

Tax Information Authority



CAYMAN ISLANDS

CAYMAN ISLANDS CbC XML Schema – User Guide

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I. Cayman Islands CbCR Portal

The Cayman Islands CbCR Portal can be accessed here:

- <https://caymanaeoportal.gov.ky:8443>

If you have difficulty accessing the CbCR Portal, please check with the information technology team of your Reporting Entity / MNE Group to ensure that your system allows access to the above address on TCP Port 8443.

The Primary Contact of the Reporting Entity of an MNE Group which has Constituent Entities resident in the Islands must obtain login credentials for the CbCR Portal by completing the notification procedure described in the Authority's CbCR Guidance, which is available here:

- http://www.tia.gov.ky/pdf/CbCR_Legislation.pdf

Please also check that source to ensure that you have the latest version of this Cayman Islands CbC XML Schema – User Guide.

A Reporting Entity must be resident in the Islands in order to make a CbC Report for its MNE Group via the CbCR Portal.

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II. Introduction

In order to facilitate the swift and uniform 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 the Authority in the CbC XML Schema v. 1.0.1. 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.

A. CbCR Regulations: General and Specific Instructions on the CbC Report

The Tax Information Authority (International Tax Compliance) (Country-By-Country Reporting) Regulations, 2017 (“**CbCR Regulations**”) implement CbCR in the Cayman Islands. The information in the CbC Report must be prepared in accordance with the general and specific instructions in Part 2 of the Schedule to the CbCR Regulations. Part 1 of the Schedule to the CbCR Regulations shows the standard template for the CbC Report.

The CbCR Regulations are available here:

- http://www.tia.gov.ky/pdf/CbCR_Legislation.pdf

B. 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 User Guide is based on the OECD XML Schema CbcXML_v1.0.1.xsd using country and currency codes defined in isocbctypes_v1.0.1.xsd. The guidance is very similar in form and quite similar in content to the HMRC Country-by-Country XML User Guide V1.0.1.02.

C. CbC XML Schema

CbC Reports to the Authority must be made using the OECD’s CbC XML Schema v1.0.1. The CbC XML Schema v1.0.1 must be downloaded from the OECD webpage for **Country-by-Country Reporting XML Schema: User Guide for Tax Administrations and Taxpayers**:

- <http://www.oecd.org/tax/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations.htm>

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D. How the Cayman Islands 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 IV Uniqueness of MessageRefID and DocRefID** 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.

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.

E. 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, a correction to the file should be made.

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

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F. Validation Errors

The following error code may be received either at validation or before validation can occur. This error will prevent a CbC Report from being submitted.

- TIA Error Code – CbC-MNE-KY-000

Rule ID Failed CbC Report

If you receive this error code you must correct the issue otherwise the Authority will not receive any of the report data. The code may arise for a number of different reasons which are described in the following table and also later in the document where the reason is associated with a particular element of the CbC Report.

Reasons for Failure	Description
(1) Failed Schema Validation	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.
(2) 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.
(3) CbC Schema Version Number Not Populated	This error occurs when no version number has been provided for in <CBC_OECD version>. This should match the latest version of the OECD schema released.
(4) 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.
(5) Other	There may be other unidentified reasons why an error has occurred in which case the XML file will need to be checked against the Schema User Guide before being resubmitted.

G. 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).

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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).

H. Transliteration, further guidance and examples

Section III.D Transliteration and Section III.E Corrections of the CbC User Guide contain further guidance on the transliteration of information and corrections, respectively.

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.

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III. CbC XML Schema Information

A. 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 “KY” for MNEs sending reports to the Authority.

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.).

1. SendingEntityIN

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

The SendingEntityIN element should identify the Reporting Entity reporting to the Authority, this field must be the numeric six character CbCR ID issued to the Reporting Entity of the MNE Group when it registered on the CbCR Portal to perform the notification obligation for its Constituent Entities resident in the Islands.

a) Error Code associated with SendingEntityIN

(1) SendingEntityIN

This error occurs when the SendingEntityIN does not match the numeric six character CbCR ID entered on the <https://caymanaеоportal.gov.ky:8443> site before submitting the message. The SendingEntityIN must equal the CbCR ID.

2. TransmittingCountry

Element	Attribute	Size	Input Type	Requirement	Rule
TransmittingCountry		2-character	iso:CountryCode_Type	Validation	Must Equal “KY”

This data element must be “KY” because the Authority only accepts CbC Reports from Reporting Entities resident in the Islands. “KY” is the 2-character alphabetic country code for the Cayman Islands based on the ISO 3166-1 Alpha 2 standard.

a) Error Code associated with TransmittingCountry

(1) 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 “KY”

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This data element identifies the domestic country code of the Receiving Country, being “KY” for the Cayman Islands. 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 the Authority this value must be “KY”, the country code for the Cayman Islands regardless of the Reporting Entity’s country of residence.

b) Error Code associated with ReceivingCountry

(1) ReceivingCountry

This error occurs where the ReceivingCountry is any value other than “KY”, it must be this value when submitting a CbC Report to the Authority.

3. 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”.

4. 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 (language code “EN”) is preferred. See Section III.D Transliteration for further guidance on the transliteration of information.

5. 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”.

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6. 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.

7. 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 (the Authority) to identify the specific message later on if any questions or corrections arise.

a) *Error Code associated with MessageRefID*

(1) MessageRefID (Not Null)

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

(2) 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).

(3) MessageRefID (Incorrect Format)

This error occurs when the MessageRefID provided is not in the correct format. The correct format is shown on the following page.

Correct format for MessageRefID

[Max LEN=100]

Sending RJ: "KY" [2] ReportingPeriod: YYYY [4] Receiving RJ: "KY" [2] CbCR ID [6]

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

XML Creation TimeStamp: YYYYMMDDThhmmss [15] Unique element [<=56]

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.

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Example MessageRefID

e.g. KY2016KY123456CBC40120170523T140000123456789

This example is composed of elements: Sending RJ: KY

- Reporting Period: 2016
- Receiving RJ: KY
- CbCR ID: 123456
- MessageTypeIndic: CBC401
- XML Creation TimeStamp: 20170523T140000
- Unique element: 123456789

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

[\(4\) 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.

[\(5\) MessageRefID \(CbCR ID incorrect\)](#)

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

[\(6\) MessageRefID \(Reporting Year Mismatch\)](#)

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

[\(7\) 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

8. **MessageTypeIndic**

Element	Attribute	Size	Input Type	Requirement
MessageTypeIndic			cbc:CbcMessageT ypeIndic_enumTy pe	Optional

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 contains corrections for previously sent information.

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9. CorrMessageRefID

Element	Attribute	Size	Input Type	Requirement
CorrMessageRefID			xsd:string	Optional

This data element is not used for CbC reporting.

10. 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.

11. 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 is YYYY-MM-DDThh:mm:ss. Fractions of seconds are not used. Example: 2018-02-15T14:37:40.

B. 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

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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:OrganisationI N_Type	Optional

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

Element	Attribute	Size	Input Type	Requirement
Address			cbc:Address_Type	Optional

1. 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).

2. 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 Cayman Islands the TIN must be the numeric six-character CbCR ID in the case of a Reporting Entity or the value “NOTIN” must be entered for any Constituent Entity that is not a Reporting Entity.

For entities resident outside of the Cayman Islands 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.

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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 does not have a TIN, the value “NOTIN” should be entered.

The value NOTIN may not be entered for any Constituent Entity that has 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 Cayman Islands this would be “KY”.

Difference in validation when OrganisationParty_Type is used in ReportingEntity

When completing the Entity element of ReportingEntity and the ReportingRole element is set to CBC701 (Ultimate Parent Entity) or CBC702 (Surrogate Parent Entity) the TIN element must be the numeric six-character CbCR ID and Attribute issuedBy must be “KY”. The CbCR ID must have no spaces between the six numeric characters, i.e. “123456”.

The ReportingRole element CBC703 (Local Filing) is not permitted in the Cayman Islands.

3. Entity IN (OrganisationIN_Type)

Element	Attribute	Size	Input Type	Requirement
IN		Min 1 char	cbc:OrganisationI N_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).

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4. 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 Certificate of Incorporation or any similar document.

For example, an ordinary company limited by shares that is incorporated in the Cayman Islands as “Company A Limited” would need to write “Company A Limited”, an exempted company limited by shares that incorporated in the Cayman Islands as “Company B” would need to write “Company B” and a Limited Liability Company (LLC) incorporated in the Cayman Islands as “Company C LLC” would need to input “Company C LLC”

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

a) *Error Code associated with Organisation Name*

(1) 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.

5. 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

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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

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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.

C. 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	Optional (Mandatory)

The Reporting Entity element contains the identifying information for the entity of the MNE Group that

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ensures the preparation and filing of the CbC Report.

Element	Attribute	Size	Input Type	Requirement
CbcReports			cbc:CorrectableCb cReport_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:CorrectableAd ditionalInfo_Type	Optional

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

1. ReportingEntity

Element	Attribute	Size	Input Type	Requirement
ReportingEntity			cbc:CorrectableRe portingEntity_Typ e	Optional (Mandatory)

As indicated above, this data element identifies the Reporting Entity and its role in the context of CbC reporting. It may be left blank in case a correction or deletion is carried out or new data is provided in the Cbc Reports element (see further guidance in the Section III.E Corrections below). The element is composed of:

Element	Attribute	Size	Input Type	Requirement
Entity			cbc:OrganisationP arty_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
ReportingRole			cbc:CbcReporting Role_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:

- CBC701 – Ultimate Parent Entity – TIN must be the numeric six character CbCR ID and attribute issuedBy must be “KY”.
- CBC702 – Surrogate Parent Entity – TIN must be the numeric six character CbCR ID and attribute

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issuedBy must be “KY”.

- CBC703 – Local Filing – the Authority is not requesting Local files to be submitted with the CbC Report, however, the Authority expects Reporting Entities to keep the documentation specified within Annexes I and II of the BEPS Action 13 report.

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 (for further guidance see Section III.E Corrections below).

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 the Authority using the ReportingRole CBC701 (Ultimate Parent Entity) or CBC702 (Surrogate Parent Entity) the Reporting Entity must be resident in the Cayman Islands. This means that when the Entity element is completed using the OrganisationParty_Type complex the TIN (Tax Identification Number) within Entity should be the Cayman Islands reference called a CbCR ID. The CbCR ID is six numbers with no spaces i.e. “123456” so for Reporting Entities a validation rule has been put in place to ensure the TIN is numeric and six characters long. The TIN attribute issuedBy must be “KY”.

The ReportingRole CBC703 (Local Filing) is not permitted in the Cayman Islands.

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

2. 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. It may be left blank in case a correction is carried out on the Reporting Entity element (see further guidance in Section III.E Corrections below).

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:CorrectableCbReport_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

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identification of reports requiring correction (for further guidance see Section III.E Corrections below).

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.

a) *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:

(1) *Revenues*

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.

(2) *ProfitOrLoss*

Element	Attribute	Size	Input Type	Requirement
ProfitOrLoss			cbc:MonAmnt_Type	Validation

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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.

(3) TaxPaid

Element	Attribute	Size	Input Type	Requirement
TaxPaid			ibc:MonAmnt_Type	Validation

In the TaxPaid 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.

(4) TaxAccrued

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.

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(5) Capital

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.

(6) Earnings

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.

(7) NbEmployees

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

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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.

(8) Assets

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.

b) CbC Reports – Summary – Revenues

Element	Attribute	Size	Input Type	Requirement
Revenues				Validation

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

(1) Unrelated

Element	Attribute	Size	Input Type	Requirement
Unrelated			cbc:MonAmnt_Type	Validation

In the Unrelated element the sum of 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

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

(2) *Related*

Element	Attribute	Size	Input Type	Requirement
Related			cbc:MonAmnt_Type	Validation

In the Related element the sum of revenues of all the Constituent Entities of the MNE Group in the relevant tax jurisdiction generated from transactions with associated enterprises is 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
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.

(3) *Total*

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. For example, the United States dollar is "USD".

c) *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:

(1) *ConstEntity*

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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.

(2) IncorpCountryCode

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.

(3) BizActivities

Element	Attribute	Size	Input Type	Requirement
BizActivities			cbc:CbcBizActivity_Type_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
- CBC513 – 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

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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.

(4) OtherEntityInfo

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.

3. 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:

(1) DocSpec

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:DocSpec_Type	Validation

DocSpec identifies the particular report within the CbC message being transmitted. It allows the identification of reports requiring correction (for further guidance see Section III.E Corrections below).

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		Max 4,000 characters	cbc:StringMaxLengthForLongText_Type	Optional

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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.

(2) ResCountryCode

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.

(3) SummaryRef

Element	Attribute	Size	Input Type	Requirement
SummaryRef			cbc:CbcSummaryListElementsType	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

D. Transliteration

Where transliteration is required because sending and receiving jurisdictions do not use a common alphabet, Competent Authorities (e.g. the Authority) may agree how they will undertake such transliteration. If there is no such agreement, then a sending jurisdiction should, if so requested,

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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/literation 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 literation.

E. Corrections

1. Introduction

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.

a) *Error Code associated with Making Corrections*

(1) 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.

2. 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 AdditonallInfo include an element of the DocSpec_Type, which contains the necessary information for corrections.

a) *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:

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b) *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 Data*
- OECD1 = New Data
- OECD2 = Corrected Data
- OECD3 = Deletion of Data

*The resend option (OECD0) should only be used for the Reporting Entity element, in case new 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 Reporting Entity, the CbC Reports or the AdditionalInfo element is not altered, such uncorrected element may be left blank.

Please note that the Authority's system does not accept test Data notwithstanding that the OECD does allow the following entries for this element:

- OECD10 = Resent Test Data
- OECD11 = New Test Data
- OECD12 = Corrected Test Data
- OECD13 = Deletion of Test Data

c) *Error Code associated with DocTypeIndic*(1) *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.

(2) *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.

(3) *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.

(4) *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

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submission using these document types.

d) 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 and deletions to be made for elements relating to individual tax jurisdictions within a single CbC Message.

e) Error Code associated with DocRefID

(1) DocRefID (format)

This error occurs when the DocRefID provided is not in the correct format.

Correct Format for DocRefID

[Max LEN=250]

MNE MessageRef [<=100]

_ [1]

TIN [1>100]

DocTypeIndic ("OECD0"*; "OECD1"; "OECD2"; "OECD3") [5] (*Can only be used with ReportingEntity DocRefId)

XML Parent Group Element (ReportingEntity = "ENT"; CbCReports = "REP"; AdditionalInfo = "ADD") [3]
 Unique Element [<=41] – 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:

e.g. KY2016KY123456CBC40120170523T140000123456789_0123456789OECD0ENTABCDEF
 GHIJKLMNOPQRSTUVWXYZ0123456789

CbCReports example:

e.g. KY2016KY123456CBC40120170523T140000123456789_0123456789OECD1REPABCDEF
 GHIJKLMNOPQRSTUVWXYZ0123456789

AdditionalInfo example:

e.g. KY2016KY123456CBC40120170523T140000123456789_0123456789OECD1ADDABCDEF
 GHIJKLMNOPQRSTUVWXYZ0123456789

In all of these examples, KY2016KY123456CBC40120170523T140000123456789 is the MNE MessageRef,

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the MessageRefId of the message containing the document. 0123456789 is the TIN tax identification number for the reporting entity. ABCDEFGHIJKLMNOPQRSTUVWXYZ0123456789 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.

(2) 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 document 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.

An exception to this rule is that where the XML Parent Group Element is ReportingEntity and the DocTypeIndic is OECD0, the DocRefId may be duplicated.

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.

f) *Error Code associated with CorrDocRefID*

(1) 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.

(2) 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.

(3) 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.

(4) 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.

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(5) [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 either deleted or corrected. In order to make a further correction or deletion, you must use the DocRefID of the OECD2 or OECD3 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.

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IV. 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 the Authority 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: "KY" [2]
- ReportingPeriod: YYYY [4]
- Receiving RJ: "KY" [2]
- CbCR ID: numbers [6] e.g. 123456
- MessageTypeIndic: "CBC401" or "CBC402" [6]
- XML Creation TimeStamp: YYYYMMDDThhmmss [15]
- Unique element [<=56] 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. KY2016KY123456CBC40120170523T140000123456789

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

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A. 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 [$1 > 100$]
- DocTypeIndic ("OECD0"*; "OECD1"; "OECD2"; "OECD3") [5]
- XML Parent Group Element ("ENT"; "REP"; "ADD") [3]
- Unique Element [≤ 41] The maximum length is 250 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.

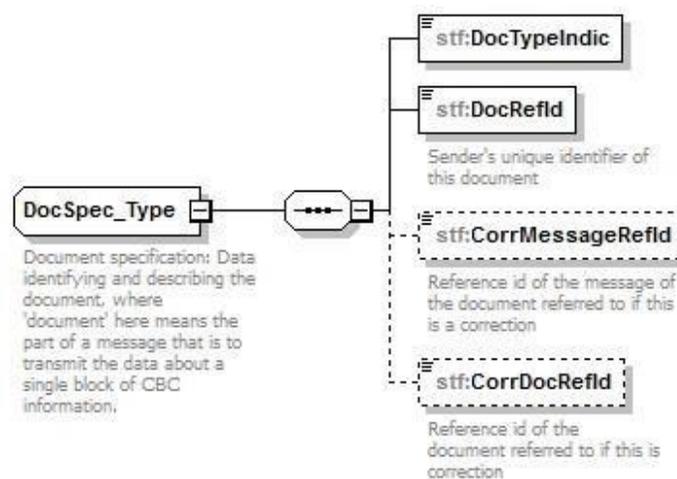
e.g. KY2016KY123456CBC40120170523T140000123456789_0123456789OECD1REPABCDEFGH
HIJKLMNOPQRSTUVWXYZ0123456789

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.

B. MessageSpec, Corrections and Cancellations

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 cancel a complete message, the MessageSpec.CorrMessageRefID should not be used. Instead, a correction message should be sent deleting all records of the erroneous message in these instances.



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1. CbC Correction examples

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

a) 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 Cayman Islands Reporting Entity to the Authority (containing only corrections, not a mix of new and corrected data).

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. KY2016KY123456CBC40220170523T140000123456789

This breaks down to

- Sending Jurisdiction: KY
- Financial Year: 2016
- Receiving Jurisdiction: KY
- CbCR ID: 123456
- MessageTypeIndic: CBC402 (this shows that it is a correction)
- XML TimeStamp: 20170523T140000
- 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 only in case this information needs to be corrected (otherwise it should be omitted). 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 correction would need a new DocRefID such as:

e.g. KY2016KY123456CBC40220170523T140000123456789_0123456789OECD2REP
ABCDEFGHIJKLMNORSTUVWXYZ0123456789

This breaks down to

- MNE MessageRef: KY2016KY123456CBC40220170523T140000123456789
- Separator: _
- TIN: 123456
- DocTypeIndic: OECD2 (this is the DocTypeIndic for submitting a correction)
XML Parent Group: REP (for a CbC Report)
- Unique Element: ABCDEFGHIJKLMNORSTUVWXYZ0123456789

It would also need to reference the CorrDocRefId, this would be the DocRefID of the previously

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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.

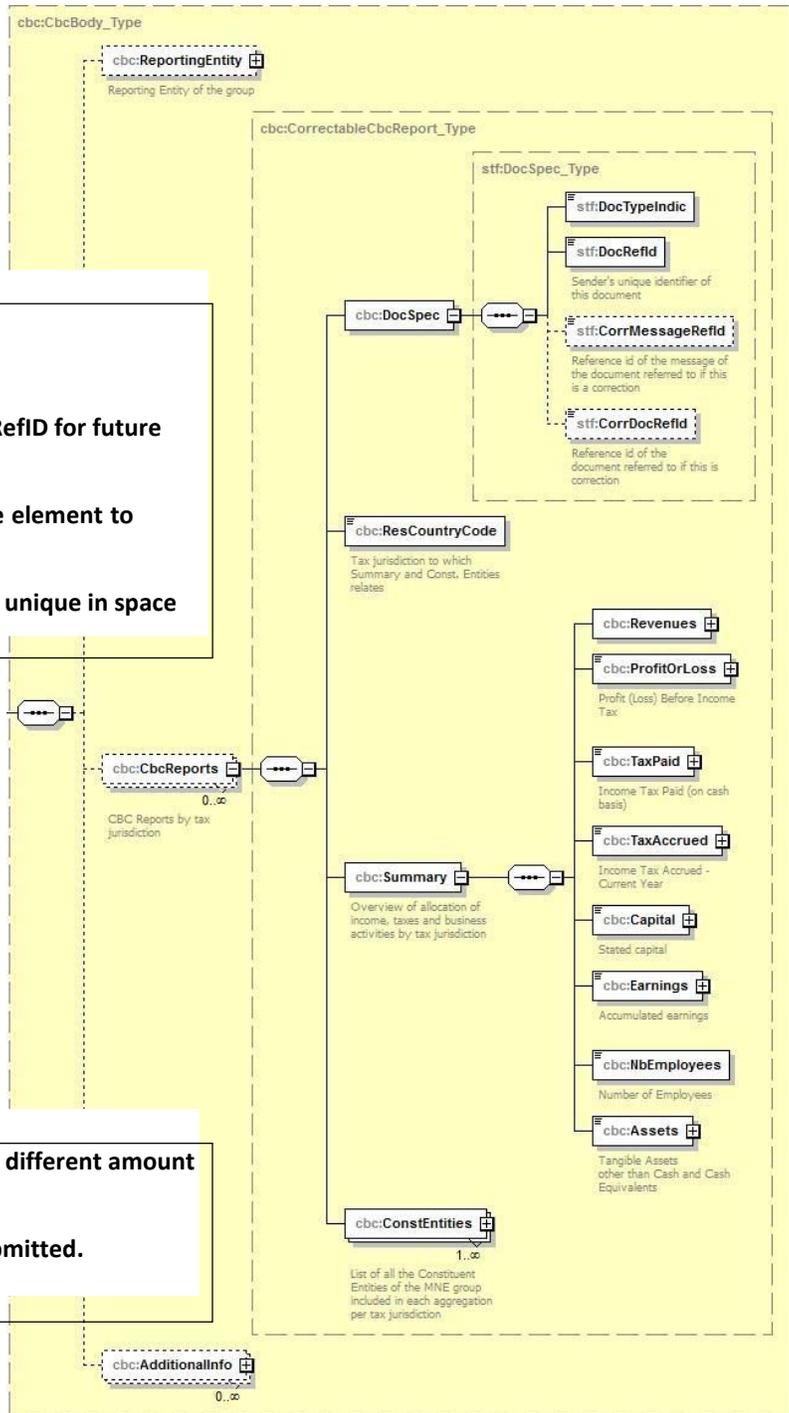
DocSpec indicates a correction.

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.

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b) 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.

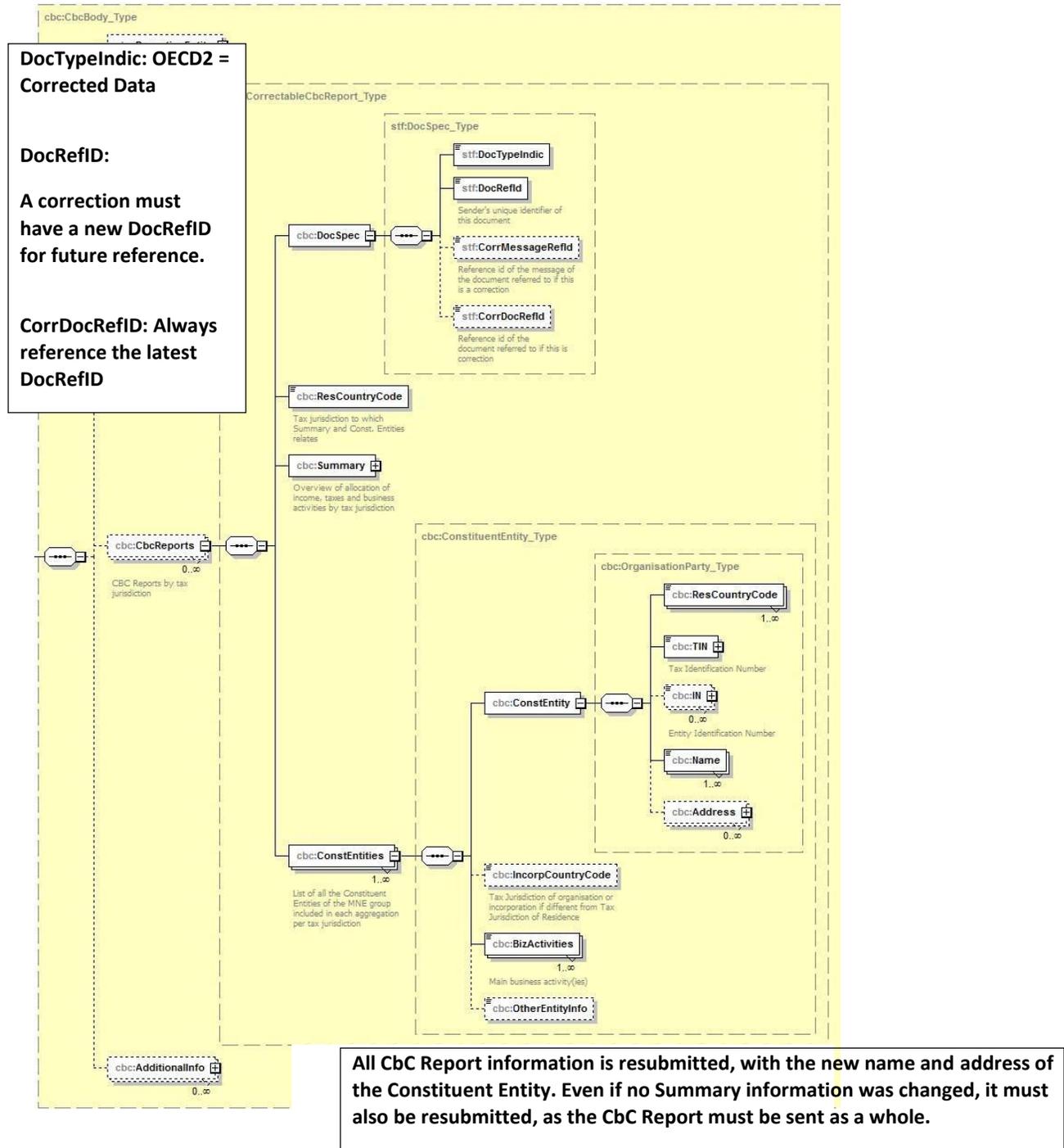
For this Correction, the whole CbC Report must be resubmitted with all Summary (even if there is no change to the Summary) and ConstEntities information. The Reporting Entity element needs to be resubmitted only in case this information needs to be corrected (otherwise it should be omitted). The content 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, don't cut and paste the data from this example as part of your file.

```
MessageRefID:      KY2016KY123456CBC40220170723T140000987654321
DocRefId:
                   KY2016KY123456CBC40220170723T140000987654321_012345
                   6789OEC2R EP0123456789ABCDEFGHIJKLMNPOQRSTUVWXYZ
CorrDocRefId:
                   KY2016KY123456CBC40220170523T140000123456789_012345
                   6789OEC2R EPABCDEFGHIJKLMNPOQRSTUVWXYZ0123456789
```

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.

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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.

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c) Third example:

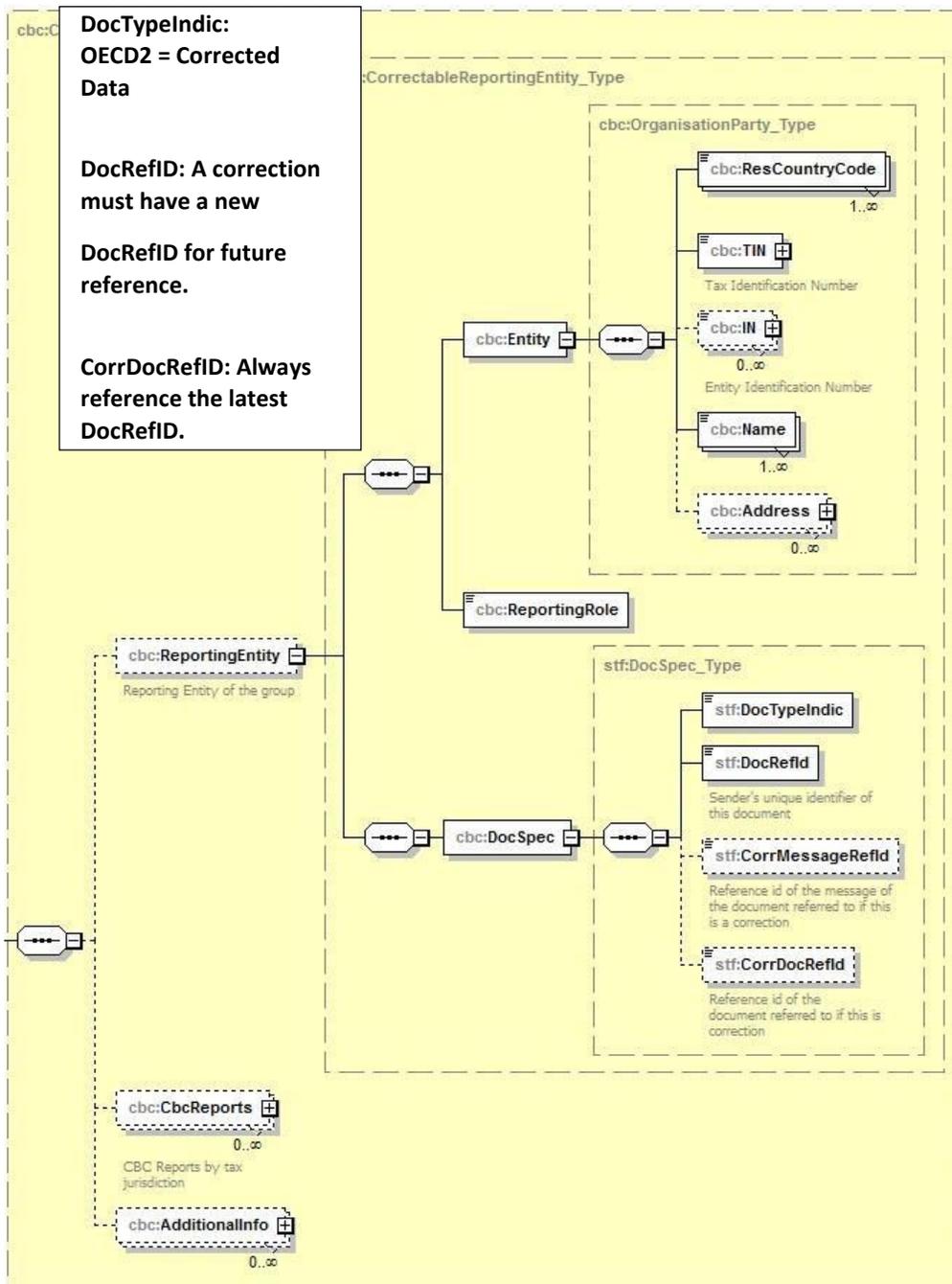
A correction is made only with respect to the Reporting Entity; no CbC Report or Additional Info data needs to be corrected. The correction must reference the Reporting Entity element to be corrected via its DocRefID

In this example, assume the previous Reporting Entity DocRefID was

KY2016KY123456CBC40120170523T140000123456789_0123456789OECD1ENTABCDEFGHIJ
KLMNOPQRSTUVWXYZ0123456789

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.

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Since no data in the CbC Report or AdditionalInfo elements needs to be corrected, only the Reporting Entity element is sent as correction.

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d) 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.

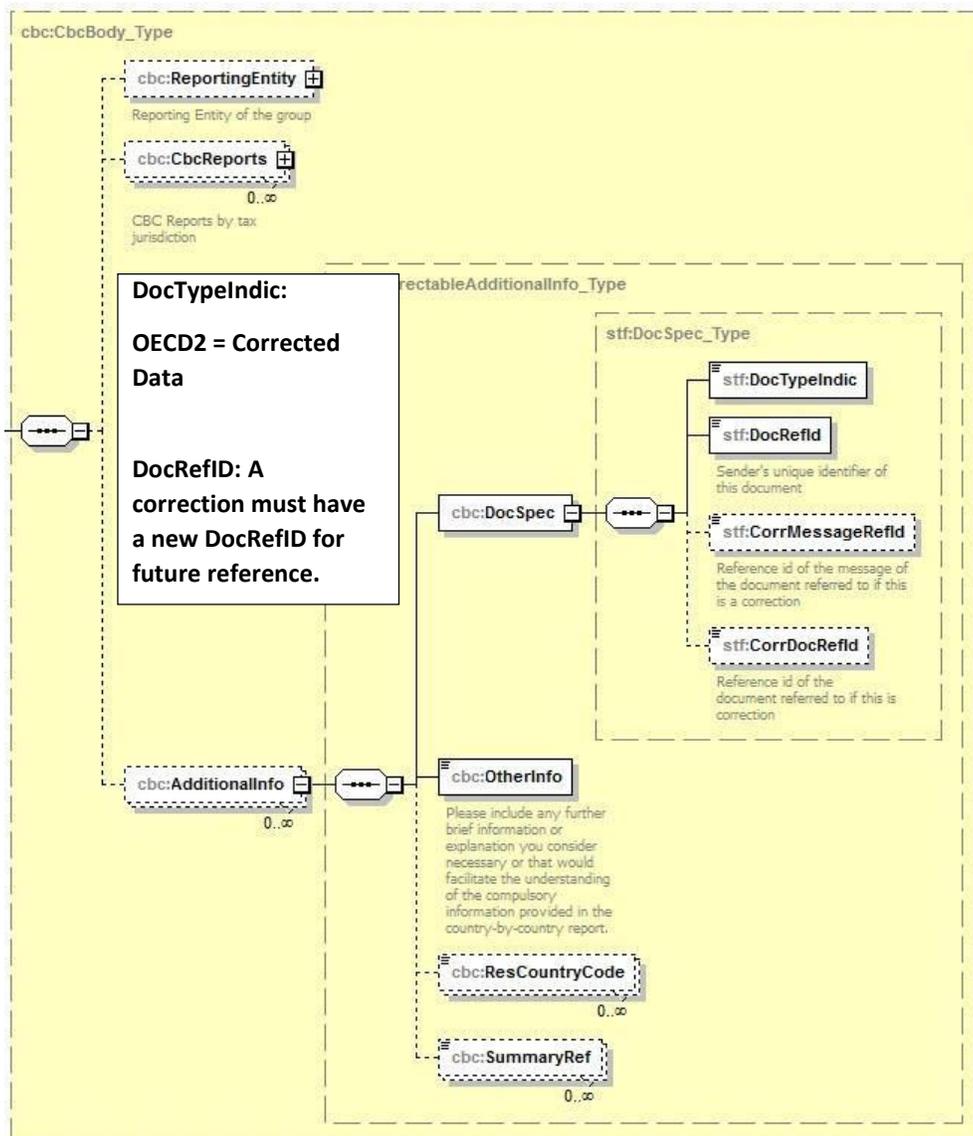
In this example, assume the previous Additional Info DocRefID was

KY2016KYX123456CBC40120170523T140000123456789_0123456789OECD1AD
DABCDEFGHIJKLMNPOQRSTUVWXYZ0123456789

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.

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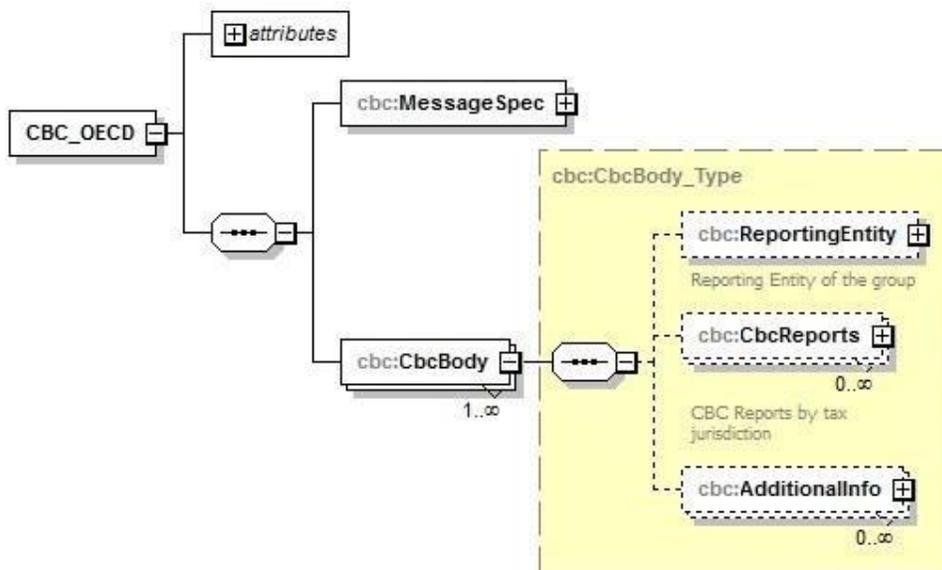
Since no data in the CbCReport or ReportingEntity elements needs to be corrected, only the AdditionalInfo element is sent as correction.



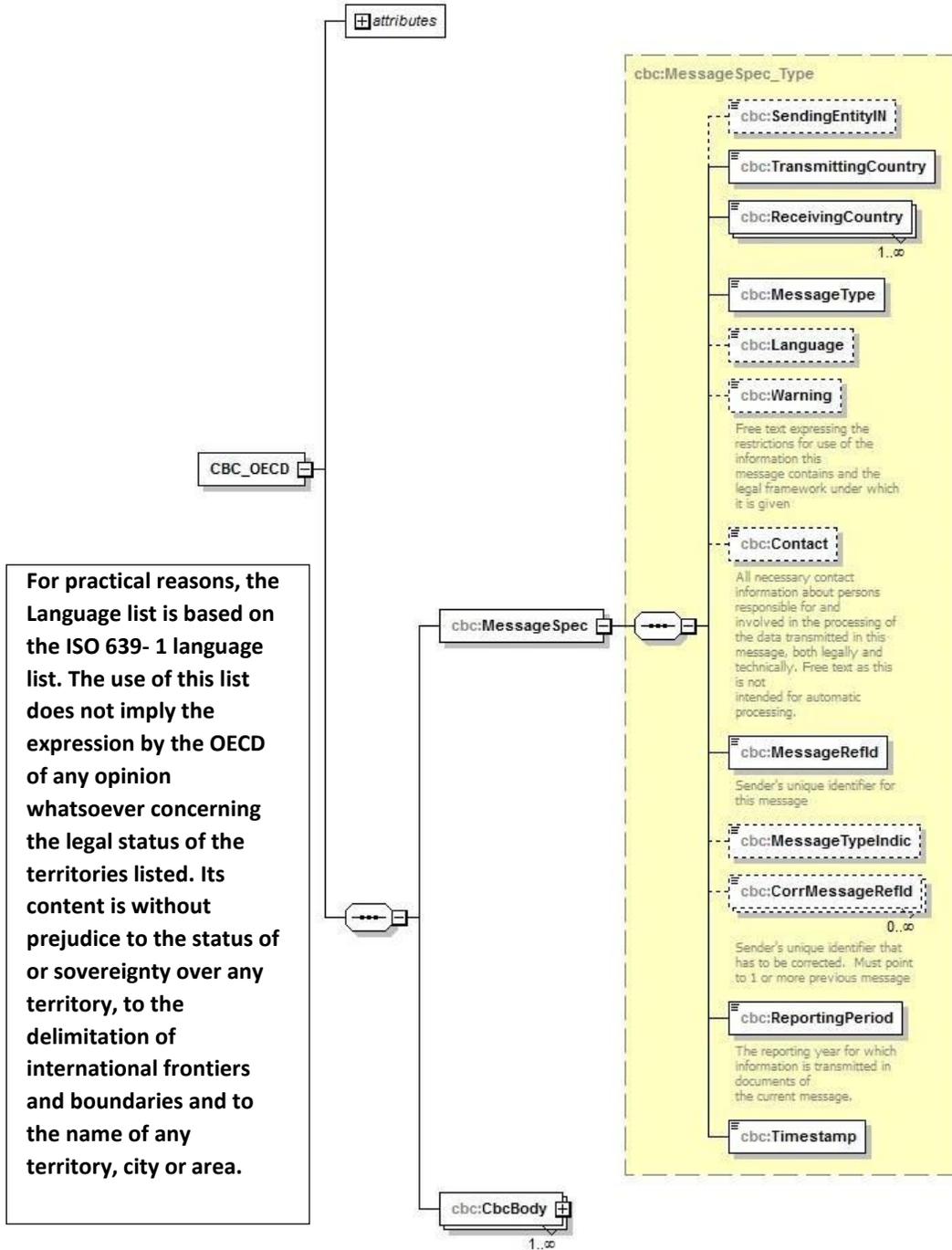
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Appendix A

CbC XML Schema V1.0 Diagrams



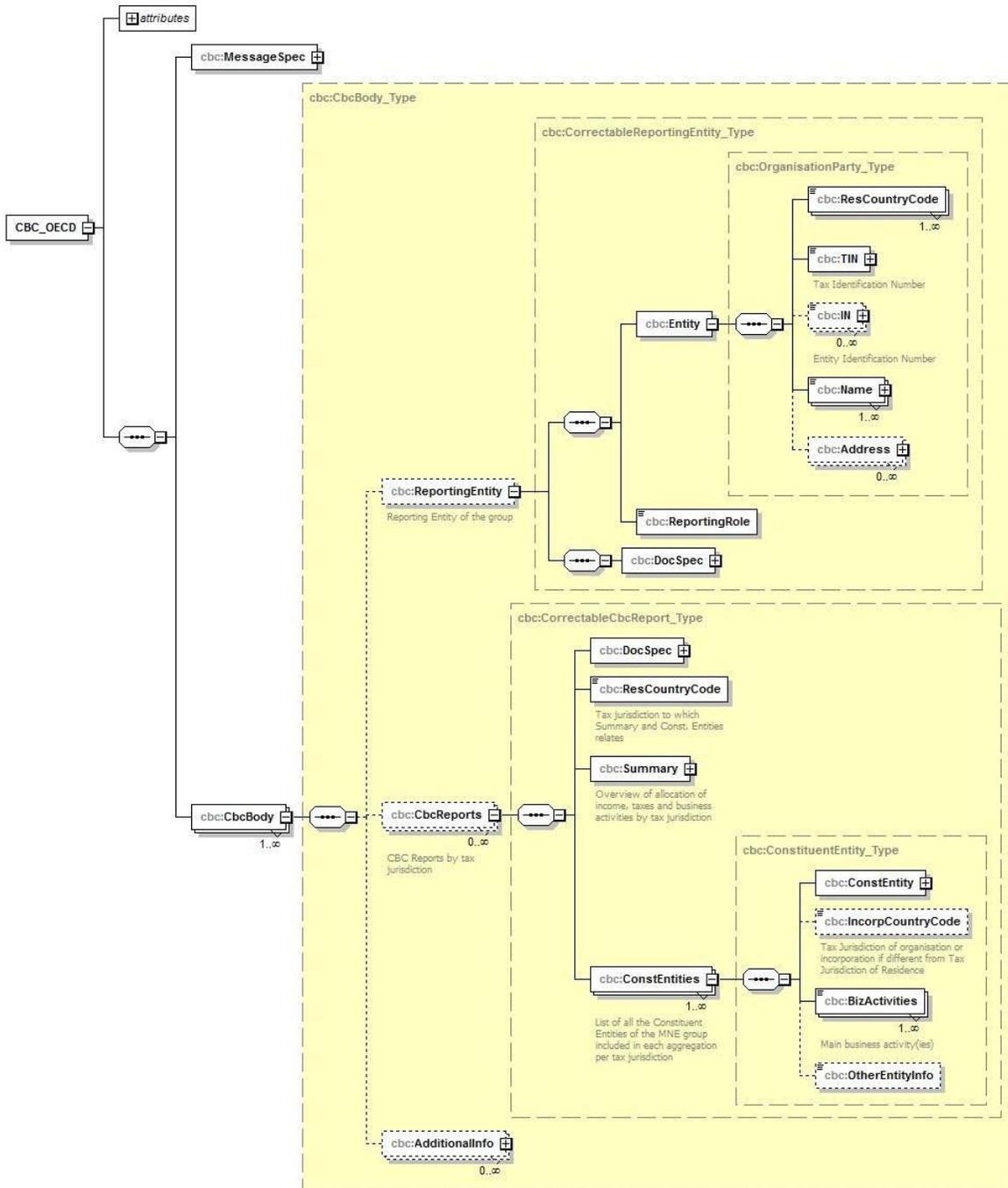
Message Header [Section III.A]



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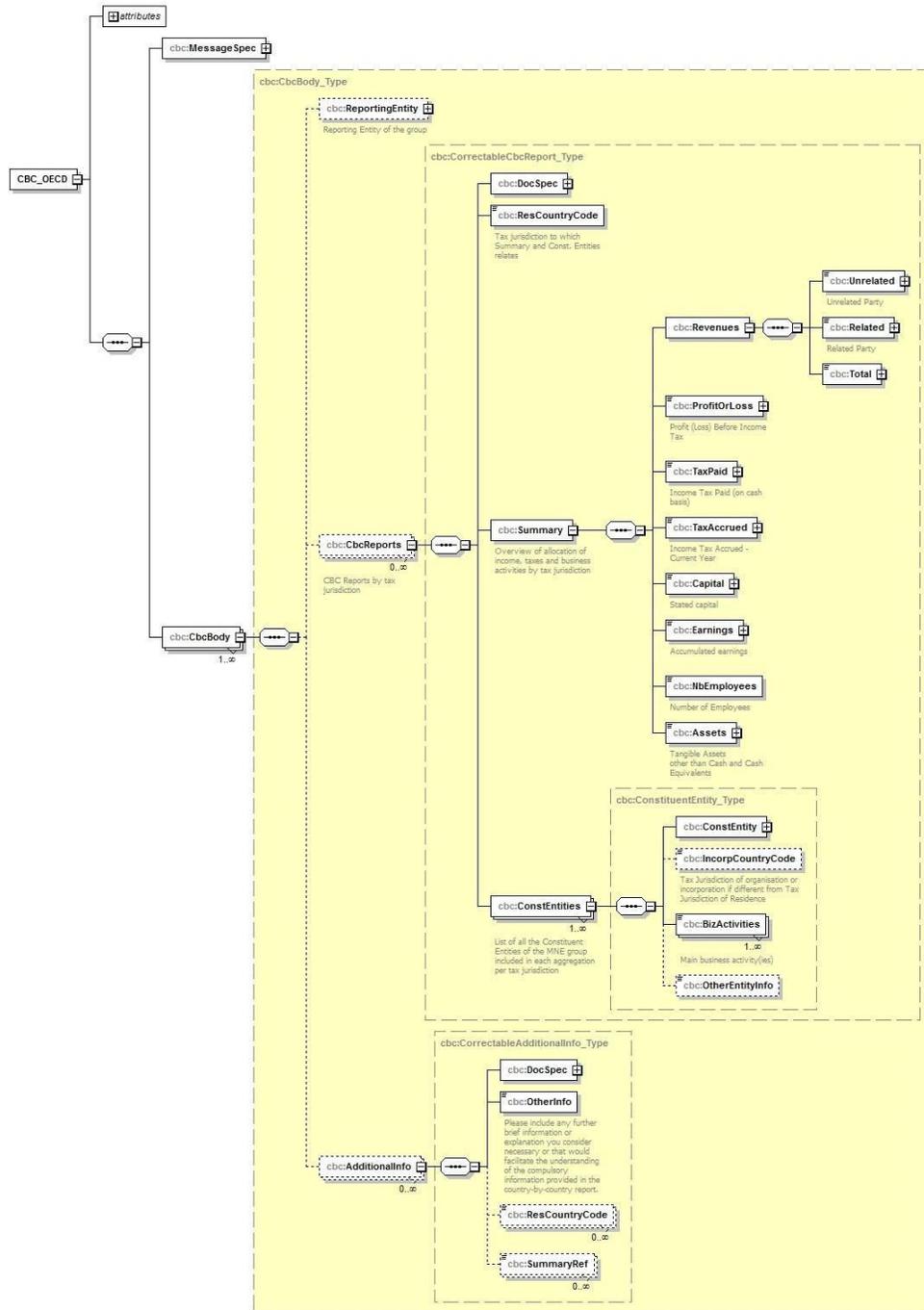
Reporting Entity [Section III.C.1]



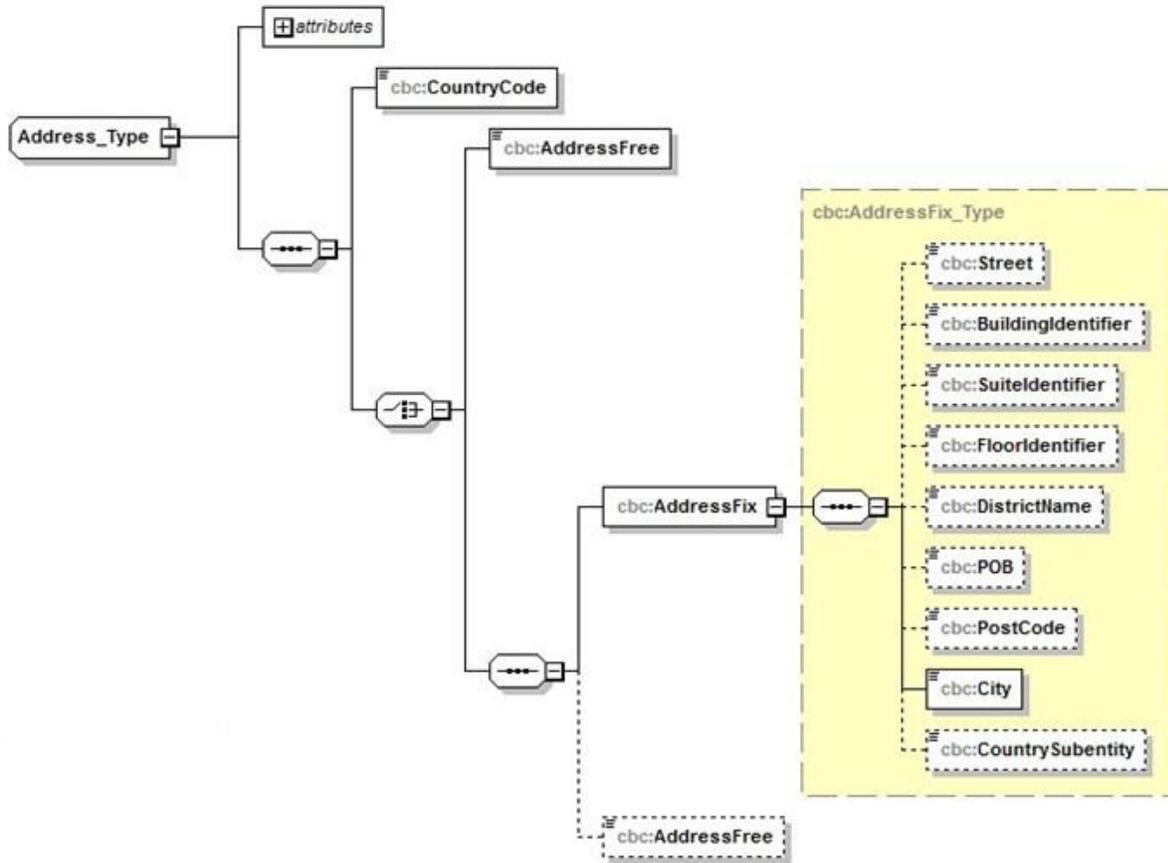
CbC Reports [Section III.C.2]

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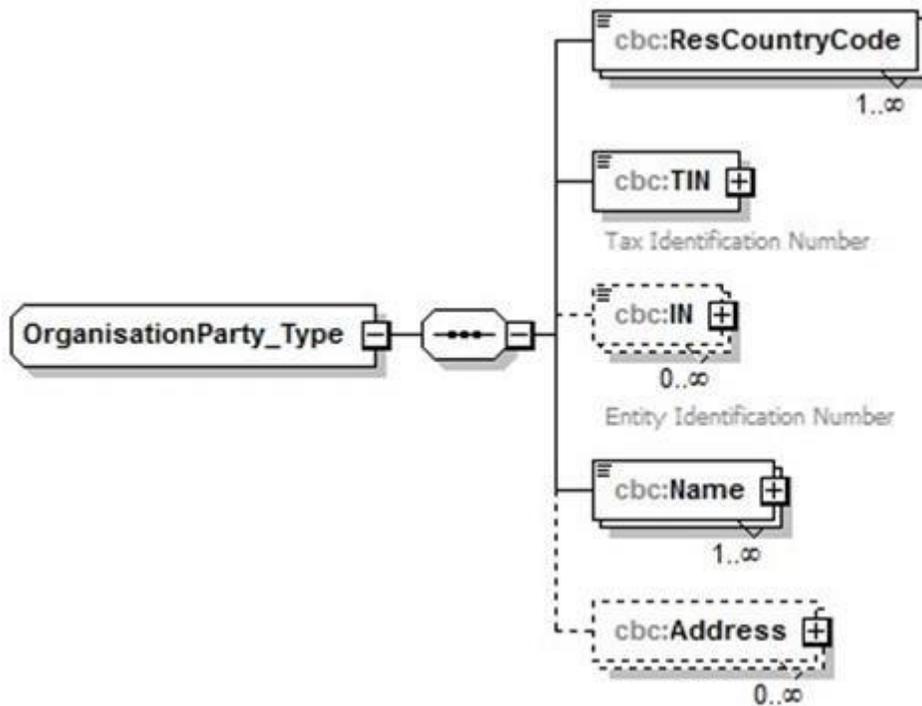
Address Type [Section III.B.5]



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 III.B]



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 subelements 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.

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Appendix B

Glossary of namespaces

CbC XML Schema Namespaces

Namespace	Description	Filename
cbc	CbC types	CbcXML_v1.0.1.xsd
stf	OECD Common types	oecdtypes_v4.1.xsd
iso		isocbctypes_v1.0.1.xsd

*** END ***