



# FATCA Information Delivery

## Technical Specification and User Guide for Financial Institutions according to FATCA IGA 2

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# 1 General Information

## 1.1 Purpose of this Document

This document covers the technical aspects of the delivery of information from the Reporting Swiss Financial Institutions to the Swiss Federal Tax Administration as agreed upon in the Agreement between Switzerland and the United States of America for Cooperation to Facilitate the Implementation of FATCA.

## 1.2 Naming Convention

Throughout this document the operational units that take care of submission and receipt of documents and/or data files are named, on the delivering side the "FI" (Financial Institution according to FATCA IGA) and on the receiving side the "FTA" (Federal Tax Administration) or the "SEI" (Service for Exchange of Information in Tax Matters).

## 1.3 Version Updates

The FTA explicitly reserves the right to partially or completely update this document and the defined specifications at any time and without prior announcement.

### 1.3.1 Updates Version 1.3

#### Chapter 4.2.1 Basic File Name Convention

<b>AAAA</b>	Number of the request (4 numbers, defined by the FTA)
<i>is replaced by:</i>	
<b>AAAA</b>	FATCA reporting year (year for which the FATCA account report is made)

#### Chapter 4.3.2 Delivery File

A delivery file is an AES256-Bit encrypted ZIP file with the following file name:

631.3-YYYY-US-AAAA-BBBB-TTTT.zip

Example: 631.3-2015-US-0001-0343-0001.zip (meaning: delivery no. 0001 of FI no. 0343 for the first request in 2015)

*is replaced by:*

A delivery file is an AES256-Bit encrypted ZIP file with the following file name:

For initial deliveries:

631.3-YYYY-US-AAAA-BBBB-TTTT.zip

Example: 631.3-2015-US-2014-0343-0001.zip (meaning: delivery for FATCA reporting year 2014 of FI no. 0343 for a FATCA group request incoming in the year 2015)

For update deliveries:

631.3-YYYY-US-AAAA-BBBB-TTTT-MM.zip

#### Chapter 4.4.2 Update Information Package

An update information package represents updated information for a dossier that has already been delivered to the FTA in a previous delivery. It always contains an updated SEI-XML, optionally an updated PDF documentation and/or updated FATCA-XML.

***is replaced by:***

An update information package represents updated information for a dossier that has already been delivered to the FTA in a previous delivery. It **always** contains a SEI-XML, a PDF documentation **and** a FATCA-XML.

#### Chapter 4.4.2 Update Information Package

- **0-1 (zero to one) Documentation PDF file**
- **0-1 (zero to one) FATCA-XML file**

***is replaced by:***

- **1 (one) Documentation PDF file**
- **1 (one) FATCA-XML file**

#### Chapter 4.4.2.1 SEI-XML Updates

Since the SEI-XML file defines what parts were updated (SEI-XML meta data, Documentation PDF or FATCA-XML) an update information package always contains a SEI-XML file, even if no meta data were changed. The update SEI-XML file is a complete revised version that replaces all previous SEI-XML files transmitted for the same dossier.

***is replaced by:***

#### Chapter 4.4.2.1 SEI-XML

An update information package must contain an updated SEI-XML file. It replaces all previous SEI-XML files transmitted for the same dossier and defines what parts were updated (SEI-XML meta data, Documentation PDF or FATCA-XML).

#### Chapter 4.4.2.2 Documentation PDF Updates

Documentation PDFs in update information packages will never replace existing PDF documents but will be treated as an addendum to the existing documentation.

**Please note:** The SEI-XML file provides a comment field which should be used to explain what the updated documentation PDF is all about, unless it is obvious.

***is replaced by:***

#### Chapter 4.4.2.2 Documentation PDF

An update information package must contain a PDF documentation. It replaces all previous PDF documents transmitted for the same dossier.

**Please note:** The SEI-XML file provides a comment field which should be used to explain what has been updated in the PDF documentation if the PDF documentation had been updated.

### Chapter 4.4.2.3 FATCA-XML Updates

An update information package should in general **not** contain any updated FATCA-XML file. Should this be necessary please **always** contact the FTA in advance. Information Packages containing FATCA-XML updates must be sent in separate Delivery Files.

*is replaced by:*

### Chapter 4.4.2.3 FATCA-XML

An update information package must contain a FATCA-XML file. It replaces all previous FATCA-XML files transmitted for the same dossier.

### Chapter 4.6.2 Prior Exchange of Credentials

- email to the address [amtshilfe.usa@estv.admin.ch](mailto:amtshilfe.usa@estv.admin.ch) (only possible for removable USB disk deliveries)

*is replaced by:*

- email to the address [amtshilfe.usa@estv.admin.ch](mailto:amtshilfe.usa@estv.admin.ch) (possible for all delivery channels)

### Chapter 5.1: Information Delivery Structure and Overview

SEIDossierRequestNumber	1	String	4	AAAA (4 digits with leading zeros)
-------------------------	---	--------	---	------------------------------------

*is replaced by:*

SEIDossierRequestNumber	1	String	4	AAAA (4 digits)
-------------------------	---	--------	---	-----------------

### Chapter 5.2: Information Delivery Details

SEIDossierRequestNumber	1	String	4	AAAA (4 digits with leading zeros)	Mandatory	This part of the SEIDossierNumber is the request number.
PDFUpdate	1	String	2-3	{ Yes, No }	Mandatory	For each update information package, it must be stated if it contains a PDF update.
PDFUpdateDetails	0-1	String	1-256	-	Optional	If an update information package contains a PDF update, explanations on this can be entered under the PDFUpdateDetails element if necessary.
FatcaXmlUpdate	1	String	2-3	{ Yes, No }	Mandatory	For each update information package, it must be stated if it contains a FATCA-XML update.

*is replaced by:*

SEIDossierRequestNumber	1	String	4	AAAA (4 digits)	Mandatory	This part of the SEIDossierNumber is the year for which the FATCA account report is made.
-------------------------	---	--------	---	-----------------	-----------	---

PDFUpdate	1	String	2-3	{ Yes, No }	Mandatory	It is mandatory for an update information package to contain a PDF update. For each update information package, it must be stated if the PDF therein was updated.
PDFUpdateDetails	0-1	String	1-256	-	Optional	If an update information package contains an updated PDF, explanations on this can be entered under the PDFUpdateDetails element if necessary.
FatcaXmlUpdate	1	String	2-3	{ Yes, No }	Mandatory	It is mandatory for an update information package to contain a FATCA-XML. For each update information package, it must be stated if the FATCA-XML therein was updated.

### 1.3.2 Updates Version 1.2

The following changes were made with respect to the version 1.1 of the Technical Specification and User Guide for Financial Institutions according to FATCA IGA 2 of March 11, 2016.

<i>In the whole document:</i>	<i>is replaced by:</i>
WebFTP	Filetransfer Service
USB data medium	Removable USB Disk

In the SEI-XML schema and in the SEI-XML example files 631.3-2015-US-0001-0001-000001.xml to 631.3-2015-US-0001-0001-000004.xml the new element AccountClassification was added and the SEIXmlVersion was updated to V1.2.

### Chapter 2.3: FATCA Information Flow between FTA and FI

Changes in the sequence diagram:

«Opt. Password MDM»

**is replaced by:**

«Opt. BitLocker to Go Password»

### Chapter 4.2.1: Basic File Name Convention

The separation character is “-“ (hyphen, ASCII code 45, Unicode U+002D).

**is replaced by:**

The separation character is “-“ (hyphen, ASCII code 45, Unicode U+002D, UTF-8 hex. 2d).

### Chapter 4.2.2: Basic Password Policy

- at least 12 and at most 24 characters long

***is replaced by:***

- at least 17 and at most 24 characters long

**Chapter 4.3.1: Delivery Structure**

As an example, a USB data medium delivery could look as follows:

***is replaced by:***

As an example, a removable USB Disk delivery optionally encrypted with BitLocker to Go could look as follows:

**Chapter 4.3.2: Delivery File**

- **1-n (one to many) information packages**

**Restriction:** the uncompressed content of a delivery file must not exceed the size of **250 MB (10<sup>6</sup> Bytes)**.

***is replaced by:***

- **1-5000 (one to max. 5000) information packages**

**Restriction:** the uncompressed content of a delivery file must not exceed the size of **250 MB (10<sup>6</sup> Bytes)** and **5000** information packages.

**Chapter 4.5.3: FATCA-XML file (*added content*)**

The delivered FATCA-XML has to be validated against the FATCA-XML schema **being valid** at the time of the information delivery to the FTA. Accordingly, the FI needs to take into account any updates to the FATCA XML schema of the IRS having taken place by the time of the information delivery to the FTA. In addition, the FTA needs the FATCA-XML files splitted into one separate file per FATCA account report in order to strictly match the multiplicity of the rest of the delivered dossier information (SEI-XML file and PDF documentation, see above).

**4.5.3.1 CARRef – New (new chapter)**

<p><b>Diagram</b></p>	<pre> classDiagram     class CARRef_Type {         Type for CAR reference. Contains identifying information for Competent Authority Request. Required when account report is sent as a response to a Competent Authority Request (CAR). Used to associate the response to Competent Authority Request to a pooled report.     }     class ftc_PoolReportReportingFIGIN {         GIIN of reporting financial institution in the pool report related to the Competent Authority Request.     }     class ftc_PoolReportMessageRefId {         Reference Id of the message that contains pool report related to the Competent Authority Request.     }     class ftc_PoolReportDocRefId {         Document reference Id of the pool report related to the Competent Authority Request.     }     CARRef_Type &lt; -- ftc_PoolReportReportingFIGIN     CARRef_Type &lt; -- ftc_PoolReportMessageRefId     CARRef_Type &lt; -- ftc_PoolReportDocRefId     </pre>
<p><b>Namespace</b></p>	<p>um:oced:ties:fatca:v2</p>
<p><b>Used by</b></p>	<p>element <u>CorrectableAccountReport Type/CARRef</u></p>

*This data element should only be included in FATCA account reports submitted in response to a Competent Authority Request (CAR). The CARRef contains identifying information for a pooled report (ReportingFI GIIN, MessageRefId and DocRefId elements) and links the account report to the CAR and the original pool report. Any FATCA account report submitted in response to a CAR must include the CARRef element.*

*Note: The IRS sends a CAR to an HCTA to request additional account information, after it receives a pooled report from a Reporting Model 2 FFI.*

Please see also the other new elements in the IRS User Guide FATCA XML v2.0, for example NilReport, AccountClosed and AdditionalData.

**Chapter 4.6.2: Prior Exchange of Credentials**

- the password needed to decrypt the data medium (only if applicable and only for USB data medium deliveries)

**is replaced by:**

- the password needed to decrypt the removable disk with BitLocker to Go (only if applicable and only for removable USB Disk deliveries)

**Chapter 4.6.3: Delivery Via Mobile USB Data Medium**

The physically delivered data medium containing the delivery must meet the following requirements:

- USB interface (USB 2.0 or backwards compatible higher version)
- Formatted with NTFS
- Optional encryption of the medium with Microsoft Bitlocker (other similar software is possible but requires a test run prior to the first delivery)

**is replaced by:**



### Chapter 4.6.3: Delivery Via removable USB Disk

The physically delivered removable USB Disk containing the delivery must meet the following requirements:

- USB interface (USB 2.0 or higher)
- Formatted with NTFS or FAT32
- Optional encryption of the medium with Microsoft BitLocker to Go

### Chapter 4.6.4: Delivery Via WebTransfer (WebFTP)

WebTransfer is a service offered by the Federal Office of Information Technology, Systems and Telecommunication FOITT. It allows the transfer of large files between the Internet and the Federal Administration Intranet and works without registration. It can be accessed using the following address:

<https://www.webftp.admin.ch>

According to the defined transfer matrix, an FI as an external user has to first ask for permission in order to be able to transfer a delivery file. When attempting to transfer a file, the person named as the addressee (receiver) will therefore automatically be asked for confirming the transfer. After giving the confirmation, the sender will receive an email which contains a ticket to conduct the file transfer. After an upload has succeeded, the sender will receive a notification and the addressee will receive a link from where the delivery file can be downloaded.

*is replaced by:*

### Chapter 4.6.4: Delivery Via Filetransfer Service

Filetransfer Service is a service offered by the Federal Office of Information Technology, Systems and Telecommunication FOITT. It allows the transfer of large files between the Internet and the Federal Administration Intranet and works with a registration. It can be accessed using the following address:

<https://www.filetransfer.admin.ch>

An FI as an external user has to register on the filetransfer platform (<https://www.filetransfer.admin.ch>) in order to be able to transfer a delivery file. This registration is a one-time process. With his username and password the user can log in, upload the delivery file and send it to the addressee. After the sender has made an upload, the addressee will receive a notification that the delivery file can be downloaded.

### Chapter 5.1: Information Delivery Structure and Overview

SEIXmlVersion	1	String	1-256	{ V1.1 }
---------------	---	--------	-------	----------

*is replaced by:*

SEIXmlVersion	1	String	1-256	{ V1.2 }
---------------	---	--------	-------	----------

### Chapter 5.1: Information Delivery Structure and Overview (added content)

AccountClassification	1	String	11-19	One of the following values: { Preexisting Account, New Account }
-----------------------	---	--------	-------	--

**Chapter 5.2: Information Delivery Details**

SEIXmlVersion	1	String	1-256	{ V1.0 }	-	This is the SEI-XML version number. Only version V1.0 is supported at present.
---------------	---	--------	-------	----------	---	--

*is replaced by:*

SEIXmlVersion	1	String	1-256	{ V1.2 }	-	This is the SEI-XML version number. Only version V1.2 is supported at present.
---------------	---	--------	-------	----------	---	--

**Chapter 5.2: Information Delivery Details**

ReportingFIAddress	1	-	-	-	Mandatory	The element ReportingFIAddress means the full postal address of the reporting Swiss FI where the account is held.
AddressLine1	1	String	1-35	-	Mandatory	This element is the first line of the full postal address and generally contains the name of the addressee.
AddressLine2	1	String	1-35	-	Mandatory	This element is the second line of the full postal address.
AddressLine3	1	String	1-35	-	Mandatory	This element is the third line of the full postal address.
AddressLine4	0-1	String	1-35	-	Optional	This element is the fourth line of the full postal address and must only be filled out if it is required.
AddressLine5	0-1	String	1-35	-	Optional	This element is the fifth line of the full postal address and must only be filled out if it is required.
AddressLine6	0-1	String	1-35	-	Optional	This element is the sixth line of the full postal address and must only be filled out if it is required.

*is replaced by:*

ReportingFIAddress	1	-	-	-	Mandatory	The element ReportingFIAddress means the full postal address of the reporting Swiss FI where the account is held.
AddressLine1	1	String	1-35	-	Mandatory	This element is the first line of the full postal address and contains the name of the addressee. The line break to the following AddressLine needs to be done in a logical manner (no line break in the middle of a word). Example: Muster Bank AG
AddressLine2	1	String	1-35	-	Mandatory	This element is the second line of the full postal address. The line break to the following AddressLine needs to be done in a logical manner (no line break in the middle of a word). Example: Musterstrasse 11

AddressLine3	1	String	1-35	-	Mandatory	This element is the third line of the full postal address. The line break to the following AddressLine needs to be done in a logical manner (no line break in the middle of a word). Example: 3001 Bern
AddressLine4	0-1	String	1-35	-	Mandatory*	This element is the fourth line of the full postal address and must be filled out if it is required to complete the address.
AddressLine5	0-1	String	1-35	-	Mandatory*	This element is the fifth line of the full postal address and must be filled out if it is required to complete the address.
AddressLine6	0-1	String	1-35	-	Mandatory*	This element is the sixth line of the full postal address and must be filled out if it is required to complete the address.

**Chapter 5.2: Information Delivery Details (added content)**

AccountClassification	1	String	11-19	One of the following values: { Preexisting Account, New Account }	Mandatory	It must be indicated if the account is a preexisting account or a new account (see Annex I sections II to V of the FATCA Agreement).
-----------------------	---	--------	-------	--	-----------	--

**Chapter 5.2: Information Delivery Details**

PersonAddress	1	-	-	-	Mandatory	The element PersonAddress refers to the full postal address (domiciliary address) of the stated person.
AddressLine1	1	String	1-35	-	Mandatory	This element is the first line of the full postal address and generally contains the name of the addressee.
AddressLine2	1	String	1-35	-	Mandatory	This element is the second line of the full postal address.
AddressLine3	1	String	1-35	-	Mandatory	This element is the third line of the full postal address.
AddressLine4	0-1	String	1-35	-	Optional	This element is the fourth line of the full postal address and must only be filled out if it is required.
AddressLine5	0-1	String	1-35	-	Optional	This element is the fifth line of the full postal address and must only be filled out if it is required.
AddressLine6	0-1	String	1-35	-	Optional	This element is the sixth line of the full postal address and must only be filled out if it is required.

**is replaced by:**

PersonAddress	1	-	-	-	Mandatory	The element PersonAddress refers to the full postal address (domiciliary address) of the stated person.
---------------	---	---	---	---	-----------	---

AddressLine1	1	String	1-35	-	Mandatory	This element is the first line of the full postal address and contains the name of the addressee. The line break to the following AddressLine needs to be done in a logical manner (no line break in the middle of a word). Example: Max Muster
AddressLine2	1	String	1-35	-	Mandatory	This element is the second line of the full postal address. The line break to the following AddressLine needs to be done in a logical manner (no line break in the middle of a word). Example: Musterstrasse 11
AddressLine3	1	String	1-35	-	Mandatory	This element is the third line of the full postal address. The line break to the following AddressLine needs to be done in a logical manner (no line break in the middle of a word). Example: 3001 Bern
AddressLine4	0-1	String	1-35	-	Mandatory*	This element is the fourth line of the full postal address and must be filled out if it is required to complete the address. Example: Switzerland
AddressLine5	0-1	String	1-35	-	Mandatory*	This element is the fifth line of the full postal address and must be filled out if it is required to complete the address.
AddressLine6	0-1	String	1-35	-	Mandatory*	This element is the sixth line of the full postal address and must be filled out if it is required to complete the address.

### 1.3.3 Updates Version 1.1

The following changes were made with respect to the version 1.0 of the Technical Specification and User Guide for Financial Institutions according to FATCA IGA 2 of February 13, 2015.

#### Chapter 4.3.1: Delivery Structure

A delivery from an FI to the FTA always consists of a single encrypted delivery file (ZIP format encrypted with AES256-Bit) containing at least one unencrypted information package (ZIP format) with the actual content.

***is replaced by:***

A delivery from an FI to the FTA always consists of a single encrypted delivery file (ZIP format encrypted with AES256-Bit, **Deflate compression method**) containing at least one unencrypted information package (ZIP format, **Deflate compression method**) with the actual content.

**Chapter 4.5.2.2: Content (added content)**

9. Document concerning fiduciary ownership	It must be shown why the contracting party is considered to be holding the financial account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary (see Art. 2 para. 1 (24) of the FATCA-Agreement).	Mandatory (if applicable)
10. Document concerning disregarded entity	It must be shown why the contracting party is considered to be a disregarded entity for US federal tax purposes (see §1.1471-5(a)(3) of the US Treasury Regulations).	Mandatory (if applicable)
11. Document showing evidence of death	In case of death of the specified US person (see SEI-XML Element “Deceased”), it must be delivered a copy of the deceased’s will, of the death certificate, of the heir’s certificate, of the family book, or of the certificate of the executor.	Mandatory (if applicable)

**Chapter 4.5.3: FATCA-XML file (added content)**

If the US TIN is unknown to the FI, it must include in the FATCA-XML the date of birth of the relevant person, if the FI has such date of birth in its records (see Art. 5 para. 3 let. d FATCA-Agreement).

**Chapter 5.1: Information Delivery Structure and Overview**

SEI-XML Element IndividualAccountUSIndicia:

In the schema version SeiXML\_v1.0.xsd there was a typing error (redundant apostrophe) in the enumeration value “SEI209” of the SEI-XML Element “IndividualAccountUSIndiciaType”. This error was corrected in the new schema version SeiXML\_v1.1.xsd. However, backwards compatibility is ensured as both values { SEI209, ‘SEI209 } are included in the new version.

SEI-XML Element DueDilligenceRegulationsElected:

DueDilligenceRegulationsElected	1	String	2-3	{ Yes, No }
---------------------------------	---	--------	-----	-------------

**is replaced by:**

DueDilligenceRegulationsElected	1	String	1-256	{Yes, No, Partial: <Explanation>} (see comment “ <b>In case of partial selection</b> ”)
---------------------------------	---	--------	-------	---

**Chapter 5.2: Information Delivery Details**

SEI-XML Element DueDilligenceRegulationsElected:

DueDiligenceRegulationsElected	1	String	2-3	{ Yes, No }	Mandatory	It must be stated under the element DueDiligenceRegulationsElected whether or not the financial institution relies on the procedures described in relevant US Treasury Regulations to establish whether an account is a US account or an account held by a nonparticipating foreign financial institution (Annex I section I part C of the FATCA Agreement and Art. 2 para. 2 of the FATCA Act).
--------------------------------	---	--------	-----	-------------	-----------	--

*is replaced by:*

DueDiligenceRegulationsElected	1	String	1-256	{Yes, No, Partial: <Explanation>} (see comment “ <b>In case of partial selection</b> ”)	Mandatory	It must be stated under the element DueDiligenceRegulationsElected whether or not the financial institution relies on the procedures described in relevant US Treasury Regulations to establish whether an account is a US account or an account held by a nonparticipating foreign financial institution (Annex I section I part C of the FATCA Agreement and Art. 2 para. 2 of the FATCA Act). <b>In case of partial selection</b> of the procedures described in relevant US Treasury Regulations to establish whether an account is a US account or an account held by a nonparticipating financial institution, it must be indicated in addition to the value “Partial:” the group of accounts for which such selection was made including the relevant US Treasury Regulations (Annex I section I part C of the FATCA-Agreement).
--------------------------------	---	--------	-------	---	-----------	--

SEI-XML Element RelationToAccount: **(added content)**

"Contracting party", for example, means the account holder, the policyholder or the holder of an equity or debt interest. The value "Account holder as named in the FATCA-XML" may only be selected in addition to the other values (SEI501, SEI502, SEI503) in all cases. **The value "Account holder as named in the FATCA-XML" must imperatively be chosen for one (but only for one) person per SEI-XML.**

SEI-XML Element PersonAddress: **(added content)**

The element PersonAddress refers to the full postal address (**domiciliary address**) of the stated person.

## **1.4 Special Conditions For Entities Not Required To Electronically File Form 8966**

Entities that are not required to electronically file Form 8966 to the IRS according to the FATCA Instructions for Form 8966 must contact the FTA regarding the form of transmission of the information and documentation to the FTA.

# **2 Introduction**

## **2.1 FATCA Implementation in Switzerland**

FATCA implementation in Switzerland is based on FATCA Model 2 Agreement, which means Reporting Swiss FIs will disclose account information directly to the US tax authority IRS with the consent of the concerned US account holders or non-participating FI's. The United States will have to request account information on non-consenting US account holders or non-participating FIs through normal administrative assistance channels.

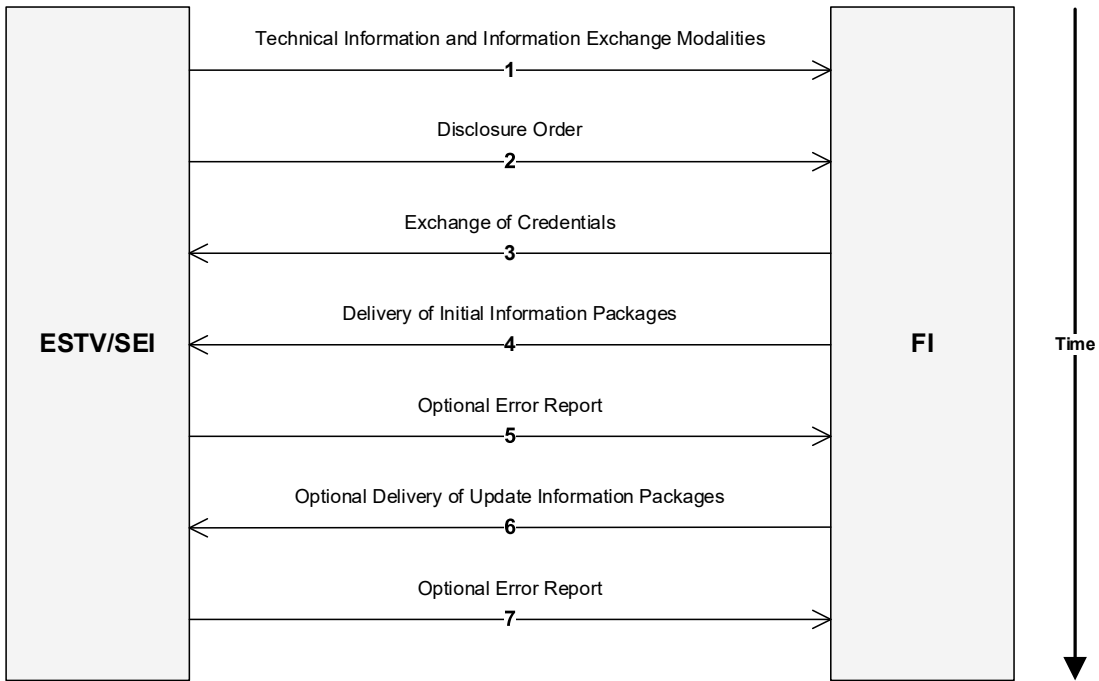
## **2.2 FATCA Process Overview**

The United States will request account information on non-consenting US account holders or non-participating FIs by sending a group request in accordance with Article 5 of the Swiss / US FATCA Agreement respectively Article 26 of the Swiss / US double taxation agreement. In this context, the FTA will request the concerned FIs to identify the concerned US account holders or non-participating FIs and to provide the respective account information within ten days.

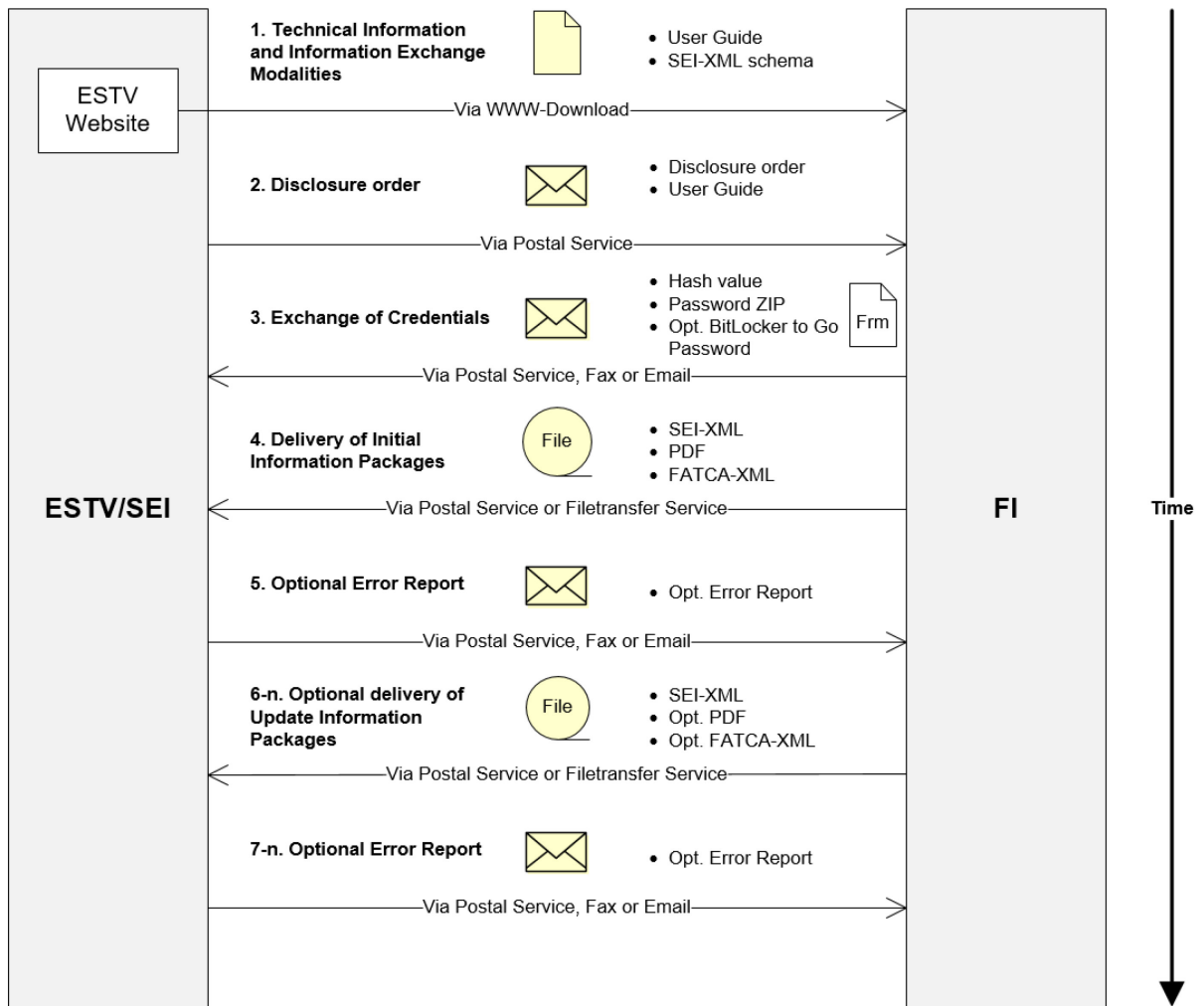
After examination of the delivered information, the FTA will decide whether administrative assistance is provided or not. More specifically, the FTA will issue a final decision and notify the persons concerned about the decision on an anonymous basis by a publication in the Federal Gazette and on its Internet site. After a period for appeal of 30 days, the information is transmitted to the US tax authority IRS unless an appeal has been lodged with the Federal Administrative Court. The Court will then decide if the complaint is legitimate and potentially prohibit the delivery of the account information.

## **2.3 FATCA Information Flow between FTA and FI**

During the FATCA request process, there will be several information flows between the FTA and the affected FIs. After having provided the technical information and modalities, the FTA will send a disclosure order on behalf of which the approached FIs will deliver credentials and the requested information. A simplified sequence diagram of the flows between an FI and the FTA would therefore look as follows:



If looking at the exchanged information and the channels of these flows, the following sequence diagram provides an extended overview including contents and modalities:



Please find additional details of the information exchange process in the following chapters.



## 3 Information Request (FTA → FI)

### 3.1 General Description

Based on a received FATCA group request, the FTA will request the concerned FIs to identify the concerned US account holders or non-participating FIs and to provide the respective account information within ten days.

### 3.2 Form of Request

The information request by the FTA will be made in form of a disclosure order according to Swiss Administrative Law. The enquired FIs will receive the disclosure order physically by registered mail including

- the disclosure order itself
- this User Guide

The schema for the SEI-XML as well as example SEI-XML files and this User Guide will be made available online through the FTA website. You can reach the content by accessing

<http://www.estv.admin.ch/>

and going to **Internationales Steuerrecht → Amts- und Rechtshilfe → Amtshilfe nach FATCA**

## 4 Information Delivery (FI → FTA)

### 4.1 General Description

The FTA has implemented a software solution to deal with the expected high number of information deliveries. In order to be able to process the delivered data with the highest level of care and security, the FTA has defined some requirements regarding process and form of the deliveries that have to be met by all FIs.

### 4.2 Basic Conventions

#### 4.2.1 Basic File Name Convention

The elements used for and within the delivery file names are consistent and defined as follows:

Element	Description
<b>631.3</b>	Prefix (fixed)
<b>YYYY</b>	Year of the request's reception (4 numbers, defined by the FTA)
<b>US</b>	ISO country code (fixed)
<b>AAAA</b>	FATCA reporting year (year for which the FATCA account report is made)
<b>BBBB</b>	Unique number of the FI (4 numbers, defined by the FTA)
<b>TTTT</b>	Sequential transmission number (to be provided by the FI, starting with 0001 for every delivery, incremented by 1 per delivery, with leading zeros)

<b>NNNNNN</b>	Sequential dossier number (to be provided by the FI, starting with 000001 for every request number, incremented by 1 per dossier up to a <b>maximum of 899'999</b> dossiers per delivery, with leading zeros)
<b>MM</b>	Sequential update number (to be provided by the FI, starting with 01 for every dossier number, incremented by 1 per update package up to a <b>maximum of 99</b> updates per dossier, with leading zeros)
<b>FATCA</b>	Suffix for FATCA-XMLs (fixed)
<b>Extension</b>	File extension to be used

The separation character is “-“ (hyphen, ASCII code 45, Unicode U+002D, UTF-8 hex. 2d).

### 4.2.2 Basic Password Policy

All passwords used in an information delivery must meet the following conditions:

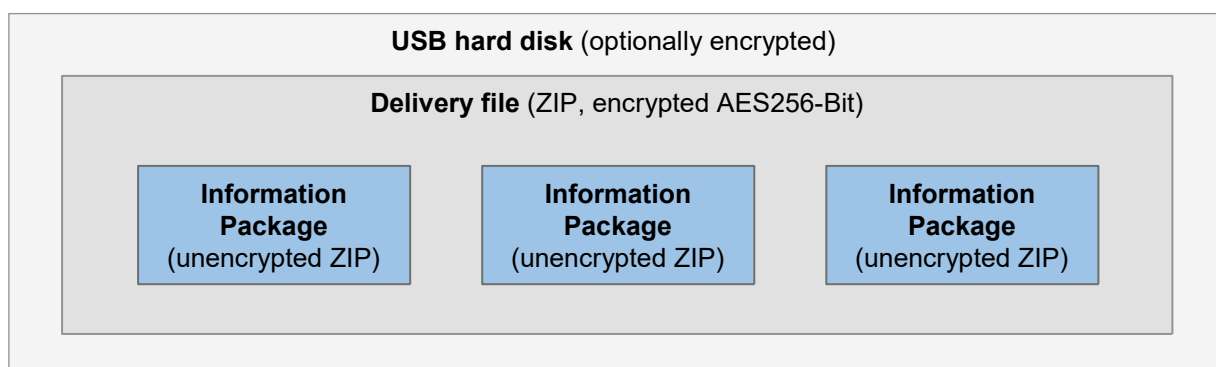
- at least 17 and at most 24 characters long
- at least one upper case character is used (A, B, C, ...)
- at least one lower case character is used (a, b, c, ...)
- at least one digit is used (1, 2, 3, ...)
- at least one special character is used (?, !, \$, ...)
- must not contain look-alike characters (O/0, l/I, ...)
- must not have been used in another information delivery before.

## 4.3 Form of Delivery

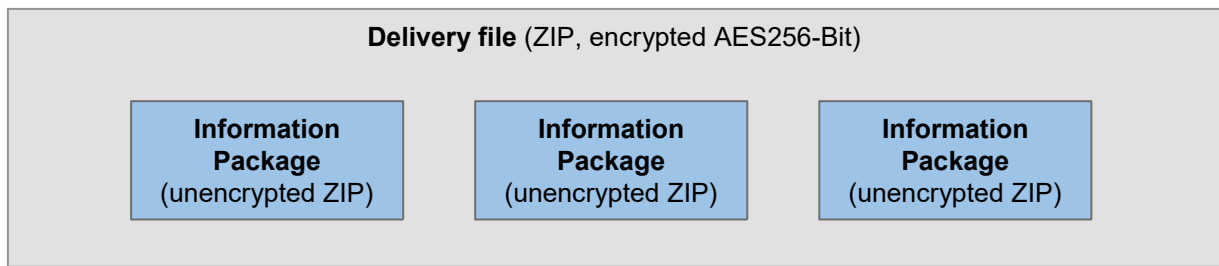
### 4.3.1 Delivery Structure

A delivery from an FI to the FTA always consists of a single encrypted delivery file (ZIP format encrypted with AES256-Bit, Deflate compression method) containing at least one unencrypted information package (ZIP format, Deflate compression method) with the actual content. The delivery file is to be transmitted using the available mediums (see below).

As an example, a removable USB Disk delivery optionally encrypted with BitLocker to Go could look as follows:



As another example, a delivery using the Filetransfer Service could look as follows:



Please note that there are two types of information packages (initial and update) that are further described below.

### 4.3.2 Delivery File

A delivery file is an AES256-Bit encrypted ZIP file with the following file name:

For initial deliveries:

631.3-YYYY-US-AAAA-BBBB-**TTTT**.zip

Example: 631.3-2015-US-2014-0343-0001.zip (meaning: delivery for FATCA reporting year 2014 of FI no. 0343 for a FATCA group request incoming in the year 2015)

For update deliveries:

631.3-YYYY-US-AAAA-BBBB-**TTTT-MM**.zip

It contains the following elements:

- **1-5000 (one to max. 5000) information packages**
  - Content: initial or update dossier information for one FATCA account report
  - File name: see chapter 4.4 below

**Restriction:** the uncompressed content of a delivery file must not exceed the size of **250 MB (10<sup>6</sup> Bytes)** and **5000** information packages.

## 4.4 Types of Information Packages

### 4.4.1 Initial Information Package

An initial information package represents a dossier that contains only new information that has never been delivered to the FTA before. An initial information package can only be sent once per enquiry and dossier, all following information packages concerning the same dossier must be delivered as an update information package.

An initial information package is an unencrypted ZIP file with the following file name:

631.3-YYYY-US-AAAA-BBBB-**NNNNNN**.zip

It contains the following elements:

- **1 (one) SEI-XML file**
  - Content: dossier meta data for one FATCA account report
  - File name: 631.3-YYYY-US-AAAA-BBBB-**NNNNNN**.xml

- **1 (one) Documentation PDF file**
  - Content: documentation copies (1-n pages) for one FATCA account report
  - File name: 631.3-YYYY-US-AAAA-BBBB-NNNNNN.pdf
- **1 (one) FATCA-XML file**
  - Content: Account report corresponding to SEI-XML dossier
  - File name: 631.3-YYYY-US-AAAA-BBBB-NNNNNN-FATCA.xml

#### 4.4.2 Update Information Package

An update information package represents updated information for a dossier that has already been delivered to the FTA in a previous delivery. It **always** contains a SEI-XML, a PDF documentation **and** a FATCA-XML.

**Please note:** Should an update be necessary please always contact the FTA by email to the address [amtshilfe.usa@estv.admin.ch](mailto:amtshilfe.usa@estv.admin.ch) **prior to** sending update information packages and wait for a reply.

An update information package is an unencrypted ZIP file with the following file name:

631.3-YYYY-US-AAA-BBBB-NNNNNN-MM.zip

It contains the following elements:

- **1 (one) SEI-XML file**
  - Content: dossier meta data for one FATCA account report
  - File name: 631.3-YYYY-US-AAAA-BBBB-NNNNNN-MM.xml
- **1 (one) Documentation PDF file**
  - Content: documentation copies (1-n pages) for one FATCA account report
  - File name: 631.3-YYYY-US-AAAA-BBBB-NNNNNN-MM.pdf
- **1 (one) FATCA-XML file**
  - Content: Account report corresponding to SEI-XML dossier
  - Content: 631.3-YYYY-US-AAAA-BBBB-NNNNNN-FATCA-MM.xml

##### 4.4.2.1 SEI-XML

An update information package must contain an updated SEI-XML file. It replaces all previous SEI-XML files transmitted for the same dossier and defines what parts were updated (SEI-XML meta data, Documentation PDF or FATCA-XML).

##### 4.4.2.2 Documentation PDF

An update information package must contain a PDF documentation. It replaces all previous PDF documents transmitted for the same dossier.

**Please note:** The SEI-XML file provides a comment field which should be used to explain what has been updated in the PDF documentation if the PDF documentation had been updated.

##### 4.4.2.3 FATCA-XML

An update information package must contain a FATCA-XML file. It replaces all previous FATCA-XML files transmitted for the same dossier.

## 4.5 Information Package Content

### 4.5.1 SEI-XML file

The delivered SEI-XML has to be validated against the SEI-XML schema. In addition, the FTA needs the SEI-XML files splitted into one separate file per FATCA account report in order to strictly match the

multiplicity of the rest of the delivered information (FATCA-XML file and PDF documentation, see below).

#### 4.5.1.1 Technical Specification

<b>File format</b>	XML
<b>Encoding</b>	UTF-8
<b>Validation</b>	Validating against schema SeiXML_v1.2.xsd
<b>File name</b>	Initial delivery: 631.3-YYYY-US-AAAA-BBBB-NNNNNN.xml Update delivery: 631.3-YYYY-US-AAAA-BBBB-NNNNNN-MM.xml (see chapter 4.4 for further information)

#### 4.5.1.2 Content

The following overview explains the matching between the splitted FATCA-XML and the SEI-XML, with the help of some scenarios.

Case #	Case Description	FATCA-XML				SEI-XML					
		AR	FATCA-AH	FATCA-SO 1	FATCA-SO 2	ConPar 1	ConPar 2	FATCA-AH	BO/B	ConPer 1	ConPer 2
1	ConPar (A) = USP	1	A	-	-	A	-	A	-	-	-
2*	ConPar (A) ≠ USP, BO/B (B) = USP	1	B	-	-	A	-	B	B	-	-
3	ConPar (A) and BO/B (B) = USP	1	B	-	-	A	-	B	B	-	-
4	ConPar (A) ≠ USP, several BO/B (B and C) = USP	1	B	-	-	A	-	B	B	-	-
		2	C	-	-	A	-	C	C	-	-
5	Joint Account, both ConPar (A1 and A2) = USP	1	A1	-	-	A1	A2	A1	-	-	-
		2	A2	-	-	A1	A2	A2	-	-	-
6	Joint Account, one ConPar (A2) ≠ USP, one ConPar (A1) = USP	1	A1	-	-	A1	A2	A1	-	-	-
7*	Joint Account, both ConPar (A and B) ≠ USP, several BO/B (C and D) = USP	1	C	-	-	A	B	C	C	-	-
		2	D	-	-	A	B	D	D	-	-
8*	ConPar = PNFFE, several ConPer (A and B) = USP	1	PNFFE	A	B	PNFFE	-	PNFFE	-	A	B
8bis	ConPar = PNFFE, several ConPer (A and B) = USP	1	PNFFE	A	-	PNFFE	-	PNFFE	-	A	-
		2	PNFFE	B	-	PNFFE	-	PNFFE	-	B	-
9	ConPar = NPFFI	1	NPFFI	-	-	NPFFI	-	NPFFI	-	-	-
10	PNFFE = BO/B, several ConPer (B and C) = USP, ConPar = A (intermediary)	1	PNFFE	B	C	A	-	PNFFE	PNFFE	B	C
10bis	PNFFE = BO/B, several ConPer (B and C) = USP, ConPar = A (intermediary)	1	PNFFE	B	-	A	-	PNFFE	PNFFE	B	-
		2	PNFFE	C	-	A	-	PNFFE	PNFFE	C	-

\* Example SEI-XML available.

Legend for scenario table:

Element	Description
AR	Account report
BO/B	Beneficial owner / beneficiary

ConPar	Contracting party
ConPer	Controlling person
FATCA-AH	Account holder according to the FATCA-XML
FATCA-SO	Substantial owner according to the FATCA-XML
NPFFI	Non-participating foreign financial institution
PNFFE	Passive non-financial foreign entity
USP	US Person

Please find more details about the technical specification of the SEI-XML in chapter 5.

## 4.5.2 Documentation PDF file

### 4.5.2.1 Technical Specification

<b>File format</b>	PDF/A
<b>Character recognition</b>	Full OCR for all pages
<b>Number of pages</b>	999'999 maximum
<b>File size</b>	There is a restriction for the uncompressed contents of a delivery file, which may not exceed 250 MB.
<b>File name</b>	Initial delivery: 631.3-YYYY-US-AAAA-BBBB-NNNNNN.pdf Update delivery: 631.3-YYYY-US-AAAA-BBBB-NNNNNN-MM.pdf (see chapter 4.4 for further information)
<b>Pagination</b>	6-digit-number with leading zeros incrementing by 1 per page starting with 000001 on the first page
<b>Sticky notes</b>	At the convenience of the FI sticky notes may be placed directly in the document.

### 4.5.2.2 Content

The FTA needs the PDF documentation splitted into one separate file per FATCA account report in order to strictly match the multiplicity of the rest of the delivered dossier information (SEI-XML file and FATCA-XML, see above and below).

Document	Comments	Modality
1. Document showing the account balance or value on 30 June 2014	This document is needed to show if a pre-existing or new account is concerned and whether the account balance or value exceeded USD 1,000,000.	Mandatory (for pre-existing account)
2. Document showing the account balance or value on 31 December or on the account closing date (from 30 June 2014)	This document is needed to show if the account still existed in the time period specified in the request (which must be covered by the FATCA Agreement) and whether the account balance or value exceeded USD 1,000,000.	Mandatory
3. Document showing the contracting party	This document (e.g. account opening form, insurance policy) is needed to identify the contracting party (e.g. account holder, policyholder), which can be, but does not have to be, the specified US person or nonparticipating foreign financial institution.	Mandatory

Document	Comments	Modality
4. Document showing the specified US person/nonparticipating foreign financial institution if it is not the contracting party	This document is needed to identify the specified US person or nonparticipating foreign financial institution if it is not the contracting party (e.g. self-certification [mandatory in the case of a controlling specified US person of a passive NFFE if the account balance or value exceeded USD 1,000,000 and provided that the FI follows the procedures described in Annex 1 of the FATCA Agreement], Form A, Form T, payment order naming the beneficiary [in the case of a specified insurance company]).	Mandatory (if applicable)
5. Document showing the controlling person of a passive NFFE	This document is needed to identify the controlling person of a passive NFFE (e.g. self-certification, Form A, Form T).	Mandatory (if applicable)
6. Document showing the US indicium that has resulted in the aggregate reporting of information to the IRS (strongest indicium) or documents showing all the US indicia that were selected under IndividualAccountUSIndicia or OrganisationAccountUSIndicia of the SEI-XML (see chapter 5.2)	<p>e.g. account opening documentation, form, passport, green card, driver's license, correspondence, memorandum, standing instructions, document showing the power of attorney or signatory authority, self-certification.</p> <p>In addition, FIs with a local client base must submit evidence showing that the specified US person is resident abroad (only for individual accounts, see Annex II section II part A. 1. f. of the FATCA Agreement).</p> <p>If no documentation is available or if an additional explanation is needed for the FTA, this is to be entered as comments under IndividualAccountUSIndiciaComments or OrganisationAccountUSIndiciaComments of the SEI-XML (see chapter 5.2).</p>	Mandatory (if applicable and if documentation is available)
7. Document concerning the passive NFFE (see AccountType and CommentsPassiveNFFE of the SEI-XML, chapter 5.2)	It must be shown why the entity is considered to be a passive NFFE (self-certification [mandatory if the FI follows the procedures described in Annex 1 of the FATCA Agreement], other documentation, comments under CommentsPassiveNFFE of the SEI-XML [see chapter 5.2] if an additional explanation is needed for the FTA).	Mandatory (if applicable)
8. Document concerning the nonparticipating foreign financial institution (see AccountType and CommentsNPFFI of the SEI-XML, chapter 5.2)	It must be shown why the entity is considered to be a nonparticipating foreign financial institution (e.g. self-declaration, other documentation, comments under CommentsNPFFI of the SEI-XML [see chapter 5.2] if no documentation is available or if an additional explanation is needed for the FTA) and that a foreign reportable amount as defined in Article 2 paragraph 1 (8) of the FATCA Agreement was paid to the nonparticipating foreign financial institution (corresponding documentation).	Mandatory (if applicable and if documentation is available)
9. Document concerning fiduciary ownership	It must be shown why the contracting party is considered to be holding the financial account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary (see Art. 2 para. 1 (24) of the FATCA-Agreement).	Mandatory (if applicable)

Document	Comments	Modality
10. Document concerning disregarded entity	It must be shown why the contracting party is considered to be a disregarded entity for US federal tax purposes (see §1.1471-5(a)(3) of the US Treasury Regulations).	Mandatory (if applicable)
11. Document showing evidence of death	In case of death of the specified US person (see SEI-XML Element “Deceased”), it must be delivered a copy of the deceased’s will, of the death certificate, of the heir’s certificate, of the family book, or of the certificate of the executor.	Mandatory (if applicable)

### 4.5.3 FATCA-XML file

The delivered FATCA-XML has to be validated against the FATCA-XML schema **being valid** at the time of the information delivery to the FTA. Accordingly, the FI needs to take into account any updates to the FATCA XML schema of the IRS having taken place by the time of the information delivery to the FTA. In addition, the FTA needs the FATCA-XML files splitted into one separate file per FATCA account report in order to strictly match the multiplicity of the rest of the delivered dossier information (SEI-XML file and PDF documentation, see above).

If the US TIN is unknown to the FI, it **must include** in the FATCA-XML **the date of birth** of the relevant person, if the FI has such date of birth in its records (see Art. 5 para. 3 let. d FATCA-Agreement).

<b>File format</b>	XML
<b>Encoding</b>	UTF-8
<b>Validation</b>	Validating against FATCA schema
<b>File name</b>	Initial delivery: 631.3-YYYY-US-AAAA-BBBB-NNNNNN-FATCA.xml Update delivery: 631.3-YYYY-US-AAAA-BBBB-NNNNNN-FATCA-MM.xml (see chapter 4.4 for further information)



### 4.5.3.1 CARRef - New

<p><b>Diagram</b></p>	<pre> classDiagram     class CARRef_Type {         ftc:PoolReportReportingFIGIIN         ftc:PoolReportMessageRefId         ftc:PoolReportDocRefId     }     </pre> <p><b>CARRef_Type</b> Type for CAR reference. Contains identifying information for Competent Authority Request. Required when account report is sent as a response to a Competent Authority Request (CAR). Used to associate the response to Competent Authority Request to a pooled report.</p> <p><b>ftc:PoolReportReportingFIGIIN</b> GIIN of reporting financial institution in the pool report related to the Competent Authority Request</p> <p><b>ftc:PoolReportMessageRefId</b> Reference Id of the message that contains pool report related to the Competent Authority Request</p> <p><b>ftc:PoolReportDocRefId</b> Document reference Id of the pool report related to the Competent Authority Request</p>
<p><b>Namespace</b></p>	<p>um:oced:ties:fatca:v2</p>
<p><b>Used by</b></p>	<p>element <u>CorrectableAccountReport Type/CARRef</u></p>

This data element should only be included in FATCA account reports submitted in response to a Competent Authority Request (CAR). The CARRef contains identifying information for a pooled report (ReportingFI GIIN, MessageRefId and DocRefId elements) and links the account report to the CAR and the original pool report. Any FATCA account report submitted in response to a CAR must include the CARRef element.

*Note: The IRS sends a CAR to an HCTA to request additional account information, after it receives a pooled report from a Reporting Model 2 FFI.*

Please see also the other new elements in the IRS User Guide FATCA XML v2.0, for example NilReport, AccountClosed and AdditionalData.

## 4.6 Delivery Process

### 4.6.1 Overview

A delivery from an FI to the FTA can be executed using one of the following two channel options:

- a) Removable USB disk, e.g. USB Stick or USB HDD
- b) Filetransfer Service

In addition, the FI must provide the FTA with the necessary credentials to decrypt the delivered information.

### 4.6.2 Prior Exchange of Credentials

Prior to delivering information and regardless of the used medium, the following additional decryption information has to be sent to the FTA:

- the file name of the delivery ZIP file that will be transmitted
- the SHA-1 hash value of the encrypted delivery ZIP file
- the password needed to decrypt the delivery ZIP file (please check conventions)

- the password needed to decrypt the removable disk with BitLocker to Go (only if applicable and only for removable USB disk deliveries)

A PDF form provided by the FTA will be available online. This form can be used to transmit this information to the FTA via one of the following channels:

- postal mail (separated from information delivery, possible for all delivery channels)
- fax to the number +41 58 462 35 99 (possible for all delivery channels)
- email to the address [amtshilfe.usa@estv.admin.ch](mailto:amtshilfe.usa@estv.admin.ch) (possible for all delivery channels)

Please note that the Exchange of Credentials must always be executed prior to the actual information delivery. Credentials and Delivery File must be transmitted via different channels or separate postal deliveries.

### 4.6.3 Delivery Via removable USB Disk

The physically delivered removable USB Disk containing the delivery must meet the following requirements:

- USB interface (USB 2.0 or higher)
- Formatted with NTFS or FAT32
- Optional encryption of the medium with Microsoft BitLocker to Go
- Labelled with sender information and sending date
- Covering letter with sender information, sending date, and email address

The data medium is preferably delivered by courier to the following address:

**Federal Tax Administration FTA  
Service for Exchange of Information in Tax Matters SEI  
Eigerstrasse 65  
3003 Bern**

Please note that the delivery is always executed at the risk of the respective FI. Further note that the FTA will not be able to return the delivered removable USB Disk.

### 4.6.4 Delivery Via Filetransfer Service

Filetransfer Service is a service offered by the Federal Office of Information Technology, Systems and Telecommunication FOITT. It allows the transfer of large files between the Internet and the Federal Administration Intranet and works with a registration. It can be accessed using the following address:

<https://www.filetransfer.admin.ch>

An FI as an external user has to register on the filetransfer platform (<https://www.filetransfer.admin.ch>) in order to be able to transfer a delivery file. This registration is a one-time process. With his username and password the user can log in, upload the delivery file and send it to the addressee. After the sender has made an upload, the addressee will receive a notification that the delivery file can be downloaded.

Deliveries via Filetransfer Service must be sent to the following recipient address:

[amtshilfe.usa@estv.admin.ch](mailto:amtshilfe.usa@estv.admin.ch)

Please note that the delivery is always executed at the risk of the respective FI. In addition the FTA cannot give any guarantee for the permanent availability of the Filetransfer Service platform.

**Restriction:** a delivery file transferred via the Filetransfer Service must not exceed the size of **approximately 200 MB (10<sup>6</sup> Bytes)**.

#### **4.6.5 Delivery Error Handling**

The FTA will check every delivery and its contents for integrity, correct encryption, schema validation and compliance with this specification. If it finds an error the FTA will reject the whole delivery, no matter which part of the delivery is affected.

The FTA will not confirm explicitly the reception of a delivery file and will only report back in case of an erroneous delivery.

Should an FI receive an error report concerning a delivery file, it has to correct the reported errors and re-submit the delivery file in which it may use the same IDs for the information packages and its contents.

Please note: an Initial Information Package of a rejected delivery file must be re-submitted as an Initial Information Package. An Update Information Package is invalid if it refers to an Initial Information Package that was previously rejected or not successfully received by the FTA.

## 5 SEI-XML Specification

### 5.1 Information Delivery Structure and Overview

SEI-XML Element	Occ	Type	Length	Format / Restrictions
FatcaEditedInformationMetaData	1	-	-	-
SEIXmlVersion	1	String	1-256	{ V1.2 }
SEIDossier	1	-	-	-
SEIDossierNumber	1	String	30	631.3-YYYY-US-AAAA-BBBB-NNNNNN
SEIDossierYear	1	Number	4	YYYY (4 digits)
SEIDossierCountry	1	String	2	US
SEIDossierRequestNumber	1	String	4	AAAA (4 digits)
SEIDossierFINumber	1	String	4	BBBB (4 digits with leading zeros)
SEIDossierSerialNumber	1	String	6	NNNNNN (6 digits with leading zeros)
SEIDossierUpdate	0-1	-	-	-
SEIDossierUpdateSerialNumber	1	String	2	MM (2 digits with leading zeros)
SEIXmlUpdate	1	String	2-3	{ Yes, No }
PDFUpdate	1	String	2-3	{ Yes, No }
PDFUpdateDetails	0-1	String	1-256	-
FatcaXmlUpdate	1	String	2-3	{ Yes, No }
SEIDossierComment	0-1	String	1-256	-
InformationOwner	1	-	-	-
ReportingFIGIIN	1	String	19	-
ReportingFIName	1	String	64	-
ReportingFIAddress	1	-	-	-
AddressLine1	1	String	1-35	-
AddressLine2	1	String	1-35	-
AddressLine3	1	String	1-35	-
AddressLine4	0-1	String	1-35	-
AddressLine5	0-1	String	1-35	-
AddressLine6	0-1	String	1-35	-
ReportingSwissFI	1	String	2-3	{ Yes, No }
FIWithLocalClientBase	1	String	2-3	{ Yes, No }
ContactPerson	1-n	-	-	-
ContactName	1	String	64	-
ContactPhone	1-n	String	64	-
ContactEmail	1	String	64	-
Account	1	-	-	-
AccountNumber	1	String	1-256	corresponds to the AccountNumber as defined in the FATCA-XML Schema
DocRefID	1	String	1-256	corresponds to the DocRefID as defined in the FATCA-XML Schema

SEI-XML Element	Occ	Type	Length	Format / Restrictions
AccountPoolReportType	1	String	8	One of the following values: { FATCA201, FATCA202, FATCA203, FATCA204, FATCA205, FATCA206 }  corresponds to the FatcaAcctPoolReportType_EnumType as defined in the FATCA-XML Schema
AggregatedAccounts	1	String	2-3	{ Yes, No }
PreviouslyReportedAccount	1	String	2-3	{ Yes, No }
AccountRelationships	0-1	String	1-256	-
MultipleSpecifiedUSPersons	1	String	2-3	{ Yes, No }
FATCAFinancialAccount	1	String	2-3	{ Yes, No }
AccountClassification	1	String	11-19	One of the following values: { Preexisting Account, New Account }
AccountCategory	1	String	10-12	One of the following values: { Individual, Organisation }
AccountType	0-1	String	6	One of the following values: { SEI101, SEI102, SEI103 }
ConsentReceived	1	String	2-3	{ Yes, No }
TINSpecifiedUSPersonAvailable	1	String	2-3	{ Yes, No }
DueDiligenceRegulationsElected	1	String	1-256	{Yes, No, Partial: <Explanation>} (see comment “ <b>In case of partial selection</b> ”)
DefinitionRegulationsElected	1	String	1-256	-
USAccount	1	String	2-3	{ Yes, No }
IndividualAccountUSIndicia	0-n	String	6	One or more of the following values: { SEI201, SEI202, SEI203, SEI204, SEI205, SEI206, SEI207, SEI208, SEI209, SEI210, SEI211 }
IndividualAccountUSIndiciaComments	0-1	String	1-256	-
OrganisationAccountUSIndicia	0-n	String	6	One or more of the following values: { SEI301, SEI302, SEI303, SEI304, SEI305, SEI306, SEI307 }
OrganisationAccountUSIndiciaComments	0-1	String	1-256	-
CommentsPassiveNFFE	0-1	String	1-256	-
CommentsNPFFI	0-1	String	1-256	-
Person	1-n	-	-	-
FISpecificPersonID	1	String	1-64	BBBB-<PersonSequenceNumber>  The value BBBB is identical to the SEIDossierFINumber of the SEIDossier section of the SEI-XML. The value <PersonSequenceNumber> is a string of 1-59 characters.
PersonCategory	1	String	6	One of the following values: { SEI401, SEI402, SEI403 }
RelationToAccount	1-n	String	6	One or more of the following values: { SEI501, SEI502, SEI503, SEI504 }
PersonType	1	String	10-12	One of the following values: { Individual, Organisation }

SEI-XML Element	Occ	Type	Length	Format / Restrictions
ConfirmationSpecifiedUSPerson	0-1	String	2-3	{ Yes, No }
FirstName	0-1	String	1-64	-
MiddleName	0-1	String	1-64	-
LastName	0-1	String	1-64	-
Gender	0-1	String	4-6	{ male, female }
BirthDate	0-1	String	4-10	YYYY or YYYY-MM or YYYY-MM-DD
Deceased	0-1	String	2-3	{ Yes, No }
OrganisationName	0-1	String	1-64	-
PersonAddress	1	-	-	-
AddressLine1	1	String	1-35	-
AddressLine2	1	String	1-35	-
AddressLine3	1	String	1-35	-
AddressLine4	0-1	String	1-35	-
AddressLine5	0-1	String	1-35	-
AddressLine6	0-1	String	1-35	-

## 5.2 Information Delivery Details

This chapter contains a table with the complete specification of the contents of the SEI-XML. The following legend explains the columns of this table.

Column	Description
SEI-XML Element	The name of the element as defined in the SEI-XML schema.
Occ	The multiplicity of the element as defined in the SEI-XML schema (which may, for technical reasons, be less stringent than the modality).
Type	The basic data type of the element.
Length	The minimal/maximal length of the element values.
Format / Restrictions	String formats or enumerations that apply to the element.
Modality	The legal necessity to provide this information. The use of an asterisk means “conditionally mandatory”. The conditions are defined in the comments.
Comments	Comments with regard to the information to be provided, including a description of the conditions applying to the modality.

The use of curly brackets indicates a set of values, i.e. { A, B } means the values A and B.

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
FatcaEditedInformationMetaData	1	-	-	-	-	This is the main element of the SEI-XML file.
SEIXmlVersion	1	String	1-256	{ V1.2 }	-	This is the SEI-XML version number. Only version V1.2 is supported at present.
SEIDossier	1	-	-	-	Mandatory	This is the information section on the SEI dossier.
SEIDossierNumber	1	String	30	631.3-YYYY-US-AAAA-BBBB-NNNNNN	Mandatory	The stem of the SEIDossierNumber (631.3-YYYY-US-AAAA-BBBB) is determined by the SEI. The SEIDossierSerialNumber (NNNNNN) is assigned by the FI.  File name of an initial delivery: 631.3-YYYY-US-AAAA-BBBB-NNNNNN.xml
SEIDossierYear	1	Number	4	YYYY (4 digits)	Mandatory	This part of the SEIDossierNumber is the year of receipt of the request.
SEIDossierCountry	1	String	2	US	Mandatory	This part of the SEIDossierNumber is the country code.
SEIDossierRequestNumber	1	String	4	AAAA (4 digits)	Mandatory	This part of the SEIDossierNumber is the year for which the FATCA account report is made.
SEIDossierFINumber	1	String	4	BBBB (4 digits with leading zeros)	Mandatory	This part of the SEIDossierNumber is the FI number.
SEIDossierSerialNumber	1	String	6	NNNNNN (6 digits with leading zeros)	Mandatory	This part of the SEIDossierNumber is the dossier serial number. The SEIDossierSerialNumber is a consecutive serial number assigned by the FI that begins again at 000001 for each FATCA group request. The FI may not use the numbers 900000-999999 (for SEI internal use).
SEIDossierUpdate	0-1	-	-	-	Mandatory*	<b>Rule:</b> The element SEIDossierUpdate will only be used for update information packages. What is meant here is additional or amended pieces of information that are sent at a later date for a package that has already been successfully delivered.
SEIDossierUpdateSerialNumber	1	String	2	MM (2 digits with leading zeros)	Mandatory	The SEIDossierUpdateSerialNumber is a consecutive serial number assigned by the FI that begins again at 01 for each dossier number assigned.
SEIXmlUpdate	1	String	2-3	{ Yes, No }	Mandatory	It is mandatory for an update information package to contain an SEI-XML.
PDFUpdate	1	String	2-3	{ Yes, No }	Mandatory	It is mandatory for an update information package to contain a PDF update. For each update information package, it must be stated if the PDF therein was updated.

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
PDFUpdateDetails	0-1	String	1-256	-	Optional	If an update information package contains an updated PDF, explanations on this can be entered under the PDFUpdateDetails element if necessary.
FatcaXmlUpdate	1	String	2-3	{ Yes, No }	Mandatory	It is mandatory for an update information package to contain a FATCA-XML. For each update information package, it must be stated if the FATCA-XML therein was updated.
SEIDossierComment	0-1	String	1-256	-	Optional	Any comments the FI would like to make can be entered here.
InformationOwner	1	-	-	-	Mandatory	This is the information section on the information holder.
ReportingFIGIIN	1	String	19	-	Mandatory	The element ReportingFIGIIN means the GIIN of the reporting Swiss FI. If this is a sponsored entity that does not have a GIIN, the GIIN of the sponsoring entity must be given. Otherwise, the sponsoring entity appears only as a contact person (in addition to the sponsored entity).
ReportingFIName	1	String	64	-	Mandatory	The element ReportingFIName means the name of the reporting Swiss FI where the account is held.
ReportingFIAddress	1	-	-	-	Mandatory	The element ReportingFIAddress means the full postal address of the reporting Swiss FI where the account is held.
AddressLine1	1	String	1-35	-	Mandatory	This element is the first line of the full postal address and contains the name of the addressee. The line break to the following AddressLine needs to be done in a logical manner (no line break in the middle of a word). Example: Muster Bank AG
AddressLine2	1	String	1-35	-	Mandatory	This element is the second line of the full postal address. The line break to the following AddressLine needs to be done in a logical manner (no line break in the middle of a word). Example: Musterstrasse 11
AddressLine3	1	String	1-35	-	Mandatory	This element is the third line of the full postal address. The line break to the following AddressLine needs to be done in a logical manner (no line break in the middle of a word). Example: 3001 Bern
AddressLine4	0-1	String	1-35	-	Mandatory*	This element is the fourth line of the full postal address and must be filled out if it is required to complete the address.



SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
AddressLine5	0-1	String	1-35	-	Mandatory*	This element is the fifth line of the full postal address and must be filled out if it is required to complete the address.
AddressLine6	0-1	String	1-35	-	Mandatory*	This element is the sixth line of the full postal address and must be filled out if it is required to complete the address.
ReportingSwissFI	1	String	2-3	{ Yes, No }	Mandatory	It must be declared under the element ReportingSwissFI that the information holder is a reporting Swiss financial institution which is not identified as a non-reporting Swiss financial institution in Annex II of the FATCA Agreement and that does not otherwise qualify as a deemed-compliant FFI, an exempt beneficial owner, or an excepted FFI under relevant US Treasury Regulations (Art. 2 para. 1 (15) and (16) of the FATCA Agreement [Reason: condition for administrative assistance eligibility]).
FIWithLocalClientBase	1	String	2-3	{ Yes, No }	Mandatory	It must be specified under the element FIWithLocalClientBase if the reporting Swiss FI is a financial institution with a local client base in accordance with Annex II section II part A 1. of the FATCA Agreement. This information is particularly important for the SEI because the individual accounts of a financial institution with a local client base must only be reported if the specified US person is not a resident of Switzerland (see also Annex II section II part A 1. f. of the FATCA Agreement and section 6 of the PDF documentation described in chapter 4.5.2.2).
ContactPerson	1-n	-	-	-	Mandatory (min. 1)	1-n contact persons of the reporting Swiss FI (or the sponsoring entity) can be entered.
ContactName	1	String	64	-	Mandatory	The full name of the FI's contact person must be entered.
ContactPhone	1-n	String	64	-	Mandatory	The telephone number of the FI's contact person must be entered.
ContactEmail	1	String	64	-	Mandatory	The e-mail address of the FI's contact person must be entered.
Account	1	-	-	-	Mandatory	This is the information section on the account.
AccountNumber	1	String	1-256	corresponds to the AccountNumber as defined in the FATCA-XML Schema	Mandatory	The AccountNumber used in the FATCA-XML that is to be sent to the SEI must be entered.

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
DocRefID	1	String	1-256	corresponds to the DocRefID as defined in the FATCA-XML Schema	Mandatory	The DocRefID used in the FATCA-XML that is to be sent to the SEI must be entered so that a connection with the corresponding AccountReport in the FATCA-XML can be established.
AccountPoolReportType	1	String	8	One of the following values: { FATCA201, FATCA202, FATCA203, FATCA204, FATCA205, FATCA206 }  corresponds to the FatcaAcctPoolReportType_EnumType as defined in the FATCA-XML Schema	Mandatory	The possible values refer to the following content: - FATCA 201: non-consenting account holder with US indicia - FATCA 202: non-consenting account holder without US indicia - FATCA 203: dormant account - FATCA 204: nonparticipating FFI - FATCA 205: non-consenting account holder that is a US person - FATCA 206: non-consenting account holder that is a passive NFFE  The value under which the account was reported in aggregate form to the IRS (FATCA-XML) must be entered.  The term "recalcitrant" is used instead of the term "non-consenting" in the FATCA-XML. According to the instructions on the IRS Form 8966, however, the term "recalcitrant" is to be replaced by the term "non-consenting" for the aggregate reporting of non-consenting US accounts to the IRS.
AggregatedAccounts	1	String	2-3	{ Yes, No }	Mandatory	The element AggregatedAccounts means the aggregation of the balance of the account with the balances of other accounts (see also Annex I section VI part C of the FATCA Agreement). This information is important for the SEI for calculating the balance or value of the account, for example in connection with Annex I section II part B 1. g. of the FATCA Agreement.
PreviouslyReportedAccount	1	String	2-3	{ Yes, No }	Mandatory	The element PreviouslyReportedAccount means the previous reporting of the account to the SEI on the basis of a FATCA group request made by the IRS in the past.

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
AccountRelationships	0-1	String	1-256	-	Mandatory*	<p>Using the information given under the element AccountRelationships, a link can be established to other accounts/persons reported to the SEI based on the same disclosure order under the FATCA Agreement.</p> <p><b>Rule:</b> It is mandatory to fill in the element AccountRelationships for the following cases:</p> <ul style="list-style-type: none"> <li>- a joint account with several specified US persons (full name(s) of the other specified US person(s));</li> <li>- a passive NFFE with several controlling specified US persons who are not contained in the same AccountReport (full name(s) of the other controlling specified US person(s));</li> <li>- if several accounts held by the same person that are reportable under the FATCA Agreement and that are not included in the same AccountReport are reported to the SEI (account number(s) of the other account(s)). This also includes accounts whose balances have been aggregated.</li> </ul>
MultipleSpecifiedUSPersons	1	String	2-3	{ Yes, No }	Mandatory	<p>It must be indicated under the element MultipleSpecifiedPersons if in the case of a passive NFFE, multiple controlling specified US persons are named in the same AccountReport. This information is important for the SEI because it must black out information in the case of a diverging result regarding eligibility for administrative assistance (administrative assistance yes for one of the controlling specified US persons, administrative assistance no for the other controlling specified US person) before the bank information is sent to the IRS (i.e. blacking out of the personal details of the controlling specified US person for whom administrative assistance is not provided).</p>
FATCAFinancialAccount	1	String	2-3	{ Yes, No }	Mandatory	<p>It must be declared under the element FATCAFinancialAccount that the account is a financial account as established in relevant US Treasury Regulations and is not an account, product or arrangement identified as excluded from the definition of financial account in Annex II of the FATCA Agreement (Art. 2 para. 1 (22) of the FATCA Agreement [Reason: condition for administrative assistance eligibility]).</p>

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
AccountClassification	1	String	11-19	One of the following values: { Preexisting Account, New Account }	Mandatory	It must be indicated if the account is a preexisting account or a new account (see Annex I sections II to V of the FATCA Agreement).
AccountCategory	1	String	10-12	One of the following values: { Individual, Organisation }	Mandatory	It must be indicated if the account is an individual account or an entity account (see Annex I sections II to V of the FATCA Agreement).
AccountType	0-1	String	6	One of the following values: { SEI101, SEI102, SEI103 }	Mandatory*	<p>The possible values refer to the following content:</p> <ul style="list-style-type: none"> <li>- SEI101: Account of specified US entity</li> <li>- SEI102: Account of passive NFFE with specified US person as controlling person</li> <li>- SEI103: Account of NPFFI</li> </ul> <p>In this way, the type of entity account is specified for the account (see Annex I sections IV and V of the FATCA Agreement).</p> <p><b>Rule:</b> It is mandatory to fill in the element AccountType if the value "Organisation" was entered in the element AccountCategory.</p>
ConsentReceived	1	String	2-3	{ Yes, No }	Mandatory	It must be stated under the element ConsentReceived whether or not consent has been received for reporting the banking information to the IRS (see Art. 3 of the FATCA Agreement). The value "No" must be entered if, according to the FI, not all of the consent declarations required for the account have been obtained.
TINSpecifiedUSPersonAvailable	1	String	2-3	{ Yes, No }	Mandatory	It must be stated under the element TINSpecifiedUSPersonAvailable whether or not the US TIN of the specified US person(s) is available (see Art. 3 of the FATCA Agreement). The value "No" must be entered if, according to the FI, not all of the US TINs to be disclosed for the account are available. The value "No" must also be entered for nonparticipating foreign financial institutions.

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
DueDiligenceRegulationsElected	1	String	1-256	{Yes, No, Partial: <Explanation>} (see comment “ <b>In case of partial selection</b> ”)	Mandatory	It must be stated under the element DueDiligenceRegulationsElected whether or not the financial institution relies on the procedures described in relevant US Treasury Regulations to establish whether an account is a US account or an account held by a nonparticipating foreign financial institution (Annex I section I part C of the FATCA Agreement and Art. 2 para. 2 of the FATCA Act). <b>In case of partial selection</b> of the procedures described in relevant US Treasury Regulations to establish whether an account is a US account or an account held by a nonparticipating financial institution, it must be indicated in addition to the value “Partial:” the group of accounts for which such selection was made including the relevant US Treasury Regulations (Annex I section I part C of the FATCA-Agreement).
DefinitionRegulationsElected	1	String	1-256	-	Mandatory	It must be stated under the element DefinitionRegulationsElected whether or not the FI uses definitions from relevant US Treasury Regulations instead of those given in the FATCA Agreement (Art. 2 para. 3 of the FATCA Act) for definitions relevant to this document. If this is the case, the corresponding definitions including the relevant US Treasury Regulations must be indicated. If this is not the case, "n/a" must be entered.
USAccount	1	String	2-3	{ Yes, No }	Mandatory	For a US account with or without US indicia, the value "Yes" must be entered under the element USAccount. For a nonparticipating foreign financial institution's account, the value "No" must be entered (irrespective of whether or not a US indicium is available in accordance with the FATCA Agreement or (if the voting right is exercised) relevant US Treasury Regulations).

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
IndividualAccountUSIndicia	0-n	String	6	One or more of the following values: { SEI201, SEI202, SEI203, SEI204, SEI205, SEI206, SEI207, SEI208, SEI209, SEI210, SEI211 }	Mandatory (min. 1)*	<p>The possible values refer to the following content:</p> <ul style="list-style-type: none"> <li>- SEI201: Identification as US citizen</li> <li>- SEI202: Identification as US resident (including green card holders)</li> <li>- SEI203: Indication of a US place of birth</li> <li>- SEI204: Current US mailing or residence address</li> <li>- SEI205: Current US telephone number</li> <li>- SEI206: Standing instructions to transfer funds to an account maintained in the United States</li> <li>- SEI207: Currently effective power of attorney granted to a person with a US address</li> <li>- SEI208: Currently effective signatory authority granted to a person with a US address</li> <li>- SEI209: "In-care-of" or "hold mail" address that is the sole address</li> <li>- SEI210: Actual knowledge of the relationship manager</li> <li>- SEI211: Any other indicia</li> </ul> <p>(see Annex I section 2 of the FATCA Agreement)</p> <p><b>Rule:</b> It is mandatory to fill in the element IndividualAccountUSIndicia if the value "Individual" was entered in the element AccountCategory and the value "Yes" was entered in the element USAccount.</p> <p>The indicium to be selected must at least be the one that forms the basis of the aggregate report sent to the IRS (strongest indicium). However, several indicia may also be selected.</p> <p>If an account was qualified as a US account without a US indicium having been available, the value "Any other indicia" must be entered.</p> <p>Furthermore, the PDF documentation described in chapter 4.5.2.2 (section 6) must be sent to the SEI if it is available.</p>

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
IndividualAccountUSIndiciaComments	0-1	String	1-256	-	Mandatory*	<p><b>Rule:</b>                      It is mandatory to fill in the element IndividualAccountUSIndiciaComments if the value "Individual" was entered in the element AccountCategory, the value "Yes" was entered in the element USAccount and if one of the following applies:</p> <ul style="list-style-type: none"> <li>- "Any other indicia" was entered under the element IndividualAccountUSIndicia (e.g. for US accounts without US indicia);</li> <li>- no documents are available in relation to a US indicium (e.g. a US telephone number has been captured only in electronic form as client data or for "Actual knowledge of the relationship manager");</li> <li>- the US Treasury Regulations were used to qualify the account as a US account, in which case the applicable provisions must be indicated;</li> <li>- the indicium is a US indicium in accordance with the US banking programme that is not named in the FATCA Agreement or (if the voting right is exercised) in the applicable US Treasury Regulations.</li> </ul> <p>Furthermore, the PDF documentation described in chapter 4.5.2.2 (section 6) must be sent to the SEI if it is available.</p>

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
OrganisationAccountUSIndicia	0-n	String	6	One or more of the following values: { SEI301, SEI302, SEI303, SEI304, SEI305, SEI306, SEI307 }	Mandatory (min. 1)*	<p>The possible values refer to the following content:</p> <ul style="list-style-type: none"> <li>- SEI301: Incorporation under US law (specified US entity)</li> <li>- SEI302: Place of incorporation in the US (specified US entity)</li> <li>- SEI303: US address (specified US entity)</li> <li>- SEI304: US court has authority and US person authorized to control substantial decision of the trust</li> <li>- SEI305: US citizenship (controlling specified US person)</li> <li>- SEI306: US residency (controlling specified US person)</li> <li>- SEI307: Any other indicia</li> </ul> <p>(see Annex I section IV part D 1. a., Art. 2 para. 1 (26) and Annex I section IV part D 4. c. of the FATCA Agreement)</p> <p><b>Rule:</b> It is mandatory to fill in the element OrganisationAccountUSIndicia if the value "Organisation" was entered in the element AccountCategory and the value "Yes" was entered in the element USAccount.</p> <p>The indicium to be selected must at least be the one that forms the basis of the aggregate report sent to the IRS (strongest indicium). However, several indicia may also be selected.</p> <p>If an account was qualified as a US account without a US indicium having been available, the value "Any other indicia" must be entered.</p> <p>Furthermore, the PDF documentation described in chapter 4.5.2.2 (section 6) must be sent to the SEI if it is available.</p>



SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
OrganisationAccountUSIndiciaComments	0-1	String	1-256	-	Mandatory*	<p><b>Rule:</b> It is mandatory to fill in the element OrganisationAccountUSIndiciaComments if the value "Organisation" was entered in the element AccountCategory, the value "Yes" was entered in the element USAccount and if one of the following applies:</p> <ul style="list-style-type: none"> <li>- "Any other indicia" was entered under the element OrganisationAccountUSIndicia (e.g. for US accounts without US indicia);</li> <li>- no documents are available in relation to a US indicium;</li> <li>- the US Treasury Regulations were used to qualify the account as a US account, in which case the applicable provisions must be indicated.</li> </ul> <p>Furthermore, the PDF documentation described in chapter 4.5.2.2 (section 6) must be transmitted to the SEI if it is available.</p>
CommentsPassiveNFFE	0-1	String	1-256	-	Mandatory*	<p><b>Rule:</b> It is mandatory to fill in the element CommentsPassiveNFFE if the value "Account of passive NFFE with specified US person as controlling person" was entered in the element AccountType, and:</p> <ul style="list-style-type: none"> <li>- in addition to the PDF documentation described in chapter 4.5.2.2 (section 7) explanations are required as to why the holder of the entity account is deemed to be a passive NFFE, or</li> <li>- the voting right provided for in Article 2 paragraph 2 of the FATCA Act has been exercised, in which case the applicable US Treasury Regulations must be indicated.</li> </ul> <p>Furthermore, the PDF documentation described in chapter 4.5.2.2 (section 7) must be sent to the SEI.</p>

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
CommentsNPFFI	0-1	String	1-256	-	Mandatory*	<p><b>Rule:</b> It is mandatory to fill in the element CommentsNPFFI if the value "Account of NPFFI" was entered in the element AccountType, and:</p> <ul style="list-style-type: none"> <li>- in addition or as an alternative to the PDF documentation described in chapter 4.5.2.2 (section 8) explanations are required as to why the entity is deemed to be a nonparticipating foreign financial institution, or</li> <li>- the voting right provided for in Article 2 paragraph 2 of the FATCA Act has been exercised, in which case the applicable US Treasury Regulations must be indicated.</li> </ul> <p>Furthermore, the PDF documentation described in chapter 4.5.2.2 (section 8) must be sent to the SEI if it is available.</p>
Person	1-n	-	-	-	Mandatory (min. 1)	<p>This is the information section on the persons concerned by the administrative assistance procedure and on the persons (additionally) entitled to appeal (see the Federal Act on International Administrative Assistance in Tax Matters [TAAA; SR 672.5]). The persons concerned are considered to be the specified US person and the nonparticipating foreign financial institution.</p> <p>Persons (additionally) entitled to appeal are considered to be any of the FI's contracting parties (e.g. account holders, policyholders) who are not specified US persons or nonparticipating financial institutions.</p> <p>See chapter 4.5.1.2 for the issue of the multiplicity of the persons to be entered.</p>

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
FISpecificPersonID	1	String	1-64	BBBB-<PersonSequenceNumber>  The value BBBB is identical to the SEIDossierFINumber of the SEIDossier section of the SEI-XML. The value <PersonSequenceNumber> is a string of 1-59 characters.	Mandatory	The FI must assign an FI-specific personal ID to every person entitled to appeal. This is composed of the SEIDossierFINumber assigned by the SEI and a PersonSequenceNumber assigned by the FI. This FISpecificPersonID may be assigned to one person only (it cannot be assigned again to a different person for a subsequent transfer of data to the SEI under the FATCA Agreement). This person may be assigned the same FISpecificPersonID or a new one for a subsequent transfer of data to the SEI under the FATCA Agreement. The PersonSequenceNumber can consist of an existing internal number.
PersonCategory	1	String	6	One of the following values: { SEI401, SEI402, SEI403 }	Mandatory	The possible values refer to the following content: - SEI401: Specified US person - SEI402: NPFFI - SEI403: Other person entitled to appeal  The personal details of the specified US person or the nonparticipating foreign financial institution must always be entered. If the person/institution is not the FI's contracting party (e.g. account holder, policyholder), the personal details of this contracting party must be given <b>in addition</b> . Likewise, the personal details of the other contracting party must be given for a joint account (Reason: contracting party's entitlement to appeal in the administrative assistance procedure).

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
RelationToAccount	1-n	String	6	One or more of the following values: { SEI501, SEI502, SEI503, SEI504 }	Mandatory (min. 1)	<p><b>All</b> of the relationships the person has to the account must be entered under the element RelationToAccount.</p> <p>The possible values refer to the following content:</p> <ul style="list-style-type: none"> <li>- SEI501: Contracting party</li> <li>- SEI502: Beneficial owner/beneficiary</li> <li>- SEI503: Controlling person</li> <li>- SEI504: Account holder as named in the FATCA-XML</li> </ul> <p>"Contracting party", for example, means the account holder, the policyholder or the holder of an equity or debt interest. The value "Account holder as named in the FATCA-XML" may only be selected <b>in addition to</b> the other values (SEI501, SEI502, SEI503) in all cases. The value "Account holder as named in the FATCA-XML" must imperatively be chosen for one (but only for one) person per SEI-XML.</p>
PersonType	1	String	10-12	One of the following values: { Individual, Organisation }	Mandatory	It must be entered under the element PersonType if the person is a natural person or an entity.
ConfirmationSpecifiedUSPerson	0-1	String	2-3	{ Yes, No }	Mandatory*	<p>It must be confirmed under the element ConfirmationSpecifiedUSPerson that the US person did not pose as an unspecified US person to the FI.</p> <p><b>Rule:</b> It is mandatory to fill in the element ConfirmationSpecifiedUSPerson if the value "Specified US person" was entered in the element PersonCategory and the value "Organisation" was entered in the element PersonType.</p>
FirstName	0-1	String	1-64	-	Mandatory*	<p><b>Rule:</b> It is mandatory to fill in the element FirstName if the value "Individual" was entered in the element PersonType.</p>
MiddleName	0-1	String	1-64	-	Mandatory*	<p><b>Rule:</b> It is mandatory to fill in the element MiddleName if the value "Individual" was entered in the element PersonType and the middle name is known.</p>
LastName	0-1	String	1-64	-	Mandatory*	<p><b>Rule:</b> It is mandatory to fill in the element LastName if the value "Individual" was entered in the element PersonType.</p>

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
Gender	0-1	String	4-6	{ male, female }	Mandatory*	<b>Rule:</b> It is mandatory to fill in the element Gender if the value "Individual" was entered in the element PersonType and the gender is known.
BirthDate	0-1	String	4-10	YYYY or YYYY-MM or YYYY-MM-DD	Mandatory*	<b>Rule:</b> It is mandatory to fill in the element Birthdate if the value "Individual" was entered in the element PersonType and the date of birth is known.
Deceased	0-1	String	2-3	{ Yes, No }	Mandatory*	<b>Rule:</b> It is mandatory to fill in the element Deceased if the value "Individual" was entered in the element PersonType and it is known if the person is deceased or still living.
OrganisationName	0-1	String	1-64	-	Mandatory*	<b>Rule:</b> It is mandatory to fill in the element OrganisationName if the value "Organisation" was entered in the element PersonType.
PersonAddress	1	-	-	-	Mandatory	The element PersonAddress refers to the full postal address (domiciliary address) of the stated person.
AddressLine1	1	String	1-35	-	Mandatory	This element is the first line of the full postal address and contains the name of the addressee. The line break to the following AddressLine needs to be done in a logical manner (no line break in the middle of a word). Example: Max Muster
AddressLine2	1	String	1-35	-	Mandatory	This element is the second line of the full postal address. The line break to the following AddressLine needs to be done in a logical manner (no line break in the middle of a word). Example: Musterstrasse 11
AddressLine3	1	String	1-35	-	Mandatory	This element is the third line of the full postal address. The line break to the following AddressLine needs to be done in a logical manner (no line break in the middle of a word). Example: 3001 Bern
AddressLine4	0-1	String	1-35	-	Mandatory*	This element is the fourth line of the full postal address and must be filled out if it is required to complete the address. Example: Switzerland

SEI-XML Element	Occ	Type	Length	Format / Restrictions	Modality	Comments
AddressLine5	0-1	String	1-35	-	Mandatory*	This element is the fifth line of the full postal address and must be filled out if it is required to complete the address.
AddressLine6	0-1	String	1-35	-	Mandatory*	This element is the sixth line of the full postal address and must be filled out if it is required to complete the address.