used if there is any doubt about the name details (which is keyname, which is first name etc.) as the receiving country may be in a better position to make a correct judgment. Note that "keyname" is intended to be a culturally neutral notion for what otherwise might be called "surname", "last name", "family name" etc. To allow for the whole "in-care-of" group of fields to be left blank if no such information is known, this field is defined alphanumeric in contrast to the "name" group of fields and a blank is a valid entry in the case mentioned.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FreeForm3	*(name free format)	552	210	an	

If the user has entered "1" in field #22 he has opted to enter the data about the in-care-of person in one long left-justified field of 210 bytes. For individuals enter the family name, the first name, middle name or initials (if available), the title (if available, e.g. Mr., Mrs.), and/or the suffix (if available, e.g., Esquire, Senior). For legal entities (corporations, partnerships, etc.), enter the registered or documented business name. Use blank as a delimiter between parts of the name.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FixForm3	*(name fixed format)				The details of the subdivision in fields are given below.

If the user has entered "0" (zero) in field #22, he has opted to enter the data about the in-care-of person in four separate fields. In fields #23 to #26, enter for individuals the family name (#23), the first name, middle name and/or initials (if available) (#24), the title (if available, e.g. Mr., Mrs.) (#25) and/or the suffix (if available, e.g. Esquire, Senior) (#26). Note that "keyname" is intended to be a culturally neutral notion for what otherwise might be called "surname", "last name", "family name" etc. For legal entities (corporations, partnerships, etc.) if you do not use free form as recommended, enter the complete business name in field #23.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F023	Keyname	552	70	an	Keyname is the family name for individuals and the business name for legal entities

If the user has entered "0" (zero) in field #22, he has opted to enter the data about the in-care-of person in four separate fields. In field #23 enter the family name for individuals or the business name for legal entities (if you do not use free form as recommended for legal entities).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F024	OtherNames	622	70	an	Other name includes first name, middle name and/or initials

If the user has entered "0" (zero) in field #22, he has opted to enter the data about the in-care-of person in four separate fields. In field #24, enter the first name, the middle name and/or the initials. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F025	Title	692	35	an	Title includes: Mr, Mrs, Doctor, Sir, Professor etc.

If the user has entered "0" (zero) in field #22, he has opted to enter the data about the in-care-of person in four separate fields. In field #25, enter the title. Titles may include Mr; Mrs; Doctor, Sir, Professor, etc. Abbreviations may be used as customary. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F026	Suffix	727	35	an	Suffix includes: Esquire, Senior, Junior etc.

If the user has entered "0" (zero) in field #22, he has opted to enter the data about the in-care-of person in four separate fields. In field #26, enter the suffix. Suffixes may include Esquire, Senior, Junior, etc. Abbreviations may be used as customary. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
A_RBO	** (Address)				

Fields #27 to #33 contain the primary or usual address of the recipient beneficial owner as documented to the paying entity or sending administration. The main aim of including this address is for identification of the recipient beneficial owner and to give the means of sending mail. The location of this address does not necessarily imply any tax relevance. The address can basically be situated in any country. The sending country may also inform the receiving country of another address it has identified in the next field group (fields #34 through #40).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F027	*AddressType	762	1	n	0 - Residential or Business; 1 - Registered Office; 2 - Other or Unknown

Enter the appropriate type of the address of the recipient beneficial owner by selecting from the given possibilities: 0 - Residential or Business; 1 - Registered Office; 2 -Other or Unknown. Due to the fact that the address usually relates to a resident of another state, the sending state may not be certain of the type of the address. Therefore, when in doubt, the user should enter "2".

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F028	*AddrFormatType	763	1	n	0 fixed; 1 free; If free, all available address details will be given as a left justified string in bytes 764 through 912

For fields #29 through #32, the user has the option to enter the data about the address of the recipient beneficial owner either as one long field or to spread the data over four fields. If the user chooses the option to enter the data required in fields #29 through #32 in separate fields, enter "0" (zero). If the user chooses the option to enter the data required in a less structured way enter "1". All available details on the address of the recipient beneficial owner should then be presented as one left-justified string of 149 bytes, blank or "/" (slash) used as a delimiter between parts of the address. PLEASE NOTE that the address country code is outside this area of choosable format. The use of the fixed form is recommended as a rule to allow easy matching. However, the use of the free form is recommended if the sending state cannot reliably identify and distinguish the different parts of the address.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FreeForm4	*(address free format)	764	149	an	

If the user has entered "1" in field #28, he has opted to enter the data about the address of the recipient beneficial owner in one long left-justified field of 149 bytes. Enter the street and number, the city, the country sub-entity - if applicable (state, province or other political subunit) - and the postal (zip) code. Use blank as a delimiter between parts of the address. You may also use "/" (slash) as a delimiter to designate a new line in the printed form of the address. Do not enter the address country code in this field. It is strongly recommended that the address information be presented in the way the state where the recipient beneficial owner resides or is located usually structures the address. Refer to the structure information to which the link "ad-strect" points - depending on implementation.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FixForm4	*(address fixed format)				The details of the subdivision in fields are given below.

If the user has entered "0" (zero) in field #28, he has opted to enter the data about the address of the recipient beneficial owner in four separate fields (#29 through #32).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F029	Street	764	70	an	

If the user has entered "0" (zero) in field #28, he has opted to enter the data about the address of the recipient beneficial owner in four separate fields (#29 through #32). In field #29, enter the complete name of the street and the building number where the recipient beneficial owner resides or is situated. It is strongly recommended that the address information be presented in the way the state where the recipient beneficial owner resides or is located usually structures the address. Refer to the structure information to which the link "ad-strect" points - depending on implementation.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F030	City	834	35	an	

If the user has entered "0" (zero) in field #28, he has opted to enter the data about the address of the recipient beneficial owner in four separate fields (#29 through #32). In field #30, enter the name of the city or municipality where the recipient beneficial owner resides or is situated.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F031	CountrySubentity	869	35	an	State, Province etc

If the user has entered "0" (zero) in field #28, he has opted to enter the data about the address of the recipient beneficial owner in four separate fields (#29 through #32). In field #31, enter the name of the country sub-entity if applicable in which the city where the recipient beneficial owner resides or is situated. Sub-entities may include states, regions, laender, provinces, or other political subunits. Leave blank if no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F032	PostalCode	904	9	an	

If the user has entered "0" (zero) in field #28, he has opted to enter the data about the address of the recipient beneficial owner in four separate fields (#29 through #32). In field #32, enter the postal (zip) code of the address of the recipient beneficial owner. It is strongly recommended that the address information be presented in the way the state where the recipient beneficial owner resides or is located usually structures the address. Refer to the structure information to which the link "ad-strct" points - depending on implementation.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F033	*CountryCode	913	2	a	ISO 3166 ; blank if unknown

Enter the ISO 3166 two-byte alpha country code of the address entered in bytes 764 through 912. This field is not included in the alternatively fixed or free area in order to provide a unique location for this information.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
OA_RBO	** (OtherAddress)				

This field group (fields #35 through #39) offers the opportunity to inform the information receiving country of a second address for the beneficial owner of which the information sending country has knowledge. The structure of this field group is identical to the primary address field group. This field group may be left empty (blank), if no other address is known. Therefore some fields that are numeric only in the primary address field group are defined alphanumeric here to allow for a blank value.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F034	*OtherAddressType	915	1	an	0 - Residential or Business; 1 - Registered Office; 2 -Other or Unknown; blank is allowed if the whole field group is empty.

Enter the appropriate type of the address of the recipient beneficial owner by selecting from the given possibilities: 0 - Residential or Business; 1 - Registered Office; 2 -Other or Unknown. Due to the fact that the address usually relates to a resident of another state, the sending state may not be certain of the type of the address. Therefore, when in doubt, the user should enter "2".

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F035	*OtherAddrFormatType	916	1	an	0 fixed; 1 free; blank if no other address given. If free, all available address details will be given as a left justified string in bytes 917 through 1065

For fields #36 through #39, the user has the option to enter the data about the other address of the recipient beneficial owner either as one long field or to spread the data over four fields. If the user chooses the option to enter the data required in fields #36 through #39 in separate fields, enter "0" (zero). If the user chooses the option to enter the data required in a less structured way enter "1". All available details on the other address of the recipient beneficial owner should then be presented as one left-justified string of 149 bytes, blank or "/" (slash) used as a delimiter between parts of the address. PLEASE NOTE that the address country code is outside this area of choosable format. The use of the fixed form is recommended as a rule to allow easy matching. However, the use of the free form is recommended if the sending state cannot reliably identify and distinguish the different parts of the address.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FreeForm5	*(other address free format)	917	149	an	

If the user has entered "1" in field #35, he has opted to enter the data about the other address of the recipient beneficial owner in one long left-justified field of 149 bytes. Enter the street and number, the city, the country sub-entity - if applicable (state, province or other political subunit) - and the postal (zip) code. Use blank as a delimiter between parts of the address. You may also use "/" (slash) as a delimiter to designate a new line in the printed form of the address. Do not enter the address country code in this field. It is strongly recommended that the address information be presented in the way the state where the recipient beneficial owner resides or is located usually structures the address. Refer to the structure information to which the link "ad-strect" points - depending on implementation.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FixForm5	*(other address fixed format)				The details of the subdivision in fields are given below.

If the user has entered "0" (zero) in field #35, he has opted to enter the data about the other address of the recipient beneficial owner in four separate fields (#36 through #39).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F036	Street	917	70	an	

If the user has entered "0" (zero) in field #35, he has opted to enter the data about the other address of the recipient beneficial owner in four separate fields (#36 through #39). In field #36, enter the complete name of the street and the building number where the recipient beneficial owner resides or is situated. It is strongly recommended that the address information be presented in the way the state where the recipient beneficial owner resides or is located usually structures the address. Refer to the structure information to which the link "ad-strct" points - depending on implementation.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F037	City	987	35	an	

If the user has entered "0" (zero) in field #35, he has opted to enter the data about the other address of the recipient beneficial owner in four separate fields (#36 through #39). In field #37, enter the name of the city or municipality where the recipient beneficial owner resides or is situated.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F038	CountrySubentity	1022	35	an	State, Province etc

If the user has entered "0" (zero) in field #35, he has opted to enter the data about the other address of the recipient beneficial owner in four separate fields (#36 through #39). In field #38, enter the name of the country sub-entity if applicable in which the city where the recipient beneficial owner resides or is situated. Sub-entities may include states, regions, laender, provinces, or other political subunits. Leave blank if no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F039	PostalCode	1057	9	an	

If the user has entered "0" (zero) in field #35, he has opted to enter the data about the other address of the recipient beneficial owner in four separate fields (#36 through #39). In field #39, enter the postal (zip) code of the other address of the recipient beneficial owner. It is strongly recommended that the address information be presented in the way the state where the recipient beneficial owner resides or is located usually structures the address. Refer to the structure information to which the link "ad-strct" points - depending on implementation.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F040	*CountryCode	1066	2	a	ISO 3166 ; blank if unknown

Enter the ISO 3166 two-byte alpha country code of the address entered in bytes 917 through 1065. This field is not included in the alternatively fixed or free area in order to provide a unique location for this information.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
RAI	***RecipientAgent Or Intermediary				

This is a party that received the payment in question but is known not to be the recipient beneficial owner (e.g., an intermediary such as a financial institution). If no such party is identified the field group should be left blank - this may even apply to those fields which would have to be numeric in the "existence" case.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F041	**CountryCodeForTIN1	1068	2	a	ISO 3166 ; blank if unknown

If a TIN is entered in field #42, enter the ISO 3166 two-byte alpha country code of the state that issued the TIN. Note that the agent or intermediary may reside or do business anywhere, therefore this can be any country.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F042	**TIN1	1070	20	an	Agent or Intermediary Tax Identification Number or Blank if data not available

If applicable, enter the TIN that the country identified in country code field #41 has issued to the agent or intermediary.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F043	**CountryCodeForTIN2	1090	2	a	ISO 3166 ; blank if unknown

If a TIN is entered in field #44, enter the ISO 3166 two-byte alpha country code of the state that issued the TIN. Note that the agent or intermediary may reside or do business anywhere, therefore this can be any country.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F044	**TIN2	1092	20	an	Agent or Intermediary Tax Identification Number or Blank if data not available

If applicable, enter the TIN that the country identified in country code field #43 has issued to the agent or intermediary. There is no rule whatsoever, if TINs assigned by two countries to the same recipient agent or intermediary are known, which TIN to enter as TIN1 and which as TIN2. However, the two numbers should not be identical (i.e., do not enter the same number both in fields #42 and #44).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
N_RAI	** (name)				

This is the name of the beneficial owner's agent or intermediary as indicated to the sending country by appropriate documentation or official records. In fields #45 through #49, the user should enter data about the name of the recipient beneficial owner's agent or intermediary if applicable. Refer to those fields for more information.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F045	*NameFormatType	1112	1	an	0 fixed; 1 free; blank acceptable if no agent or intermediary given. If free, all available name details will be given as a left justified string in bytes 1113 through 1322

For fields #46 through #49, the user has the option to enter the data about the name of the recipient beneficial owner's agent or intermediary either as one long left-justified field of 210 bytes in positions 1113 through 1322, or to spread the data over 4 fields. If the user chooses the option to enter the data required in fields #46 through #49 in one field, enter "1". This will be the common case with legal entities. All available name details should then be entered as one left-justified string of 210 bytes, blanks serving as delimiter between name parts. If the user chooses the option to enter the data required in fields #46 through #49 in separate fields, enter "0" (zero). The free format should be used if there is any doubt about the name details (which is keyname, which is first name etc.) as the receiving country may be in a better position to make a correct judgment. Note that "keyname" is intended to be a culturally neutral notion for what otherwise might be called "surname", "last name", "family name" etc. To allow for the whole "agent or intermediary" group of fields to be left blank if no such information is known, this field is defined alphanumeric in contrast to the "name" group of fields and a blank is a valid entry in the case mentioned.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FreeForm6	*(name free format)	1113	210	an	

If the user has entered "1" in field #45 he has opted to enter the data about the name of the recipient beneficial owner's agent or intermediary in one long left-justified field of 210 bytes. For individuals enter the family name, the first name, middle name or initials (if available), the title (if available, e.g. Mr., Mrs.), and/or the suffix (if available, e.g., Esquire, Senior). For legal entities (corporations, partnerships, etc.), enter the registered or documented business name. Use blank as a delimiter between parts of the name. Leave blank if no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FixForm6	*(name fixed format)				The details of the subdivision in fields are given below.

If the user has entered "0" (zero) in field #45, he has opted to enter the data about the name of the recipient beneficial owner's agent or intermediary in four separate fields. In fields #46 to #49, enter for individuals the family name (#46), the first name, middle name and/or initials (if available) (#47), the title (if available, e.g. Mr., Mrs.) (#48) and/or the suffix (if available, e.g. Esquire, Senior) (#49). Note that "keyname" is intended to be a culturally neutral notion for what otherwise might be called "surname", "last name", "family name" etc. For legal entities (corporations, partnerships, etc.) if you do not use free form as recommended, enter the complete business name in field #46.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F046	Keyname	1113	70	an	Keyname is the family name for individuals and the business name for legal entities

If the user has entered "0" (zero) in field #45, he has opted to enter the data about the name of the recipient beneficial owner's agent or intermediary in four separate fields. In field #46 enter the family name for individuals or the business name for legal entities (if you do not use free form as recommended for legal entities).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F047	OtherNames	1183	70	an	Other name includes first name, middle name and/or initials

If the user has entered "0" (zero) in field #45, he has opted to enter the data about the name of the recipient beneficial owner's agent or intermediary in four separate fields. In field #47, enter the first name, the middle name and/or the initials. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F048	Title	1253	35	an	Title includes: Mr, Mrs, Doctor, Sir, Professor etc.

If the user has entered "0" (zero) in field #45, he has opted to enter the data about the name of the recipient beneficial owner's agent or intermediary in four separate fields. In field #48, enter the title. Titles may include Mr; Mrs; Doctor, Sir, Professor, etc. Abbreviations may be used as customary. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F049	Suffix	1288	35	an	Suffix includes: Esquire, Senior, Junior etc.

If the user has entered "0" (zero) in field #45, he has opted to enter the data about the name of the recipient beneficial owner's agent or intermediary in four separate fields. In field #49, enter the suffix. Suffixes may include Esquire, Senior, Junior, etc. Abbreviations may be used as customary. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
A_RAI	** (Address)				

This group of fields is used to enter address information about the recipient beneficial owner's agent or intermediary.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F050	*AddrFormatType	1323	1	an	0 fixed; 1 free; blank acceptable if no agent or intermediary given. If free, all available address details will be given as a left justified string in bytes 1324 through 1472.

For fields #51 through #54, the user has the option to enter the data about the address of the recipient beneficial owner's agent or intermediary either as one long field or to spread the data over four fields. If the user chooses the option to enter the data required in fields #51 through #54 in separate fields, enter "0" (zero). If the user chooses the option to enter the data required in a less structured way enter "1". All available details on the address of the recipient beneficial owner's agent or intermediary should then be presented as one left-justified string of 149 bytes, blank or "/" (slash) used as a delimiter between parts of the address. PLEASE NOTE that the address country code is outside this area of choosable format. The use of the fixed form is recommended as a rule to allow easy matching. However, the use of the free form is recommended if the sending state cannot reliably identify and distinguish the different parts of the address.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FreeForm7	* (address free format)	1324	149	an	

If the user has entered "1" in field #50, he has opted to enter the data about the address of the recipient beneficial owner's agent or intermediary in one long left-justified field of 149 bytes. Enter the street and number, the city, the country sub-entity - if applicable (state, province or other political subunit) - and the postal (zip) code. Use blank as a delimiter between parts of the address. You may also use "/" (slash) as a delimiter to designate a new line in the printed form of the address. Do not enter the address country code in this field. It is strongly recommended that the address information be presented in the way the state where the recipient beneficial owner's agent or intermediary resides or is located usually structures the address. Refer to the structure information to which the link "ad-struct" points - depending on implementation. Leave blank if not applicable or no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FixForm7	*(address fixed format)				The details of the subdivision in fields are given below.

If the user has entered "0" (zero) in field #50, he has opted to enter the data about the address of the recipient beneficial owner's agent or intermediary in four separate fields (#51 through #54). Leave blank if not applicable or no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F051	Street	1324	70	an	

If the user has entered "0" (zero) in field #50, he has opted to enter the data about the address of the recipient beneficial owner's agent or intermediary in four separate fields (#51 through #54). In field #51, enter the complete name of the street and the building number where the recipient beneficial owner's agent or intermediary resides or is situated. It is strongly recommended that the address information be presented in the way the state where the recipient beneficial owner's agent or intermediary resides or is located usually structures the address. Refer to the structure information to which the link "ad-struct" points - depending on implementation.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F052	City	1394	35	an	

If the user has entered "0" (zero) in field #50, he has opted to enter the data about the address of the recipient beneficial owner's agent or intermediary in four separate fields (#51 through #54). In field #52, enter the name of the city or municipality where the recipient beneficial owner's agent or intermediary resides or is situated.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F053	CountrySubentity	1429	35	an	

If the user has entered "0" (zero) in field #50, he has opted to enter the data about the address of the recipient beneficial owner's agent or intermediary in four separate fields (#51 through #54). In field #53, enter the name of the country sub-entity if applicable in which the city where the recipient beneficial owner's agent or intermediary resides or is situated. Sub-entities may include states, regions, laender, provinces, or other political subunits. Leave blank if not applicable or no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F054	PostalCode	1464	9	an	

If the user has entered "0" (zero) in field #50, he has opted to enter the data about the address of the recipient beneficial owner's agent or intermediary in four separate fields (#51 through #54). In field #54, enter the postal (zip) code of the address of the recipient beneficial owner's agent or intermediary. It is strongly recommended that the address information be presented in the way the state where the recipient beneficial owner's agent or intermediary resides or is located usually structures the address. Refer to the structure information to which the link "ad-struct" points - depending on implementation. Leave blank if not applicable or no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F055	*CountryCode	1473	2	a	ISO 3166 ; blank if unknown

Enter the ISO 3166 two-byte alpha country code of the address entered in bytes 1324 through 1472. This field is not included in the alternatively fixed or free area in order to provide a unique location for this information.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
APR	***ActualPayer				

This is the source of the payment that is described in this record, as determined by or documented to the sending country.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F056	**CountryCodeForTIN1	1475	2	a	ISO 3166 ; blank if unknown

If a TIN is entered in field #57, enter the ISO 3166 two-byte alpha country code of the state that issued the TIN. The country code of the sending country is the most likely entry here, although any country code may be indicated.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F057	**TIN1	1477	20	an	Actual Payer Tax Identification Number or Blank if data not available

If applicable, enter the TIN that the country identified in country code field #56 has issued to the actual payer.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F058	**CountryCodeForTIN2	1497	2	a	ISO 3166 ; blank if unknown

If a TIN is entered in field #59, enter the ISO 3166 two-byte alpha country code of the state that issued the TIN.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F059	**TIN2	1499	20	an	Actual Payer Tax Identification Number or Blank if data not available

If applicable, enter the TIN that the country identified in country code field #58 has issued to the actual payer. There is no rule whatsoever, if TINs assigned by two countries to the same recipient agent or intermediary are known, which TIN to enter as TIN1 and which as TIN2. However, the two numbers should not be identical (i.e., do not enter the same number both in fields #57 and #59).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F060	**OECDPayerCode	1519	2	an	See Codelist Table 1

Enter the appropriate type of the payer by choosing out of the codelist #1.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
N_APR	** (name)				

This is the documented name of the actual payer.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F061	*NameFormatType	1521	1	n	0 fixed; 1 free; If free, all available name details will be given as a left justified string in bytes 1522 through 1731

For fields #62 through #65, the user has the option to enter the data about the name of the actual payer either as one long left-justified field of 210 bytes in positions 1522 through 1731, or to spread the data over 4 fields. If the user chooses the option to enter the data required in fields #62 through #65 in one field, enter "1". This will be the common case with legal entities. All available name details should then be entered as one left-justified string of 210 bytes, blanks serving as delimiter between name parts. If the user chooses the option to enter the data required in fields #62 through #65 in separate fields, enter "0" (zero). The free format should be used if there is any doubt about the name details (which is keyname, which is

first name etc.) as the receiving country may be in a better position to make a correct judgment. Note that "keyname" is intended to be a culturally neutral notion for what otherwise might be called "surname", "last name", "family name" etc.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FreeForm8	*(name free format)	1522	210	an	

If the user has entered "1" in field #61 he has opted to enter the data about the name of the actual payer in one long left-justified field of 210 bytes. For individuals enter the family name, the first name, middle name or initials (if available), the title (if available, e.g. Mr., Mrs.), and/or the suffix (if available, e.g., Esquire, Senior). For legal entities (corporations, partnerships, etc.), enter the registered or documented business name. Use blank as a delimiter between parts of the name.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FixForm8	*(name fixed format)				The details of the subdivision in fields are given below.

If the user has entered "0" (zero) in field #61, he has opted to enter the data about the name of the actual payer in four separate fields. In fields #62 to #65, enter for individuals the family name (#62), the first name, middle name and/or initials (if available) (#63), the title (if available, e.g. Mr., Mrs.) (#64) and/or the suffix (if available, e.g. Esquire, Senior) (#65). Note that "keyname" is intended to be a culturally neutral notion for what otherwise might be called "surname", "last name", "family name" etc. For legal entities (corporations, partnerships, etc.) if you do not use free form as recommended, enter the complete business name in field #62.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F062	Keyname	1522	70	an	Keyname is the family name for individuals and the business name for legal entities

If the user has entered "0" (zero) in field #61, he has opted to enter the data about the name of the actual payer in four separate fields. In field #62 enter the family name for individuals or the business name for legal entities (if you do not use free form as recommended for legal entities).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F063	OtherNames	1592	70	an	Other name includes first name, middle name and/or initials

If the user has entered "0" (zero) in field #61, he has opted to enter the data about the name of the actual payer in four separate fields. In field #63, enter the first name, the middle name and/or the initials. Leave blank in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F064	Title	1662	35	an	Title includes: Mr, Mrs, Doctor, Sir, Professor etc.

If the user has entered "0" (zero) in field #61, he has opted to enter the data about the name of the actual payer in four separate fields. In field #64, enter the title. Titles may include Mr; Mrs; Doctor, Sir, Professor, etc. Abbreviations may be used as customary. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F065	Suffix	1697	35	an	Suffix includes: Esquire, Senior, Junior etc.

If the user has entered "0" (zero) in field #61, he has opted to enter the data about the name of the actual payer in four separate fields. In field #65, enter the suffix. Suffixes may include Esquire, Senior, Junior, etc. Abbreviations may be used as customary. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
A_APR	** (Address)				

In this group of fields enter the address information of the actual payer.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F066	*AddrFormatType	1732	1	n	0 fixed; 1 free; If free, all available address details will be given as a left justified string in bytes 1733 through 1881

For fields #67 through #70, the user has the option to enter the data about the address of the actual payer either as one long field or to spread the data over four fields. If the user chooses the option to enter the data required in fields #67 through #70 in separate fields, enter "0" (zero). If the user chooses the option to enter the data required in a less structured way enter "1". All available details on the address of the actual payer should then be presented as one left-justified string of 149 bytes, blank or "/" (slash) used as a delimiter between parts of the address. PLEASE NOTE that the address country code is outside this area of

choosable format. The use of the fixed form is recommended as a rule to allow easy matching. However, the use of the free form is recommended if the sending state cannot reliably identify and distinguish the different parts of the address.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FreeForm9	*(address free format)	1733	149	an	

If the user has entered "1" in field #66, he has opted to enter the data about the address of the actual payer in one long left-justified field of 149 bytes. Enter the street and number, the city, the country sub-entity - if applicable (state, province or other political subunit) - and the postal (zip) code. Use blank as a delimiter between parts of the address. You may also use "/" (slash) as a delimiter to designate a new line in the printed form of the address. Do not enter the address country code in this field.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FixForm9	*(address fixed format)				The details of the subdivision in fields are given below.

If the user has entered "0" (zero) in field #66, he has opted to enter the data about the address of the actual payer in four separate fields (#67 through #70).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F067	Street	1733	70	an	

If the user has entered "0" (zero) in field #66, he has opted to enter the data about the address of the actual payer in four separate fields (#67 through #70). In field #67, enter the complete name of the street and the building number where the actual payer resides or is situated.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F068	City	1803	35	an	

If the user has entered "0" (zero) in field #66, he has opted to enter the data about the address of the actual payer in four separate fields (#67 through #70). In field #68, enter the name of the city or municipality where the actual payer resides or is situated.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F069	CountrySubentity	1838	35	an	

If the user has entered "0" (zero) in field #66, he has opted to enter the data about the address of the actual payer in four separate fields (#67 through #70). In field #69, enter the name of the country sub-entity if applicable in which the city where the actual payer resides or is situated. Sub-entities may include states, regions, laender, provinces, or other political subunits. Leave blank if no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F070	PostalCode	1873	9	an	

If the user has entered "0" (zero) in field #66, he has opted to enter the data about the address of the actual payer in four separate fields (#67 through #70). In field #70, enter the postal (zip) code of the address of the actual payer. Leave blank if no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F071	*CountryCode	1882	2	a	ISO 3166 ; blank if unknown

Enter the ISO 3166 two-byte alpha country code of the address entered in bytes 1733 through 1881. This field is not included in the alternatively fixed or free area in order to provide a unique location for this information.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
PAI	***Payer Agent Or Intermediary				

This is a party through which the actual payer has effected the payment. If no such party is identified, the entire field group should be left blank. This even applies to those fields that would have to be numeric in the "existence" case.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F072	**CountryCodeForTIN1	1884	2	a	ISO 3166 ; blank if unknown

If a TIN is entered in field #73, enter the ISO 3166 two-byte alpha country code of the state that issued the TIN. Note that the agent or intermediary may reside or do business anywhere, therefore this can be any country.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F073	**TIN1	1886	20	an	If applicable enter a TIN that the country with country code field#72 has issued for the agent or intermediary.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F074	**CountryCodeForTIN2	1906	2	a	ISO 3166 ; blank if unknown

If a TIN is entered in field #75, enter the ISO 3166 two-byte alpha country code of the state that issued the TIN. Note that the agent or intermediary may reside or do business anywhere, therefore this can be any country.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F075	**TIN2	1908	20	an	Agent or Intermediary Tax Identification Number or Blank if data not available

If applicable, enter the TIN that the country identified in country code field #74 has issued to the actual payer's agent or intermediary. There is no rule whatsoever, if TINs assigned by two countries to the same recipient agent or intermediary are known, which TIN to enter as TIN1 and which as TIN2. However, the two numbers should not be identical (i.e., do not enter the same number both in fields #73 and #75).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
N_PA1	**(name)				

This is the documented name of the actual payer's agent or intermediary. In fields #76 through #80, the user should enter data about the name of the actual payer's agent or intermediary if applicable. Refer to those fields for more information.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F076	*NameFormatType	1928	1	an	0 fixed; 1 free; If free, all available name details will be given as a left justified string in bytes 1929 through 2138

For fields #77 to #80, the user has the option to enter the data about the name of the actual payer's agent or intermediary either as one long left-justified field of 210 bytes in positions 1929 through 2138, or to spread the data over 4 fields. If the user chooses the option to enter the data required in fields #77 to #80 in one field, enter "1". This will be the common case with legal entities. All available name details should then be entered as one left-justified string of 210 bytes, blanks serving as delimiter between name parts. If the user chooses the option to enter the data required in fields #77 to #80 in separate fields, enter "0" (zero). The free format should be used if there is any doubt about the name details (which is keyname, which is first name etc.) as the receiving country may be in a better position to make a correct judgment. Note that "keyname" is intended to be a culturally neutral notion for what otherwise might be called "surname", "last name", "family name" etc. To allow for the whole "payer's agent or intermediary" group of fields to be left blank if no such information is known, this field is defined alphanumeric in contrast to the "name" group of fields and a blank is a valid entry in the case mentioned.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FreeForm10	*(name free format)	1929	210	an	

If the user has entered "1" in field #76 he has opted to enter the data about the name of the actual payer's agent or intermediary in one long left-justified field of 210 bytes. For individuals enter the family name, the first name, middle name or initials (if available), the title (if available, e.g. Mr., Mrs.), and/or the suffix (if available, e.g., Esquire, Senior). For legal entities (corporations, partnerships, etc.), enter the registered or documented business name. Use blank as a delimiter between parts of the name. Leave blank if no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FixForm10	*(name fixed format)				The details of the subdivision in fields are given below.

If the user has entered "0" (zero) in field #76, he has opted to enter the data about the name of the actual payer's agent or intermediary in four separate fields. In fields #77 to #80, enter for individuals the family name (#77), the first name, middle name and/or initials (if available) (#78), the title (if available, e.g. Mr., Mrs.) (#79) and/or the suffix (if available, e.g. Esquire, Senior) (#80). Note that "keyname" is intended to be a culturally neutral notion for what otherwise might be called "surname", "last name", "family name" etc. For legal entities (corporations, partnerships, etc.) if you do not use free form as recommended, enter the complete business name in field #77.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F077	Keyname	1929	70	an	Keyname is the family name for individuals and the business name for legal entities

If the user has entered "0" (zero) in field #76, he has opted to enter the data about the name of the actual payer's agent or intermediary in four separate fields. In field #77 enter the family name for individuals or the business name for legal entities (if you do not use free form as recommended for legal entities).

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F078	OtherNames	1999	70	an	Other name includes first name, middle name and/or initials

If the user has entered "0" (zero) in field #76, he has opted to enter the data about the name of the actual payer's agent or intermediary in four separate fields. In field #78, enter the first name, the middle name and/or the initials. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F079	Title	2069	35	an	Title includes: Mr, Mrs, Doctor, Sir, Professor etc.

If the user has entered "0" (zero) in field #76, he has opted to enter the data about the name of the actual payer's agent or intermediary in four separate fields. In field #79, enter the title. Titles may include Mr; Mrs; Doctor, Sir, Professor, etc. Abbreviations may be used as customary. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F080	Suffix	2104	35	an	Suffix includes: Esquire, Senior, Junior etc.

If the user has entered "0" (zero) in field #76, he has opted to enter the data about the name of the actual payer's agent or intermediary in four separate fields. In field #80, enter the suffix. Suffixes may include Esquire, Senior, Junior, etc. Abbreviations may be used as customary. Leave blank if no data are available or in the case of a legal entity.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
A_PAI	**(Address)				

In this group of fields, enter address information about the actual payer's agent or intermediary.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F081	*AddrFormatType	2139	1	an	0 fixed; 1 free; blank acceptable if no agent or intermediary given. If free, all available address details will be given as a left justified string in bytes 2140 through 2289.

For fields #82 through #85, the user has the option to enter the data about the address of the actual payer's agent or intermediary either as one long field or to spread the data over four fields. If the user chooses the option to enter the data required in fields #82 through #85 in separate fields, enter "0" (zero). If the user chooses the option to enter the data required in a less structured way enter "1". All available details on the address of the actual payer's agent or intermediary should then be presented as one left-justified string of 149 bytes, blank or "/" (slash) used as a delimiter between parts of the address. PLEASE NOTE that the

address country code is outside this area of choosable format. The use of the fixed form is recommended as a rule to allow easy matching. However, the use of the free form is recommended if the sending state cannot reliably identify and distinguish the different parts of the address.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FreeForm11	*(address free format)	2140	149	an	

If the user has entered "1" in field #81, he has opted to enter the data about the address of the actual payer's agent or intermediary in one long left-justified field of 149 bytes. Enter the street and number, the city, the country sub-entity - if applicable (state, province or other political subunit) - and the postal (zip) code. Use blank as a delimiter between parts of the address. You may also use "/" (slash) as a delimiter to designate a new line in the printed form of the address. Do not enter the address country code in this field. It is strongly recommended that the address information be presented in the way the state where the actual payer's agent or intermediary resides or is located usually structures the address. Refer to the structure information to which the link "ad-strct" points - depending on implementation. Leave blank if not applicable or no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
FixForm11	*(address fixed format)				The details of the subdivision in fields are given below.

If the user has entered "0" (zero) in field #81, he has opted to enter the data about the address of the actual payer's agent or intermediary in four separate fields (#82 through #85). Leave blank if not applicable or no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F082	Street	2140	70	an	

If the user has entered "0" (zero) in field #81, he has opted to enter the data about the address of the actual payer's agent or intermediary in four separate fields (#82 through #85). In field #82, enter the complete name of the street and the building number where the actual payer's agent or intermediary resides or is situated. It is strongly recommended that the address information be presented in the way the state where the actual payer's agent or intermediary resides or is located usually structures the address. Refer to the structure information to which the link "ad-strct" points - depending on implementation. Leave blank if not applicable or no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F083	City	2210	35	an	

If the user has entered "0" (zero) in field #81, he has opted to enter the data about the address of the actual payer's agent or intermediary in four separate fields (#82 through #85). In field #83, enter the name of the city or municipality where the actual payer's agent or intermediary resides or is situated. Leave blank if not applicable or no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F084	CountrySubentity	2245	35	an	

If the user has entered "0" (zero) in field #81, he has opted to enter the data about the address of the actual payer's agent or intermediary in four separate fields (#82 through #85). In field #84, enter the name of the country sub-entity if applicable in which the city where the actual payer's agent or intermediary resides or is situated. Sub-entities may include states, regions, laender, provinces, or other political subunits. Leave blank if not applicable or no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F085	PostalCode	2380	9	an	

If the user has entered "0" (zero) in field #81, he has opted to enter the data about the address of the actual payer's agent or intermediary in four separate fields (#82 through #85). In field #85, enter the postal (zip) code of the address of the actual payer's agent or intermediary. It is strongly recommended that the address information be presented in the way the state where the actual payer's agent or intermediary resides or is located usually structures the address. Refer to the structure information to which the link "ad-struct" points - depending on implementation. Leave blank if not applicable or no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F086	*CountryCode	2289	2	a	ISO 3166 ; blank if unknown

Enter the ISO 3166 two-byte alpha country code of the address entered in bytes 2140 through 2288. This field is not included in the alternatively fixed or free area in order to provide a unique location for this information.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F087	***Sending Country TaxYearEnd	2291	8	an	ISO 8601: CCYYMMDD or CCYYMM or CCYY or Blank if unknown

This is the end of the tax year in the source country. The date to be entered should refer to the tax year in which the income payment was effected. The reason for the inclusion of this field into the record is mainly that in some countries the tax year does not coincide with the calendar year. The data must be provided left-justified with four digits for the year and optionally two digits for the month and another two digits for the day of the month, refer to ISO 8601.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
PD	*** (PaymentData)				

This group of fields contains the data about the payment that is the subject of this record. The term "payment" embodies the concept of the legal obligation to put funds at the disposal of the recipient beneficial owner of the income in the manner required by contract or by custom ("constructive receipt of

income"). Therefore the interpretation of this term should not be restricted to the actual physical payment of the income (cf. comment on Model Tax Convention Art.10 and Art.11). As a rule the following equations should hold: field#94 (NIP) = field#92 (GIP) - field#96 (TWH); field#96 (TWH) = field#92 (GIP) * field#97 (TR). Amounts that can be calculated from the others by virtue of these equations do not necessarily have to be entered. If amounts are entered for which the above equations do not hold, an explanation should be provided in the country specific part of this manual, the technical notes accompanying the file and/or in field#104, depending on the scope of the exception. It is assumed that field#99 (tax refund) is not bound to the other amounts by an equation of the above kind.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F088	**DateOfPayment	2299	8	an	ISO 8601: CCYYMMDD or CCYYMM or CCYY or Blank if unknown

Enter the actual date the income was paid. Note the remark on "payment" made in the introduction to this field group (identifier PD). If necessary specific information concerning the date of payment can be included in the country specific part of this manual, the technical notes accompanying the file and/or in field#104. Enter the data left-justified with four digits for the year and optionally two digits for the month and another two digits for the day of the month, refer to ISO 8601. Leave blank if no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F089	**OECDPaymentType	2307	4	an	See Codelist Table 2

Codelist 2 contains the codes for the various types of income that may be paid to a recipient beneficial owner. Only these codes should be used, as they correspond to the articles of the OECD Model Double Taxation Convention and must be chosen in accordance with the definition given in those articles. Enter the code corresponding to the type of income represented by the amount in field #92. Note that code #15, corresponding to "dependent personal services" has been extended to allow a better description of this type of income. Additional information necessary should be entered in the filler fields at the end of the record (preferably field #103). At present, this standard does not impose rules on how to do this, but leaves this implementation detail for agreement between the countries involved. If a sending country feels that no code listed in codelist 2 corresponds to the type of income being reported, use code #21 (other income) and provide an explanation in field #104.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F090	**SendingCountryPaymentType	2311	4	an	

The OECD standard provides common definitions for most income types, thus, deviation from use of the OECD codes given in codelist 2 is discouraged. However, if a sending country is unable to use the OECD codes to describe the income type, it may use its own categories. In this case, the sending country should identify country-specific payment types in this field. The definition of such country-specific payment types must be conveyed to the receiving country by adequate means, preferably in the country-specific part of this manual. Field #90 can also be used in addition to an entry in field #89 in order to make a better distinction. In this case, too, separate information as to the meaning of the codes used is necessary.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
GIP	**GrossIncomePaid				

Fields #91 and #92 contain data about the Gross Income Paid.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F091	*CurrencyCode	2315	3	a	ISO 4217-3 Alpha

Enter the three-byte ISO code for the currency of the gross income. This should be the currency in which the payment has actually been effected. Leave blank to indicate that you do not provide a meaningful amount in field #92 (this allows you to enter a meaningless 0 - zero - and not violate the numeric field type). Never leave blank if there is an amount in field #92, as the information is meaningless without this code.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F092	*Amount-MajorUnitOfCurrency	2318	18	n	Major units of currency only

This entry must be strictly numerical. Examples: \$4000 would be formally wrong as the currency has to be identified by the ISO code in field #91. 4000.71 would be formally wrong as it contains a decimal point and minor currency units. 798,000 would be formally wrong as no editing characters are allowed in a strictly numerical field. 40050 for an amount of 400 dollars and 50 cents would be semantically wrong as it would have to be interpreted as 40050 dollars according to the definition of this standard. The decision to round or truncate to a major currency unit is left to the discretion of the sending country, information about the procedure followed should be included in the country specific part of this manual.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
NIP	**NetIncomePaid				

Fields #93 to #94 contain data about the Net Income Paid, that is the amount of income after reduction for tax withheld.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F093	*CurrencyCode	2336	3	a	ISO 4217-3 Alpha

Enter the three-byte ISO code for the currency of the net income paid. This should be the currency in which the payment has actually been effected. Leave blank to indicate that you do not provide a meaningful amount in field #96 (this allows you to enter a meaningless 0 - zero - and not violate the numeric field type). Never leave blank if there is an amount in field #96, as the information is meaningless without this code.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F094	*Amount-MajorUnitOfCurrency	2339	18	n	Major units of currency only

This entry must be strictly numerical. Examples: \$4000 would be formally wrong as the currency has to be identified by the ISO code in field #91. 4000.71 would be formally wrong as it contains a decimal point and minor currency units. 798,000 would be formally wrong as no editing characters are allowed in a strictly numerical field. 40050 for an amount of 400 dollars and 50 cents would be semantically wrong as it would have to be interpreted as 40050 dollars according to the definition of this standard. The decision to round or truncate to a major currency unit is left to the discretion of the sending country, information about the procedure followed should be included in the country specific part of this manual.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
TWH	**TaxWithheld				

Fields #95 and #96 contain data about the tax withheld.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F095	*CurrencyCode	2357	3	a	ISO 4217-3 Alpha

Enter the three-byte ISO code for the currency of the tax withheld. This should be the currency in which the payment has actually been effected. Leave blank to indicate that you do not provide a meaningful amount in field #96 (this allows you to enter a meaningless 0 - zero - and not violate the numeric field type). Never leave blank if there is an amount in field #96, as the information is meaningless without this code.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F096	*Amount-MajorUnitOfCurrency	2360	18	n	Major units of currency only

This entry must be strictly numerical. Examples: \$4000 would be formally wrong as the currency has to be identified by the ISO code in field #91. 4000.71 would be formally wrong as it contains a decimal point and minor currency units. 798,000 would be formally wrong as no editing characters are allowed in a strictly numerical field. 40050 for an amount of 400 dollars and 50 cents would be semantically wrong as it would have to be interpreted as 40050 dollars according to the definition of this standard. The decision to round or truncate to a major currency unit is left to the discretion of the sending country, information about the procedure followed should be included in the country specific part of this manual.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F097	**TaxRate	2378	4	n or blank	nn.nn decimal point virtual, Blank if no data

Enter the withholding tax rate actually applied to the payment. If used, this must be strictly numerical. The digits entered are always interpreted as hundredth of percents. E.g., 5 percent will be given as 0500, 1550 is a tax rate of 15.5 percent. Blank is a legal entry (and the only legal non-numeric entry) denoting the fact that no tax rate is given.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
TRF	**TaxRefund				

Enter tax refunded, if any, after the amount entered in field #96 was withheld. If more than one refund is effected with respect to the income of this record enter the sum of these refunds.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F098	*CurrencyCode	2382	3	a	ISO 4217-3 Alpha

Enter the three-byte ISO code for the currency of the tax refunded. This should be the currency in which the payment has actually been effected. Leave blank to indicate that you do not provide a meaningful amount in field #99 (this allows you to enter a meaningless 0 - zero - and not violate the numeric field type). Never leave blank if there is an amount in field #99, as the information is meaningless without this code.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F099	*Amount-MajorUnitOfCurrency	2385	18	n	Major units of currency only

This entry must be strictly numerical. Examples: \$4000 would be formally wrong as the currency has to be identified by the ISO code in field #91. 4000.71 would be formally wrong as it contains a decimal point and minor currency units. 798,000 would be formally wrong as no editing characters are allowed in a strictly numerical field. 40050 for an amount of 400 dollars and 50 cents would be semantically wrong as it would have to be interpreted as 40050 dollars according to the definition of this standard. The decision to round or truncate to a major currency unit is left to the discretion of the sending country, information about the procedure followed should be included in the country specific part of this manual.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F100	*Date Of Refund Or First Refund	2403	8	an	ISO 8601: CCYYMMDD or CCYYMM or CCYY or Blank if unknown

Enter the actual date the refund was made. If the amount entered in field #99 reflects more than one refund, enter only the date of the first refund. Enter the data left-justified with four digits for the year and optionally two digits for month and another two digits for the day of the month. Refer to ISO 8601. Leave blank if no data are available.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F101	***Sender'sReference	2411	70	an	Sender's number for any queries relating to the particular record

Enter in this field a unique reference "number" (not necessarily strictly numeric) identifying each record transmitted. Even in the case of a repetition (see field #1) this reference must be distinct from the one of the record repeated. All communication about the record should refer to the content of this field. It is best to make this reference "all time unique" for the sending country and not to rely on additional information (tax year, date of transmission, etc.) not included in the reference to identify the record. It is also advisable to build the reference in a way that links it to the internal records of the sending country.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F102	***CorrectionReference	2481	70	an	Relates to the Sender's number if this record is a correction or repetition record (see field 1). Otherwise blank.

Be sure to include this reference in the case of correction or repetition of a record sent before, as otherwise correct handling of the record will not be guaranteed or may even be impossible.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F103	***FillerGeneralUse	2551	105	an	Blank unless used. Details to be provided in technical notes accompanying the transmittal.

As a rule this filler field is reserved for changes decided upon by an OECD official procedure. You may also use this field in a way you describe in the technical notes you give to the receiving country at the time of the transmittal, but you should do so only if field #104 does not suffice. The use of field #103 is recommended in connection with the extended OECD payment type 15b, though there is no firm rule how to do this and a bilateral agreement or documentation in technical notes is therefore necessary.

Field/Field_Group	Field/Group_Name	Start	Length	Data_Type	Remarks
F104	***Filler Specific Arrangements	2656	105	an	Blank unless used. Details agreed between sending country and recipient country and specified in technical notes accompanying the transmittal.

The use of this field is completely at the discretion of the sending country as long as it is made clear to the receiving country what information is reflected.

Codelist1: Type of recipient and type of payer

Code	Meaning	Explanation
01	Individual	
02	Corporation	
03	Partnership	
04	Business organisation other than corporation or partnership	
05	Government or international organisation	
06	Other (specify in filler)	
07	Unknown	Whenever the type of a party is unknown, code 07 has to be specified. Do not leave the field blank.

Codelist2: Type of income code corresponding to the numbering of the Articles of the OECD Model Convention of Income and Capital

Code	Meaning	Explanation
06	Income from immovable property	
07	Business profits	
10	Dividends	
11	Interest	
12	Royalties	
13	Capital Gains	
14	Income from independent personal services	
15	Income from dependent personal services	
15a	Gross amount (including fringe benefits)	
15b	Money amount only but additional information on fringe benefits to follow in fillers according to bilateral agreements	
15c	Money amount only	
16	Directors' fees	
17	Income derived from activities of an artist or sportsman	
18	Pensions	
19	Income from government services and public pensions	
20	Payments to students for education and training	
21	Other income	