Guide on how to generate payment data in XML format

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**Version history**

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# 1. Purpose of the guide

This guide is aimed at financial businesses facilitating cross-border payments. These organisations are called Payment Service Providers (PSPs)[[1]](#footnote-1). PSPs must report their cross-border payments in XML format to the Danish Tax Agency (*Skattestyrelsen*), which forwards the data to a central EU database, CESOP-EU[[2]](#footnote-2).

The purpose of this guide is to describe the requirements for the submitted XML form. The guide contains both technical and procedural rules.

The guide also describes reporting and validation flows that data must undergo to obtain final approval.

# 2. Technical requirements for submissions to CESOP

Payment data to CESOP-DK must be submitted in XML format as decided by the EU. In addition, there are a number of EU validation rules and national Danish validation rules with which data must also comply.

## 2.1 CESOP XSD

The XSD files defining the XML form for submission of payment data are available at [the EU’s home page on CESOP](https://taxation-customs.ec.europa.eu/taxation-1/central-electronic-system-payment-information-cesop_en) (www.commission.europa.eu)

On the home page, you will also find an XSD User Guide with additional procedural rules with which the XML must comply.

Finally, the page contains a validation module. We recommend that you validate the files before they are reported. The validation module validates the individual file in relation to format compliance, and it therefore can’t be guaranteed that the file will be finally approved once it is reported. The reason for this is that there are additional rules that require data to be compared with other reports. This process takes place centrally in the EU, and you can read more about the procedure in the section on **Reporting and validation flow**.

## 2.2 Danish procedural rules

In addition to the EU rules, there are nationally implemented procedural rules. The purpose of these rules is to support a smooth and secure reporting process.

|  |  |  |  |
| --- | --- | --- | --- |
| **Procedural rule ID** | **Procedural rule description** | **Description** | **Error description** |
| 101 | Identification of PSP | The SE no. on the party that is subject to a reporting obligation must be the same as that stated in the XML as ReportingPsP => PSPId.  The PSP is recommended to identify itself in the XML with the SE no. under which the reporting obligation is registered, for example:  <cesop:PSPId PSPIdType="Other">12345678</cesop:PSPId> | The ReportingPSP in the submitted XML is not the party that is subject to a reporting obligation. The identification of the ReportingPSP must be the SE no. of the party that is subject to a reporting obligation. |
| 102 | ReportingPeriod | The period that the reporting PSP has stated that the reporting concerns must be the same as the period defined in XML under ReportingPeriod. | The period for which submission of payment data has been attempted is not the same as that defined in the submitted XML. |
| 103 | TransmittingCounty | TransmittingCountry in MessageSpec must be “DK” | In the MessageSpec section, TransmittingCountry must be “DK”, without quotation marks. |
| 104 | MessageType | MessageType in MessageSpec must be “PMT” | In the MessageSpec section, MesageType must be “PMT” without quotation marks. |

# 3. Reporting and validation flows

Reports undergo the below flow regardless of whether the data are reported via API or via the user interface. As part of the flow, the reports are subject to a number of validations, and the status of the report will be updated on an ongoing basis.

Receipts, validations and status can always be seen on the overview page in [E-tax for businesses (*Tastselv Erhverv*)](https://skat.dk/tastselverhverv) or be retrieved via the displayed APIs.

## 3.1 Receipt

CESOP-DK issues a receipt immediately after submission. This receipt is a confirmation that the file has now been submitted to the Danish Customs and Tax Administration (*Skatteforvaltningen*).

The file also contains a submission ID, which is the unique ID that identifies the report with the Customs and Tax Administration. You must quote this ID in subsequent enquiries to the Customs and Tax Administration.

## 3.2 National validation

Upon receipt, the submitted file is validated. The validation consists of an XML form validation and validation of compliance with procedural rules for the individual report.

The result of this national validation can be retrieved via the user interface or API.

### 3.2.1 National validation rejected

If non-compliance with the XML form or procedural rules has been ascertained in connection with the national validation, the whole report will be rejected. In this case, all payment data must be reported again. The validation report will contain a detailed error description.

### 3.2.2 National validation approved

If non-compliance with the XML form or procedural rules is not ascertained in connection with the national validation, the file will be forwarded to the central CESOP in the EU. The file has not been finally approved even though it has been forwarded, as the approval only takes place in the EU.

In [E-tax for businesses](https://skat.dk/tastselverhverv), however, there will be a national validation report confirming that no errors have been found in connection with the validation.

## 3.2 EU validation

Once the report has been approved at national level and sent to the EU, further validation takes place. This validation is conducted by the EU as it requires that data is compared with other payment data submissions. The validation rules are described in the document **XSD User Guide**. The XSD User Guide can be downloaded here https://taxation-customs.ec.europa.eu/taxation-1/central-electronic-system-payment-information-cesop\_en.

### 3.2.1 EU validation response: FULLY REJECTED

If you receive an EU validation with the status ‘FULLY REJECTED’, this means that the report has been rejected in its entirety. In this case, you must submit a new report to CESOP-DK to replace the rejected report.

### 3.2.2 EU validation response: PARTIALLY REJECTED

If you receive an EU validation with the status ‘PARTIALLY REJECTED’, this means that parts of the report have been rejected. The validation report from the EU will specify which parts of the report have been rejected. A section of the report is always defined by a so-called “DocRefId”.

In cases where a report has been ‘PARTIALLY REJECTED’, a corrective report must be submitted. This report must only contain the data to be corrected.

In the **Corrections** section below, you can read a description of the correction principle.

### 3.2.1 EU validation response: VALIDATED

If you receive an EU validation with the status ‘VALIDATED’, this means that the report has been approved by the EU. In this case, you don’t need to take any further action in connection with the report.

If it is subsequently ascertained that the report nevertheless contains errors, they must be corrected by the party that is subject to a reporting obligation. This is done according to the same procedure as if the report had been ‘PARTIALLY REJECTED’.

## 3.3 Submission status

There will be a submission status for each submission and validation step. This status shows how far the report is in the process and whether the submission has been validated or whether it has been fully or partially rejected.

The table below shows the different status types and their significance.

| **Submission status** | **Description** |
| --- | --- |
| Being processed | The file is being processed. Final status will be shown subsequently. |
| National validation rejected | The received file has been rejected by CESOP-DK as non-valid. |
| CESOP validation rejected | PSP XML has been rejected by CESOP-EU as non-valid. |
| CESOP validation partially approved: | CESOP-EU issues a receipt specifying that only parts of the submitted PSP XML are valid. The reporting PSP must correct the invalid parts by submitting a new report containing only the corrections. |
| Approved | CESOP-EU issues a receipt confirming that the submitted PSP XML is valid, and that the total submission has consequently been processed and approved. |
| FAILED | CESOP-EU can’t process the PSP XML received for unknown reasons. |

# 4. Corrections

If the originally reported payment data, which have the status ‘Approved’ or ‘CESOP validation partially approved’, are incorrect, they must subsequently be corrected.

Both corrections and deletions are done by submitting a new XML file in the reporting solution in [E-tax for businesses.](https://skat.dk/tastselverhverv) In the new file, you must specify which section of the previous report that is to be corrected. You do this by referring to the DocRefID of a previous report, now as “CorrDocRefId”.

Validation rules that applied to the original report also apply to the new file with the corrections. At the same time, you must be aware of the special rules applicable to corrections and deletions.

Corrections can be made to corrections according to the same principle as that described above.

See section 3.3 of the XSD User Guide from the EU for a detailed review of the correction principle.

1. Payment Service Provider [↑](#footnote-ref-1)
2. CESOP (Central Electronic System of Payment Information) is a system maintained by the European Commission for collection of cross-border payment transaction data collected by the Member States from PSPs. [↑](#footnote-ref-2)