

- A new attribute "MarketableArrangement" is added to the XSD element "ArrangementID". Its type is Boolean: TRUE means that the Arrangement is a Marketable Arrangement and the related Disclosure (initial or not) is part of a Marketable Arrangement. FALSE means that the Arrangement is a Bespoke Arrangement and the related Disclosure belong to a Bespoke Arrangement. If the attribute is not provided it means that the Arrangement is a Bespoke Arrangement. Initial Marketable Arrangements should be provided as in the example below:

Example:

```
<ArrangementID MarketableArrangement="true"></ArrangementID>
```

- A new element "DisclosureVersionTimeStamp" is added to the XSD element "DAC6Disclosure". The element is optional and its type is dateTime. The existing "VersionTimeStamp" is renamed to "ArrangementVersionTimeStamp" to avoid confusion. This element contains the version of submitted Disclosures while the "ArrangementVersionTimestamp" at Arrangement level will contain the version of the associated Arrangement.
- A new field "Incoherent" is added to the XSD under the DAC6Disclosures element. The field is Optional and it takes the following values:
  - "false": if the Disclosure's core values match the ones of the Initial Disclosure of the same Marketable Arrangement;
  - "true" if the Disclosure's core values differ from the ones of the Initial Disclosure of the same Marketable Arrangement;
  - "indeterminate" if the system was unable to fully compare the Disclosure to the Initial Disclosure, because the Initial Disclosure's Disclosure Name has been GDPR updated.
- Mandatory information can be set as "unknown". The following table shows the fields (and related element and part) that can be set as "unknown":

Part	Element	Field
Taxpayers and Associated Enterprise Intermediaries Affected persons	Organisation	TIN Country of (Tax) Residence
Taxpayers and Associated Enterprise (in case of Marketable Arrangements)	Organisation	Taxpayer's Implementing Date
Taxpayers and Associated Enterprise Intermediaries Affected persons	Individual	First name, Birth date, Birthplace, TIN Country of (Tax) Residence
Taxpayers and Associated Enterprise (in case of Marketable Arrangements)	Individual	Taxpayer's Implementing Date
Disclosure Information (F1 – Implementing Date and Reason)	Implementing Date and Reason	Implementing Date
Disclosure Information (F4 – Disclosure Amount)	Disclosure Amount	Amount / Currency

Example:

- a. `<TIN unknown="true" />` (valid)
- b. `<TIN />` (invalid)

- The “GDPRUpdated” attribute has been renamed to “PartialGDPRUpdate” and a new attribute “FullyGDPRUpdate” (optional) has been added to the element concerned by the full GDPR update (DAC6Disclosures).
- A new attribute “Void” is added to the XSD element "ArrangementChart" and the “ID” element of "ArrangementChart" became optional.
- Disclosure Information section became mandatory.
- CountryExemption only accepts Member States Country Codes
- The elements Organisation and Individual allow for multiple unique Residence Country Codes

Example:

```
<ResCountryCodes>  
  <ResCountryCode>CY</ResCountryCode>  
  <ResCountryCode>IT</ResCountryCode>  
</ResCountryCodes>
```