



1997 REVISED OECD STANDARD MAGNETIC FORMAT FOR AUTOMATIC EXCHANGE OF INFORMATION

Technical introduction

The revised OECD Standard Magnetic Format is an improved version of the 1992 Standard Magnetic Format.

The revised OECD Standard Magnetic Format includes the Standard for the:

- 1 Record lay out and two tables
- 2 An OECD Foreign Data Exchange Magnetic Media Specifications
- 3 Physical label attached to the magnetic media

1. Record Lay out

The international standards (ISO codes) established by the International Organization for Standardization 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 lay out includes 104 fields with 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 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, 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 references.

Fields 103 and 104 are allocated to fillers to provide additional information.

For each field are provided the numbering of the field, the starting position of the field, its length, the data type: N= numeric, AN=alphanumeric, B=blank.

A user manual will be provided to give general guidance and country specifications.

Revised OECD Standard Magnetic Format Lay out

Field Name	Start	Length	Data Type	Remarks
1 Data Type Indicator	1	1	N	0 - Repeat Data 1 - New Data 2 - Correction
2 Recipient Beneficial Owner Residence Country Code	2	2	A	ISO 3166 2 Alpha or Blank
3 Recipient Beneficial Owner Residence Country TIN	4	20	AN	Residence Country Tax Identification Number or Blank if data not available
4 Recipient Beneficial Owner Originating Country Code	24	2	A	ISO 3166 2 Alpha or Blank
5 Recipient Beneficial Owner Originating Country TIN	26	20	AN	Originating Country Tax Identification Number or Blank if data not available
6 Recipient Beneficial Owner OECD Recipient Type	46	2	AN	See Table 1.
7 Recipient Beneficial Owner Date of Birth	48	8	AN	ISO 8601: CCYYMMDD or CCYYMM or CCYY or Blank if unknown
8 Recipient Beneficial Owner Name Format Type	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.
9 Recipient Beneficial Owner Keyname	57	70	AN	Keyname is the family name for individuals and the business name for legal entities.

10	Recipient Beneficial Owner Other Names	127	70	AN	Other Names includes First Name, Middle Name and/or initials.
11	Recipient Beneficial Owner Title	197	35	AN	Title includes: Mr, Mrs, Doctor, Sir, Professor etc.
12	Recipient Beneficial Owner Suffix	232	35	AN	Suffix includes: Esquire, Senior, Junior etc.
13	Recipient Beneficial Owner Gender	267	1	AN	F - Female M - Male N - Non Individual U - Unknown
14	Recipient Beneficial Owner Birth City	268	35	AN	
15	Recipient Beneficial Owner Birth City Sub Entity	303	35	AN	
16	Recipient Beneficial Owner Birth Country Code	338	2	A	ISO 3166 2 Alpha or Blank
17	Recipient Beneficial Owner Alias or Other Name Format Type	340	1	N	0 - Fixed 1 - Free If Free, all available name details will be given as a left justified string in bytes 341 through 550
18	Recipient Beneficial Owner Alias or Other Keyname	341	70	AN	Keyname is the family name for individuals and the business name for legal entities.
19	Recipient Beneficial Owner Alias or Other Other Names	411	70	AN	Other Names includes First Name, Middle Name and/or initials.

20	Recipient Beneficial Owner Alias or Other Title	481	35	AN	Title includes: Mr, Mrs, Doctor, Sir, Professor etc.
21	Recipient Beneficial Owner Alias or Other Suffix	516	35	AN	Suffix includes: Esquire, Senior, Junior etc.
22	Recipient Beneficial Owner In Care of Name Format Type	551	1	N	0 - Fixed 1 - Free If Free, all available name details will be given as a left justified string in bytes 552 through 761.
23	Recipient Beneficial Owner In Care Of Keyname	552	70	AN	Keyname is the family name for individuals and the business name for legal entities.
24	Recipient Beneficial Owner In Care of Other Names	622	70	AN	Other Names includes First Name, Middle Name and/or initials.
25	Recipient Beneficial Owner In Care of Title	692	35	AN	Title includes: Mr, Mrs, Doctor, Sir, Professor etc.
26	Recipient Beneficial Owner In Care of Suffix	727	35	AN	Suffix includes: Esquire, Senior, Junior etc.
27	Recipient Beneficial Owner Address Type	762	1	N	0 - Residential or Business 1 - Registered Office 2 - Other or Unknown
28	Recipient Beneficial Owner Address Format Type	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

29	Recipient Beneficial Owner Address Street	764	70	AN	
30	Recipient Beneficial Owner Address City	834	35	AN	
31	Recipient Beneficial Owner Address Country Sub-entity	869	35	AN	State, Province etc.
32	Recipient Beneficial Owner Address Postal Code	904	9	AN	
33	Recipient Beneficial Owner Address Country Code	913	2	A	ISO 3166 2 Alpha or Blank
34	Recipient Beneficial Owner Other Address Type	915	1	N	0 - Residential or Business 1 - Registered Office 2 - Other or Unknown
35	Recipient Beneficial Owner Other Address Format Type	916	1	N	0 - Fixed 1 - Free If Free, all available address details will be given as a left justified string in bytes 917 through 1065
36	Recipient Beneficial Owner Other Address Street	917	70	AN	
37	Recipient Beneficial Owner Other Address City	987	35	AN	
38	Recipient Beneficial Owner Other Address Country Sub-entity	1022	35	AN	State, Province etc.
39	Recipient Beneficial Owner Other Address Postal Code	1057	9	AN	

40	Recipient Beneficial Owner Other Address Country Code	1066	2	AN	ISO 3166 2 Alpha or Blank
41	Recipient Agent or Intermediary Country Code for TIN 1	1068	2	A	ISO 3166 2 Alpha or Blank
42	Recipient Agent or Intermediary TIN 1	1070	20	AN	Recipient Agent or Intermediary Tax Identification Number or Blank if data not available
43	Recipient Agent or Intermediary Country Code for TIN 2	1090	2	A	ISO 3166 2 Alpha or Blank
44	Recipient Agent or Intermediary TIN 2	1092	20	AN	Recipient Agent or Intermediary Tax Identification Number or Blank if data not available
45	Recipient Agent or Intermediary Name Format Type	1112	1	N	0 - Fixed 1 - Free If Free, all available name details will be given as a left justified string in bytes 1113 through 1322
46	Recipient Agent or Intermediary Keyname	1113	70	AN	Keyname is the family name for individuals and the business name for legal entities.
47	Recipient Agent or Intermediary Other Names	1183	70	AN	Other Names includes First Name, Middle Name and/or initials.
48	Recipient Agent or Intermediary Title	1253	35	AN	Title includes: Mr, Mrs, Doctor, Sir, Professor etc.
49	Recipient Agent or Intermediary Suffix	1288	35	AN	Suffix includes: Esquire, Senior, Junior etc.

50	Recipient Agent or Intermediary Address Format Type	1323	1	N	0 - Fixed 1 - Free If Free, all available address details will be given as a left justified string in bytes 1324 through 1472
51	Recipient Agent or Intermediary Address Street	1324	70	AN	
52	Recipient Agent or Intermediary Address City	1394	35	AN	
53	Recipient Agent or Intermediary Address Country Sub-entity	1429	35	AN	State, Province etc.
54	Recipient Agent or Intermediary Address Postal Code	1464	9	AN	
55	Recipient Agent or Intermediary Address Country Code	1473	2	AN	ISO 3166 2 Alpha or Blank
56	Actual Payer Country Code for TIN 1	1475	2	A	ISO 3166 2 Alpha or Blank
57	Actual Payer TIN 1	1477	20	AN	Actual Payer Agent or Intermediary Tax Identification Number or Blank if data not available
58	Actual Payer Country Code for TIN 2	1497	2	A	ISO 3166 2 Alpha or Blank
59	Actual Payer TIN 2	1499	20	AN	Actual Payer Agent or Intermediary Tax Identification Number or Blank if data not available
60	Actual Payer OECD Payer Code	1519	2	AN	See Table 1

61	Actual Payer Name Format Type	1521	1	N	0 - Fixed 1 - Free If Free, all available address details will be given as a left justified string in bytes 1521 through 1731
62	Actual Payer Keyname	1522	70	AN	Keyname is the family name for individuals and the business name for legal entities.
63	Actual Payer Other Names	1592	70	AN	Other Names includes First Name, Middle Name and/or initials.
64	Actual Payer Title	1662	35	AN	Title includes: Mr, Mrs, Doctor, Sir, Professor etc.
65	Actual Payer Suffix	1697	35	AN	Suffix includes: Esquire, Senior, Junior etc.
66	Actual Payer Address Format Type	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
67	Actual Payer Address Street	1733	70	AN	
68	Actual Payer Address City	1803	35	AN	
69	Actual Payer Address Country Sub entity	1838	35	AN	State, Province etc.
70	Actual Payer Address Postal Code	1873	9	AN	
71	Actual Payer Address Country Code	1882	2	A	ISO 3166 2 Alpha or Blank

72	Payer Agent or Intermediary Country Code for TIN 1	1884	2	A	ISO 3166 2 Alpha or Blank
73	Payer Agent or Intermediary TIN 1	1886	20	AN	Agent or Intermediary Tax Identification Number or Blank if data not available
74	Payer Agent or Intermediary Country Code for TIN 2	1906	2	A	ISO 3166 2 Alpha or Blank
75	Payer Agent or Intermediary TIN 2	1908	20	AN	Agent or Intermediary Tax Identification Number or Blank if data not available
76	Payer Agent or Intermediary Name Format Type	1928	1	N	0 - Fixed 1 - Free If Free, all available address details will be given as a left justified string in bytes 1929 through 2138
77	Payer Agent or Intermediary Keyname	1929	70	AN	Keyname is the family name for individuals and the business name for legal entities.
78	Payer Agent or Intermediary Other Names	1999	70	AN	Other Names includes First Name, Middle Name and/or initials.
79	Payer Agent or Intermediary Title	2069	35	AN	Title includes: Mr, Mrs, Doctor, Sir, Professor etc.
80	Payer Agent or Intermediary Suffix	2104	35	AN	Suffix includes: Esquire, Senior, Junior etc.
81	Payer Agent or Intermediary Address Format Type	2139	1	N	0 - Fixed 1 - Free If Free, all available name details will be given as a left justified string in bytes 2140 through 2289

82	Payer Agent or Intermediary Address Street	2140	70	AN	
83	Payer Agent or Intermediary Address City	2210	35	AN	
84	Payer Agent or Intermediary Address Country Sub entity	2245	35	AN	State, Province etc.
85	Payer Agent or Intermediary Address Postal Code	2380	9	AN	
86	Payer Agent or Intermediary Address Country Code	2289	2	A	ISO 3166 2 Alpha or Blank
87	Sending Country Tax Year End	2291	8	AN	ISO 8601 CCYYMMDD or CCYYMM or CCYY or Blank if unknown
88	Date of Payment	2299	8	AN	ISO 8601 CCYYMMDD or CCYYMM or CCYY or Blank if unknown
89	OECD Payment Type	2307	4	AN	See Table 2
90	Sending Country Payment Type	2311	4	AN	
91	Gross Income Paid Currency Code	2315	3	A	ISO 4217 3 Alpha
92	Gross Income Paid Amount Major Unit of Currency	2318	18	N	Major units of currency only
93	Net Income Paid Currency Code	2336	3	A	ISO 4217 3 Alpha
94	Net Income Paid Amount Major Unit of Currency	2339	18	N	Major units of currency only

95	Tax Withheld Currency Code	2357	3	A	ISO 4217 3 Alpha
96	Tax Withheld Amount Major Unit of Currency	2360	18	N	Major units of currency only
97	Tax Rate	2378	4	N	nn.nn decimal point virtual Blank if no data
98	Tax Refund Currency Code	2382	3	A	ISO 4217 3 Alpha
99	Tax Refund Amount Major Unit of Currency	2385	18	N	Major units of currency only
100	Date of Refund or Date of First Refund	2403	8	AN	ISO 8601 CCYYMMDD or CCYYMM or CCYY or Blank if unknown
101	Sender's Reference	2411	70	AN	Sender's number for any queries relating to the particular record
102	Correction Reference	2481	70	AN	Relates to the Sender's number where this record is a correction record. (see field 1). Otherwise Blank
103	Filler General Use	2551	105	AN	Blank unless used. Details to be provided in technical notes accompanying the transmittal.
104	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.

Table 1: Type of recipient and type of payer

- 01 Individual
- 02 Corporation
- 03 Partnership
- 04 Business organisation other than corporation and partnership
- 05 Government or international organisation
- 06 Other (specify in filler)
- 07 Unknown

Table 2: Type of income code corresponding to the numbering of the Article of the OECD Model Convention on Income and Capital

- 6--Income from immovable property
- 7--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 arrangements
- 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

2. Standard for an OECD Foreign Data Exchange Magnetic Media Specifications

ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT Foreign Tax Data Exchange Magnetic Media Specifications		
Identity Information	Sending Country Name	
	Receiving Country Name	
	Sending Country Contact Person's Name/ Phone Number	
Media Information	Total Number of Media being sent	
	File Name(s) File Name Format: xxyyzznn xx= Sending Country (Code ISO 3166 2 Alpha) yy= Receiving Country (Code ISO 3166 2 Alpha) zz= Year of Sending nn= Sequence Number of File (nn-th File from xx to yy in zz)	
	Record Length	
	Block Size	
	Density	
	Creation Date	
	Tax Year(s) of Data	
Comments _____ _____ _____		
Signature of Competent Authority	Title	Date

3. Standard for physical label attached to the magnetic media

**ORGANISATION FOR ECONOMIC CO-OPERATION
AND DEVELOPMENT**

Foreign Tax Data Exchange

Physical Label Attached to Magnetic Media

Foreign Tax Data Exchanged in OECD Standard Magnetic Format

Sending Country Name:	Filename:
Receiving Country Name:	Tax Year(s) of Data:
Record Length:	Block size:
Number of Records on Media:	Density:
Sequence Number of Media in this Transmission (n of m: n/m):	

N.B.: The Tax Data provided are to be used according to the provisions of the international instrument under which they are exchanged.