Tax Information Authority

CAYMAN ISLANDS

CAYMAN ISLANDS

Country-by-Country Reporting XML Schema: User Guide

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Version 2.1

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I. Cayman Islands DITC Portal for Country-by-Country Reporting (CbCR)

The Cayman Islands Country-by-Country (CbC) Reporting is done on the Department for International Tax Cooperation (DITC) Portal which can be accessed here:

- https://ditcportal.secure.ky/login

The Primary Contact of the Reporting Entity of a Multi-National Enterprise Group ("MNE Group") which has Constituent Entities resident in the Islands must obtain login credentials for the DITC Portal by completing the notification procedure described in the Department for International Tax Cooperation (DITC) Portal User Guide (the "DITC Portal User Guide").

You should also consult that source to confirm that you are working with the most up-to-date version of the Cayman Islands CbC XML Schema: User Guide. The DITC periodically updates this guide to reflect changes in Organisation for Economic Cooperation and Development (OECD) standards, domestic reporting requirements and technical schema adjustments. Verifying that you have the latest release ensures that your filings remain compliant, that your XML submissions correctly validate and that errors resulting from outdated instructions or deprecated schema elements are avoided.

A Reporting Entity is the MNE Group's reporting member, typically the Ultimate Parent Entity or the Surrogate Parent Entity.

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

Constituent Entities are all members of a MNE Group, including the Reporting Entity.

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 current CbC XML Schema, and the related OECD (2019), Country-by-Country Reporting XML Schema: User Guide for Tax Administrations, Version 2.0 – June 2019, OECD, Paris[1] (the "OECD CbCR XML Schema User Guide" or the "Official 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 domestic User Guide specifies the information that shall be included in each Cayman Islands-specific CbC data elements to be reported to the Tax Information Authority (the "Authority") in accordance with the CbC XML Schema v2.0. This User Guide replaces all previous versions of the document.

It is important to note that this document serves as a supplement to the OECD CbCR XML Schema User Guide. Its purpose is to provide additional context, practical examples and clarifications to assist users in applying the schema more effectively. However, it should not be regarded as a substitute for the Official Guide. The OECD XML Schema User Guide remains the authoritative reference, containing the complete specifications, standards and requirements. Users should refer to the Official Guide for authoritative instructions, while treating this supplement as an additional resource designed to support comprehension and practical application of domestic-specific CbC data elements.

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.

B. CbC XML Schema

CbC Reports to the Authority must be made using the OECD's CbC XML Schema v2.0. The CbC XML Schema v2.0 must be downloaded from the OECD webpage for **Country-by-Country reporting under BEPS Action 13/Country-by-Country Reporting XML Schema: User Guide for Tax Administrations (Version 2.0 - Published June 2019)**:

- https://www.oecd.org/en/topics/sub-issues/international-standards-on-tax-transparency/tax-transparency-resource-centre.html

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

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[1] https://www.oecd.org/content/dam/oecd/en/topics/policy-sub-issues/cbcr/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations-june-2019.pdf

C. 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 sections on correct format for [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.

D. 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.

E. Validation Errors

Validation errors occur when submitted XML data does not conform to the required schema or syntax rules. If a validation error is encountered, the issue must be corrected otherwise, the Authority will not accept the submission. Such errors may arise from missing mandatory elements, use of prohibited characters, or incorrect formatting.

If a validation error occurs, the system will reject the submission and provide an error notification. This notification specifies the error code and provides information about the cause of the problem, allowing the filer to identify the precise source of the error. The filer is then required to review the notification, make the necessary corrections to the XML data and resubmit the report. Only once all validation errors have been addressed will the Authority accept and process the data.

F. 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).

G. Prohibited and Restricted Characters

All XML submissions must adhere to the recommended XML schema best practices. Certain characters and patterns are prohibited and, if present, will cause the file to be rejected and trigger an error notification.

If an XML document includes any of these restricted characters within its text content, the data packet will be rejected and an error notification will be generated. Because these characters are disallowed by XML syntax rules, they must be replaced with the appropriate predefined entity references.

Prohibited Characters	Description	Acceptable XML equivalent
&	Ampersand	&
'	Apostrophe	'
<	Less Than	<
>	Greater Than	>
"	Quotation Mark	"
&#	Ampersand Hash	No equivalent value allowed
--	Double dash	No equivalent value allowed
/*	Slash Asterisk	No equivalent value allowed

To prevent error notifications, do not include any of these prohibited characters in the XML document.

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 must be "KY" for MNEs sending reports to the Authority.

It 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 alphanumeric eleven-character CbCR ID issued to the Reporting Entity of the MNE Group when it registered on the DITC Portal to perform the notification obligation for its Constituent Entities resident in the Islands.

a) Error Code associated with SendingEntityIN:

"**The SendingEntityIN must be provided and must match your CBC ID.**"

This error occurs when the **SendingEntityIN** value is omitted or does not match the alphanumeric eleven-character CbCR ID of the MNE Group. 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:

"**The TransmittingCountry is invalid. This must be KY.**"

This error occurs when the TransmittingCountry is not the required valid Country code from 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.

3. ReceivingCountry

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

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.

a) Error Code associated with ReceivingCountry:

"**The ReceivingCountry is invalid. This must be KY.**"

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.

4. MessageRefID

Element	Attribute	Size	Input Type	Requirement
MessageRefID		1 to 170 characters	stf:StringMin1Max170_Type	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 submitted. 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) Correct format for MessageRefID

The MessageRefID identifier can contain whatever information the sender uses to allow identification of the particular message but must start with the country code of the sending jurisdiction, followed by the year to which the data relates, followed by the CBC ID before a unique identifier.

TransmittingCountry: KY [2] ReportingPeriod: YYYY [4] CBC ID [11] Unique Identifier [153]

b) Example MessageRefID

e.g.   KY2024CBC00000001D92518FB3A0E4E8AB3A56BA0219B2C09

This MessageRefID example indicates that "KY" (Cayman Islands) is the transmitting country that the information relates to the fiscal year 2024 [of the Reporting Entity], "CBC00000001" is the CBC ID and the unique identifier is "D92518FB3A0E4E8AB3A56BA0219B2C09".

To help ensure your report is valid on the first attempt, do not copy and paste data from this example into your file.

c) Error Codes associated with MessageRefID:

i.   "**The MessageRefId [*MessageRefId value*] is not in a valid format. Please use the format below: [TransmittingCountryCodeReportingYearCbCIDUniqueNumbersLetters]**"
ii.   "**The MessageRefId [*MessageRefId value*] is not unique. Please use the format below: [TransmittingCountryCodeReportingYearCbCIDUniqueNumbersLetters]**"

iii. **"The Message Reference ID [*MessageRefId value*] is not unique. Please use the format below and ensure the Unique Numbers/Letters have not been used on a previous return. [TransmittingCountryCodeReportingYearCBCNumberUniqueNumbersLetters]"**

You will need to use your MNE Group's CBC ID and create your own unique reference.

5. 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 2023 to 31 March 2024, the entry would be "2024-03-31".

The date entered must match that entered as the fiscal year end by the MNE Group during registration on the DITC Portal.

a) Error Codes associated with ReportingPeriod:

i. **"The ReportingPeriod format is invalid. Please use the format below:**
   YYYY-MM-DD [e.g. 2021-01-22]"
ii. **"The Reporting Period must be consistent with the year for which you are reporting."**

B. Reporting Entity

The Reporting Entity section of the CbC Report specifies the entity submitting the message, its country of residence (which must be 'KY' for MNE Groups filing with the Authority), and the tax identification number (TIN) recognized by the tax administration of the Constituent Entity's jurisdiction. For MNE Groups reporting to the Authority, this TIN must be the General Registry number.

1. ResCountryCode

Element	Attribute	Size	Input Type	Requirement	Rule
ResCountryCode		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 Codes associated with ResCountryCode:

i. "**The Reporting Entity ResCountryCode is invalid. This must be "KY**".

2. TIN

Element	Attribute	Size	Input Type	Requirement	Rule
TIN		1 to 200 characters	cbc:TIN_Type	Validation	Must Equal GR Number

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 reported as the General Registry (GR) number (alphanumeric characters) when the entity is a Reporting Entity.

Make sure that the appropriate prefix from the list below is included in the GR number when it is entered as the TIN.

Prefix	Description
CR	Company (this includes exempted limited companies)
LC	Limited Liability Company (LLC)
PX	Partnership (this includes exempted limited partnerships)
LP	Limited Liability Partnerships (LLP)
TR	Trusts

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.

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 or is an unregistered Trust, the value "NOTIN" should be entered.

The value "NOTIN" may not be entered for any Constituent Entity that has a tax identification number.

3. TIN issuedBy

Element	Attribute	Size	Input Type	Requirement	Rule
TIN	issuedBy	2-character	iso:CountryCode_Type	Optional (Mandatory)	Must Equal "KY"

This attribute describes the jurisdiction that issued the TIN. For Constituent Entities resident in the Cayman Islands this would be "KY".

a) Error Code associated with the TIN:

i. "**Reporting Entity [*Reporting Entity Name*] cannot be found within our records.**"
ii. "**The TIN issuedBy attribute is invalid. This should be "KY".**"

4. Name

Element	Attribute	Size	Input Type	Requirement
Name		1 to 200 characters	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". If uncertain, check the Constituent Entity's incorporation document and type its name exactly as it appears on the document.

a) Error Code associated with the Name:

i. "**Reporting Entity [*Reporting Entity Name*] cannot be found within our records.**"

5. ReportingRole

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. Permissible values are:

- CBC701 – Ultimate Parent Entity
- CBC702 – Surrogate Parent Entity

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

a) Error Code associated with the ReportingRole:

"The DITC Portal only permits the following values for the Reporting Role:
CBC701 – Ultimate Parent Entity
CBC702 – Surrogate Parent Entity"

6. ReportingPeriod EndDate

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 and should be consistent with the Reporting Period in the MessageSpec in YYYY-MM-DD format.

a) Error Code associated with the EndDate:

"**The Reporting Period End Date format is invalid. Please use the format below:**
YYYY-MM-DD [e.g. 2021-01-22]"

7. DocRefID

Element	Attribute	Size	Input Type	Requirement
DocRefID			stf:DocSpec_Type	Validation

The DocRefID identifies the particular report within the CbC message being transmitted. It permits the identification of reports requiring correction (for further guidance see the Corrections section below).

a) Correct format for the DocRefID

The unique identifier in the DocRefID is used by the sending Competent Authority (or the Reporting Entity) to identify a unique record but must start with the country code of the sending jurisdiction, followed by the year to which the data relates, followed by the CBC ID before a unique identifier.

DocRefID: KY [2] ReportingPeriod: YYYY [4] CBC ID [11] Unique Identifier [153]

Example **DocRefID**: KY2024CBC00000001BEBD22813FA04D0FB304CBD29320DF6F

This DocRefID indicates that the Cayman Islands "KY" is the sending jurisdiction, that the information relates to the fiscal year 2024 [of the Reporting Entity], CBC00000001 is the CBC ID and that the unique identifier is "BEBD22813FA04D0FB304CBD29320DF6F".

*To help ensure your report is valid on the first attempt, do not copy and paste data from this example into your file.

b) Error Codes associated with the DocRefID:

i. **"DocRefId [*DocRefId value*] is not in a valid format. Please use the format below: [TransmittingCountryCodeReportingYearCbCIDUniqueNumbersLetters]"**

ii. **"DocRefId [*DocRefId value*] is not unique. Please use the format below and ensure the Unique Number/Letters have not been reused in this or a previous return. [TransmittingCountryCodeReportingYearCbCIDUniqueNumbersLetters]"**

C. CbC Reports

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. 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 the Corrections section 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. USD -1000).

1. DocRefID

Element	Attribute	Size	Input Type	Requirement
DocRefID			stf:DocSpec_Type	Validation

The DocRefID identifies the particular report within the CbC message being transmitted. It permits the identification of reports requiring correction (for further guidance see the Corrections section below).

The DocRefID must strictly follow the formatting rules established by the Authority for new data filings. This standardized structure ensures that every submission is uniquely identifiable, traceable, and validated consistently across all reporting cycles. For guidance on the domestic-specific format of the DocRefID, refer to the section titled Correct Format for the DocRefID within the Reporting Section of this user guide. That section outlines the precise structure required by the jurisdiction, including the use of the country code, reporting year, CbC identifier, and unique element.

2. ResCountryCode

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.

3. ConstEntities

The ConstEntities element contains the list of Constituent Entities (including the Reporting Entity) operating in a Tax Jurisdiction, as well as their business activities. The ConstEntities element is to be repeated for each Constituent Entity (including the Reporting Entity) that is resident for tax purposes or subject to tax as a permanent establishment in the relevant Tax Jurisdiction.

Within the CbC XML Return, at least one Constituent Entity must be consistent with the Reporting Entity in terms of both its legal name and Tax Identification Number (TIN). This requirement ensures that the Reporting Entity is properly represented among the listed Constituent Entities, providing a clear link between the entity responsible for filing the return and the entities included in the report.

4. 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 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).

The CbC XML Return must include at least one Constituent Entity record in which the ResCountryCode is set to "KY", representing the Cayman Islands. This requirement applies specifically to the Constituent Entity that is designated as the Reporting Entity.

5. TIN

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	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 reported as the alphanumeric General Registry (GR) number when the entity is a Reporting Entity.

6. Name

Element	Attribute	Size	Input Type	Requirement
Name		1 to 200 characters	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.

In the same way that the ResCountryCode and TIN elements of a Cayman Islands Constituent Entity designated as the Reporting Entity must align with the Reporting Entity, at least one Constituent Entity name within the CbC XML Return must also be consistent with the Reporting Entity's legal name. This requirement ensures that the Reporting Entity is explicitly represented among the listed Constituent Entities, creating a direct link between the filer and the entities reported.

D. 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.

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 system as the original data that was received. Reference to corrections in this section also includes deletion of records.

All correction elements that are part of a CbC return must completely adhere to the same domestic-specific data value rules and standards that apply to original filings. When a correction message is prepared the values entered for each field must continue to follow the jurisdiction's prescribed formats and validation criteria as outlined earlier in this user guide.

Corrections are not exempt from these requirements. They are subject to identical checks for accuracy, consistency and conformity with local reporting rules. This ensures that corrected data integrates seamlessly with prior submissions and can be processed reliably by the receiving Tax Authority.

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

Each correction message must be assigned its own unique MessageRefID, formatted in accordance with the rules set out in Section III (CbC XML Schema Information), to ensure that it can itself be corrected in the future if necessary.

3. DocSpec Type

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:DocSpec_Type	Validation

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

4. DocTypeIndic

Element	Attribute	Size	Input Type	Requirement
DocTypeIndic			stf:OECDDocTypeIndic_EnumType	Validation

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

- OECD0 = Resent Data
- OECD2 = Corrected Data
- OECD3 = Deletion of Data

The DITC does not allow CbC Reports to be filed with test codes. All filings must contain valid production data in accordance with the prescribed reporting standards.

A message can either contain new records (OECD1) or corrections and/or deletions (OECD2 and OECD3), but should not contain a mixture of both.

The resend option (OECD 0) can only be used for the Reporting Entity element when the Reporting Entity element has already been sent.

For a correction message, in case the information in either the CbC Reports or the Additional Info element is not altered, such uncorrected element may be left blank.

The resend option (OECD 0) can be used in the two following cases:

- **New data**: in case new information is provided in either the CbC Reports and/or the Additional Info elements and the Reporting Entity element has already been sent.
- **Correction/deletion**: in case the CbC Reports and/or the Additional Info elements are corrected (or deleted) and the Reporting Entity element has already been sent and the Reporting Entity element does not need to be corrected (or deleted).

5. DocRefID

Element	Attribute	Size	Input Type	Requirement
DocRefID			stf:DocSpec_Type	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.

The DocRefID assigned to a correction must follow the identical formatting rules (Correct format for the DocRefID) established by the Authority for new data filings.

6. CorrDocRefID

Element	Attribute	Size	Input Type	Requirement
CorrDocRefID		1 to 200 characters	stf:StringMin1Max200_Type	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.

In this way, a series of corrections or amendments can be handled as each correction completely replaces the previous version. Refer to the CbC Correction examples in the OECD's Country-by-Country Reporting XML Schema: User Guide for Tax Administrations to see how this works in practice.

a) Correct format for the CorrDocRefID

The CorrDocRefID is used by the sending Competent Authority (or Reporting Entity) to reference a previously transmitted record identified by its DocRefID. This identifier must start with the country code of the sending jurisdiction, followed by the year to which the data relates, followed by the CBC ID before a unique identifier.

CorrDocRefID: KY [2] ReportingPeriod: YYYY [4] CBC ID [11] Unique Identifier [153]

Example CorrDocRefID: KY2024CBC00000001BEBD22813FA04D0FB304CBD29320DF6F

This CorrDocRefID indicates that the Cayman Islands "KY" is the sending jurisdiction, that the information relates to the fiscal year 2024 [of the Reporting Entity], CBC00000001 is the CBC ID and that the unique identifier is "BEBD22813FA04D0FB304CBD29320DF6F".

To help ensure your report is valid on the first attempt, do not copy and paste data from this example into your file.

b) Error Codes associated with the CorrDocRefID:

i.   **"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."**
ii. **A CorrDocRefId cannot be included where the DocTypeIndic is OECD1."**
iii. **"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."**

7. CorrMessageRefID

Element	Attribute	Size	Input Type	Requirement
CorrMessageRefID		1 to 170 characters	stf:StringMin1Max170_Type	Optional

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

For any CbC Reporting XML Schema elements that are not explicitly described in this user guide, you should consult the OECD CbCR XML Schema User Guide. That document provides the official definitions, structures and usage rules for all schema components, ensuring that your filings remain consistent with OECD standards and can be validated by competent authorities. By referring to the OECD CbCR XML Schema User Guide, Reporting Entities and tax administrations can confirm the correct application of schema elements, avoid errors in XML construction and maintain full compliance with international reporting requirements.