Transition to the CRS 3.0 XML schema

The Tax and Customs Board (ETCB) will shortly adopt the OECD's updated **CRS XML Schema Version 3.0** for the **submission of DAC2 and CRS declarations**. This change applies to the submission of both the CRS and DAC2 forms via the **e-services environment e-MTA**.

The version of the OECD's user guide for CRS 3.0 XML schema is 4.0. The new schema contains updated data elements and validation rules and supports the implementation of the revised Common Reporting Standard.

Transition schedule

The acceptance of DAC2 and CRS returns will be suspended **in December 2026** due to the development of the ETCB's information systems.

During this suspension period, the following **cannot be submitted via the e-MTA**:

- ✓ new DAC2 or CRS declarations;
- ✓ blank declarations;
- ✓ corrections to or deletions of previously submitted declarations.

The submission of declarations is expected to resume **in February 2027**. Once the service is reopened, DAC2 and CRS declarations may only be submitted in a format compliant with the CRS 3.0 XML schema.

The exact start and end dates of the submission suspension will be announced separately on the ETCB's website. Where possible, we recommend submitting any pending declarations and corrections before the suspension begins.

Declarations subject to the CRS 3.0 requirement

After the service is reopened, the CRS 3.0 format must be used for:

- ✓ submission of new DAC2 and CRS declarations;
- ✓ submission of blank declarations;
- ✓ correction of data from previous reporting periods;

- ✓ deletion of previously submitted data.

Corrections to and deletions of declarations originally submitted before the transition must also be prepared in XML format compliant with the CRS 3.0 requirements. Files prepared based on an earlier version of the schema will not be accepted after the service reopens.

Updating the legal basis

In connection with the adoption of CRS 3.0, Annexes to Regulation No. 16 of the Minister of Finance of 19 May 2025 concerning CRS and DAC2 XML/XSD will also be updated.

The amendments to the Regulation are currently undergoing public consultation. Once the consultation and regulatory process has been completed, the updated Regulation will be published in the Riigi Teataja.

Further details on the entry into force of the amendments to the Regulation and on the CRS 3.0 XML/XSD files will be published on the ETCB's website.

More information

- ※ **The OECD's user guide for CRS 3.0 XML schema**
  Amended Common Reporting Standard XML Schema: User Guide for Tax Administrations, version 4.0

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