περιλαμβάνει τα ακόλουθα στοιχεία και ιδιοχαρακτηριστικά, τα οποία είναι εφαρμοστέα σε μια δεδομένη υπόθεση επιπλέον της εφαρμογής των κανόνων υποβολής στοιχείων και δέουσας επιμέλειας που περιλαμβάνονται στα Παραρτήματα I και II του Κεφαλαίου Η' του ν. 4170/2013 καθώς και στα Παραρτήματα I και II του άρθρου τρίτου του ν. 4428/2016 και χρειάζεται να εμφανίζονται στον ηλεκτρονικό μορφότυπο που χρησιμοποιείται στην εν λόγω υπόθεση.

ΠΑΡΑΡΤΗΜΑΤΑ

α) Όσον αφορά το γενικό μήνυμα :

```xml
<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2012 rel. 2 sp1 (http://www.altova.com) by OECD OECD
(OECD) -->
<xsd:schema xmlns:crs="urn:oecd:ties:crs:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:ftc="urn:oecd:ties:fatca:v1"
xmlns:cfc="urn:oecd:ties:commontypesfatcacrs:v1"
xmlns:stf="urn:oecd:ties:stf:v4" xmlns:iso="urn:oecd:ties:isocrstypes:v1"
targetNamespace="urn:oecd:ties:crs:v1" elementFormDefault="qualified"
attributeFormDefault="unqualified" version="1.0">
  <xsd:import namespace="urn:oecd:ties:isocrstypes:v1"
schemaLocation="isocrstypes_v1.0.xsd"/>
  <xsd:import namespace="urn:oecd:ties:stf:v4"
schemaLocation="oecdtypes_v4.1.xsd"/>
  <xsd:import namespace="urn:oecd:ties:commontypesfatcacrs:v1"
schemaLocation="CommonTypesFatcaCrs_v1.1.xsd"/>
  <xsd:import namespace="urn:oecd:ties:fatca:v1"
schemaLocation="FatcaTypes_v1.1.xsd"/>

  <!--++++++++++  Reusable Simple types ++++++++++ -->

  <!-- Message type definitions -->

  <xsd:simpleType name="MessageType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Message type defines the type of
reporting </xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CRS"/>
    </xsd:restriction>
  </xsd:simpleType>
  <!--  -->

  <!-- Account Holder Type - 1 -->
  <xsd:simpleType name="CrsAcctHolderType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Account Holder Type</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CRS101">
        <xsd:annotation>
          <xsd:documentation>Passive Non-Financial Entity with one or more
controlling person that is a Reportable Person</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS102">
        <xsd:annotation>
          <xsd:documentation>CRS Reportable Person</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
```

```xml
          <xsd:enumeration value="CRS103">
            <xsd:annotation>
              <xsd:documentation>Passive NFE that is a CRS Reportable
Person</xsd:documentation>
            </xsd:annotation>
          </xsd:enumeration>
      </xsd:restriction>
  </xsd:simpleType>
  <!--  -->

  <!-- CRS Payment Type - 5 -->
  <xsd:simpleType name="CrsPaymentType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">The code describing the nature of the
payments used in CRS
      </xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CRS501">
        <xsd:annotation>
          <xsd:documentation>Dividends</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS502">
        <xsd:annotation>
          <xsd:documentation>Interest</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS503">
        <xsd:annotation>
          <xsd:documentation>Gross Proceeds/Redemptions</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS504">
        <xsd:annotation>
          <xsd:documentation>Other - CRS</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!--  -->

  <!-- MessageTypeIndic - 7 -->
  <xsd:simpleType name="CrsMessageTypeIndic_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">The MessageTypeIndic defines the type of
message sent</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CRS701">
        <xsd:annotation>
          <xsd:documentation>The message contains new
information</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS702">
        <xsd:annotation>
          <xsd:documentation>The message contains corrections for previously
sent information</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
```

```
        <xsd:enumeration value="CRS703">
          <xsd:annotation>
            <xsd:documentation>The message advises there is no data to
report</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!--  -->

  <!-- Controlling Person Type - 8 -->
  <xsd:simpleType name="CrsCtrlgPersonType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Controlling Person
Type</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="CRS801">
        <xsd:annotation>
          <xsd:documentation>CP of legal person - ownership</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS802">
        <xsd:annotation>
          <xsd:documentation>CP of legal person - other
means</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS803">
        <xsd:annotation>
          <xsd:documentation>CP of legal person - senior managing
official</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS804">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - trust -
settlor</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS805">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - trust -
trustee</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS806">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - trust -
protector</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS807">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - trust -
beneficiary</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="CRS808">
        <xsd:annotation>
          <xsd:documentation>CP of legal arrangement - trust -
other</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
```

```xml
        <xsd:enumeration value="CRS809">
          <xsd:annotation>
            <xsd:documentation>CP of legal arrangement - other - settlor-
equivalent</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS810">
          <xsd:annotation>
            <xsd:documentation>CP of legal arrangement - other - trustee-
equivalent</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS811">
          <xsd:annotation>
            <xsd:documentation>CP of legal arrangement - other - protector-
equivalent</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS812">
          <xsd:annotation>
            <xsd:documentation>CP of legal arrangement - other - beneficiary-
equivalent</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="CRS813">
          <xsd:annotation>
            <xsd:documentation>CP of legal arrangement - other - other-
equivalent</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!--  -->


  <!--++++++++++ Reusable Complex types ++++++++++ -->

      <!-- Message specification: Data identifying and describing the message
as a whole -->
  <xsd:complexType name="MessageSpec_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Information in the message header
identifies the Tax Administration that is sending the message. It specifies
when the message was created, what period (normally a year) the report is for,
and the nature of the report (original, corrected, supplemental,
etc).</xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>       <xsd:element name="SendingCompanyIN" type="xsd:string"
minOccurs="0"/>
      <xsd:element name="TransmittingCountry" type="iso:CountryCode_Type"/>
      <xsd:element name="ReceivingCountry" type="iso:CountryCode_Type"/>
      <!-- modified for CRS  -->

      <xsd:element name="MessageType" type="crs:MessageType_EnumType"/>
      <xsd:element name="Warning" type="xsd:string" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Free text expressing the
restrictions for use of the information this
message contains and the legal framework under which it is
given</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="Contact" type="xsd:string" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">All necessary contact information
about persons responsible for and
```

```
involved in the processing of the data transmitted in this message, both
legally and technically. Free text as this is not
intended for automatic processing. </xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="MessageRefId" type="xsd:string">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Sender's unique identifier for this
message</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="MessageTypeIndic"
type="crs:CrsMessageTypeIndic_EnumType" minOccurs="0"/>
      <xsd:element name="CorrMessageRefId" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Sender's unique identifier that has
to be corrected. Must point to 1 or more previous message</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="ReportingPeriod" type="xsd:date">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">The reporting year for which
information is transmitted in documents of
the current message.</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="Timestamp" type="xsd:dateTime"/>
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->

  <!-- Account Holder Type -->
  <xsd:complexType name="AccountHolder_Type">
    <xsd:sequence>
      <xsd:choice>
        <xsd:element name="Individual" type="crs:PersonParty_Type"/>
        <xsd:sequence>
          <xsd:element name="Organisation" type="crs:OrganisationParty_Type"/>
          <xsd:element name="AcctHolderType"
type="crs:CrsAcctHolderType_EnumType"/>
        </xsd:sequence>
      </xsd:choice>
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->

  <!-- Controlling Person Type -->
  <xsd:complexType name="ControllingPerson_Type">
    <xsd:sequence>
      <xsd:element name="Individual" type="crs:PersonParty_Type"/>
      <xsd:element name="CtrlgPersonType"
type="crs:CrsCtrlgPersonType_EnumType" minOccurs="0"/>
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->

  <!-- Account number -->
  <xsd:complexType name="FIAccountNumber_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Account number definition
</xsd:documentation>
    </xsd:annotation>
```

```
      <xsd:simpleContent>
        <xsd:extension base="xsd:string">
          <xsd:attribute name="AcctNumberType"
  type="cfc:AcctNumberType_EnumType">
            <xsd:annotation>
              <xsd:documentation xml:lang="en">Account Number
  Type</xsd:documentation>
            </xsd:annotation>
          </xsd:attribute>
          <xsd:attribute name="UndocumentedAccount" type="xsd:boolean">
            <xsd:annotation>
              <xsd:documentation xml:lang="en">Undocumented
  Account</xsd:documentation>
            </xsd:annotation>
          </xsd:attribute>
          <xsd:attribute name="ClosedAccount" type="xsd:boolean">
            <xsd:annotation>
              <xsd:documentation xml:lang="en">Closed Account</xsd:documentation>
            </xsd:annotation>
          </xsd:attribute>
          <xsd:attribute name="DormantAccount" type="xsd:boolean">
            <xsd:annotation>
              <xsd:documentation xml:lang="en">Dormant
  Account</xsd:documentation>
            </xsd:annotation>
          </xsd:attribute>
        </xsd:extension>
      </xsd:simpleContent>
    </xsd:complexType>
    <!--  -->

    <!-- Correctable Account Report -->
    <xsd:complexType name="CorrectableAccountReport_Type">
      <xsd:sequence>
        <xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
        <xsd:element name="AccountNumber" type="crs:FIAccountNumber_Type"/>
        <xsd:element name="AccountHolder" type="crs:AccountHolder_Type"/>
        <xsd:element name="ControllingPerson" type="crs:ControllingPerson_Type"
  minOccurs="0" maxOccurs="unbounded"/>
        <xsd:element name="AccountBalance" type="cfc:MonAmnt_Type"/>
        <xsd:element name="Payment" type="crs:Payment_Type" minOccurs="0"
  maxOccurs="unbounded"/>
      </xsd:sequence>
    </xsd:complexType>
    <!--  -->

    <!-- The Name of a Party, given in fixed Form-->
    <xsd:complexType name="NamePerson_Type">
      <xsd:annotation>
        <xsd:documentation xml:lang="en">The user must spread the data about the
  name of a party over up to six elements. The container element for this will be
  'NameFix'. </xsd:documentation>
      </xsd:annotation>
      <xsd:sequence>
        <xsd:element name="PrecedingTitle" type="xsd:string" minOccurs="0">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">His Excellency,Estate of the Late
  ...</xsd:documentation>
          </xsd:annotation>
        </xsd:element>
```

```xml
        <xsd:element name="Title" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Greeting title. Example: Mr, Dr, Ms,
Herr, etc. Can have multiple titles.</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="FirstName">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">FirstName of the
person</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
          <xsd:simpleContent>
            <xsd:extension base="xsd:string">
              <xsd:attribute name="xnlNameType">
                <xsd:annotation>
                  <xsd:documentation xml:lang="en">Defines the name type of
FirstName. Example: Given Name, Forename, Christian Name, Father's Name, etc.
In some countries, FirstName could be a Family Name or a SurName. Use this
attribute to define the type for this name.
                  </xsd:documentation>
                </xsd:annotation>
              </xsd:attribute>
            </xsd:extension>
          </xsd:simpleContent>
        </xsd:complexType>
      </xsd:element>
      <xsd:element name="MiddleName" minOccurs="0" maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Middle name (essential part of the
name for many nationalities). Example: Sakthi in "Nivetha Sakthi Shantha". Can
have multiple middle names.</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
          <xsd:simpleContent>
            <xsd:extension base="xsd:string">
              <xsd:attribute name="xnlNameType">
                <xsd:annotation>
                  <xsd:documentation xml:lang="en">Defines the name type of
Middle Name. Example: First name, middle name, maiden name, father's name,
given name, etc.
                  </xsd:documentation>
                </xsd:annotation>
              </xsd:attribute>
            </xsd:extension>
          </xsd:simpleContent>
        </xsd:complexType>
      </xsd:element>
      <xsd:element name="NamePrefix" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">de, van, van de, von, etc. Example:
Derick de Clarke</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
          <xsd:simpleContent>
            <xsd:extension base="xsd:string">
              <xsd:attribute name="xnlNameType">
                <xsd:annotation>
```

```xml
                    <xsd:documentation xml:lang="en">Defines the type of name
associated with the NamePrefix. For example the type of name is LastName and
this prefix is the prefix for this last name.
                </xsd:documentation>
                </xsd:annotation>
              </xsd:attribute>
            </xsd:extension>
          </xsd:simpleContent>
        </xsd:complexType>
      </xsd:element>
      <xsd:element name="LastName">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Represents the position of the name
in a name string. Can be Given Name, Forename, Christian Name, Surname, Family
Name, etc. Use the attribute "NameType" to define what type this name is.
In case of a company, this field can be used for the company
name.</xsd:documentation>
        </xsd:annotation>
        <xsd:complexType>
          <xsd:simpleContent>
            <xsd:extension base="xsd:string">
              <xsd:attribute name="xnlNameType">
                <xsd:annotation>
                  <xsd:documentation xml:lang="en">Defines the name type of
LastName. Example: Father's name, Family name, Sur Name, Mother's Name, etc. In
some countries, LastName could be the given name or first name.
                </xsd:documentation>
                </xsd:annotation>
              </xsd:attribute>
            </xsd:extension>
          </xsd:simpleContent>
        </xsd:complexType>
      </xsd:element>
      <xsd:element name="GenerationIdentifier" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Jnr, Thr Third,
III</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="Suffix" type="xsd:string" minOccurs="0"
maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Could be compressed initials - PhD,
VC, QC</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="GeneralSuffix" type="xsd:string" minOccurs="0">
        <xsd:annotation>
          <xsd:documentation xml:lang="en">Deceased, Retired
...</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
    </xsd:sequence>
    <xsd:attribute name="nameType" type="stf:OECDNameType_EnumType"
use="optional"/>
  </xsd:complexType>
  <!-- -->
```

```
<!-- Collection of all Data describing a person as a Party -->
<xsd:complexType name="PersonParty_Type">
   <xsd:annotation>
      <xsd:documentation xml:lang="en">
This container brings together all data about a person as a party. Name and
address are required components and each can
be present more than once to enable as complete a description as possible.
Whenever possible one or more identifiers (TIN
etc) should be added as well as a residence country code. Additional data that
describes and identifies the party can be
given. The code for the legal type according to the OECD codelist must be
added. The structures of
all of the subelements are defined elsewhere in this
schema.</xsd:documentation>
   </xsd:annotation>
   <xsd:sequence>
      <xsd:element name="ResCountryCode" type="iso:CountryCode_Type"
maxOccurs="unbounded"/>
      <xsd:element name="TIN" type="cfc:TIN_Type" minOccurs="0"
maxOccurs="unbounded"/>
      <xsd:element name="Name" type="crs:NamePerson_Type"
maxOccurs="unbounded"/>
      <xsd:element name="Address" type="cfc:Address_Type"
maxOccurs="unbounded"/>
      <xsd:element name="Nationality" type="iso:CountryCode_Type" minOccurs="0"
maxOccurs="unbounded"/>
      <xsd:element name="BirthInfo" minOccurs="0">
         <xsd:complexType>
            <xsd:sequence>
               <xsd:element name="BirthDate" type="xsd:date" minOccurs="0"/>
               <xsd:element name="City" type="xsd:string" minOccurs="0"/>
               <xsd:element name="CitySubentity" type="xsd:string" minOccurs="0"/>
               <xsd:element name="CountryInfo" minOccurs="0">
                  <xsd:complexType>
                     <xsd:choice>
                        <xsd:element name="CountryCode" type="iso:CountryCode_Type"/>
                        <xsd:element name="FormerCountryName" type="xsd:string"/>
                     </xsd:choice>
                  </xsd:complexType>
               </xsd:element>
            </xsd:sequence>
         </xsd:complexType>
      </xsd:element>
   </xsd:sequence>
</xsd:complexType>
<!-- -->

   <!-- Organisation Identification Number -->
<xsd:complexType name="OrganisationIN_Type">
   <xsd:annotation>
      <xsd:documentation xml:lang="en">This is the identification
number/identification code for the Entity in question. As the identifier may be
not strictly numeric, it is just defined as a string of characters. Attribute
'issuedBy' is required to designate the issuer of the identifier. Attribute
'INType' defines the type of identification number. </xsd:documentation>
   </xsd:annotation>
   <xsd:simpleContent>
      <xsd:extension base="cfc:String1MinLength_Type">
         <xsd:attribute name="issuedBy" type="iso:CountryCode_Type"
use="optional">
            <xsd:annotation>
               <xsd:documentation xml:lang="en">Country code of issuing country,
indicating country of Residence (to taxes and other)</xsd:documentation>
            </xsd:annotation>
         </xsd:attribute>
```

```
            <xsd:attribute name="INType" type="xsd:string" use="optional">
              <xsd:annotation>
                <xsd:documentation xml:lang="en">Identification Number
Type</xsd:documentation>
              </xsd:annotation>
            </xsd:attribute>
          </xsd:extension>
        </xsd:simpleContent>
    </xsd:complexType>
    <!-- -->

    <!-- Collection of all Data describing an organisationy  as party-->
    <xsd:complexType name="OrganisationParty_Type">
      <xsd:annotation>
        <xsd:documentation xml:lang="en">
This container brings together all data about an organisation as a party. Name
and address are required components and each can
be present more than once to enable as complete a description as possible.
Whenever possible one or more identifiers (TIN
etc) should be added as well as a residence country code. Additional data that
describes and identifies the party can be
given . The code for the legal type according to the OECD codelist must be
added. The structures of
all of the subelements are defined elsewhere in this
schema.</xsd:documentation>
      </xsd:annotation>
      <xsd:sequence>
        <xsd:element name="ResCountryCode" type="iso:CountryCode_Type"
minOccurs="0" maxOccurs="unbounded"/>
        <xsd:element name="IN" type="crs:OrganisationIN_Type" minOccurs="0"
maxOccurs="unbounded">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Entity Identification
Number</xsd:documentation>
          </xsd:annotation>
        </xsd:element>
        <xsd:element name="Name" type="cfc:NameOrganisation_Type"
maxOccurs="unbounded"/>
        <xsd:element name="Address" type="cfc:Address_Type"
maxOccurs="unbounded"/>
      </xsd:sequence>
    </xsd:complexType>
    <!-- -->

    <!-- Correctable Organisation-->
    <xsd:complexType name="CorrectableOrganisationParty_Type">
      <xsd:complexContent>
        <xsd:extension base="crs:OrganisationParty_Type">
          <xsd:sequence>
            <xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
          </xsd:sequence>
        </xsd:extension>
      </xsd:complexContent>
    </xsd:complexType>
    <!-- -->

    <!-- Payment   -->
    <xsd:complexType name="Payment_Type">
      <xsd:sequence>
        <xsd:element name="Type" type="crs:CrsPaymentType_EnumType">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Type of payment (interest,
dividend,...)</xsd:documentation>
          </xsd:annotation>
        </xsd:element>
```

```xml
            <xsd:element name="PaymentAmnt" type="cfc:MonAmnt_Type">
              <xsd:annotation>
                <xsd:documentation xml:lang="en">The amount of
payment</xsd:documentation>
              </xsd:annotation>
            </xsd:element>
        </xsd:sequence>
    </xsd:complexType>
    <!-- -->


    <!--   -->
    <!-- CRS Body Type - CRS Report   -->
    <xsd:complexType name="CrsBody_Type">
        <xsd:sequence>
          <xsd:element name="ReportingFI"
type="crs:CorrectableOrganisationParty_Type">
            <xsd:annotation>
              <xsd:documentation xml:lang="en">Reporting financial
institution</xsd:documentation>
            </xsd:annotation>
          </xsd:element>

          <xsd:element name="ReportingGroup" maxOccurs="unbounded">
            <xsd:annotation>
              <xsd:documentation xml:lang="en">For CRS, only one ReportingGroup for
each CrsBody is to be provided</xsd:documentation>
            </xsd:annotation>
            <xsd:complexType>
              <xsd:sequence>
                <xsd:element name="Sponsor"
type="crs:CorrectableOrganisationParty_Type" minOccurs="0"/>
                <xsd:element name="Intermediary"
type="crs:CorrectableOrganisationParty_Type" minOccurs="0"/>
                <xsd:element name="AccountReport"
type="crs:CorrectableAccountReport_Type" minOccurs="0" maxOccurs="unbounded"/>
                <xsd:element name="PoolReport"
type="ftc:CorrectablePoolReport_Type" minOccurs="0" maxOccurs="unbounded"/>
              </xsd:sequence>
            </xsd:complexType>
          </xsd:element>
        </xsd:sequence>
    </xsd:complexType>

        <!--++++++++++ Schema   element ++++++++++ -->
    <!-- CrsOECD File Message structure   -->
    <!-- -->
    <!-- CRS Message structure   -->
    <xsd:element name="CRS_OECD">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="MessageSpec" type="crs:MessageSpec_Type"/>
            <xsd:element name="CrsBody" type="crs:CrsBody_Type"
maxOccurs="unbounded"/>
          </xsd:sequence>
          <xsd:attribute name="version" type="xsd:string">
            <xsd:annotation>
              <xsd:documentation xml:lang="en">CRS Version </xsd:documentation>
            </xsd:annotation>
          </xsd:attribute>
        </xsd:complexType>
    </xsd:element>
    <!-- -->
</xsd:schema>
```

β) Όσον αφορά τους τύπους που είναι κοινοί με αυτούς του Νόμου περί Φορολογικής Συμμόρφωσης Λογαριασμών της Αλλοδαπής των Ηνωμένων Πολιτειών («FATCA») και του Κοινού Προτύπου Αναφοράς «ΚΠΑ» (Common Reporting Standard «CRS») οι οποίοι χρησιμοποιούνται στο γενικό μήνυμα στο σημείο α) ανωτέρω:

```xml
<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2011 rel. 3 (http://www.altova.com) by IRS (Internal
Revenue Service) -->
<xsd:schema xmlns:cfc="urn:oecd:ties:commontypesfatcacrs:v1"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:stf="urn:oecd:ties:stf:v4"
xmlns:iso="urn:oecd:ties:isocrstypes:v1"
targetNamespace="urn:oecd:ties:commontypesfatcacrs:v1"
elementFormDefault="qualified" attributeFormDefault="unqualified"
version="1.0">
  <xsd:import namespace="urn:oecd:ties:isocrstypes:v1"
schemaLocation="isocrstypes_v1.0.xsd"/>
  <xsd:import namespace="urn:oecd:ties:stf:v4"
schemaLocation="oecdtypes_v4.1.xsd"/>
  <!--++++++++++  Reusable Simple types ++++++++++ -->
  <!-- -->
  <!-- String with minimum length 1 - data type for TIN_Type -->
  <xsd:simpleType name="String1MinLength_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Introduce a min
length</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:minLength value="1"/>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Data type for any kind of numeric data with two decimal fraction digits,
especially monetary amounts -->
  <xsd:simpleType name="TwoDigFract_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
        Data type for any kind of numeric data with two decimal fraction
digits, especially monetary amounts.
      </xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:decimal">
      <xsd:fractionDigits value="2"/>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Account Number Type - 6 -->
  <xsd:simpleType name="AcctNumberType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Account Number Type</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="OECD601">
        <xsd:annotation>
          <xsd:documentation>IBAN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD602">
        <xsd:annotation>
          <xsd:documentation>OBAN</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
```

```
        <xsd:enumeration value="OECD603">
          <xsd:annotation>
            <xsd:documentation>ISIN</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="OECD604">
          <xsd:annotation>
            <xsd:documentation>OSIN</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="OECD605">
          <xsd:annotation>
            <xsd:documentation>Other</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
      </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!--++++++++++ Reusable Complex types ++++++++++ -->
  <!-- -->
  <!-- Address Fix -->
  <xsd:complexType name="AddressFix_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
        Structure of the address for a party broken down into its logical parts,
recommended for easy matching. The 'City' element is the only required
subelement. All of the subelements are simple text - data type 'string'.
      </xsd:documentation>
    </xsd:annotation>
    <xsd:sequence>
      <xsd:element name="Street" type="xsd:string" minOccurs="0"/>
      <xsd:element name="BuildingIdentifier" type="xsd:string" minOccurs="0"/>
      <xsd:element name="SuiteIdentifier" type="xsd:string" minOccurs="0"/>
      <xsd:element name="FloorIdentifier" type="xsd:string" minOccurs="0"/>
      <xsd:element name="DistrictName" type="xsd:string" minOccurs="0"/>
      <xsd:element name="POB" type="xsd:string" minOccurs="0"/>
      <xsd:element name="PostCode" type="xsd:string" minOccurs="0"/>
      <xsd:element name="City" type="xsd:string"/>
      <xsd:element name="CountrySubentity" type="xsd:string" minOccurs="0"/>
    </xsd:sequence>
  </xsd:complexType>
  <!-- -->
  <!-- The Address of a Party, given in fixed or free Form, possibly in both
Forms -->
  <xsd:complexType name="Address_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
        The user has the option to enter the data about the address of a party
either as one long field or to spread the data over up to eight  elements or
even to use both formats. If the user chooses the option to enter the data
required in separate elements, the container element for this will be
'AddressFix'. If the user chooses the option to enter the data required in a
less structured way in 'AddressFree' all available address details shall be
presented as one string of bytes, blank or "/" (slash) or carriage return- line
feed used as a delimiter between parts of the address. PLEASE NOTE that the
address country code is outside  both of these elements. 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. The user may want to use both
formats e.g. if besides separating the logical parts of the address he also
wants to indicate a suitable breakdown into print-lines by delimiters in the
free text form. In this case 'AddressFix' has to precede 'AddressFree'.
      </xsd:documentation>
    </xsd:annotation>
```

```
    <xsd:sequence>
      <xsd:element name="CountryCode" type="iso:CountryCode_Type"/>
      <xsd:choice>
        <xsd:element name="AddressFree" type="xsd:string"/>
        <xsd:sequence>
          <xsd:element name="AddressFix" type="cfc:AddressFix_Type"/>
          <xsd:element name="AddressFree" type="xsd:string" minOccurs="0"/>
        </xsd:sequence>
      </xsd:choice>
    </xsd:sequence>
    <xsd:attribute name="legalAddressType"
type="stf:OECDLegalAddressType_EnumType" use="optional"/>
  </xsd:complexType>
  <!--  -->
  <!-- General Type for Monetary Amounts -->
  <xsd:complexType name="MonAmnt_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
This data type is to be used whenever monetary amounts are to be communicated.
Such amounts shall be given
including two fractional digits of the main currency unit. The code for the
currency in which the value is expressed has to be
taken from the ISO codelist 4217 and added in attribute currCode.
</xsd:documentation>
    </xsd:annotation>
    <xsd:simpleContent>
      <xsd:extension base="cfc:TwoDigFract_Type">
        <xsd:attribute name="currCode" type="iso:currCode_Type"
use="required"/>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
  <!--  -->
  <!-- Organisation name -->
  <xsd:complexType name="NameOrganisation_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">Name of organisation</xsd:documentation>
    </xsd:annotation>
    <xsd:simpleContent>
      <xsd:extension base="xsd:string">

        <xsd:attribute name="nameType" type="stf:OECDNameType_EnumType"
use="optional"/>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
  <!-- -->
  <!-- TIN -->
  <xsd:complexType name="TIN_Type">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">This is the identification
number/identification code for the party in question. As the identifier may be
not strictly numeric, it is just defined as a string of characters. Attribute
'issuedBy' is required to designate the issuer of the identifier.
</xsd:documentation>
    </xsd:annotation>
    <xsd:simpleContent>
      <xsd:extension base="cfc:String1MinLength_Type">
```

```
        <xsd:attribute name="issuedBy" type="iso:CountryCode_Type"
use="optional">
            <xsd:annotation>
             <xsd:documentation xml:lang="en">Country code of issuing country,
indicating country of Residence (to taxes and other)</xsd:documentation>
            </xsd:annotation>
        </xsd:attribute>
      </xsd:extension>
    </xsd:simpleContent>
  </xsd:complexType>
  <!-- -->
</xsd:schema>
```

γ)Όσον αφορά τους κοινούς τύπους του ΟΟΣΑ που χρησιμοποιούνται στο γενικό μήνυμα στο σημείο α) ανωτέρω:

```xml
<?xml version="1.0" encoding="UTF-8"?>
<!-- edited with XMLSpy v2005 sp1 U (http://www.xmlspy.com) by Steria Benelux
sa/nv (Steria Benelux sa/nv) -->
<xsd:schema xmlns:stf="urn:oecd:ties:stf:v4"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
targetNamespace="urn:oecd:ties:stf:v4" elementFormDefault="qualified"
attributeFormDefault="unqualified" version="4.0">
  <!--++++++++++ Reusable Simple types ++++++++++ -->
  <!-- Document type indicators types -->
  <xsd:simpleType name="OECDDocTypeIndic_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">This element specifies the type of data
being submitted.</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="OECD0">
        <xsd:annotation>
          <xsd:documentation>Resend Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD1">
        <xsd:annotation>
          <xsd:documentation>New Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD2">
        <xsd:annotation>
          <xsd:documentation>Corrected Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD3">
        <xsd:annotation>
          <xsd:documentation>Deletion of Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD10">
        <xsd:annotation>
          <xsd:documentation>Resend Test Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD11">
        <xsd:annotation>
          <xsd:documentation>New Test Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD12">
        <xsd:annotation>
          <xsd:documentation>Corrected Test Data</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
```

```xml
        <xsd:enumeration value="OECD13">
          <xsd:annotation>
            <xsd:documentation>Deletion of Test Data</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Kind of Name -->
  <xsd:simpleType name="OECDNameType_EnumType">
    <xsd:annotation>
      <xsd:documentation xml:lang="en">
        It is possible for stf documents to contain several names for the same
party. This is a qualifier to indicate the type of a particular name. Such
types include nicknames ('nick'), names under which a party does business
('dba' a short name for the entity, or a name that is used for public
acquaintance instead of the official business name) etc.
      </xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
      <xsd:enumeration value="OECD201">
        <xsd:annotation>
          <xsd:documentation>SMFAliasOrOther</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD202">
        <xsd:annotation>
          <xsd:documentation>indiv (individual)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD203">
        <xsd:annotation>
          <xsd:documentation>alias (alias)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD204">
        <xsd:annotation>
          <xsd:documentation>nick (nickname)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD205">
        <xsd:annotation>
          <xsd:documentation>aka (also known as)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD206">
        <xsd:annotation>
          <xsd:documentation>dba (doing business as)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD207">
        <xsd:annotation>
          <xsd:documentation>legal (legal name)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
      <xsd:enumeration value="OECD208">
        <xsd:annotation>
          <xsd:documentation>atbirth (name at birth)</xsd:documentation>
        </xsd:annotation>
      </xsd:enumeration>
    </xsd:restriction>
  </xsd:simpleType>
  <!-- -->
  <!-- Type of the address considered from a legal point of view -->
  <xsd:simpleType name="OECDLegalAddressType_EnumType">
    <xsd:annotation>
```

```
        <xsd:documentation xml:lang="en">This is a datatype for an attribute to
an address. It serves to indicate the legal character of that address
(residential, business etc.)</xsd:documentation>
      </xsd:annotation>
      <xsd:restriction base="xsd:token">
        <xsd:enumeration value="OECD301">
          <xsd:annotation>
            <xsd:documentation>residentialOrBusiness</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="OECD302">
          <xsd:annotation>
            <xsd:documentation>residential</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="OECD303">
          <xsd:annotation>
            <xsd:documentation>business</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="OECD304">
          <xsd:annotation>
            <xsd:documentation>registeredOffice</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="OECD305">
          <xsd:annotation>
            <xsd:documentation>unspecified</xsd:documentation>
          </xsd:annotation>
        </xsd:enumeration>
      </xsd:restriction>
    </xsd:simpleType>
    <!-- -->
    <!--++++++++++ Reusable Complex types ++++++++++ -->
    <!-- -->
    <!-- Document specification: Data identifying and describing the document -->
    <xsd:complexType name="DocSpec_Type">
      <xsd:annotation>
        <xsd:documentation xml:lang="en">Document specification: Data identifying
and describing the document, where
'document' here means the part of a message that is to transmit the data about
a single block of CRS information. </xsd:documentation>
      </xsd:annotation>
      <xsd:sequence>

        <xsd:element name="DocTypeIndic" type="stf:OECDDocTypeIndic_EnumType"/>
        <xsd:element name="DocRefId" type="xsd:string">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Sender's unique identifier of this
document </xsd:documentation>
          </xsd:annotation>
        </xsd:element>
        <xsd:element name="CorrMessageRefId" type="xsd:string" minOccurs="0">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Reference id of the message of the
document referred to if this is a correction</xsd:documentation>
          </xsd:annotation>
        </xsd:element>
        <xsd:element name="CorrDocRefId" type="xsd:string" minOccurs="0">
          <xsd:annotation>
            <xsd:documentation xml:lang="en">Reference id of the document
referred to if this is correction</xsd:documentation>
          </xsd:annotation>
        </xsd:element>
      </xsd:sequence>
    </xsd:complexType>
    <!-- -->
</xsd:schema>
```

Η απόφαση αυτή να δημοσιευθεί στην Εφημερίδα της Κυβερνήσεως.

Αθήνα, 4 Αυγούστου 2017

Ο Διοικητής

ΓΕΩΡΓΙΟΣ ΠΙΤΣΙΛΗΣ