

HMRC Country-by-Country XML User Guide

V2.0

Introduction

In order to facilitate the continuing implementation of CbC reporting and with a view to accommodating the electronic preparation, filing and exchange of CbC Reports, the present CbC XML Schema and the related User Guide have been developed.

A schema is a data structure for electronically holding and transmitting information. XML, ‘Extensible Markup Language’, is commonly used for this purpose.

This User Guide explains what information needs to be included in each CbC data element to be reported to HMRC in the CbC XML Schema v. 2.0 It also contains guidance on how to make corrections to data items within a file that can be processed automatically, and error codes associated with certain data elements of the XML Schema.

Terminology

This guide uses the following terms as defined by the OECD:

Reporting Entity - the Multi-National Group’s reporting member, typically the Ultimate Parent Entity.

Constituent Entity – All members of a Multi-National Group, including the Reporting Entity.

The definition of all capitalised terms used in this User Guide can be found in the final report on [BEPS Action 13](#).

This guidance is based on v2.0 of the OECD XML Schema CbcXML_v2.0.xsd using country and currency codes defined in isocbctypes_v1.1.xsd

How the HMRC CbC XML User Guide links to the CbC XML Schema

This User Guide is divided into logical sections based on the schema and provides information on specific data elements and any attributes that describe that data element.

The Country-by-country Reporting XML Schema Information sections are:

1. **Message Header** with the sender, recipient, message type and reporting period.
Please ensure you read and understand the section entitled **Uniqueness of MessageRefId and DocRefId** on **Page 22** as you will be unable to make a valid XML submission without creating unique MessageRefIds and DocRefIds in the correct format.
2. **The identifying information** to be provided for each Constituent Entity.
3. **The body of the CbC XML Schema**, containing the reportable information on the Reporting Entity and each Constituent Entity, as well as a summary of the activities of the Multi-National Group, as set out in the CbC reporting template.
4. **Deletions** instructions for action to take where there is a missing data from the submitted report.
5. **Corrections** where previously submitted data in the original report needs to be corrected.

Essential Information

MessageTypeIndic 401 should only be used with DocTypeIndic OECD1.

MessageTypeIndic 402 should either be used for Corrections & Deletions

Corrections

Either DocTypeIndic OECD2 & include DocRefIds that include OECD0 (for Reporting Entity ENT when the Reporting Entity has not changed) & OECD2 for correction to REP & ADD elements)

Or for DocTypeIndic OECD2 & include DocRefIds that include OECD2 (correction to ENT REP & ADD elements)

Deletions

DocTypeIndic OECD3 & include DocRefIds OECD3 (deletion of the whole file – the ENT & all REP & all ADD elements)

A file should not include DocTypeIndic of both OECD2 & OECD3 elements.

The Revenue figures should only be provided as positive integers.

All amounts provided in the Country-by-Country Report should be reported in *one and the same functional currency*, being the currency of the Reporting MNE. If statutory financial statements are used as the basis for reporting, all amounts should be translated to the stated functional currency of the Reporting MNE at the average exchange rate for the year stated in the Additional Info element.

Only if a jurisdiction does not use Tax Identification Numbers can NOTIN be used. If a jurisdiction within the report uses a TIN system, then the TIN must be provided within the report. If a report is submitted with NOTIN entries for a jurisdiction(s) that use a TIN system, then when the report is reviewed for data quality it is likely that a request will be made by HMRC for the report to be corrected.

The requirement field for each data element and its attribute indicates whether the element is needed for validation or whether it is optional in the CbC XML Schema.

Data Validation

“Validation” elements MUST be present for ALL data records in a file and an automated validation check can be undertaken.

The sender should do a technical check of the data file content using XML tools to make sure all validation elements are present and, if they are not, an amendment(s) to the file should be made.

HMRC will check for the presence of all validation elements and will reject a file where such elements are missing.

Validation Error Codes

These error codes may be received either at validation or before validation can occur, each of these errors will prevent a CbC Report from being submitted. You must correct the issue otherwise HMRC will not receive any of the report data.

HMRC Error Code – CbC-MNE-BR-006 Rule ID – Failed Schema Validation

This error code indicates that the submitted file has failed validation and has not been accepted. The file must be checked to ensure all validation elements are present. The file will need to be checked against the CbC XML Schema guidance to identify which elements are missing or provided in an incorrect format.

HMRC Error Code – CbC-MNE-BR-012 Rule ID – File Contains Multiple occurrences of CbcBody

This error occurs when CbcBody elements for more than one Multi-National Entity have been submitted in the same XML file. A new XML file must be created and submitted for each CbcBody element.

HMRC Error Code – CbC-MNE-BR-013 Rule ID – CbC Schema Version Number Not Populated

This error code indicates that no version number has been provided for in <CBC_OECD version>. This should match the latest version of the OECD schema released.

HMRC Error Code – CbC-MNE-BR-014 Rule ID – Character encoding set incorrectly

This error occurs when the character encoding for the XML file is not set to **UTF-8**. You must ensure the 'encoding' attribute in the XML prologue is set to **“UTF-8”** for the Schema to be successfully validated.

HMRC Error Code – CbC-MNE-BR-011 Rule ID – Other

This code indicates that an unidentified error has occurred, the XML file will need to be checked against the Schema User Guide before being resubmitted. **Optional and Mandatory Elements**

Some elements are shown as “(Optional) Mandatory”, indicating they are in principle required for CbC reporting, but only in certain instances, as further specified for the respective elements in this User Guide.

Consequently, (Optional) Mandatory elements may be present in most (but not all) circumstances, so there cannot be a simple IT validation process to check these.

For example, the Reporting Entity and CbC Reports elements are labelled as “Optional (Mandatory)”, indicating that both elements are in principle mandatory, unless one of the elements is left blank in the context of a correction of the other element (see the Corrections section below for further detail).

Other “Optional” elements are, while recommended, not required to be provided and may in certain instances represent a choice between one type or another, where one of them must be used (e.g. choice between AddressFix or AddressFree).

Transliteration, further guidance and examples

Page 17 of the CbC User Guide contain further guidance on the transliteration of information and corrections.

Appendix A to the CbC User Guide shows a diagrammatic representation of the CbC XML Schema with all its elements. The numbers next to the headings are the corresponding section numbers in the User Guide text, which provides further guidance on the information to be provided in each element.

Appendix B to the CbC User Guide contains a glossary of namespaces for the CbC XML Schema.

CbC XML Schema Information

I. Message Header

Information in the message header identifies the Reporting Entity that is sending the message, their country of residence and the receiving country, which is “GB” for MNEs sending reports to HMRC.

The header specifies when the message was created, what period (normally a fiscal year) the report is for, and the nature of the report (original, corrected, supplemental, etc.).

SendingEntityIN

Element	Attribute	Size	Input Type	Requirement	Rule
SendingEntityIN		50-character	xsd:string	Validation	Must Equal CbCID

The SendingEntityIN element should identify the Reporting Entity reporting to HMRC, this field must be the CbCID that was created when the MNE registered for Country-by-country reporting.

Error codes Associated with SendingEntityIN

HMRC Error Code – CbC-MNE-BR-008 Rule ID – SendingEntityIN

This error occurs when the SendingEntityIN does not match the CbCID entered on the GOV.uk site before submitting the message. The SendingEntityIN must equal the CbCID.

TransmittingCountry

Element	Attribute	Size	Input Type	Requirement	Rule
TransmittingCountry		2-character	iso:CountryCode_Type	Validation	Must Equal an ISO country code*

This data element identifies the domestic country code of the Reporting Entity’s country of residence. For UK resident Reporting Entities this would be GB, the ISO country code for the United Kingdom. For entities filing voluntarily, this would be the ISO code for the country of residence of the Reporting Entity.

*The element must be a 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard, complemented by the X5 code for stateless entities and income and the XK code for Kosovar entities and income.

Error Codes Associated with TransmittingCountry

HMRC Error Code – CbC-MNE-BR-10 Rule ID – TransmittingCountry

This error occurs where the TransmittingCountry is not a valid Country code from the ISO 3166-1 Alpha 2 standard.

Element	Attribute	Size	Input Type	Requirement	Rule
ReceivingCountry		2-character	iso:CountryCode_Type	Validation	Must Equal "GB"

This data element identifies the domestic country code of the Receiving Entity (HMRC). It uses the 2 character alphabetic country code and country name list based on the ISO 3166-1 Alpha 2 standard.

When submitting a report to HMRC this value must be "GB", the country code for the United Kingdom regardless of the Reporting Entity's country of residence.

Error Codes Associated with ReceivingCountry

HMRC Error Code – CbC-MNE-BR-09 Rule ID – ReceivingCountry

This error occurs where the ReceivingCountry is any value other than "GB", it must be this value when submitting a CbC Report to HMRC.

MessageType

Element	Attribute	Size	Input Type	Requirement	Rule
MessageType			cbc:MessageType_Enum Type	Validation	Must Equal "CBC"

This data element specifies the type of message being sent. The only allowable entry in this field is "CBC".

Language

Element	Attribute	Size	Input Type	Requirement
Language			iso:LanguageCode_Type	Optional (Mandatory)

This data element specifies the language in which the content of the AdditionalInfo element, if any, has been provided, by indicating the relevant language code pursuant to ISO 639 – Part 1 (ISO 639-1:2002).

With a view to allowing the most widespread use of the information contained in the CbC Report, the use of the English language is preferred. See page 17 for further guidance on the transliteration of information.

Warning

Element	Attribute	Size	Input Type	Requirement
Warning		Max 4,000 Characters	cbc:StringMaxLengthForLongText_Type	Optional

This data element is a free text field allowing input of specific cautionary instructions about use of the CbC message content. If the reported data is for a period other than for a full fiscal year this information can be provided here as a narrative, e.g. "ten-month period".

Contact

Element	Attribute	Size	Input Type	Requirement
Contact			xsd:string	Optional

This data element is a free text field allowing input of specific contact information for the Reporting Entity.

MessageRefId

Element	Attribute	Size	Input Type	Requirement
MessageRefId			xsd:string	Validation

This data element is a free text field capturing the sender's unique identifying number (created by the sender) that identifies the particular message being sent. The identifier allows both the sender (the Reporting Entity) and receiver (HMRC) to identify the specific message later on if any questions or corrections arise.

Error Codes Associated with MessageRefId

HMRC Error Code – CbC-MNE-BR-005a Rule ID – MessageRefId (Not Null)

This error occurs when a MessageRefId has not been provided, a unique MessageRefId must be provided for validation purposes.

This data element is a free text field allowing input of specific contact information for the Reporting Entity.

HMRC Error Code – CbC-MNE-BR-005b Rule ID – MessageRefId (Filename Match)

This error occurs when the MessageRefId provided does not match the filename of the message being sent. The MessageRefId must be exactly the same as the XML filename (excluding the file extension).

HMRC Error Code – CbC-MNE-BR-005c Rule ID – MessageRefId (Incorrect Format)

This error occurs when the MessageRefId provided is not in the correct format. The correct format as follows:-

Correct format for MessageRefId

[Max LEN=100]

Sending RJ: "GB" [2]

ReportingPeriod: YYYY [4]

Receiving RJ: "GB" [2]

CbCID [15]

MessageTypeIndic: "CBC401" or "CBC402" [6]

XML Creation TimeStamp: **either** YYYYMMDDThhmmss [15]

or YYYYMMDDThhmmssnnn [18] (including milliseconds)

Unique element **either** [<=56] or Unique element [<=53]

<=53 when milliseconds are used for the TimeStamp

To help ensure you create a valid report first time, don't cut and paste the data from this example as part of your file.

Example MessageRefId

GB2019GBXACBC0000999999CBC40120170523T140000123456789

This example is composed of elements:

Sending RJ: GB

Reporting Period: 2016

Receiving RJ: GB

CbCID: XACBC0000999999

MessageTypeIndic: CBC401

XML Creation TimeStamp: 20170523T140000

Unique element: 123456789

But you will need to use your MNE's CbCID and create your own unique reference, as well as change the MessageTypeIndic and XML Creation Timestamp as appropriate.

HMRC Error Code – CbC-MNE-BR-005d Rule ID – MessageRefId (Duplicate)

This error occurs when the MessageRefId provided is the same as that of a previous message. Each message must have its own unique MessageRefId.

HMRC Error Code – CbC-MNE-BR-005e Rule ID – MessageRefId (CbCID incorrect)

This error occurs when the CbCID component of the MessageRefId doesn't match the SendingEntityIN field, which in-turn must be the CbCID that was created when the MNE registered for Country-by-country reporting.

HMRC Error Code – CbC-MNE-BR-005f Rule ID – MessageRefId (Reporting Year Mismatch)

This Error occurs when the ReportingPeriod element of the MessageRefId does not match the ReportingPeriod field in the XML document.

HMRC Error Code – CbC-MNE-BR-005g Rule ID – MessageRefId (XML Creation Timestamp valid)

The XML Creation Timestamp element of the MessageRefId does not match the UTC time code format YYYYMMDDThhmmss e.g. 20170523T140000

MessageTypeIndic

Element	Attribute	Size	Input Type	Requirement
MessageTypeIndic			cbc:CbcMessageTypeIndic_enumType	Validation

This data element allows the sender to define the type of message sent. This is an optional element as the DocTypeIndic element also identifies whether data is new or corrected (see Guidance on the Correction Process below). Messages must contain all new or all corrected data. The possible values are:

- CBC401= The message contains new information
- CBC402= The message either contains corrections for previously sent information in the original report or deletion of the whole original file.

CorrMessageRefId

Element	Attribute	Size	Input Type	Requirement
CorrMessageRefId			xsd:string	Optional

This data element is not used for CbC reporting.

ReportingPeriod

Element	Attribute	Size	Input Type	Requirement
ReportingPeriod			xsd:date	Validation

This data element identifies the last day of the reporting period (i.e. the fiscal year of the MNE Group) to which the message relates in YYYY-MM-DD format. For example, if the fiscal year of the MNE Group runs from 1 April 2016 to 31 March 2017, the entry would be "2017-03-31". If exceptionally the reporting period does not correspond to a full 12-month fiscal year, the length of the reporting period should be indicated in the Warning element.

Timestamp

Element	Attribute	Size	Input Type	Requirement
Timestamp			xsd:dateTime	Validation

This data element identifies the date and time when the message was compiled. It is anticipated this element will be automatically populated by the host system. The format for use can be either YYYY-MM-DDThh:mm:ss. Example: **20200215T143740** or YYYY-MM-DDThh:mm:ss:nnn including Fractions of seconds can be used Example: **20200215T143740123 (with milliseconds)**.

2. OrganisationParty_Type

This complex type is used to identify each of the Constituent Entities, including the Reporting Entity, on which information is to be provided as part of the CbC Report.

It comprises the following data elements:

Element	Attribute	Size	Input Type	Requirement
ResCountryCode		2-character	iso:CountryCode_Type	Validation

Element	Attribute	Size	Input Type	Requirement
TIN		Min 1 char	cbc:TIN_Type	Validation

Element	Attribute	Size	Input Type	Requirement
IN		Min 1 char	cbc:OrganisationIN_Type	Optional

Element	Attribute	Size	Input Type	Requirement
Name		Min 1 char	cbc:NameOrganisation_Type	Validation

Element	Attribute	Size	Input Type	Requirement
Address			cbc:Address_Type	Optional

2a. ResCountryCode

Element	Attribute	Size	Input Type	Requirement
ResCountryCode		2-Character	iso:CountryCode_Type	Validation

This data element should contain the country code(s) of the tax jurisdiction(s) of the Constituent Entity (or, in case of a permanent establishment that is a Constituent Entity, the jurisdiction in which such permanent establishment is subject to tax).

2b. TIN (TIN Type)

Element	Attribute	Size	Input Type	Requirement
TIN		Min 1 char	cbc:TIN_Type	Validation

This data element provides the Tax Identification Number (TIN) used by the tax administration of the tax jurisdiction of the Constituent Entity.

For entities resident in the UK the TIN would be either their Company Tax UTR (CUTR) or their Self-Assessment UTR if they are a UK Permanent Establishment.

For entities resident outside of the UK tax jurisdiction the TIN that is used by the tax administration in their jurisdiction is to be mandatorily provided, as to ensure the quality of the data, as well as the correct use thereof.

This means that for a Constituent Entity resident in France, the French Tax Identification Number would need to be provided.

In case a Constituent Entity is resident in a country that does not use a TIN system, the value "NOTIN" should be entered. **The value NOTIN may not be entered for any Constituent Entity that does have a tax identification number.**

Element	Attribute	Size	Input Type	Requirement
TIN	issuedBy	2-character	iso:CountryCode_Type	Optional (Mandatory)

This attribute describes the jurisdiction that issued the TIN, for Constituent Entities resident in the UK this would be “GB”.

Difference in validation when OrganisationParty_Type is used in ReportingEntity

When completing the Entity element of ReportingEntity and the ReportingRole element is set to CBC 701 (Primary Filing) or CBC 703 (Local Filing) the TIN element must have a size of 11 characters and Attribute issuedBy must be “GB”. The 10 Character TIN should be the Reporting Entities Unique Taxpayer Reference (UTR) with no space in the middle, i.e. “1234567890” and not “12345 67890”.

Where the ReportingRole element is 702 (Voluntary Filing), no validation check is made for the TIN or its attribute issuedBy.

2c. Entity IN (OrganisationIN_Type)

Element	Attribute	Size	Input Type	Requirement
IN		Min 1 char	cbc:OrganisationIN_Type	Optional

This data element can be provided (and repeated) if there are other Identification Numbers (INs) available, such as a company registration number or a Global Entity Identification Number (EIN).

Element	Attribute	Size	Input Type	Requirement
IN	issuedBy	2-character	iso:CountryCode_Type	Optional

This attribute describes the jurisdiction that issued the IN. If the issuing jurisdiction is not known then this element may be left blank.

Element	Attribute	Size	Input Type	Requirement
IN	INType		xsd:string	Optional

This attribute defines the type of IN being sent (e.g. EIN).

2d. Organisation Name

Element	Attribute	Size	Input Type	Requirement
Name		Min 1 char	cbc:NameOrganisation_Type	Validation

This element should contain the full legal name of the Constituent Entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document.

For example, a private company limited by shares that incorporated in the UK as “Company A Limited” would need to write “Company A Limited”, a private company limited by shares that incorporated in the UK as “Company B Ltd” would need to write “Company B Ltd” and a public limited company incorporated in the UK as “Company C plc” would need to input “Company C plc”

In case the Constituent Entity is a Permanent Establishment, the name of the Constituent Entity should be followed by “(P.E.)”.

Error Codes Associated with Organisation Name

HMRC Error Code – CbC-MNE-BR-016 Rule ID – Organisation Name

This error occurs when the Name element included in an Organisation_Type is a blank string. The Name element must be at least 1 character long.

2e. Address Type

There are two alternative options for Address type in the CbC XML Schema – AddressFix and AddressFree. In principle, AddressFix should be used in all cases, unless the Reporting Entity is not in a position to define the various parts of a Constituent Entity’s address, in which case the AddressFree type may be used.

While the CbC reporting template does not require that the address of each Constituent Entity be reported, it is strongly recommended that this information is provided, as to ensure that the data in the CbC XML

Schema is of a high quality, as to ensure that the data is accurately matched and appropriately used by the receiving jurisdiction(s).

This data element is the permanent resident address of a Constituent Entity.

Element	Attribute	Size	Input Type	Requirement
CountryCode		2-character	iso:CountryCode_Type	Validation

This data element provides the country code associated with the Constituent Entity.

Element	Attribute	Size	Input Type	Requirement
AddressFree			xsd:string	Optional

This data element allows input of address information in free text. If the data is entered in 'AddressFree', all available address details shall be presented as one string of bytes, with blanks, slashes or carriage returns being used as a delimiter between parts of the address. This option should only be used if the data cannot be presented in the AddressFix format.

NOTE: If AddressFix is selected, there will be the option of inputting the full street address of a Constituent Entity in the AddressFree element rather than using the related fixed elements. In this case, the city, subentity, and postal code information should still be entered in the appropriate fixed elements.

Element	Attribute	Size	Input Type	Requirement
AddressType	legalAddressType		stf:OECDLegalAddressType_EnumType	Optional

OECDLegalAddressType_EnumType

This is a datatype for an attribute to an address. It serves to indicate the legal character of that address (residential, business, etc.) The possible values are:

- OECD301=residentialOrBusiness
- OECD302=residential
- OECD303=business
- OECD304=registeredOffice
- OECD305=unspecified

Element	Attribute	Size	Input Type	Requirement
Street			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
BuildingIdentifier			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
SuiteIdentifier			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
FloorIdentifier			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
DistrictName			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
POB			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
PostCode			xsd:string	Optional

Element	Attribute	Size	Input Type	Requirement
City			xsd:string	Validation

Element	Attribute	Size	Input Type	Requirement
CountrySubentity			xsd:string	Optional

The above data elements comprise the AddressFix type.

3. CbC Body

The CbC Body contains the information on the Constituent Entities, including the Reporting Entity, of the MNE Group for which a CbC Report is filed, as well as the key indicators of both the MNE Group as a whole and the individual Constituent Entities, as set out in the CbC reporting template.

Element	Attribute	Size	Input Type	Requirement
CbcBody			cbc:CbcBody_Type	Validation

The CbC Body element is composed of the following elements:

Element	Attribute	Size	Input Type	Requirement
ReportingEntity			cbc:CorrectableReportingEntity_Type	Mandatory

The Reporting Entity element contains the identifying information for the entity of the MNE Group that ensures the preparation and filing of the CbC Report.

Element	Attribute	Size	Input Type	Requirement
CbcReports			cbc:CorrectableCbcReport_Type	Optional (Mandatory)

The CbC Reports element contains, for each tax jurisdiction in which the MNE Group operates, the summary of key indicators, as well as a list of all Constituent Entities and their business activities.

Element	Attribute	Size	Input Type	Requirement
AdditionalInfo			cbc:CorrectableAdditionalInfo_Type	Optional

The AdditionalInfo element allows entering any additional information on the CbC Report that the Reporting Entity wishes to make available to HMRC or any other Competent Authorities in a free text format.

3a. ReportingEntity

Element	Attribute	Size	Input Type	Requirement
ReportingEntity			cbc:CorrectableReportingEntity_Type	Mandatory

As indicated above, this data element identifies the Reporting Entity and its role in the context of CbC reporting.

The element is composed of:

Element	Attribute	Size	Input Type	Requirement
Entity			cbc:OrganisationParty_Type	Validation

This element contains the identifying information for the Reporting Entity. The Entity element uses the OrganisationParty_Type to provide the identifying information, however there are additional validation rules when used within ReportingEntity, these depend on the ReportingRole selected.

Element	Attribute	Size	Input Type	Requirement
NameMNEGroup		1 to 200 characters	stf:StringMin1Max200_Type	Optional

This element allows specifying the name of the MNE Group by which the group is commonly known, in case this name differs from the name of the Reporting Entity.

Element	Attribute	Size	Input Type	Requirement
ReportingRole			cbc:CbcReportingRole_EnumType	Validation

The Reporting Role element specifies the role of the Reporting Entity with respect to the filing of the CbC Report. Possible values are:

- CBC 701 – **Primary Filing** – TIN must be 11-Characters long and attribute issuedBy must be “GB”.

- **CBC 702 – Voluntary Filing**
- **CBC 703 – Local Filing** – HMRC are not requesting Local files to be submitted with the CbC Report, however, HMRC expects customers to keep the documentation specified within Annexes I and II of the BEPS Action 13 report. TIN must be 11-Characters long and attribute issuedBy must be “GB”.
- **CBC704 – Local Filing with Incomplete Information (intra-EU exchanges only)**

Element	Attribute	Size	Input Type	Requirement
ReportingPeriod				Validation

The reporting Period element indicates the Start and the End Date of the Fiscal Year of the MNE Group for which the CBC Report is filed.

Element	Attribute	Size	Input Type	Requirement
StartDate			xsd:date	Validation

This element contains the Start Date of the Fiscal Year of the MNE Group for which the CBC Report is filed.

Element	Attribute	Size	Input Type	Requirement
EndDate			xsd:date	Validation

This element contains the End Date of the Fiscal Year of the MNE Group for which the CBC report is filed.

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:DocSpec_Type	Validation

DocSpec identifies the particular report within the CbC message being transmitted. It permits the identification of reports either requiring correction (for further guidance see the Corrections section below) or deletion - when either the whole original file or the whole corrected file (if the original has been corrected) is being deleted.

DocSpec contains the DocRefId relating to its master element, each instance of DocSpec must contain a unique DocRefId.

Data Validation on Entity information within ReportingEntity

When a MNE files its Country-by-Country Report with HMRC using the ReportingRole CBC 701 (Primary Filing) or CBC 703 (Local Filing) the Reporting Entity is expected to be resident in the UK. This means that when the Entity element is completed using the OrganisationParty Type complex the TIN (Tax Identification Number) within Entity should be a UK reference called a Unique Tax Payer Reference (UTR). The UTR is 10 numbers with no space in the middle i.e. “1234567890” so for Primary or Local filing a validation rule has been put in place to ensure the UTR is 10 characters Long. The TIN attribute issuedBy must be “GB”.

Where the ReportingRole is CBC 702 (Voluntary Filing) no validation check needs to be made on the length of the TIN or on the attribute issuedBy.

A MNE that is required to file a CbC Report in the UK may not submit its report using ReportingRole CBC 702 to avoid providing a valid UTR in the TIN section within ReportingEntity.

The TIN and attribute issuedBy are only validated within ReportingEntity and not for ConstEntity within CbCReports.

3b. CbC Reports

The CbC Reports element contains the summary of key indicators and a list of all Constituent Entities and their business activities for each tax jurisdiction in which the MNE Group operates. The CbC Reports element should be repeated for each tax jurisdiction in which the MNE Group operates through one or more Constituent Entities.

Any amounts should be provided in full units, i.e. without decimals, and any negative values should be identified by entering a “-“ in front of the amount (e.g. EUR -1000).

Element	Attribute	Size	Input Type	Requirement
CbcReports			cbc:CorrectableCbcReport_Type	Optional (Mandatory)

The CbC Reports element is composed of

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf: DocSpec_Type	Validation

DocSpec identifies the particular report within the CbC message being transmitted. It permits the identification of reports either requiring correction (for further guidance see the Corrections section below) or deletion - when either the whole original file or the whole corrected file (if the original has been corrected) is being deleted.

DocSpec is needed for each instance of CbcReports, each DocSpec must have a unique DocRefId.

Element	Attribute	Size	Input Type	Requirement
ResCountryCode		2-character	iso:CountryCode_Type	Validation

This data element should contain the country code of the tax jurisdiction for which the summary of key indicators and the list of Constituent Entities and their business activities is prepared.

Element	Attribute	Size	Input Type	Requirement
Summary				Validation

The Summary element contains the key indicators of the MNE Group's business activities in a relevant tax jurisdiction, as foreseen by the CbC reporting template.

Element	Attribute	Size	Input Type	Requirement
ConstEntities			cbc:ConstituentEntity_Type	Validation

The ConstEntities element contains the list of Constituent Entities (including the Reporting Entity) operating in a tax jurisdiction, as well as their business activities, as foreseen in the CbC reporting template.

3b. CbC Reports – Summary

Element	Attribute	Size	Input Type	Requirement
Summary				Validation

The Summary element, setting out the key indicators for the MNE Group's business activities in a particular tax jurisdiction, is composed of:

Element	Attribute	Size	Input Type	Requirement
Revenues				Validation

Additional detail on the information to be provided in the Revenues element and its sub elements is available further below.

Element	Attribute	Size	Input Type	Requirement
ProfitOrLoss			cbc:MonAmnt_Type	Validation

In the Profit or Loss element, the sum of the profit or loss before income tax for all Constituent Entities resident for tax purposes in the relevant tax jurisdiction should be entered. The profit or loss before income tax should include all extraordinary income and expense items.

Element	Attribute	Size	Input Type	Requirement
ProfitOrLoss	currCode	3-character	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement
TaxPaid			ibc:MonAmnt_Type	Validation

In the Tax Paid element, the total amount of income tax actually paid during the relevant fiscal year by all Constituent Entities resident for tax purposes in the relevant tax jurisdiction should be provided. Taxes paid should include cash taxes paid by a Constituent Entity to the residence tax jurisdiction and to all other tax jurisdictions. Taxes paid should include withholding taxes paid by other entities (associated enterprises and independent enterprises) with respect to payments to the Constituent Entity. Thus, if Company A resident in tax jurisdiction A earns interest in tax jurisdiction B, the tax withheld in tax jurisdiction B should be reported by Company A.

Element	Attribute	Size	Input Type	Requirement
TaxPaid	currCode	3-character	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement
TaxAccrued			cbc:MonAmnt_Type	Validation

In the Tax Accrued element, the sum of the accrued current tax expense recorded on taxable profits or losses of the year of reporting of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction should be provided. The current tax expense should reflect only operations in the current year and should not include deferred taxes or provisions for uncertain tax liabilities.

Element	Attribute	Size	Input Type	Requirement
TaxAccrued	currCode	3-character	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement
Capital			cbc:MonAmnt_Type	Validation

In the Capital element, the sum of the stated capital of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction should be provided. With regard to permanent establishments, the stated capital should be reported by the legal entity of which it is a permanent establishment, unless there is a defined capital requirement in the permanent establishment tax jurisdiction for regulatory purposes. In such case, the capital attributed to a permanent establishment may be further specified in the AdditionalInfo element.

Element	Attribute	Size	Input Type	Requirement
Capital	currCode	3-character	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement
Earnings			cbc:MonAmnt_Type	Validation

In the Earnings element, the sum of the total accumulated earnings of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction as of the end of the year should be provided. With regard to permanent establishments, accumulated earnings should be reported by the legal entity of which it is a permanent establishment.

Element	Attribute	Size	Input Type	Requirement
Earnings	currCode	3-character	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement
NbEmployees			xsd:integer	Validation

In the NbEmployees element, the total number of employees on a fulltime equivalent (FTE) basis of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction should be provided. The number

of employees may be reported as of the year-end, on the basis of average employment levels for the year, or on any other basis consistently applied across tax jurisdictions and from year to year. For this purpose, independent contractors participating in the ordinary operating activities of the Constituent Entity may be reported as employees.

Reasonable rounding or approximation of the number of employees is permissible, providing that such rounding or approximation does not materially distort the relative distribution of employees across the various tax jurisdictions. Consistent approaches should be applied from year to year and across entities.

Element	Attribute	Size	Input Type	Requirement
Assets			cbc:MonAmnt_Type	Validation

In the Assets elements, the sum of the net book values of tangible assets of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction should be provided. With regard to permanent establishments, assets should be reported by reference to the tax jurisdiction in which the permanent establishment is situated. Tangible assets for this purpose do not include cash or cash equivalents, intangibles, or financial assets.

Element	Attribute	Size	Input Type	Requirement
Assets	currCode	3-character	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 standard.

3b. CbC Reports – Summary – Revenues

Element	Attribute	Size	Input Type	Requirement
Revenues				Validation

In the Revenues element, the following information should be entered:

Element	Attribute	Size	Input Type	Requirement
Unrelated			cbc:MonAmnt_Type	Validation

In the Unrelated element the sum of positive integer revenues of all the Constituent Entities of the MNE Group in the relevant tax jurisdiction generated from transactions with independent parties should be indicated. Revenues should include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Revenues should exclude payments received from other Constituent Entities that are treated as dividends in the payer's tax jurisdiction.

Element	Attribute	Size	Input Type	Requirement
Unrelated	currCode	3-character	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 standard.

Element	Attribute	Size	Input Type	Requirement
Related			cbc:MonAmnt_Type	Validation

In the Related element the sum of positive integer revenues of all the Constituent Entities of the MNE Group in the relevant tax jurisdiction generated from transactions with associated enterprises is indicated. The Positive integer revenue figure should include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Revenues should exclude payments received from other Constituent Entities that are treated as dividends in the payer's tax jurisdiction.

Element	Attribute	Size	Input Type	Requirement
Related	currCode	3-character	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement
Total			cbc:MonAmnt_Type	Validation

In the Total element the sum of the Unrelated and Related elements should be entered.

Element	Attribute	Size	Input Type	Requirement
Total	currCode	3-character	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 Standard.

3b. CbC Reports – Constituent Entities

Element	Attribute	Size	Input Type	Requirement
ConstEntities			cbc:ConstituentEntity_Type	Validation

The ConstEntities element is to be repeated for each Constituent Entity (including the Reporting Entity, if applicable) that is resident for tax purposes or subject to tax as a permanent establishment in the relevant tax jurisdiction and is composed of:

Element	Attribute	Size	Input Type	Requirement
ConstEntity			cbc:OrganisationParty_Type	Validation

In the ConstEntity element the identifying information for a Constituent Entity should be entered, using the OrganisationParty_Type.

Element	Attribute	Size	Input Type	Requirement
Role			cbc:UltimateParentEntityRole_EnumType	Optional

This element indicates the role of the Reporting Entity with respect to the MNE Group. It also allows the designation of the Ultimate Parent Entity of the NME Group among the listed Constituent Entities. Possible values are:

- CBC801 – Ultimate Parent Entity
- CBC802 – reporting Entity
- CBC803 – Both (Ultimate Parent Entity and Reporting Entity)

Element	Attribute	Size	Input Type	Requirement
IncorpCountryCode		2-character	iso:CountryCode_Type	Optional (Mandatory)

In the IncorpCountryCode element, the tax jurisdiction under whose laws a Constituent Entity of the MNE Group is organised or incorporated should be indicated, if such tax jurisdiction is different from the tax jurisdiction of residence of the Constituent Entity.

Element	Attribute	Size	Input Type	Requirement
BizActivities			cbc:CbcBizActivityType_EnumType	Validation

In the BizActivities element, the nature of the main business activity(ies) carried out by a Constituent Entity in the relevant tax jurisdiction should be specified, by selecting at least one of the following codes:

- CBC501 – Research and Development
- CBC502 – Holding or Managing intellectual property
- CBC503 – Purchasing or Procurement
- CBC504 – Manufacturing or Production
- CBC505 – Sales, Marketing or Distribution
- CBC506 – Administrative, Management or Support Services

- CBC507 – Provision of Services to unrelated parties
- CBC508 – Internal Group Finance
- CBC509 – Regulated Financial Services
- CBC510 – Insurance
- CBC511 – Holding shares or other equity instruments
- CBC512 – Dormant
- CBC513 – Other

CBC 513 – Other should only be selected, in case the business activities of the Constituent Entity cannot be accurately reflected through the selection of one or more of the other codes. In case the CBC513 – Other code is selected, further information as to the business activities of the Constituent Entity is to be provided in the OtherEntityInfo element. Care should be given that, in instances where the BizActivities element is corrected, an according correction is also carried out in the OtherEntityInfo element, in case related information has been provided in that element.

Element	Attribute	Size	Input Type	Requirement
OtherEntityInfo		Max 4,000 characters	cbc:StringMaxLengthForLongText_Type	Optional

In the OtherEntityInfo element any further relevant information relating to a specific Constituent Entity may be entered in a free text format.

In case additional information does not solely relate to a specific Constituent Entity, but also has relevance for the MNE Group as a whole, such information should instead be provided in the AdditionalInfo element.

3c Additional Info

Element	Attribute	Size	Input Type	Requirement
AdditionalInfo			cbc:CorrectableAdditionalInfo_Type	Optional

The AdditionalInfo element allows any further brief information or explanation to be entered that is deemed necessary or that would facilitate the understanding of the compulsory information provided in the other elements of the CbC XML Schema in a free text format, provided such information does not solely relate to a specific Constituent Entity, in which case the information should be entered in the OtherEntityInfo element of the concerned Constituent Entity. However, information entered in the AdditionalInfo element may be “tagged” as set out below, with a view to facilitating the association of the information provided to particular jurisdictions and/or specific elements of the Summary element of the CbC Report.

The AdditionalInfo element is composed of:

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:DocSpec_Type	Validation

DocSpec identifies the particular report within the CbC message being transmitted. It permits the identification of reports either requiring correction (for further guidance see the Corrections section below) or deletion - when either the whole original file or the whole corrected file (if the original has been corrected) is being deleted.

DocSpec contains the DocRefId relating to its master element, each instance of DocSpec must contain a unique DocRefId.

Element	Attribute	Size	Input Type	Requirement
OtherInfo		1 to 4,000 characters	stf:StringMin1Max4000_Type	Validation

The OtherInfo element allows additional information to be entered in a free text format. Per entry, a maximum of 4,000 characters are allowed. In case more space is needed, the AdditionalInfo element may be repeated, as required.

The OtherInfo is a repeatable element, but should only be repeated for transliteration purposes. In all other instances, a new Additional Info element should be generated.

Element	Attribute	Size	Input Type	Requirement
OtherInfo	language	2-character	iso:Language_Type	(Optional) Mandatory

The language attribute specifies the language in which the content of the OtherInfo element is written by indicating the relevant language code pursuant to ISO 639 – Part 1 (ISO 639-1:2002). When the OtherInfo is repeated for transliteration purposes, the Language attribute must be provided.

Element	Attribute	Size	Input Type	Requirement
ResCountryCode		2-character	iso:CountryCode_Type	Optional

For each AdditionalInfo element, it is possible to indicate that the information provided specifically relates to one or more jurisdictions. In that case the relevant country codes should be entered in the ResCountryCode element.

The ResCountryCode list now contains a country code (XX) that allows MNE Groups to specify a country that is not currently contained in the ISO country list. The XX country code should only be used in these specific circumstances where there is no adequate ISO country code available and should never be used in the context of the MessageSpec elements.

Element	Attribute	Size	Input Type	Requirement
SummaryRef			cbc:CbcSummaryListElementsType _EnumType	Optional

In addition, it is possible to indicate, for each AdditionalInfo element, that the information provided specifically relates to one or more particular elements of the Summary element by selecting one or more of the corresponding values below. By doing so, the information contained in the relevant AdditionalInfo element will be “tagged”, therewith facilitating the review of the CbC Report by the receiving jurisdiction(s).

The possible values, reflecting the structure of the Summary element, are:

- CBC601 – Revenues – Unrelated
- CBC602 – Revenues – Related
- CBC603 – Revenues – Total
- CBC604 – Profit or Loss
- CBC605 – Tax Paid
- CBC606 – Tax Accrued
- CBC607 – Capital
- CBC608 – Earnings
- CBC609 – Number of Employees
- CBC610 – Assets
- CBC611 – Name of MNE Group

Transliteration

Where transliteration is required because sending and receiving jurisdictions do not use a common alphabet, Competent Authorities (e.g. HMRC) may agree how they will undertake such transliteration. If there is no such agreement, then a sending jurisdiction should, if so requested, transliterate from its own non-Latin domestic alphabet or iteration to the Latin alphabet aligned with international standards for transliteration, as specified in ISO 8859. The sending jurisdiction may send designatory data (e.g. name or address) in both its non-Latin domestic alphabet/iteration and separately in the Latin alphabet within each record if it so chooses. A receiving jurisdiction should also be prepared to transliterate from the Latin alphabet to its own non-Latin domestic alphabet or iteration.

Currency

All amounts provided in the Country-by-Country Report should be reported in one and the same currency, being the currency of the reporting MNE. If statutory financial statements are used as the basis for reporting, all amounts should be translated to the stated functional currency of the Reporting MNE at the average exchange rate for the year stated in the Additional Info element.

Schema version

The version of the schema and the corresponding business rules have a unique version number assigned that usually consists of two numbers separated by a period sign: major and minor version (ex: 2.0). The version number could also contain a third number (ex: 2.0.1) which indicates that the schema was revised with very minor changes (ex: only new enumerations were added).

The version is identified by the version attribute on the schema element. The target namespace of the CbC schema contains only the major version.

```
<xsd:schema xmlns:cbc="urn:oe.cd:ties:cbc:v2" xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:stf="urn:oe.cd:ties:cbcstf:v5" xmlns:iso="urn:oe.cd:ties:isocbctypes:v1"
targetNamespace="urn:oe.cd:ties:cbc:v2" elementFormDefault="qualified"
attributeFormDefault="unqualified" version="2.0">
```

```
<xsd:import namespace="urn:oe.cd:ties:isocbctypes:v1" schemaLocation="isocbctypes_v1.1.xsd"/>
```

```
<xsd:import namespace="urn:oe.cd:ties:cbcstf:v5" schemaLocation="oecdcbctypes_v5.0.xsd"/>
```

Element	Attribute	Size	Input Type	Requirement
CBC_OECD	version	1 to 10 characters	stf:StringMin1Mqax10_Type	(Optional) Mandatory

The root element CBC_OECD version attribute in the XML report file must be set to the value of the schema version. This will identify the schema version that was used to create the report. For the CbC schema version 2.0, the version attribute must be set to the value "2.0".

4. Deletions

In case the Reporting Entity and/or the sending jurisdiction becomes aware of **missing** data in the original report, then the whole of the report including the Reporting Entity needs to be deleted and a new report submitted.

5. Corrections

In case the Reporting Entity and/or the sending jurisdiction becomes aware of inaccurate information, be it in relation to the Reporting Entity's identification information, or be it in relation to the information provided on the Constituent Entities and their business activities or the summary of the activities of the MNE Group in a tax jurisdiction, a correction will need to be made. If an error is discovered after the filing of the CbC Report, adjustments to part of the CbC Report will need to be made, in accordance with the guidance set out in this section.

In order to facilitate a targeted reporting of corrections, the CbC XML Schema is split into a number of correctable types, allowing correcting specific parts of the CbC Report without needing to resubmit the entire CbC Report. Such correctable types include the top-level elements Reporting Entity, CbC Reports and *Additional Info.

*Until 16/01/2019 all Additional Information elements were exchanged with other jurisdictions but only the first Additional Information element was digitally stored. For this reason, for files submitted before 16/01/2019 only the first ADD element is able to be corrected or deleted. From 16/01/2019 all of the additional information elements of the original report have all been digitally stored & all are correctable. So before 16/01/2019 for a deletion to be successful when there were more than 1 ADD elements in the

original file then an intervention by HMRC is necessary to ensure that the void file is successfully processed enabling the submission of a new primary/original file.

Error Codes Associated with Making Corrections HMRC Error Code – CbC-MNE-BR-015 Rule ID – Correction (Over 3 years)

Corrections for a Reporting Period may only be made up to three years after the initial submission date for the Reporting Period.

Technical Guidance

This section describes how to make automatic corrections by sending a file of corrected data that can be processed in the same systems as the original data that was received. Reference to corrections in this section also includes deletion of records.

In order to identify the elements to correct, the top-level elements Reporting Entity, CbC Reports and AdditionalInfo include an element of the DocSpec_Type, which contains the necessary information for corrections.

DocSpec_Type

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:DocSpec_Type	Validation

DocSpec identifies the particular report within the CbC message being transmitted. It permits the identification of reports requiring correction. The DocSpec element is composed of the following:

DocTypeIndic

Element	Attribute	Size	Input Type	Requirement
DocTypeIndic			stf:OECDDocTypeIndic_EnumType	Validation

This element specifies the type of data being submitted. Allowable entries are:

- OECD0 = Resent Reporting Entity Data*
- OECD1 = Used for New Data This is to be used exclusively with a MessageTypeIndic CBC401 original report.
- OECD2 = Used for Corrected Data, for example when data previously submitted was incorrect such as a NOTIN entry where the jurisdiction issue TINs or for incorrect negative revenue figure(s).
- OECD3 = Used to delete the whole report including the Reporting Entity when an element was missing from the original report.

Do not use a combination of OECD2 & OECD 3 when submitting a MessageTypeIndic CBC 402 report.

Do not use OECD3 to only partially delete an element(s) within a submitted original report. If an element(s) needs to be deleted the **whole** original report or whole corrected report (when the original has been corrected) should be deleted using a MessageTypeIndic CBC 402 report & a new original report should then be submitted. An example is shown at page 23.

- OECD10 = Resent Test Data – **Do not use, HMRC’s System does not accept test Data** □ OECD11 = New Test Data – **Do not use, HMRC’s System does not accept test Data** □ OECD12 = Corrected Test Data – **Do not use, HMRC’s System does not accept test Data** □ OECD13 = Deletion of Test Data – **Do not use, HMRC’s System does not accept test Data**

*The resend option (OECD0) should only be used for the Reporting Entity element, in case corrected information is provided in either the CbC Reports and/or the AdditionalInfo elements and the Reporting Entity element has already been sent.

In case the information in either the CbC Reports or the AdditionalInfo element is not altered, such uncorrected elements may be left blank.

Error Codes associated with DocTypeIndic

HMRC Error Code – CbC-MNE-BR-03a Rule ID – DocTypeIndic

This error occurs when a document with DocTypeIndic OECD1 has been submitted with one or more document with DocTypeIndic OECD2 or OECD3. Documents OECD1 must be submitted separately to any OECD2s or OECD3s.

HMRC Error Code – CbC-MNE-BR-004a Rule ID – DocTypeIndic (Correction)

This error occurs when MessageTypeIndic is “CBC402” which is used for submitting a correction or deletion of a previous record but the DocTypeIndic is neither OECD2 nor OECD3. DocTypeIndic OECD0s may be submitted using MessageTypeIndic CBC402 where ReportingEntity information is unchanged.

HMRC Error Code – CbC-MNE-BR-004b Rule ID – DocTypeIndic (New)

This error occurs when MessageTypeIndic is “CBC401” which is used for submitting new data but the DocTypeIndic is not OECD1. A message with MessageTypeIndic “CBC401” may only contain documents with DocTypeIndic OECD1.

HMRC Error Code – CbC-MNE-BR-007 Rule ID – File Contains Test Data for Production Environment

This error occurs when one or more files with the DocTypeIndic OECD10, OECD11, OECD12 or OECD13 has been submitted. These document codes are for testing purposes only, you cannot make a CbC submission using these document types.

DocRefId

Element	Attribute	Size	Input Type	Requirement
DocRefId		Min. 1 Character	xsd:string	Validation

The DocRefId is a unique identifier for the document (i.e. one record and all its children data elements). An element containing a correction (or deletion) must have a new unique DocRefId for future reference.

Since each CbCReports element counts as its own document, every instance of CbCReports within a message must have a unique DocRefId. This permits corrections to be made for elements relating to individual tax jurisdictions within a single CbC Message and also permits deletion of the whole file.

Error Codes associated with DocRefId

HMRC Error Code – CbC-MNE-BR-002a Rule ID – DocRefId (format)

This Error occurs when the DocRefId provided is not in the correct format.

HMRC Error Code – CbC-MNE-BR-002c Rule ID – DocRefId (format)

This Error occurs when the first part of a DocRefId prior to “-“ does not match the MessageRefId.

Correct Format for DocRefId

Max LEN=164

MNE MessageRef [<=100]

_ [1]

TIN [1>30] DocTypeIndic (“OECD0”*, “OECD1”; “OECD2”; “OECD3”) [5]

* OECD0 can only be used in the ReportingEntity DocRefId either when corrections are made to the original file or when corrections are made to a corrected file and when OECD0 was also used for the correction file.

XML Parent Group Element (ReportingEntity = “ENT”; CbCReports = “REP”; AdditionalInfo = “ADD”)

[3] Unique Element [<=25] – No specified format

To help ensure you create a valid report first time, don't cut and paste the data from this example as part of your file.

ReportingEntity example:

**GB2019GBXACBC0000999999CBC40120170523T140000123456789_0123456789OECD1ENTABCDEF
GHIJKLMNOPQRST01234**

CbCReports example:

**GB2019GBXACBC0000999999CBC40120170523T140000123456789_0123456789OECD1REPABCDEF
GHIJKLMNOPQRST01234**

AdditionalInfo example:

**GB2019GBXACBC0000999999CBC40120170523T140000123456789_0123456789OECD1ADDABCDEF
GHIJKLMNOPQRST01234**

In all of these examples,

GB2019GBXACBC0000999999CBC40120170523T140000123456789 is the MNE MessageRef, the MessageRefId of the message containing the document.

0123456789 is the TIN tax identification number for the reporting entity

ABCDEFGHIJKLMNQRST01234 is the unique element.

When creating your DocRefIds you will need to use the MessageRefId from your message, the TIN of the Reporting Entity for your MNE and create your own unique reference. You cannot use the examples listed here in your XML files.

HMRC Error Code – CbC-MNE-BR-002b Rule ID – DocRefId (already used)

The DocRefId provided has already been used for a previous document, each DocRefId must be unique. To correct or delete a previously submitted report using an DocTypeIndic OECD2 or OECD3 you must create a new unique DocRefId and provide the DocRefId of the document to be corrected as the CorrDocRefId. CorrDocRefId is explained in further detail on the following pages.

Element	Attribute	Size	Input Type	Requirement
CorrDocRefId		Min. 1 character	xsd:string	Optional

The CorrDocRefId references the DocRefId of the element to be corrected or deleted. It must always refer to the latest reference of the record (DocRefId) that was sent.

A CorrDocRefId must be provided when the DocRefId is either OECD2 (Correction) or OECD3 (Deletion) as this indicates which record needs amending or deleting. A correction or deletion will not be accepted without a valid CorrDocRefId. OECD3 is used to delete all records.

Error Codes associated with CorrDocRefId

HMRC Error Code - CbC-MNE-BR-001a Rule ID - CorrDocRefId (Missing)

This error occurs when the DocTypeIndic is either OECD2 (correction) or OECD3 (deletion) but a CorrDocRefId has not been provided. The CorrDocRefId must be the same as the DocRefId of the report you are trying to correct or delete.

HMRC Error Code - CbC-MNE-BR-001b Rule ID - CorrDocRefId (Duplicate)

This error occurs when two or more OECD2s (Correction) or OECD3s (Deletion) have been submitted with the same CorrDocRefId in the same message. This would try to correct or delete the same record multiple times all at once. Only one amendment (either correction or deletion) may be made to a record in a single message.

HMRC Error Code - CbC-MNE-BR-001c Rule ID - CorrDocRefId (Unknown Record)

This error occurs when the DocTypeIndic is either OECD2 (correction) or OECD3 (deletion) but the CorrDocRefId does not correspond to the DocRefId of a record on the system. The CorrDocRefId must be identical to the DocRefId of the record you are trying to correct or delete.

HMRC Error Code - CbC-MNE-BR-001e Rule ID - CorrDocRefID (Initial record)

This error occurs when DocTypeIndic is OECD1 (new report) and a CorrDocRefId has been included. A CorrDocRefId must only be provided when the DocTypeIndic is either OECD2 (correction) or OECD3 (deletion). If creating a new report using OECD1 then no CorrDocRefID should be provided. If correcting or deleting a report then the DocTypeIndic needs to be either OECD2 for a correction or OECD3 for a deletion.

HMRC Error Code - CbC-MNE-BR-001d Rule ID - CorrDocRefId (record no longer valid)

This error occurs when the DocTypeIndic is either OECD2 (correction) or OECD3 (deletion) but the CorrDocRefId refers to a report that has already been corrected. In order to make a further correction or the deletion, you must use the DocRefId of the OECD1 or OECD2 that was previously submitted as the CorrDocRefId in the new correction message.

In this way, a series of corrections or amendments can be handled as each correction completely replaces the previous version. The CbC Correction Examples below show how this works in practice.

Element	Attribute	Size	Input Type	Requirement
CorrDocRefId		Min. 1 character	xsd:string	Optional

Since the DocRefId is unique in space and time, this element is not used for CbC Reports at the DocSpec level.

Uniqueness of MessageRefId and DocRefId

In order to ensure that a message and a record can be identified and corrected, the MessageRefId and DocRefId must be unique in space and time

This means there must be no other message or record in existence that has the same reference identifier, including documents within the same message.

A CbC message submitted to HMRC must have a unique MessageRefId, within this message you will have details relating to the Reporting Entity within the ReportingEntity element. The ReportingEntity element contains the DocSpec complex which must contain a unique DocRefId. Your message will also include one or more CbcReports each of these CbcReports elements will contain a DocSpec complex and each DocSpec complex must contain a unique DocRefId, you cannot use the same DocRefId for multiple CbcReports, even if they are within the same message.

Duplicating a DocRefId or MessageRefId will cause you file to be invalid, using any of the examples listed in this guide will also make your file invalid and will therefore count as not being a valid submission for Country-by-Country purposes.

The MessageRefId and DocRefId should be in the following formats:

Format of MessageRefId

Sending RJ: "GB" [2]

ReportingPeriod: YYYY [4]

Receiving RJ: "GB" [2]

CbCID [15]

MessageTypeIndic: "CBC401" or "CBC402" [6]

XML Creation TimeStamp: **either** YYYYMMDDThhmmss [15]

or YYYYMMDDThhmmssnnn [18] (including milliseconds)

Unique element **either** [<=56] or Unique element [<=53]

[<=53] when milliseconds are used for the TimeStamp

The maximum length is 100 characters.

To help ensure you create a valid report first time, don't cut and paste the data from this example as part of your file.

e.g. GB2019GBXACBC0000999999CBC40120170523T140000123456789

But you will need to use your MNE's CbCID and create your own unique reference, as well as change the MessageTypeIndic and XML Creation Timestamp as appropriate.

Format of DocRefId

The unique identifier in the DocRefId is used by the Reporting Entity to identify a unique record, such as a CbcReports element for a tax jurisdiction and should be in the following format:

MNE MessageRef [≤ 100]
 _ [1]
 TIN [$1 > 30$]
 DocTypeIndic ("OECD1"; "OECD2"; "OECD3") [5]
 XML Parent Group Element ("ENT"; "REP"; "ADD") [3]
 Unique Element [≤ 25]

The maximum length is 164 characters.

To help ensure you create a valid report first time, don't cut and paste the data from this example as part of your file. e.g.

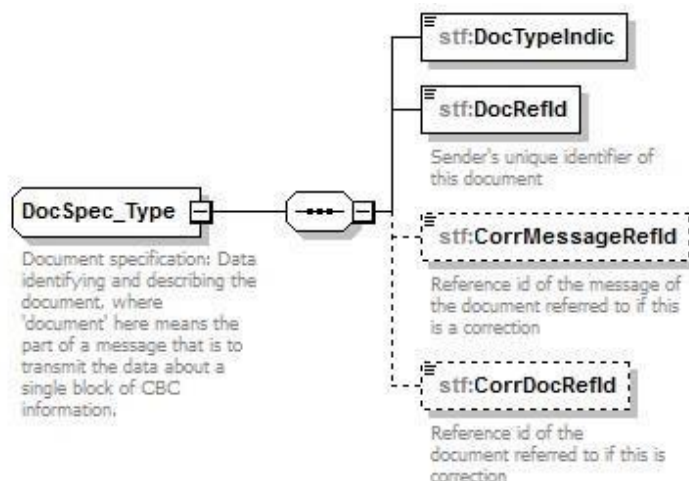
GB2019GBXACBC0000999999CBC40120170523T140000123456789_0123456789OECD1REPABCDEFGH
 IJKLMNOPQRST01234

When creating your DocRefIds you will need to use the MessageRefId from your message, the TIN of the Reporting Entity for your MNE and create your own unique reference. You cannot use the examples listed here in your XML files.

MessageSpec, Corrections and deletions

Correction messages must have their own unique MessageRefId so they can also be corrected in the future. There is no equivalent for the DocSpecIndic when it comes to messages as a whole.

To delete a complete message, the MessageSpec.CorrMessageRefId should not be used. Instead a deletion message should be sent deleting all elements of the submitted report.



CbC Deletion example

The following example show how the DocSpec_Type elements are used to delete all the data previously sent because data was missing.

The deletion file is sent from a UK Reporting Entity to HMRC (containing deletions to all the data elements including the reporting entity in the original file).

To help ensure you create a valid report first time, do not cut and paste the data from this example as part of your file.

GB2019GBXACBC0000999999CBC40220170523T140000123456789

This breaks down to

Sending Jurisdiction: GB
 Financial Year: 2016
 Receiving Jurisdiction: GB
 CbCID: XACBC0000999999
 MessageTypeIndic: CBC402 (this shows that it is a **deletion** or correction)
 XML TimeStamp: 20170523T140000
 Unique Element: 123456789

For missing data this deletion must be deleted before a new file including all of the previously submitted data & missing data is resubmitted together in a new file

The deletion would need new OECD3 DocRefIds for every DocRefId in the original report of corrected original report such as

GB2019GBXACBC0000999999CBC40220170523T140000123456789_0123456789OECD3ENT
 ABCDEFGHIJKLMNOPQRST01234

Which Breaks Down to

MNE MessageRef: GB2019GBXACBC0000999999CBC40220170523T140000123456789

Separator: -

TIN: 0123456789

DocTypeIndic: OECD3 (this is the DocTypeIndic for submitting a deletion)

XML Parent Group: ENT for the Reporting Entity

Unique Element: ABCDEFGHIJKLMNOPQRST01234

It would also need to reference the CorrDocRefId, this would be the DocRefId of the previously submitted information. You would not update the XML timestamp information or the MNE MessageRefId for the CorrDocRefId, it would be exactly as it was stated in the previously submitted XML file.

When deleting data **all** DocRefIds including the XML Parent Group references ENT, REP & ADD within the original file need to be deleted

So in this example the ENT DocRefId

GB2019GBXACBC0000999999CBC40220170523T140000123456789_0123456789OECD3ENT
 ABCDEFGHIJKLMNOPQRST01234

and all of the DocRefIds including

GB2019GBXACBC0000999999CBC40220170523T140000123456789_0123456789OECD3REP
 ABCDEFGHIJKLMNOPQRST0****

GB2019GBXACBC0000999999CBC40220170523T140000123456789_0123456789OECD3ADD
 ABCDEFGHIJKLMNOPQRST0****

To help ensure you create a valid report first time, do not cut and paste the data from this example as part of your file.

MessageRefId: GB2019GBXACBC0000999999**CBC40220170723T140000987654321**

DocRefId (Reporting Entity):

GB2019GBXACBC0000999999CBC40220170723T140000987654321_0123456789**OECD3ENT**
 ABCDEFGHIJKLMNOPQRST01234

CorrDocRefId:

Either

GB2019GBXACBC0000999999CBC40120170523T140000123456789_0123456789**OECD1ENT**
 ABCDEFGHIJKLMNOPQRST01234 (for original Reporting entity)

Or

GB2019GBXACBC0000999999CBC40220170523T140000123456789_0123456789**OECD2ENT**
 ABCDEFGHIJKLMNOPQRST01234 (when the reporting entity has previously been corrected)

DocRefId (Reports) all instances:

GB2019GBXACBC0000999999CBC40220170723T140000987654321_0123456789OECD3REP
 ABCDEFGHIJKLMNOPQRST0****

CorrDocRefId all instances:

GB2019GBXACBC0000999999CBC40120170523T140000123456789_0123456789OECD1REP
 ABCDEFGHIJKLMNOPQRST0**** (of original elements)

and

GB2019GBXACBC0000999999CBC40220170523T140000123456789_0123456789OECD2REP
 ABCDEFGHIJKLMNOPQRST0**** (of elements that may have previously been corrected)

DocRefId (Additional Information) all instances:

GB2019GBXACBC0000999999CBC40220170723T140000987654321_0123456789OECD3ADD
 ABCDEFGHIJKLMNOPQRST0****

CorrDocRefId all instances:

GB2019GBXACBC0000999999CBC40120170523T140000123456789_0123456789OECD1ADD
 ABCDEFGHIJKLMNOPQRST0**** (of original elements)

and

GB2019GBXACBC0000999999CBC40220170523T140000123456789_0123456789OECD2ADD
 ABCDEFGHIJKLMNOPQRST0**** (of elements that may have previously been corrected)

In this example, you can see that the CorrDocRefIds are the DocRefIds of the previously submitted original and/or corrected files. A new MessageRefId CBC402 and DocRefIds OECD03 have been created in accordance with the XML Schema rules to delete all original & corrected elements of the original file and/or corrected files.

CbC Correction examples

The following examples show how the DocSpec_Type elements are used to correct one or multiple parts of data previously sent.

First example: a correction is made in relation to the Summary for a CbC Report. The correction is to be made in the TaxPaid field.

The correction file is sent from a UK Reporting Entity to HMRC (containing only corrections, not a mix of corrected and deleted data).

To help ensure you create a valid report first time, do not cut and paste the data from this example as part of your file.

GB2019GBXACBC0000999999CBC40220170723T140000123456789

This breaks down to

Sending Jurisdiction: GB

Financial Year: 2016

Receiving Jurisdiction: GB

CbCID: XACBC0000999999

MessageTypeIndic: CBC402 (this shows that it is a **correction** or deletion)

XML TimeStamp: 20170723T140000

Unique Element: 123456789

For this Correction, the whole CbC Report must be resubmitted with all the Summary and ConstEntities information. *The Reporting Entity element needs to be resubmitted in the correction file whether there is a change in Reporting Entity OECD 2 or no change OECD0. The content of the Additional Info and OtherEntityInfo elements must be verified with respect to its accuracy and corrected, if needed. In case no changes are to be made to the AdditionalInfo element (s), it should be omitted.

* The DocTypeIndic for the reporting element can be either OECD0 when the reporting entity does not need to be resubmitted in which case the Original Reporting Entity DocRefId is used in the correction report as follows

GB2019GBXACBC0000999999CBC40120170523T140000123456789_0123456789OECD0ENTABCD
EFGHIJ KLMNOPQRST01234

*Or the DocTypeIndic can be OECD2 if the Reporting Entity needs to be corrected then the Reporting Entity DocRefId would be

GB2019GBXACBC0000999999CBC40220170723T140000123456789_0123456789OECD2ENT
ABCDEFGHIJKLMNOPQRST01234

and CorrDocRefId

GB2019GBXACBC0000999999CBC40220170523T140000123456789_0123456789OECD1ENT
ABCDEFGHIJKLMNOPQRST01234

The correction would need a new DocRefId such as

GB2019GBXACBC0000999999CBC40220170723T140000123456789_0123456789OECD2REP
ABCDEFGHIJKLMNOPQRST01234

Which Breaks Down to

MNE MessageRef: GB2019GBXACBC0000999999CBC40220170523T140000123456789

Separator: _

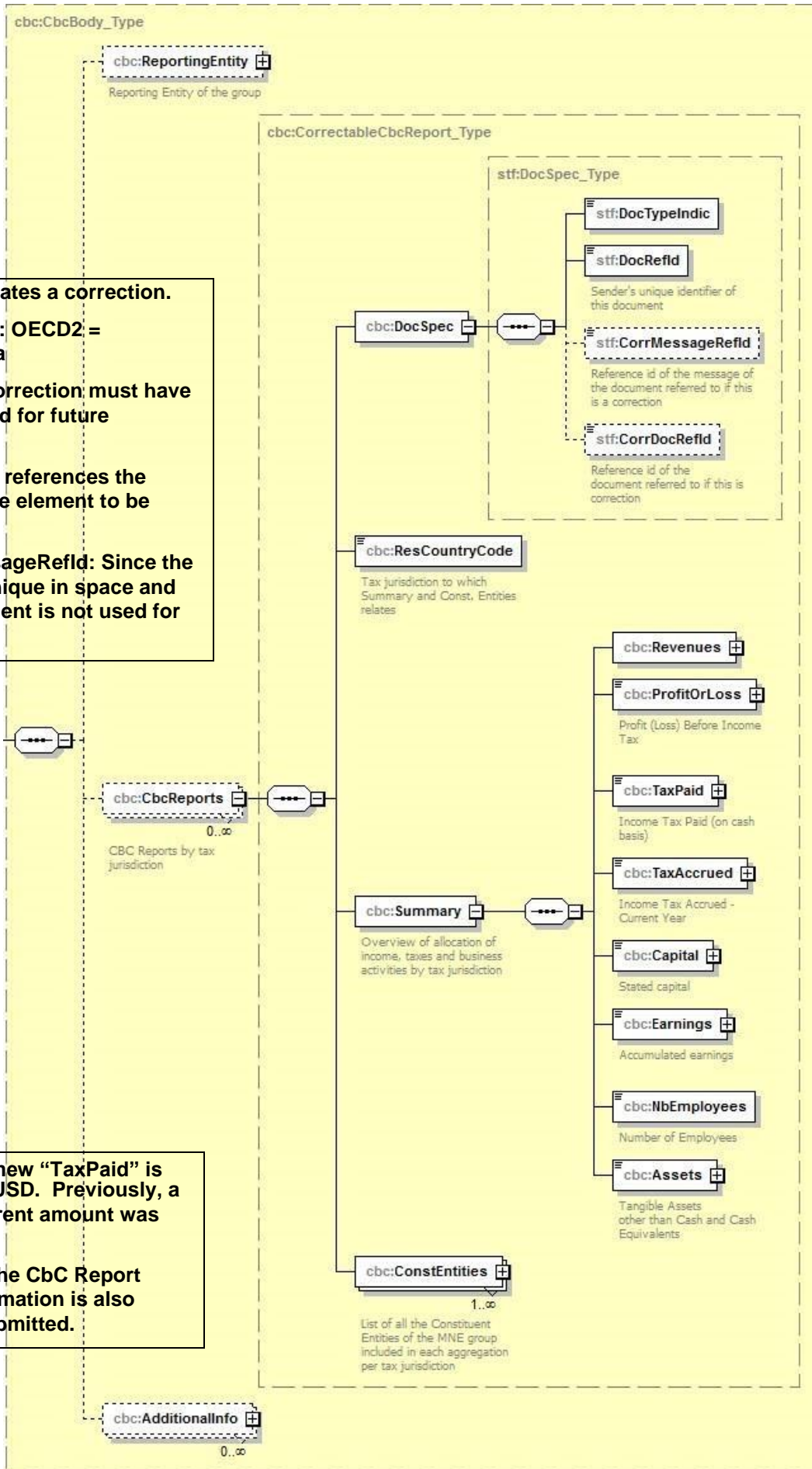
TIN: 0123456789

DocTypeIndic: OECD2 (this is the DocTypeIndic for submitting a correction)

XML Parent Group: REP (for a CbC Report)

Unique Element: ABCDEFGHIJKLMNOPQRST01234

It would also need to reference the CorrDocRefId, this would be the DocRefId of the previously submitted information. You would not update the XML timestamp information or the MNE MessageRefId for the CorrDocRefId, it would be exactly as it was stated in the previously submitted XML file.



DocSpec indicates a correction.

DocTypeIndic: OECD2 = Corrected Data

DocRefId: A correction must have a new DocRefId for future reference.

CorrDocRefId: references the DocRefId of the element to be corrected.

NB: CorrMessageRefId: Since the DocRefId is unique in space and time, this element is not used for CbC.

The new "TaxPaid" is 100 USD. Previously, a different amount was sent.

All the CbC Report information is also resubmitted.

Second example: a correction is made regarding multiple identification items for a Constituent Entity (e.g. name and address), but no Summary information needs to be changed. The correction is made to an already corrected record. This means the CorrDocRefId is the DocRefId of the previous correction document.

For this Correction, the whole CbC Report must be resubmitted with all Summary (even if there is no change to the Summary) and ConstEntities information. The Reporting Entity element also needs to be submitted whether the reporting element has changed OECD2 or remains the same OECD0 (for a deletion the Reporting Entity is included in the deletion report as OECD3). The content of the Additional Info and OtherEntityInfo elements must be verified with respect to its accuracy and corrected, if needed. In case no changes are to be made to the AdditionalInfo element (s), it should be omitted.

To help ensure you create a valid report first time, do not cut and paste the data from this example as part of your file.

MessageRefId: GB2019GBXACBC0000999999CBC40220170723T140000987654321

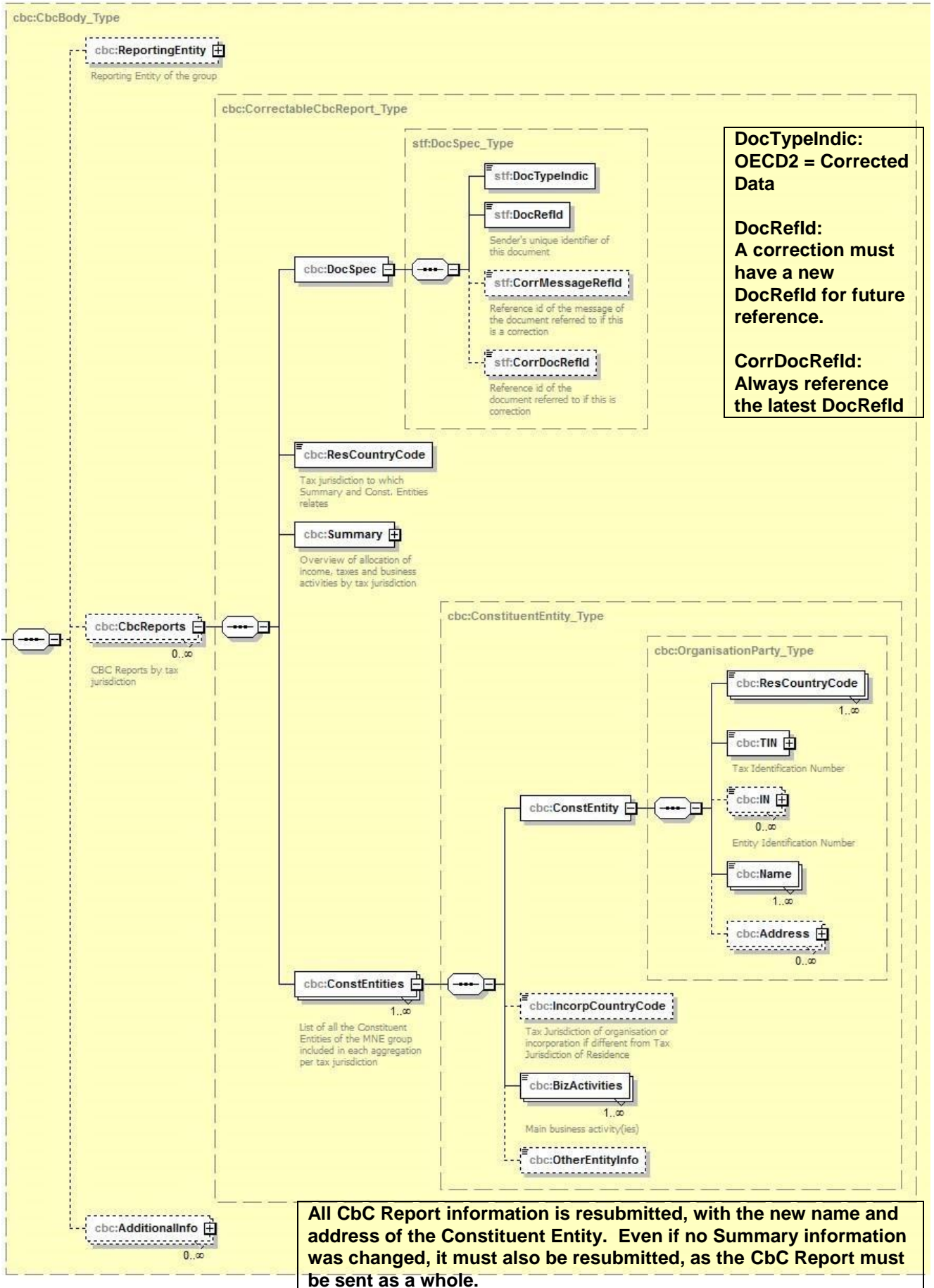
DocRefId:

GB2019GBXACBC0000999999CBC40220170723T140000987654321_0123456789OECD2R
EPABCDEFGHIJKLMNQRST01234

CorrDocRefId:

GB2019GBXACBC0000999999CBC40220170523T140000123456789_0123456789OECD2R
EPABCDEFGHIJKLMNQRST01234

In this example, you can see that the new CorrDocRefId is the DocRefId of the previous correction shown in the first example. A new MessageRefId and DocRefId have been created in accordance with the XML Schema rules.



DocTypeIndic:
OECD2 = Corrected Data

DocRefId:
A correction must have a new DocRefId for future reference.

CorrDocRefId:
Always reference the latest DocRefId

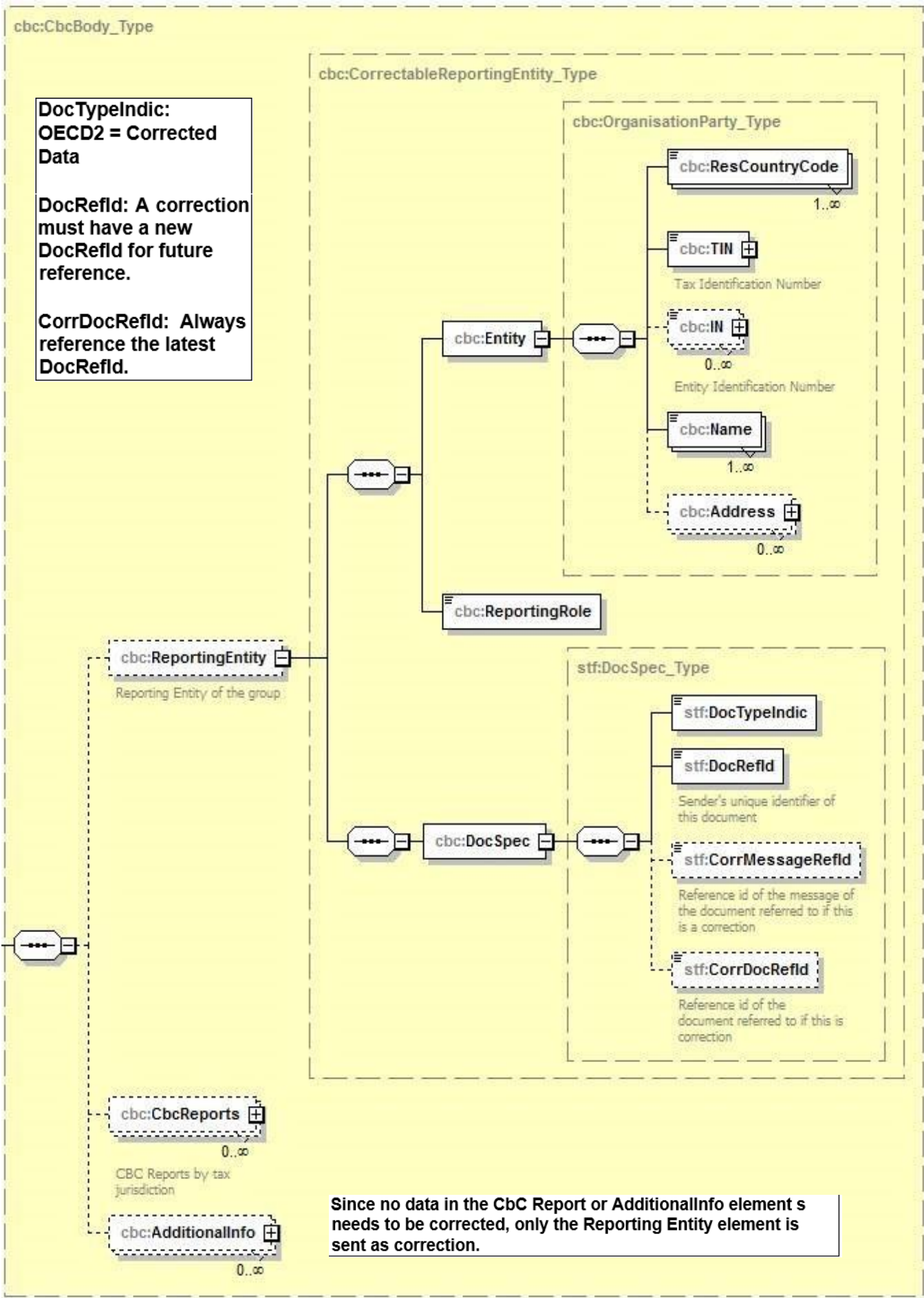
All CbC Report information is resubmitted, with the new name and address of the Constituent Entity. Even if no Summary information was changed, it must also be resubmitted, as the CbC Report must be sent as a whole.

Third example: a correction is made only with respect to the Reporting Entity; no CbC Report or Additional Info data needs to be corrected. The correction must reference the Reporting Entity element to be corrected via its DocRefId

In this example, assume the previous Reporting Entity DocRefId was

GB2019GBXACBC0000999999CBC40120170523T140000123456789_0123456789OECD1ENTABCD
EFGHIJ KLMNOPQRST01234

To help ensure you create a valid report first time, don't cut and paste the data from this example as part of your file

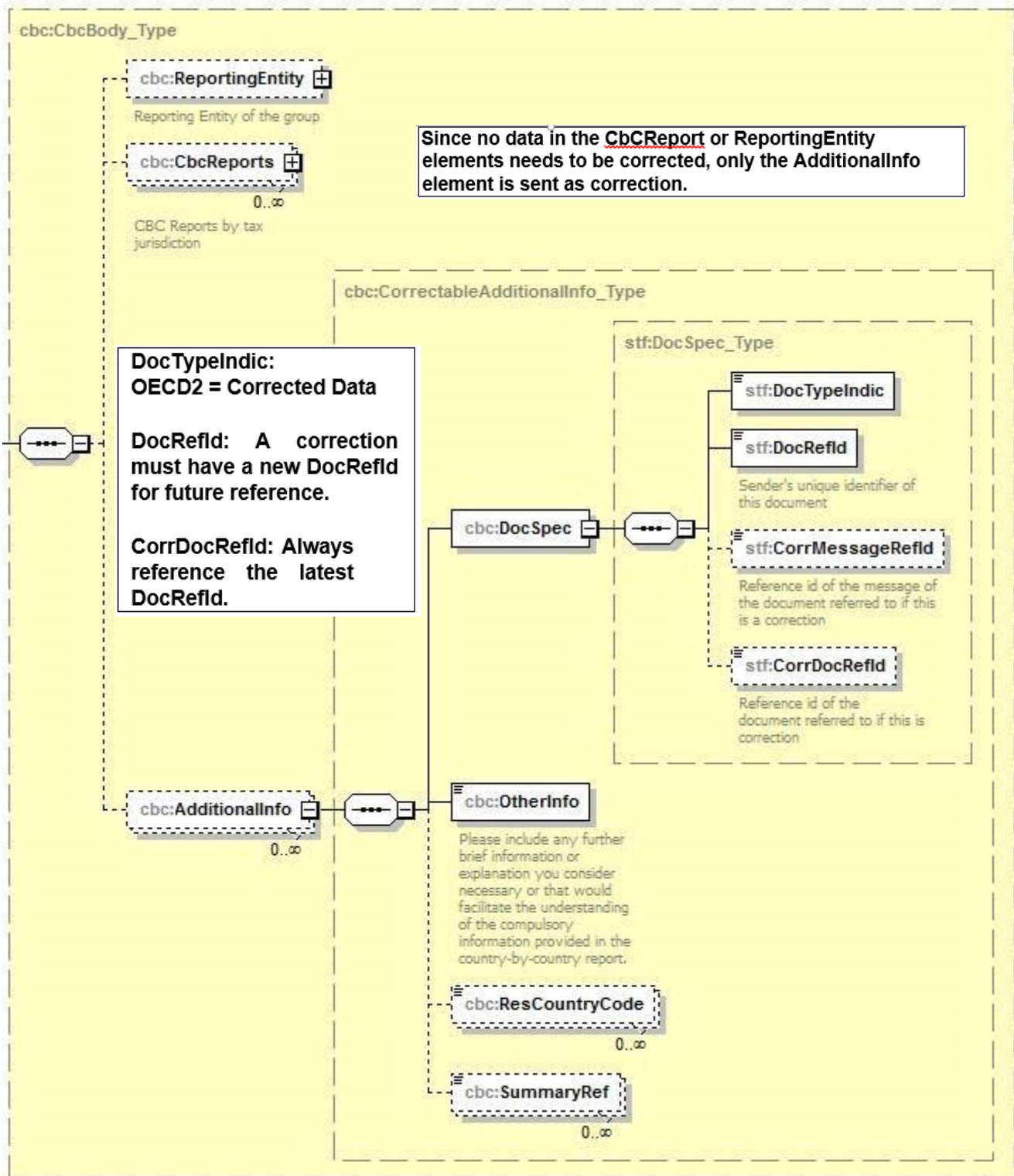


Fourth example: a correction is made only with respect to the Additional Info; no CbC Report or Reporting Entity data needs to be corrected. The correction must reference the Additional Info to be corrected, via its DocRefId.

In this example, assume the previous Additional Info DocRefId was

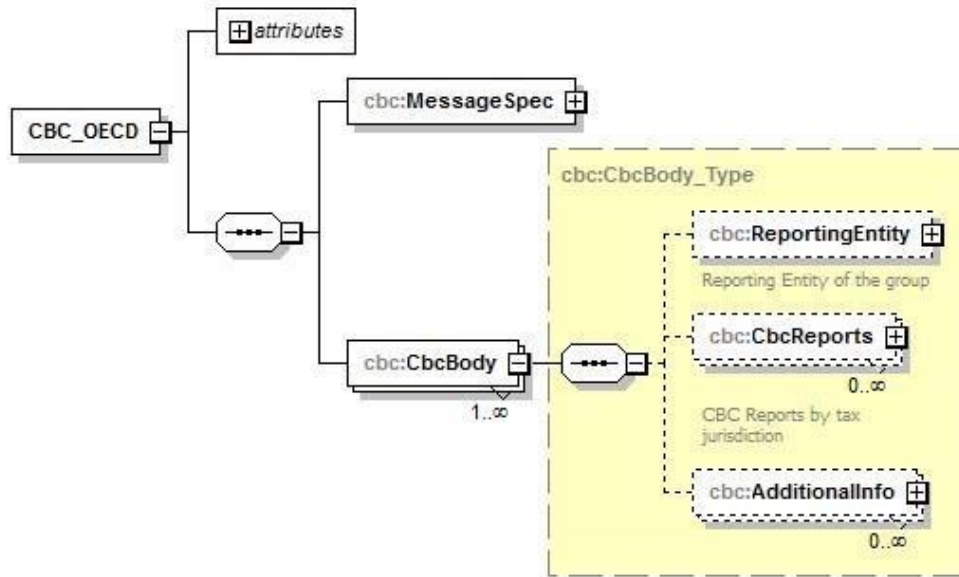
GB2019GBXACBC0000999999CBC40120170523T140000123456789_0123456789OECD1AD
DABCDEFGHIJKLMNQRST01234

To help ensure you create a valid report first time, don't cut and paste the data from this example as part of your file.

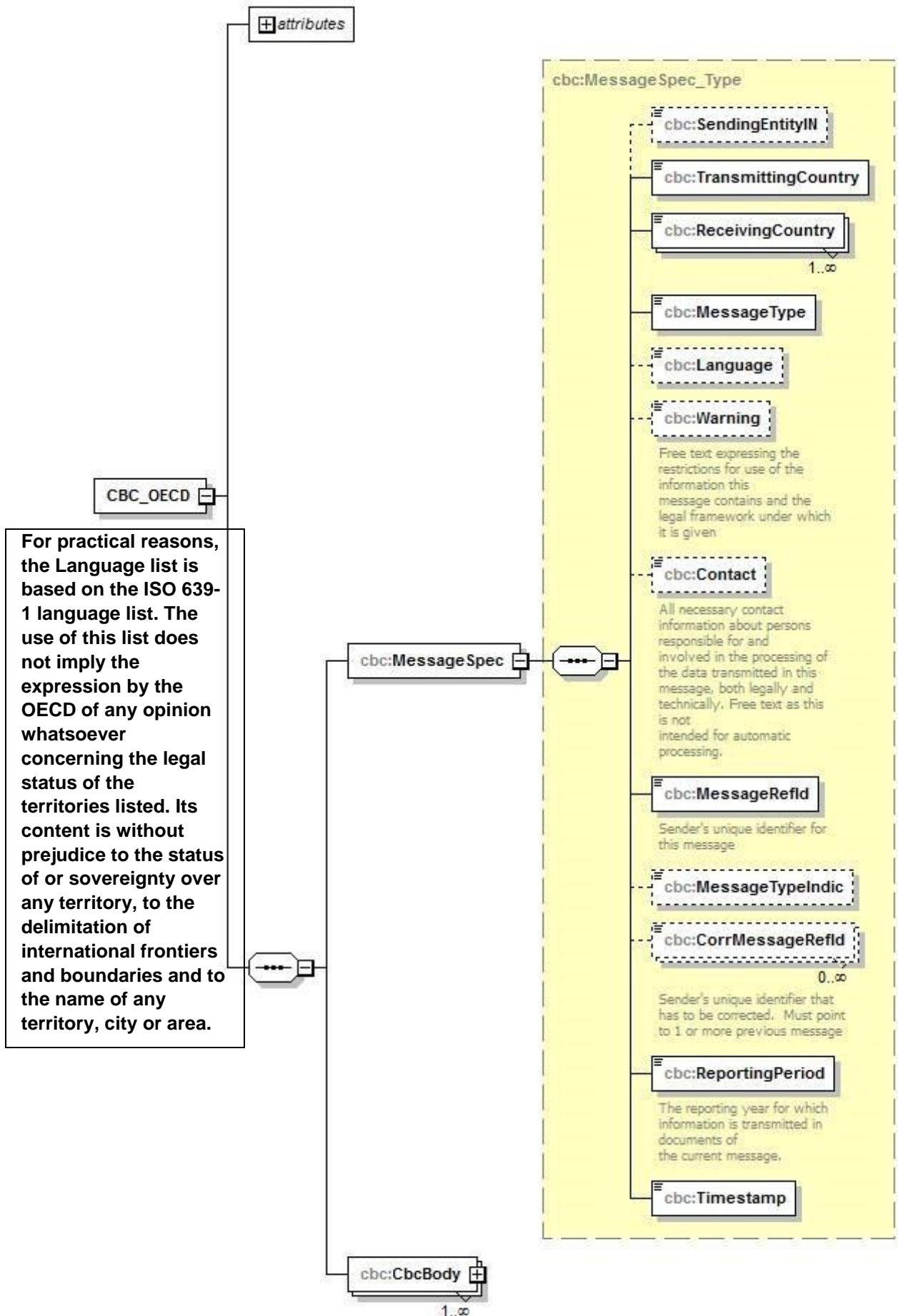


Appendix A

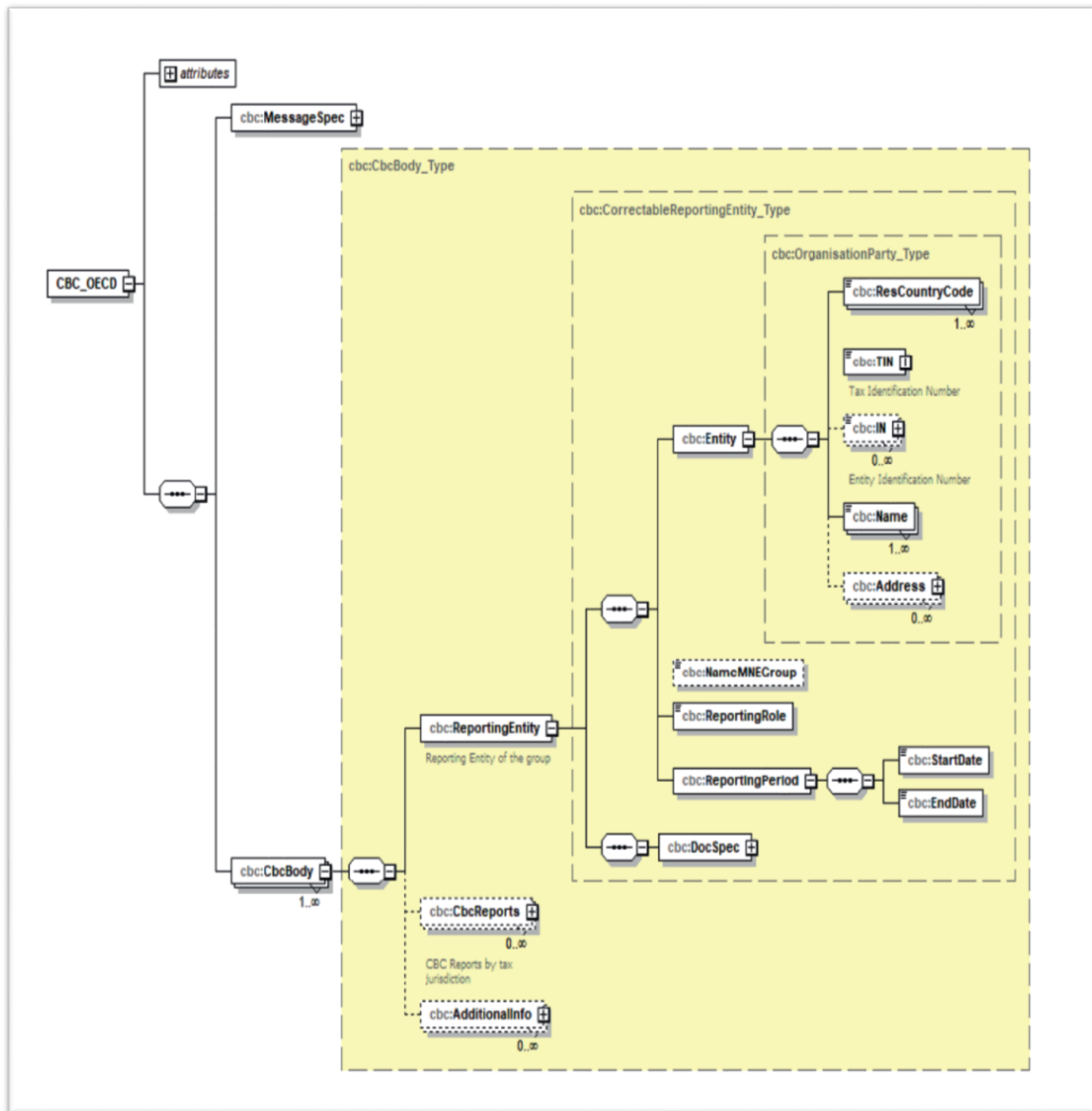
CbC XML Schema V2.0 Diagrams



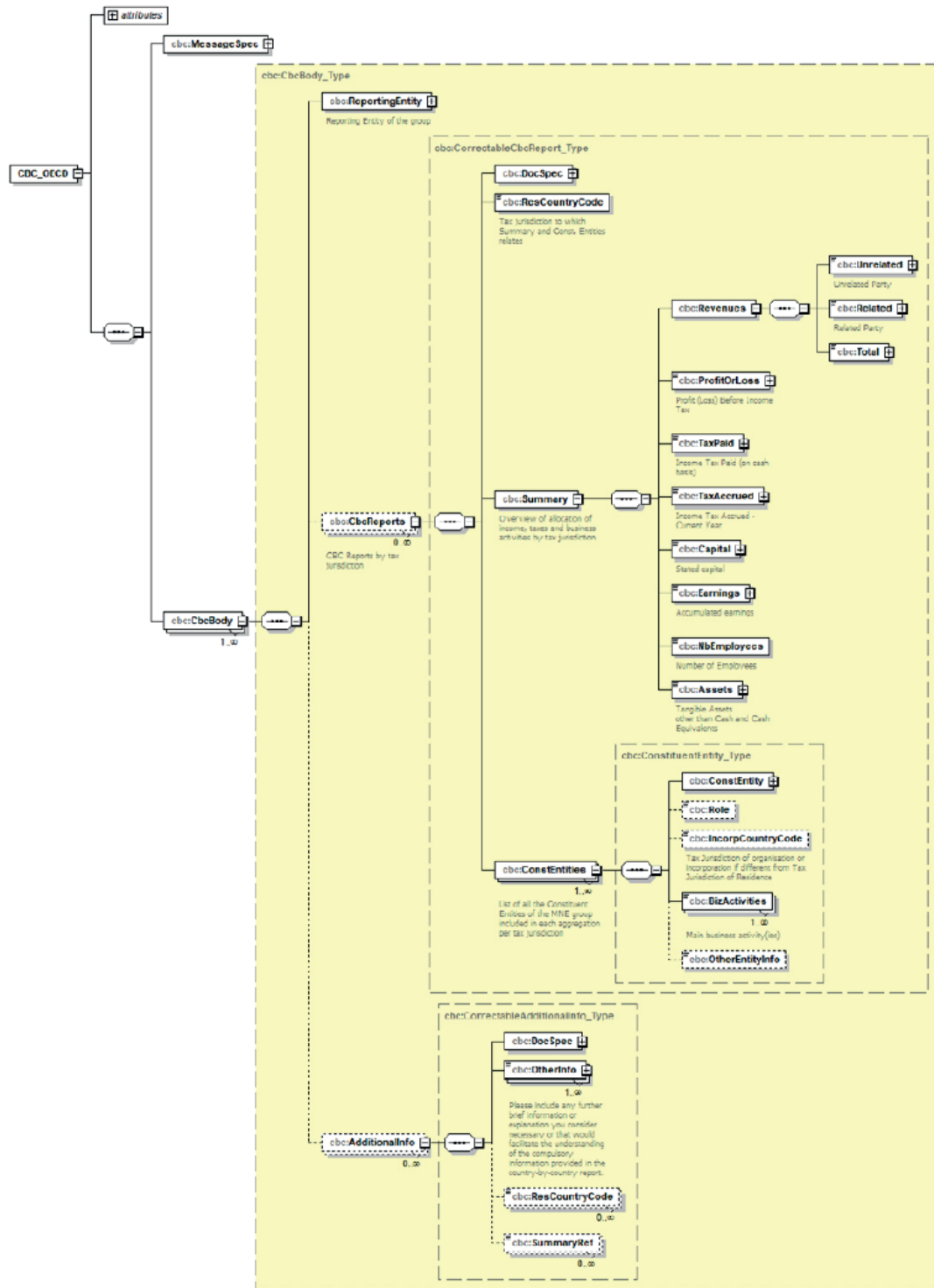
Message Header [Section I]



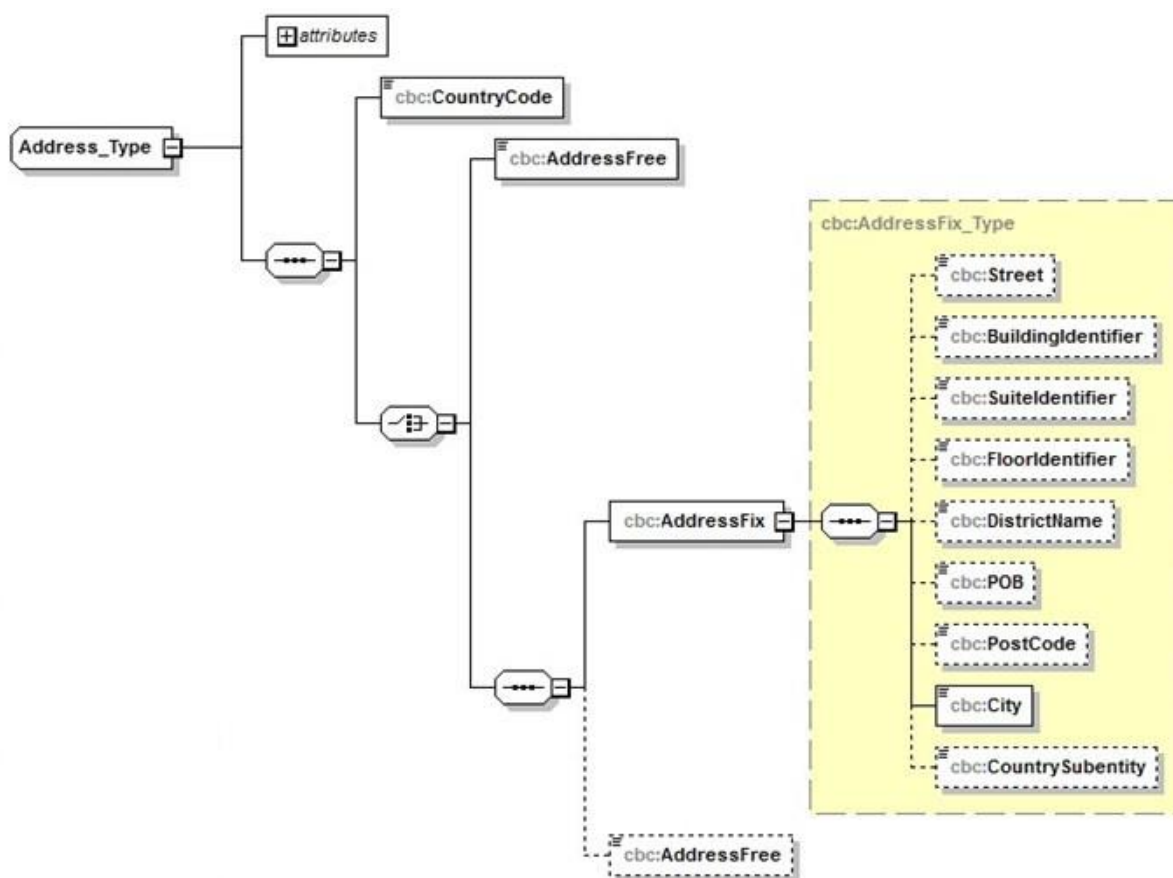
Reporting Entity [Section 3a]



CbC Reports [Section 3b]



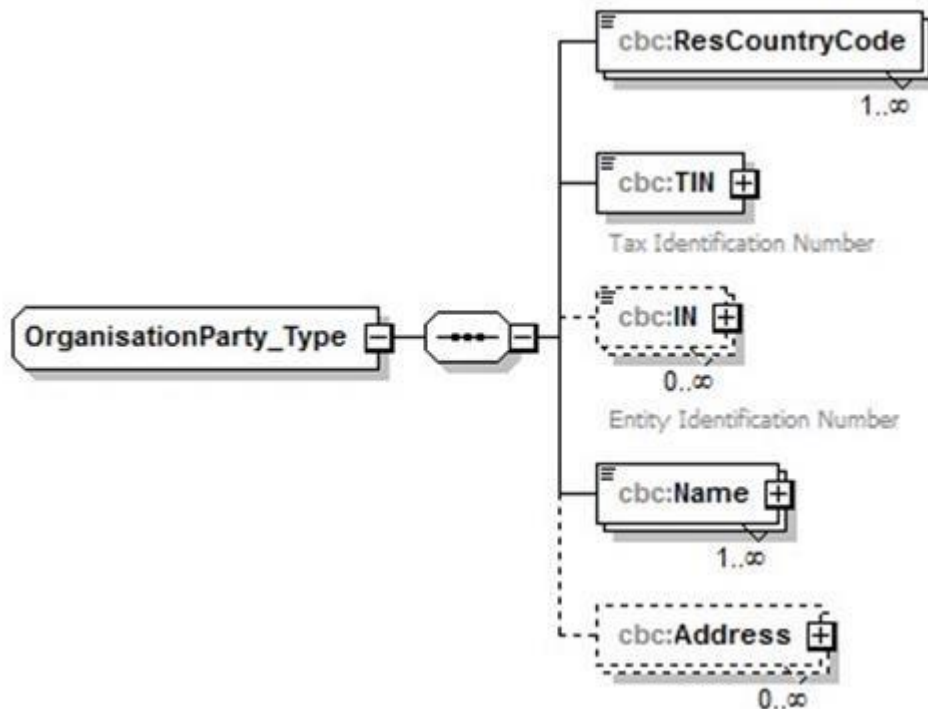
Address Type [Section 2e]



The user has the option to enter the data about the address of a party, either as one long field or to spread the data over up to eight elements or even to use both formats. If the user chooses the option to enter the data required in separate elements the container element for this will be 'AddressFix'. If the user chooses the option to enter the data required in a less structured way in 'AddressFree' all available address details shall be presented as one string of bytes, blank or "/" (slash) or carriage return-line feed used as a delimiter between parts of the address.

PLEASE NOTE that the address country code is outside both of these elements. The use of the fixed form is recommended as a rule to allow easy matching. However, the use of the free form is recommended if the sending state cannot reliably identify and distinguish the different parts of the address. The user may want to use both formats e.g. if besides separating the logical parts of the address they also want to indicate a suitable breakdown into print-lines by delimiter in the free text form. In this case 'AddressFix' has to precede 'AddressFree'.

Organisation Party Type [Section 2]



The container brings together all data about an organisation as a party. Name and address are required components and each can be present more than once to enable as complete description as possible. Whenever possible one or more identifiers (TIN etc.) should be added as well as a residence country code. Additional data that describes and identifies the part can be given. The code for the legal type according to the OECD codelist must be added. The structures of all of the sub elements are defined elsewhere in this schema.

For practical reasons, the ResCountryCode list is based on the ISO 3166-1 country list, complemented by the X5 code for stateless entities and income and the XK code for Kosovar entities and income. The use of this list does not imply the expression by the OECD of any opinion whatsoever concerning the legal status of the territories listed. Its content is without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

Appendix B

Glossary of namespaces

CbC XML Schema Namespaces

Namespace	Description	Filename
cbc	CbC types	CbcXML_v2.0.xsd
stf	OECD Common types	oecdtypes_v5.0.xsd
iso	ISO types (Country & Currency codes)	isocbctypes_v1.1.xsd