## 9.4 Format for Transmitting Information to the Commissioner for Revenue

RMFIs are to report the information required for the purposes of the Cooperation with Other Jurisdictions on Tax Matters Regulations using the XSD Schema issued by OECD. The schema and related user guide are available at http://www.oecd.org/tax/automatic-exchange/common-reporting-standard/schema-and-user-guide/ .

Where RMFIs are not in a position to transmit information using the XML schema, they are requested to apply to the Commissioner for Revenue at irddata.mfin@gov.mt with the applicable reasons. After an application is accepted, the RMFI will be provided with alternative means to transmit the information to the Commissioner for Revenue for onward forwarding to other competent authorities.

Access to the system may be via web browser or Secure File Transfer Protocol (SFTP) as requested by the RMFI and as approved by the Commissioner for Revenue. Files are to be compressed and uploaded in ZIP format.

Reports must conform to the XSD schema and the additional validations identified in Part B of the following user guide http://www.oecd.org/tax/exchange-of-tax-information/common-reporting-standard-status-message-xml-schema-user-guide-for-tax-administrations.pdf

The following validations are not applicable to Financial Institutions:

| Error Code | Error Description |
|---|---|
| 50002 | Failed Decryption |
| 50004 | Failed Signature Check |
| 60011 | Verify data sorting Person ResCountry Code |
| 60012 | Verify data sorting Organisation ResCountry Code |
| 60013 | Verify data sorting ReportingFI.ResCountry Code |

Financial Institutions can submit a NIL report either through the XML data file or by declaring NIL reporting through the MT AEOI portal.

## 9.4.1 Completion of data elements

### A. MessageSpec

| XML Element | Comment | Sample |
|---|---|---|
| SendingCompanyIN | Financial Institution's Malta Tax Identification Number (i.e. 9-digit income tax number) | 993112826 |
| TransmittingCountry | | MT |
| ReceivingCountry | | MT |
| MessageRefID | Message Unique Identification Number<br><br>This must be in the following format<br><br>- ISO Code of the TransmittingCountry;<br>- Year to which the data relates;<br>- ISO Code of the ReceivingCountry<br>- SendingCompanyIN<br>- Unique Identifier (e.g. GUID) | MT2016MT99311282616a02de3-0b17-4b58-adff-f0e3ca33030d |
| CorrMessageRefID | Not to be used | |

### B. DocRefId

| Element | Format | Sample |
|---|---|---|
| Financial Institution DocRefId | - Country Code of the sending country;<br>- Year to which the data relates;<br>- Financial Institution's Malta Tax Identification Number (i.e. 9-digit income tax number);<br>- "FI" indicator;<br>- Unique identifier for each ReportingFI;<br>- Country Code of the receiving country. | MT2016993112826FIe0e86c93-f33a-46ce-8832-736cffeb9114MT |
| AccountReport DocRefId | - Country Code of the sending country;<br>- Year to which the data relates;<br>- Financial Institution's Malta Tax Identification Number (i.e. 9-digit income tax number);<br>- "AR" indicator;<br>- Unique identifier for each AccountReport;<br>- Country Code of the receiving country. | MT2016993112826AR f10c9098-bf33-421c-a3b5-557a535c2365MT |

## 9.4.2 Trustee-documented Trusts Consolidated Reporting

During 2017, consolidated reporting by trustees will only be supported through the upload of CRS XML data file using IRD Secure File Transfer Protocol (SFTP) server. Trustees wishing to use this service are requested to apply to the Commissioner for Revenue at irddata.mfin@gov.mt. After an application is accepted, the RMFI CRS contact person will be provided with the required information to access the SFTP server.

The following illustrates the basic structure of a consolidated CRS XML data file by a trustee on two RMFIs trusts:

```
<crs:MessageSpec>
    <crs:SendingCompanyIN>Identification of the Trustee</crs:SendingCompanyIN>
    <crs:Contact>Can Include the Trustee Name Here</crs:Contact>
</crs:MessageSpec>
<crs:CrsBody>
    <crs:ReportingFI>
        <crs:Name>Name of Trust A</crs:Name>
    </crs:ReportingFI>
    <crs:ReportingGroup>
        <crs:AccountReport>                  Trust 1 reporting information
        </crs:AccountReport>
    </crs:ReportingGroup>
</crs:CrsBody>

<crs:CrsBody>
    <crs:ReportingFI>
        <crs:Name">Name of Trust B</crs:Name>
    </crs:ReportingFI>
    <crs:ReportingGroup>                      Trust 2 reporting information
        <crs:AccountReport>
        </crs:AccountReport>
    </crs:ReportingGroup>
</crs:CrsBody>
```

Basic structure of a consolidated CRS XML data file