



Belastingdienst

Manual

Specification Data File

Filing top-up tax information returns
(BIA/GIR)

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1 Introduction

1.1 Reading guide

The manual for filing top-up tax information returns consists of the following parts.

- Part 1 – General (Deel 1 – Algemeen): describes the tax law related topics. This manual is written in Dutch.
- Part 2 – Specification Data File: describes the required structure and conditions of the data file and its elements.
- Part 3 – Specification Status Message: the status message contains information on the validation of the submitted message.

You are now reading 'Part 2 – Specification Data File'.

Part 2 describes the filing process itself. It also specifies the required structure of the data file and its elements, based on the OECD and EU specifications.

'GIR'

The term GloBE Information Return (GIR) or 'bijheffing-informatieaangifte' (BIA) is used to refer to the top-up tax information return. Therefore the term 'GIR message' will be used to refer to the message that is used to submit the top-up tax information return.

The articles mentioned in this Manual refer to the articles of the GloBE Rules.

BUSINESS RULES

Unfortunately the EU functional and technical specifications are not available yet. The business rules in this version of the manual are the rules as agreed by the ESG. The actual business rule error codes are not known yet. This manual will be updated with the relevant information as soon as the specifications become available.

Please note that only file errors and severe record errors will be checked by The Netherlands Tax and Customs Administration. You are however required to meet all business rules. All business rules and their severities are published in Part 3.

1.2 Up-to-date information

When information has to be provided to The Netherlands Tax and Customs Administration, the most up-to-date information is needed in order to know which requirements must be met. This information is available on the separate secure ODB website of The Netherlands Tax and Customs Administration (<https://odb.belastingdienst.nl>).

For further support please see chapter 7 Support.

2 Legal Obligation

The legal base for the described data exchange can be found in the Minimum Tax Rate Act 2024, which is described in the manual 'Part 1 – General' ('Deel 1 – Algemeen').

Constituent entities located in the Netherlands and to which the Minimum Tax Rate Act 2024 applies, must submit a top-up tax information return (GloBE Information Return or GIR) for each reporting fiscal year, unless the top-up tax information return is filed in another country and we receive it via international exchange of information, in which case the constituent entities have to notify us of the identity of the entity that is filing the top-up tax information return, as well as the jurisdiction in which it is located. [Details on how to submit such a notification, will be published later.]

The top-up tax information return or the notification must be submitted no later than 15 months after the last day of the reporting fiscal year. A period of 18 months applies to the first reporting fiscal year.

3 Delivery

3.1 Data file

The data file must:

- use encoding according to Unicode Transformation Format-8 (UTF-8, described in ISO/IEC 10646-1/UTF-8);
- be maximum 15 MiB in size (uncompressed).

The file size mentioned in this document (MiB) is in accordance with the IEC standard.

The abbreviation MiB stands for mebibyte, which equals 2^{20} or 1.048.576 bytes. A mebibyte is about 4,9% larger than a megabyte (MB) of 1.000.000 bytes.

The data has to be submitted in XML that complies with the XSD which is published on the Support site for Software Developers: <https://odb.belastingdienst.nl>.

XSD is an XML Schema Definition Language, a language for describing the structure of XML documents. An XSD, also referred to as XML Schema, indicates the elements for an XML document, where they occur and the characteristics that must be fulfilled.

An XML structure contains multiple groups of data. The XML structure for the data file contains the root element "GLOBE_OECD" at the highest level.

Please note:

The Netherlands Tax and Customs Administration can only process the data delivered if for the namespaces the specific prefixes are defined and that prefix is also used for the elements concerned.

- See chapter 5 "Specification GLOBE_OECD" for the mandatory namespaces and specific prefixes.

XML Schemas and examples of data files are available at <https://odb.belastingdienst.nl>.

3.1.1 Forbidden characters

When using XML, the use of the following characters is NOT permitted in its current writing method:

Forbidden character(s)	Meaning	Use this
/	slash	no alternative/not allowed
*	star	no alternative/not allowed
--	double hyphen-minus (Unicode U+002D)	no alternative/not allowed
&#	ampersand hash	no alternative/not allowed
<	less than	<
>	greater than	>
&	ampersand	&
'	apostrophe or single quote	'
"	double quote	"

3.1.2 White space usage

The following rules apply to character series, with respect to the usage of white space in the data:

- A tab or row-end is NOT permitted;

- Preceding and following white space is NOT permitted;
- A series of white space characters is NOT permitted; only one space is permitted between non-white space characters;
- Empty tags are only permitted when specifically specified as such: [XSD] empty.

EXAMPLE I:

The following character series within speech marks is incorrect: " Stationsdwarsstraat 45 Heemskerk ". When applying the rules, this is correct: "Stationsdwarsstraat 45 Heemskerk".

EXAMPLE II:

The following character series within speech marks is incorrect: " ", " ". According to the rules for the use of white space, there should be nothing there.

EXAMPLE III:

This is not allowed <OtherInfo><\OtherInfo>. The tags should contain information, for example: <OtherInfo>This element allows to specify any relevant information.<\OtherInfo>.

3.2 Submitting a data file

3.2.1 How to submit a data file

Only one channel is available for the delivery of GIR data, namely via Digipoort.

3.2.1.1 Digipoort

The delivery channel for GIR messages is via Digipoort from Logius. This is a WUS interface. More information on gaining access to this channel can be found on the Logius website.

3.2.2 Validation of the data file

The received data file will be validated by The Netherlands Tax and Customs Administration.

During the technical validation a number of validations, such as a virus scan and validating the message against the XSD, is executed. Blocking errors can arise from this: the data from the delivery cannot be saved in the systems of The Netherlands Tax and Customs Administration and will be rejected. An error determined by the virus scan will never be reported back.

If no errors were determined during the technical validation, the message is checked against the business rules as defined in this manual. Violation of business rules (file errors or severe record errors) leads to the rejection of the entire message.

If no errors or violations were detected, the message is accepted. For more information on this process, please see the manual "Specification Status Message".

Only messages that have been accepted, can be corrected. This means that corrections and additional information on previously sent information, can only be submitted once the original message has been accepted.

3.2.3 Splitting data files larger than 15 MiB

The maximum size of a data file is 15 MiB. This means that XML messages larger than 15 MiB cannot be transferred in one single file. A split mechanism has been designed allowing the constituent entities to exchange information by splitting the information in multiple parts.

3.2.3.1 Structure of a Split Message

[TO BE PUBLISHED LATER – EU specifications are not available yet]

3.3 Corrections

In case you become aware of inaccurate information, a correction will need to be made, in accordance with the guidance set out in section 3.4. Such a correction can only be submitted after the message to be corrected has been approved (status 'Accepted') by The Netherlands Tax and Customs Administration.

In order to facilitate a targeted reporting of corrections, the XML Schema has only five correctable types. These are:

- Filing Info;
- General Section;
- Summary;
- Jurisdiction Section and
- UTPR Attribution.

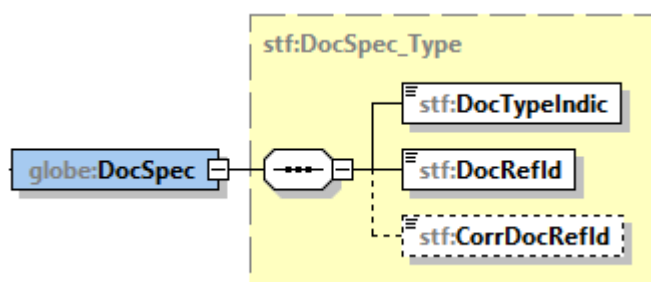
3.4 Technical Guidance

This section describes how to:

- submit initial messages
- make 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 correctable elements include an element (DocSpec) of the DocSpec_Type. This type contains the necessary information to identify a specific element (for corrections). The DocSpec_Type is mandatory for all messages.

3.4.1 DocSpec_Type



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

3.4.1.1 DocTypeIndic

A message can either contain new records (OECD1) or corrections and/or deletions (OECD2 and OECD3), but should not contain a mixture of both. This means that new records and corrections cannot be sent in one message, however it is allowed to send corrections and deletions in one message.

The resend option (OECD0) can only be used for the Filing Info element when the Filing Info element has already been sent and accepted.

The element DocTypeIndic specifies the type of data being submitted.

Allowable entries are:

- OECD0 = Resent Data
- OECD1 = New Data
- OECD2 = Corrected Data
- OECD3 = Deleted Data

Please note:

Although the XSD allows the values OECD10, OECD11, OECD12 and OECD13, these values may NOT be used.

3.4.1.2 DocRefId

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.

3.4.1.3 CorrDocRefId

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

The latest reference of the record (DocRefId) that was sent must be part of the latest message in which the record was sent.

In this way, a series of corrections or amendments can be handled as each correction completely replaces the previous version.

3.4.2 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 (i.e. there must be no other message or record in existence that has the same reference identifier).

The MessageRefId can contain whatever information the sender wishes to use to allow identification of the particular message but must start with the country code of the sending jurisdiction, then the year of the reportable period, then the receiving country code before a unique identifier chosen by the sender. For GIR messages the sending and receiving country codes will always be "NL".

e.g. NL2024NL123456789

This MessageRefId indicates that the Netherlands (NL) is the country of the sending Competent Authority, the year of the reportable period is 2024, the receiving Competent Authority is the Netherlands (NL) and that the unique identifier is "123456789".

The unique identifier in the DocRefId is used by the sender to identify a unique record and is composed of the country code of the sending jurisdiction, then the year of the reportable period, followed by a unique identifier.

e.g. NL2024286abc123xyz

This DocRefId indicates that the Netherlands (NL) is the sending jurisdiction, the year of the reportable period is 2024 and the unique identifier is "286abc123xyz".

Please note:

There is one exception: Filing Info keeps the same DocRefId as long as the Filing Info itself has not been corrected. A different DocRefId must be used for the Filing Info per receiving country.

Once the Filing Info is submitted in an initial message and this message has been accepted, the same DocRefId must be used for that Filing Info in all subsequent messages for the particular reporting period.

3.4.3 MessageSpec, Corrections and Deletions

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

To delete a complete message, there is no element in the MessageSpec which can be used for that purpose. Instead, a correction message should be sent deleting all records of the erroneous message.

3.4.4 Examples

The following examples show how the DocSpec_Type elements are used to submit data and correct data that was previously sent and accepted.

Please note:

The Reference ID's in the examples are only used to illustrate the mechanism. They do not meet the specifications as set out in this manual.

[TO BE PUBLISHED LATER – EU specifications are not available yet]

4 Specification data file

4.1 General

The XSD defines the structure of the GIR message and the mandatory order of the elements, the names of the elements, the character types, lengths and domains of the elements and which elements are technically mandatory or optional. A technically optional element may however act mandatory as a result of a governing business rule. If so, that rule will be stated in the Conditions field of that element. For these elements the term “optional (mandatory)” is used.

The order in which elements are specified in this manual does not correspond with the order in which the elements should be filed. The order in which the elements must be filed is set out in the XSD. The reason for the deviation taken in this section is that a group element in the XSD sometimes has a different group element preceding it.

GIR messages must be filed in the English language.

Numbers are given without preceding zeroes and without decimal separators. Numbers must be rounded without using decimals. Negative amounts have a minus character that precedes the amount and positive amounts have none (e.g. -100 and 100). Where there is an indicated length, it concerns the length excluding the position of any minus character. The indication “n1..3” therefore means that this is a numeric element with a value between -999 and 999.

4.2 Specification of data groups and elements

This paragraph contains a description of the data groups and elements from the delivery file.

Data element/ Data group	The name of the element/a characterisation of an element with underlying elements
Xpath (XML)	The path/place of this element or group relative to the structure of the data file.
Reference group	The element points to a set of reference elements. These are specified once but may be applied more than once in the message.
Description	A definition of the element or group.
Attribute	Additional information regarding the information in the element
Conditions	Conditions which must be met by the content of the element. Technical and Business Rules are checked by The Netherlands Tax and Customs Administration. When these rules are violated, they will be reported back via the Status Message. For more information, see the ODB website https://odb.belastingdienst.nl .
Explanation	An additional explanation of the element or group.
Cardinality	Indicates how often an element or group can or must occur. 0..1 means an element can (optional) occur, but only once (min 0, max 1). 1..n means an element must (mandatory) occur, and can do so infinite times (min 1, max ∞).
Format	The format which must be met by the filed data.
Domain	If there is a limitation on the range of an element value, this is set out in the domain.

The data groups are included in the order in which they occur in the file.

Please note:

The indication [XSD] means that this element is being checked as part of the technical checks. Upon XSD errors, the entire message will be rejected and an error message will be sent back.

4.3 Reference groups

A reference group is a data group that is used in more than one data group. In chapter 5 'Specification GLOBE_OECD' the reference groups are specified only once (see 5.3 Reference groups).

In this manual, the name of a reference group consists of capital letters only.

4.4 Formats and domains

4.4.1 Format types

Each data element is specified with one format that indicates which rules apply to the validity of the possible values of the data element. Each format has one of the following format types:

- alphanumeric
- date/time
- numeric
- decimal
- boolean

The format type describes the basic rules of valid values of the data element.

In addition to the format type, a format consists of additional value limiting rules (for example the length of an element).

To avoid writing out the format completely each time, a format notation is used in the message specification, which is explained below per format type.

4.4.2 Domain

A data element can have a domain in addition to a format. The domain describes which additional value limiting rules apply in addition to the format rules for the data element.

4.4.3 Alphanumeric format

An alphanumeric data element is indicated by format type notation 'an'.

An alphanumeric format type can be used for a data element whose value is a string of characters without formatting and without white space usage. For more information on white space usage, please see 3.1.2 White space usage.

One of the following 2 length-limiting rules is always added to any alphanumeric format.

- The element must consist of an exact number of characters. For this, format notation 'anx' is used where the x indicates the number of characters.

For example: 'an4' means that the data element must consist of exactly 4 characters.

- The element must consist of a minimum and a maximum of characters. For this, format notation 'anx..y' is used where the x indicates the minimum number of characters and y the maximum number of characters.

For example: 'an1..4' means that the data element must consist of at least 1 and a maximum of 4 characters.

Please note:

If formatting characters, tabs, or spaces are used within an alphanumeric data element, they count towards the length.

4.4.4 Date/time format

A date/time data element is indicated by one of the following format type notations:

- YYYY-MM-DD (date)
- YYYY-MM-DDThh:mm:ss (time)
- YYYY-MM-DDThh:mm:ssZ (time with timezone)

Where YYYY indicates the year in 4 digits, MM the month in 2 digits and DD the day in 2 digits. The time element is based on a 24-hour notation.

For Example:

- YYYY-MM-DD 2022-03-31
- YYYY-MM-DDThh:mm:ss 2022-03-31T12:24:54
- YYYY-MM-DDThh:mm:ssZ 2022-03-31T12:24:54Z

4.4.5 Numeric format

A numeric data element is indicated by format type notation 'n'.

A numeric format is used when the value of a data element is an integer. A data element with a numeric format can be used in calculations.

Value limiting rules can be added as additional format rules.

The number behind the 'n' indicates the limits of the numerical value. For example, 'n4' means that the element is numeric and can contain at least the value '-9999' and at most the value '9999'.

Additional restrictive rules on the scope are specified with a domain. A data element of format 'n4' and domain '> 0' indicates that the value can contain a minimum of '1' and a maximum of '9999'.

Negative values of numeric data elements have a minus sign in the first position. Value 0 is not a negative value and must not have a '-' sign.

If only positive or negative numerical values are allowed, this is indicated by a domain specification.

Please note:

A data element that is defined as an integer with no restrictions in the XSD, is indicated by format notation 'n10' and domain ' ≥ -2147483648 and ≤ 2147483647 '.

4.4.6 Decimal format

A variation of the numerical format is the decimal format. The same rules that apply to the numeric format also apply to the decimal format.

A decimal data element is also denoted by format type notation 'n', but also contains digits after the decimal point.

Format 'n4.n2' indicates that the element is numeric and can contain a minimum value of '-9999.99' and a maximum value of '9999.99'.

The same value limiting rules that apply to the numeric format can also be applied to the decimal format.

4.4.6.1 Percentage

The format n1.n4 is used to define percentages, with values ranging from 0 to 1. The number 0 represents 0%, and the number 1 represents 100%. The element allows up to four decimal places and a value between 0 and 1, the maximum number of characters is 6. For example, entering 0.25 would be equivalent to 25%, and 0.9876 would represent 98.76%.

The valid range for this type is between 0 and 1, inclusive. Any number outside this range, such as negative values or numbers greater than 1, is considered invalid. Additionally, the system allows up to four digits after the decimal point, enabling users to express percentages with fine granularity. For instance, values like 0.50 would represent 50%, and 0.1234 would represent 12.34%. Values that do not adhere to this range or precision will not be accepted.

4.4.7 Boolean format

A boolean data element is indicated by format type notation 'boolean'.

A boolean format is used when the value of a data element can only be 'true' or 'false'.

Please note:

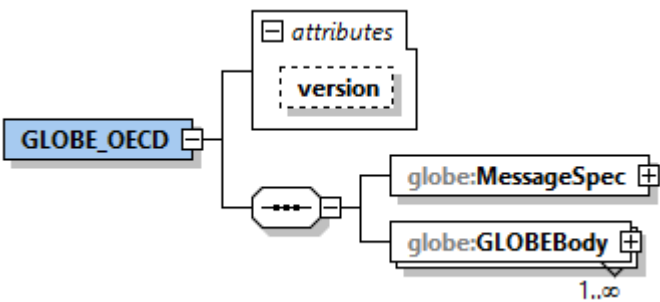
Although the XSD also allows the values '1' and '0', we strongly advise you to only use 'true' or 'false'.

4.5 Convention

The following convention has been followed in this document:

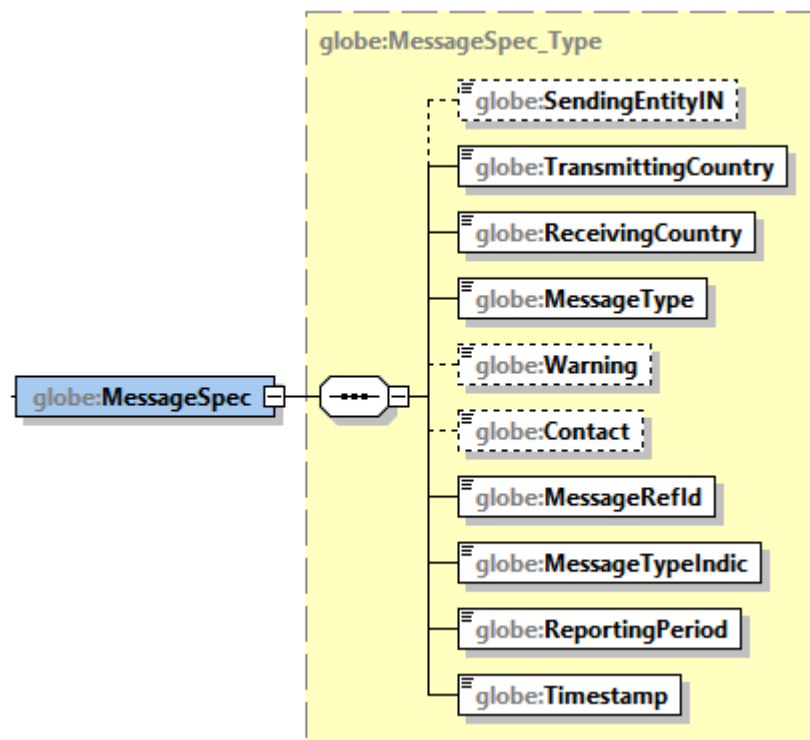
- Any EU specific items are identified via the tag [EU Specific];
- Any OECD specific items are identified via the tag [OECD Specific].

5 Specification GLOBE_OECD



Data group	GLOBE_OECD	
Xpath (XML)	GLOBE_OECD	
Description	Top level of the message schema to accomodate the Data Delivery for GIR reporting to The Netherlands Tax and Customs Administration.	
Namespaces and prefixes	[XSD] globe = urn:oecd:ties:globe:v2 [XSD] stf = urn:oecd:ties:globestf:v5 [XSD] iso = urn:oecd:ties:isoglobeitypes:v1	
Conditions	-	
Explanation	-	
Attribute	version	
	Description	Version of the XML schema.
	Conditions	-
	Explanation	Always use the value '1.0'.
	Cardinality	[XSD] 0..1
	Format	[XSD] an1..10
	Domain	-
Cardinality	[XSD] 1..1	

5.1 Message Spec



Data group	MessageSpec
Xpath (XML)	GLOBE_OECD/MessageSpec
Description	Information in the message header specifies the country the message is intended for, the type of message, when the message was created and the period the report applies to.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	SendingEntityIN
Xpath (XML)	GLOBE_OECD/MessageSpec/SendingEntityIN
Description	The SendingEntityIN element is NOT to be provided as part of the GIR message.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data Element	TransmittingCountry
Xpath (XML)	GLOBE_OECD/MessageSpec/TransmittingCountry
Description	The TransmittingCountry identifies the jurisdiction of the Competent Authority transmitting the GIR message.
Conditions	[RULE-xxxxx (11)] The TransmittingCountry must be 'NL'.
Explanation	Always use the value 'NL' .
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data Element	ReceivingCountry
Xpath (XML)	GLOBE_OECD/MessageSpec/ReceivingCountry
Description	The ReceivingCountry identifies the jurisdiction of the Competent Authority for which the GIR message is intended.
Conditions	[RULE-xxxxx (12)] The ReceivingCountry must be 'NL'.
Explanation	Always use the value 'NL' .
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data Element	MessageType
Xpath (XML)	GLOBE_OECD/MessageSpec/MessageType
Description	The Message Type identifies the type of message being sent. The only allowable entry in this field is "GIR".
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR

Data Element	Warning
Xpath (XML)	GLOBE_OECD/MessageSpec/Warning
Description	This data element is a free text field allowing input of specific cautionary instructions about the use of the GIR message content.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..4000
Domain	-

Data Element	Contact
Xpath (XML)	GLOBE_OECD/MessageSpec/Contact
Description	<p>This data element is a free text field allowing input of specific contact information relating to the sender of the message.</p> <p>We urge you to supply contact information of the authorized representative in this field!</p>
Conditions	-
Explanation	<p>Please provide us with the following information (if available):</p> <ul style="list-style-type: none"> • your SWO number (SWOxxxxxx); • your BECON number (format BECONxxxxxx); • followed by any other contact information you wish to share. <p>For example: SWO123456; BECON123456; John Smith john@generalsoftware.nl tel. 0612345678</p>
Cardinality	[XSD] 0..1
Format	[XSD] an1..4000
Domain	-

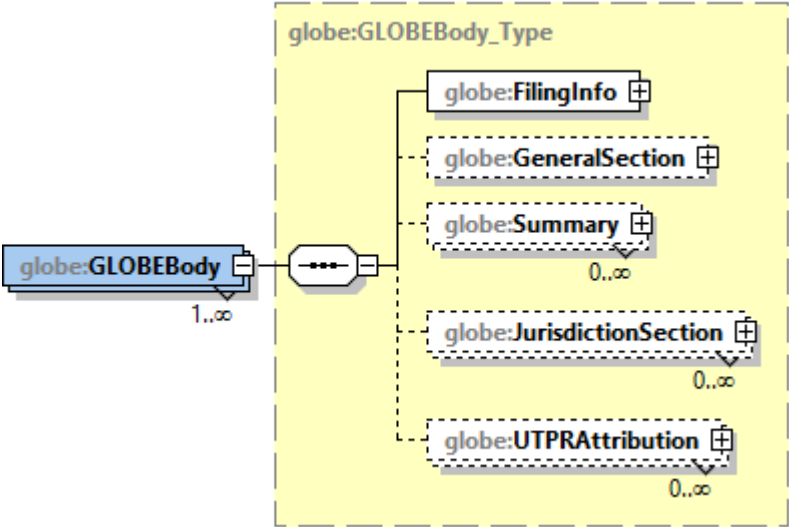
Data element	MessageRefId
Xpath (XML)	GLOBE_OECD/MessageSpec/MessageRefId
Description	<p>This data element is a free text field capturing the sender's unique message identifier (created by the sender) that identifies the particular message being sent. The identifier allows both the sender and receiver to identify the specific message later, if questions arise. The MessageRefId must start with the country code of the sending jurisdiction, then the year of the reportable period, followed by the receiving country code before a unique identifier. For GIR messages the sending and receiving country codes must always be 'NL'.</p>
Conditions	<p>[RULE-50008 (13)] The structure of the Message Reference must follow a specific format:</p> <ul style="list-style-type: none"> • the 2 first characters are equal to the Transmitting Country code (NL) of the message; • the 4 characters after the second character are equal to the year of the reporting period; • the 2 characters after the sixth character are equal to the Receiving Country code (NL) of the message; • followed by a unique identifier. <p>[RULE-50009 (14)] The Message Reference must be unique (in space and time).</p>
Explanation	<p>For example: NL2024NL123456789, where NL is the transmitting country, 2024 the year of the reportable period, NL the receiving country and 123456789 a unique identifier.</p>
Cardinality	[XSD] 1..1
Format	[XSD] an1..170
Domain	-

Data element	MessageTypeIndic
Xpath (XML)	GLOBE_OECD/MessageSpec/MessageTypeIndic
Description	<p>This data element specifies the type of information that is sent, i.e. whether it is new information or whether the message seeks to correct or delete previously sent information.</p> <ul style="list-style-type: none"> • GIR101: the message contains new (including additional) information • GIR102: the message contains corrections and/or deletions for previously sent information • GIR103: the message advises that there is no data to report (nil reporting) <p>A message can either contain new records (OECD1) or corrections and/or deletions (OECD2 and OECD3), but should not contain a mixture of both.</p>
Conditions	[RULE-80010 (16)] The content of the message must be aligned with the MessageTypeIndic. (see Explanation)
Explanation	<p>The content of the message must be aligned with the MessageTypeIndic:</p> <ul style="list-style-type: none"> • When the MessageTypeIndic indicates new data (GIR101), the message may only contain records with DocTypeIndic OECD1; • When the MessageTypeIndic indicates corrected/deleted data (GIR102), the message may only contain records DocTypeIndic OECD2 and/or OECD3; <p>OECD0 may be used in both messages.</p>
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR101, GIR102, GIR103

Data element	ReportingPeriod
Xpath (XML)	GLOBE_OECD/MessageSpec/ReportingPeriod
Description	This data element identifies the last day of the reporting fiscal year (RFY) to which the information in the GIR message relates in YYYY-MM-DD format. For example, if the information relates to the 2024 Reportable Period, the field would read "2024-12-31".
Conditions	[RULE-xxxxx (15)] The ReportingPeriod YYYY value must be less or equal to the current year.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

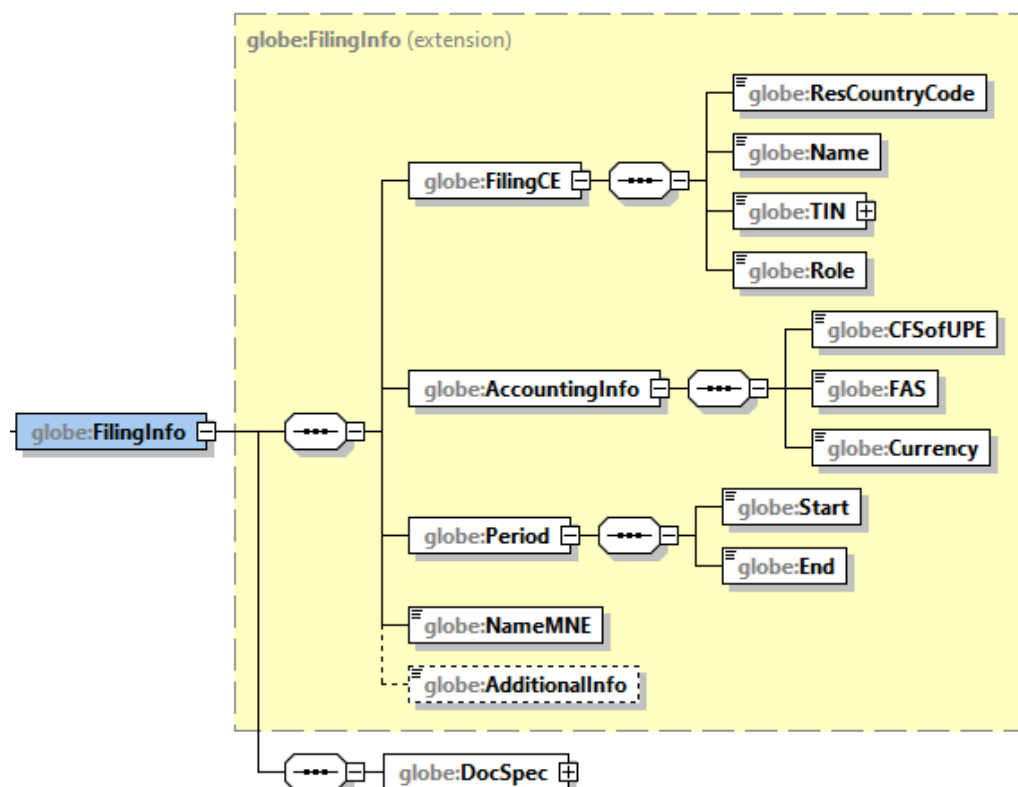
Data element	Timestamp
Xpath (XML)	GLOBE_OECD/MessageSpec/Timestamp
Description	This data element identifies the date and time when the message was compiled.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DDThh:mm:ss
Domain	-

5.2 GLOBE Body



Data group	GLOBEBody
Xpath (XML)	GLOBE_OECD/GLOBEBody
Description	The repeatable GLOBE Body element contains the information on the Filing Constituent Entity, General Section, Summary, Jurisdiction Section and UTPRAttribution of the GIR.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

5.2.1 Filing Info



Data group	FilingInfo
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo
Description	<p>The Filing Info corresponds to Sections 1.1 and 1.2 of the GIR and contains information identifying the Filing Constituent Entity (CE) and Multinational Entity (MNE) Group.</p> <p>The Filing Info element is comprised of four core elements, FilingCE, AccountingInfo, Period, and NameMNE.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	FilingCE
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/FilingCE
Description	The Filing CE element identifies the Filing Constituent Entity that files the GIR.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/FilingCE/ResCountryCode
Description	The country code(s) for the jurisdiction where the Filing CE is located.
Conditions	[RULE-xxxxx (71)] The ResCountryCode of the FilingCE must match the TransmittingCountry.
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	Name
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/FilingCE/Name
Description	This element allows the reporting of the name of a Filing CE in the most detailed way. It should contain the legal name of the entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data group	TIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/FilingCE/TIN
Reference group	TIN
Description	The Tax Identification Number (TIN) of the Filing CE.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Role
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/FilingCE/Role
Description	<p>The Role element indicates the role of the Filing Constituent Entity. The possible values are:</p> <ul style="list-style-type: none"> • GIR401: Ultimate Parent Entity • GIR402: Designated Filing Entity • GIR403: Designated Local Entity • GIR404: Constituent Entity • GIR405: Other
Conditions	[RULE-xxxxx (69)] When the role is GIR401, then the FilingCE TIN should match the TIN provided in the ID of the UPE element, whether it is OtherUPE or ExcludedUPE.
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR401, GIR402, GIR403, GIR404, GIR405

Data group	AccountingInfo
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/AccountingInfo
Description	The Accounting Info element reflects accounting information in respect of the Ultimate Parent Entity (UPE).
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	CFSofUPE
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/AccountingInfo/CFSofUPE
Description	The CFSofUPE element indicates the relevant subparagraph (a), (b), (c), (d) of the definition of Consolidated Financial Statements (CFS) in Article 10.1 that applies to the Consolidated Financial Statements of the UPE. When letter (d) applies, the Filing Constituent Entity shall use reasonable diligence and good faith efforts for purposes of the identification of the UPE. In this light, the possible values are:

	<ul style="list-style-type: none"> • GIR501: subparagraph a • GIR502: subparagraph b • GIR503: subparagraph c • GIR504: subparagraph d
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR501, GIR502, GIR503, GIR504

Data element	FAS
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/AccountingInfo/FAS
Description	The FAS element indicates the Financial Accounting Standard (FAS) that is used for the Consolidated Financial Statements of the UPE. If the UPE does not prepare Consolidated Financial Statements, the Filing Constituent Entity shall report the Authorised Financial Accounting Standard that is either an Acceptable Financial Accounting Standard or another financial accounting standard that is adjusted to prevent any Material Competitive Distortions.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	Currency
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/AccountingInfo/Currency
Description	The Currency element reflects the iso:curCode_Type that is used for the Consolidated Financial Statements of the UPE. If the UPE does not prepare Consolidated Financial Statements, the Filing Constituent Entity shall report the ISO code of the currency that is used for purposes of the GloBE Rules. Such amounts shall be given in full units, i.e. without decimals. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in attribute currCode.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Currency code according to ISO code list 4217

Data group	Period
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/Period
Description	This element indicates the start and end dates of the Reporting Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Start
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/Period/Start
Description	The start element indicates the start date of the Reporting Fiscal Year.
Conditions	[RULE-xxxxx (67)] Period Start date must NOT be the later than the Period End date.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

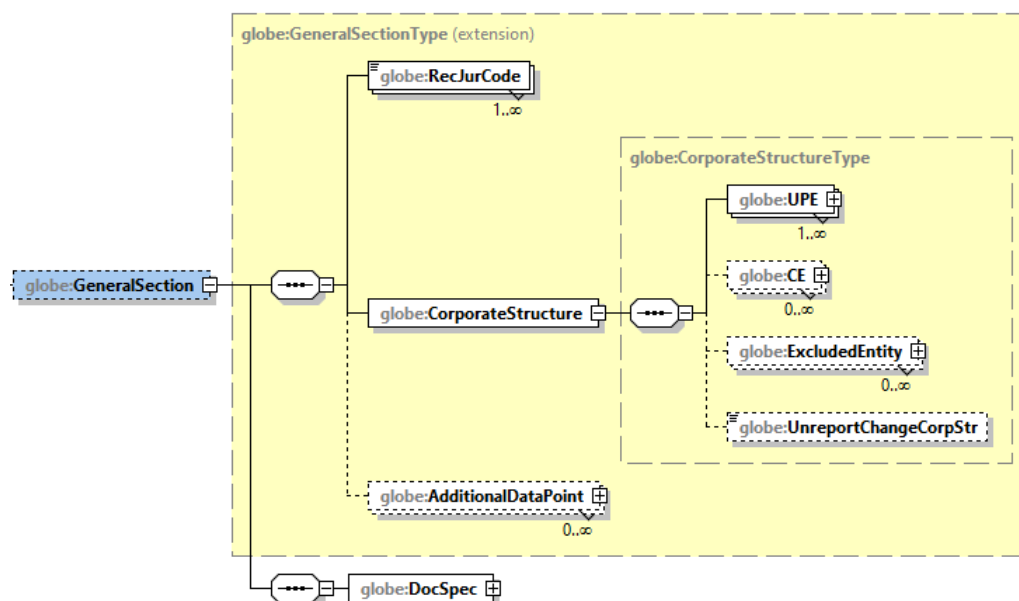
Data element	End
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/Period/End
Description	The end element indicates the end date of the Reporting Fiscal Year.
Conditions	[RULE-xxxxx (68)] Period End date must NOT be a date which is beyond the Reporting Period in the Message Header.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	NameMNE
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/NameMNE
Description	This element allows the reporting of the name of the MNE in the most detailed way. It should contain the name of the MNE Group that is commonly used in the preparation of its Consolidated Financial Statements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	AdditionalInfo
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/AdditionalInfo
Description	The optional AdditionalInfo element can be used to provide ad-hoc additional explanations on the GIR for tax administrations and should generally only be used on the basis of administrative guidance issued to that effect.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..4000
Domain	-

Data group	DocSpec
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/DocSpec
Reference group	DOCSPEC
Description	This reference group identifies the particular record within the GIR message being transmitted. It permits the identification of records requiring correction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

5.2.2 General Section



Data group	GeneralSection
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection
Description	<p>The General Section (the scope of the term is limited in comparison with the definition under the GIR MCAA) corresponds to Section 1.3 of the GIR and contains information on the corporate structure of the MNE Group.</p> <p>The General Section element is comprised of RecJurCode and CorporateStructure. The optional General Section element contains information on the corporate structure of the group, as well as any agreed to additional data points.</p>
Conditions	[RULE-xxxxx (45ter)] If the value of FilingInfo DocTypeIndic element is OECD1, the GeneralSection must be provided.
Explanation	-
Cardinality	[XSD] 0..n

Data element	RecJurCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/RecJurCode
Description	<p>The repeatable element RecJurCode indicates the relevant recipient jurisdictions of the General Section for exchange of information purposes. If the MNE Group intends to proceed with local filing of the GIR, the domestic jurisdiction code must be entered in the element.</p> <p>The Filing Constituent Entity shall identify the jurisdictions in which filing obligations of Constituent Entities are intended to be met through exchange of information under Article 8.1.2.</p>
Conditions	<p>[RULE-xxxxx (56)] At least one Country ISO Code in RecJurCode must be the same as the ReceivingCountry.</p> <p>[RULE-xxxxx (57)] Where the Role of the Filing CE is GIR403 or GIR404, then the RecJurCode should equal, 'local jurisdiction' (i.e. the TransmittingCountry should match the ReceivingCountry).</p>
Explanation	-
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data group	CorporateStructure
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure
Description	The Corporate Structure element is composed of the UPE, CE, Excluded Entity, and UnreportChangeCorpStr elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	UPE
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/UPE
Description	<p>The repeatable UPE element contains identifying information in respect of UPEs. The element allows a choice to identify the excluded UPE via an enumeration list or OtherUPE that includes IDType.</p> <p>If the MNE Group is a Multi-Parented MNE Group, the Filing Constituent Entity shall complete this UPE element for each UPE.</p> <p>See 5.2.2.1 UPE</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

Data group	CE
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE
Description	<p>The repeatable CE element contains identifying and ownership information in respect of CEs and members of JV Groups of the MNE Group.</p> <p>See 5.2.2.2 CE</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

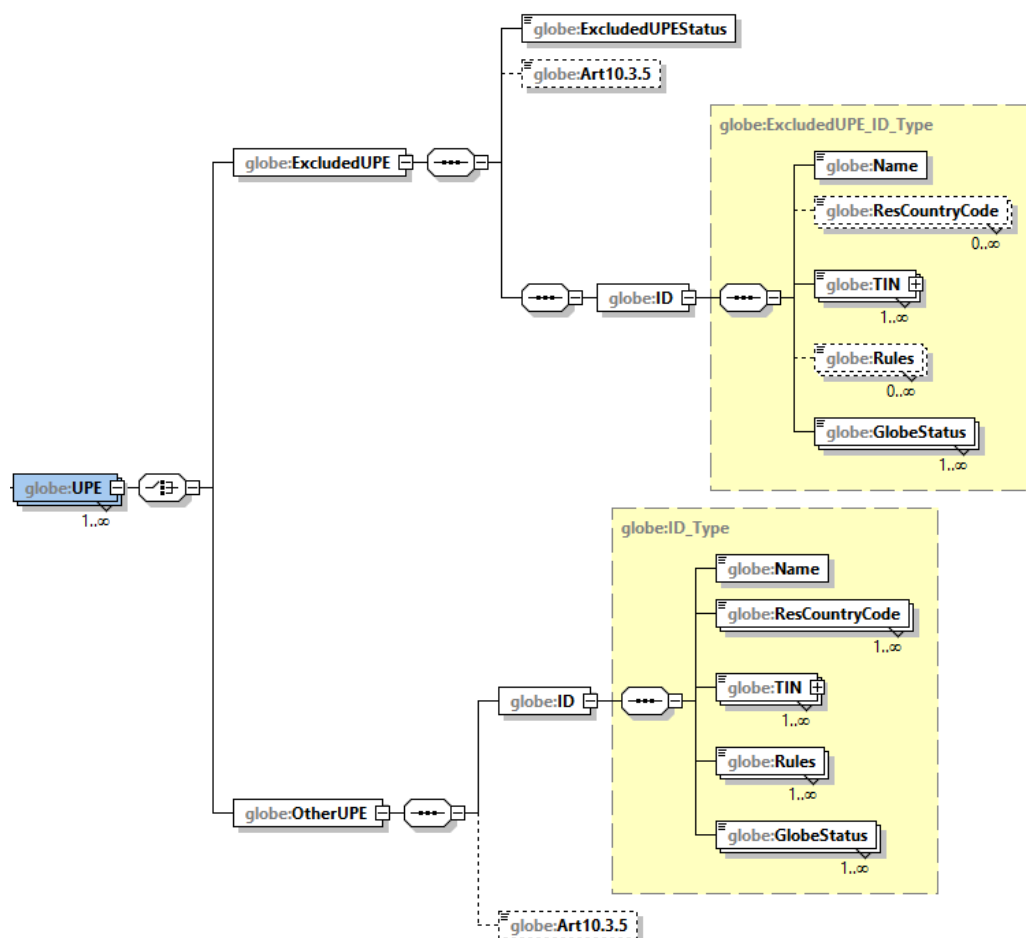
Data group	ExcludedEntity
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/ExcludedEntity
Description	<p>The repeatable Excluded Entity reflects information on Excluded Entities as of the last day of the Reporting Fiscal Year. An Excluded Entity is a Group Entity that is defined in Article 1.5.1 or Article 1.5.2. It is comprised of the following three elements.</p> <p>See 5.2.2.3 ExcludedEntity</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	UnreportChangeCorpStr
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/UnreportChangeCorpStr
Description	The Unreported Change Corporate Structure element indicates whether any changes occurred during the Reporting Fiscal Year were not reported under the Ownership Change element because they did not affect the Effective Tax Rate (ETR) computation , the Top-up Tax (TuT) computation or the allocation of Top-up Tax at any time during the Reporting Fiscal Year (e.g. where a Constituent Entity that was not involved in any cross-border allocation of income or taxes was directly and wholly-owned by the UPE prior to the change and it is transferred to another Constituent Entity that is directly and wholly-owned by the UPE).
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data group	AdditionalDataPoint
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/AdditionalDataPoint
Reference group	ADDITIONALDATAPOINT
Description	The repeatable AdditionalDataPoint element is composed of the Description, Amount, Percentage, and Text elements. Each element and the corresponding values are outlined below and should only be completed on the basis of approved governmental guidance and in accordance with the instructions provided therein.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	DocSpec
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/DocSpec
Reference group	DOCSPEC
Description	This reference group identifies the particular record within the GIR message being transmitted. It permits the identification of records requiring correction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

5.2.2.1 UPE



Data group	UPE
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/UPE
Description	The repeatable UPE element contains identifying information in respect of UPEs. The element allows a choice to identify the excluded UPE via an enumeration list or OtherUPE that includes IDType. If the MNE Group is a Multi-Parented MNE Group, the Filing Constituent Entity shall complete this UPE element for each UPE.
Conditions	[XSD] UPE must contain either ExcludedUPE or OtherUPE.
Explanation	-
Cardinality	[XSD] 1..n

Data group	ExcludedUPE
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE
Description	-
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	ExcludedUPEStatus
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ExcludedUPEStatus
Description	If the UPE is an Excluded Entity, this field reflects its type.

	<p>The possible values are:</p> <ul style="list-style-type: none"> • GIR601: Governmental Entity • GIR602: International Organisation • GIR603: Non-profit Organisation • GIR604: Pension Fund • GIR605: Investment Fund that is the UPE • GIR606: Real Estate Investment Vehicle that is the UPE
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR601, GIR602, GIR603, GIR604, GIR605, GIR606

Data element	Art10.3.5
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/Art10.3.5
Description	This data element identifies the jurisdiction requiring a Parent Entity to apply a Qualifying Income Inclusion Rule (QIIR) under Article 10.3.5, even if that Parent Entity is located in another jurisdiction for GloBE purposes. It uses the 2-character alphabetic country code and country name list according to the ISO 3166-1 Alpha 2 standard.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

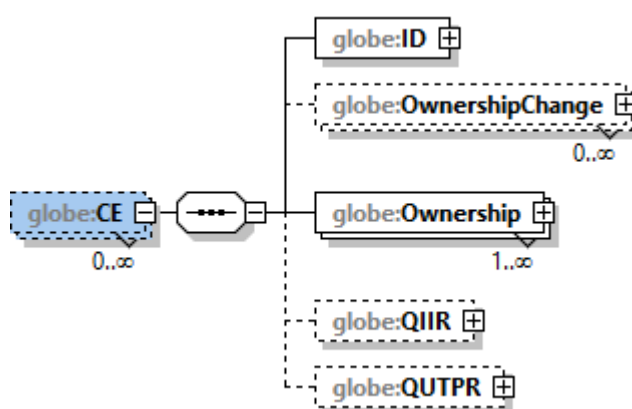
Data group	ID
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID
Reference group	EXCLUDEDID
Description	The ID element contains identifying information on the Excluded UPE.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	OtherUPE
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE
Description	The OtherUPE element identifies the UPE, other than an Excluded UPE.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	ID
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID
Reference group	ID
Description	The ID element contains identifying information on the Other UPE.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Art10.3.5
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/Art10.3.5
Description	This data element identifies the jurisdiction requiring a Parent Entity to apply a QIIR under Article 10.3.5, even if that Parent Entity is located in another jurisdiction for GloBE purposes. It uses the 2-character alphabetic country code and country name list according to the ISO 3166-1 Alpha 2 standard.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

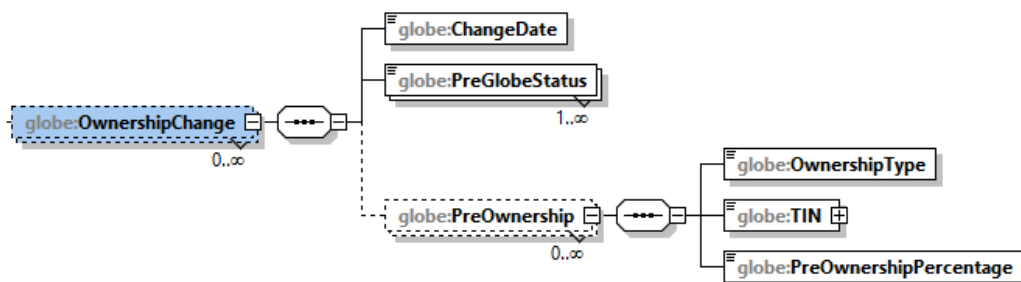
5.2.2.2 CE



Data group	CE
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE
Description	The repeatable CE element contains identifying and ownership information in respect of CEs and members of JV Groups of the MNE Group.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	ID
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/ID
Reference group	ID
Description	The ID element contains identifying information on each CE and JV Group member.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

OwnershipChange



Data group	OwnershipChange
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange
Description	The repeatable Ownership Change element contains information on changes to the corporate structure of Constituent Entities (or other Entities of the MNE Group) and members of JV Groups that occurred during the Reporting Fiscal Year.
Conditions	-
Explanation	The Ownership Change element does not need to be completed if the Constituent Entity (or other Entity of the MNE Group) or member of a JV Group was not subject to changes during the Reporting Fiscal Year. The Ownership Change element must only be completed with respect to changes that at any time during the Reporting Fiscal Year affected the ETR computation (e.g. for Constituent Entities involved in the cross-border allocation of income or taxes) or the computation or allocation of Top-up Tax (e.g. the extent to which the Income Inclusion Rule (IIR) applies to a Constituent Entity).
Cardinality	[XSD] 0..n

Data element	ChangeDate
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/ChangeDate
Description	The Change Date element indicates the effective date of any changes in the ownership structure or any changes in the status of the Constituent Entity (or other Entity of the MNE Group) or member of a JV Group. If a Constituent Entity (or other Entity of the MNE Group) or a member of a JV Group was subject to more than one change during the Reporting Fiscal Year, each change should be reflected separately.
Conditions	[RULE-xxxxx (89)] The ChangeDate must NOT be a date which takes place before the Period Start date as reported in the Filing Info. [RULE-xxxxx (90)] The ChangeDate must NOT be a date which takes place after the Period End date as reported in the Filing Info.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	PreGlobeStatus
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/PreGlobeStatus
Description	<p>The PreGlobe Status element indicates the relevant status for GloBE purposes of the Constituent Entity (or other Entity of the MNE Group) or member of JV Group on the day immediately preceding the date of the change.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR701: Constituent Entity • GIR702: Flow-through Entity – Tax Transparent • GIR703: Flow-through Entity – Reverse Hybrid • GIR704: Hybrid Entity

	<ul style="list-style-type: none"> • GIR705: Permanent Establishment • GIR706: Main Entity • GIR707: Minority-Owned Parent Entity • GIR708: Minority-Owned Subsidiary • GIR709: Minority-Owned Constituent Entity • GIR710: Investment Entity • GIR711: Insurance Investment Entity • GIR712: Securitisation Entity • GIR713: JV • GIR714: JV Subsidiary • GIR715: Non-Material Constituent Entity • GIR716: POPE • GIR717: Intermediate Parent Entity • GIR718: Ultimate Parent Entity • GIR719: Excluded Entity • GIR720: Parent Entity required to apply a QIIR under Art. 10.3.5 • GIR721: Non-group member <p>If more than one option is relevant, all relevant options shall be selected.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] GIR701, GIR702, GIR703, GIR704, GIR705, GIR706, GIR707, GIR708, GIR709, GIR710, GIR711, GIR712, GIR713, GIR714, GIR715, GIR716, GIR717, GIR718, GIR719, GIR720, GIR721

Data group	PreOwnership
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/PreOwnership
Description	<p>The repeatable PreOwnership element indicates the Entities holding ownership interests in the CE (or other Entity) or member of JV Group before the first reported change, as well as the percentage of such ownership interests.</p> <p>The Filing Constituent Entity shall not complete the PreOwnership element with respect to Excluded Entities that were Excluded Entities before the change.</p>
Conditions	[RULE-xxxxx (91)] The PreOwnership must NOT be completed when the PreGlobeStatus has the value of GIR719.
Explanation	-
Cardinality	[XSD] 0..n

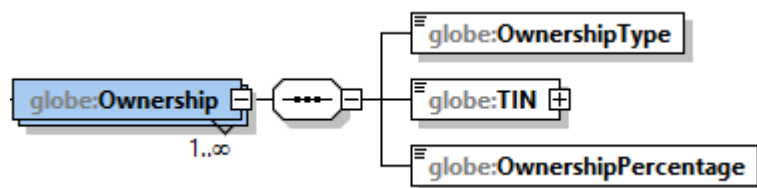
Data element	OwnershipType
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/PreOwnership/OwnershipType
Description	<p>The Ownership Type element indicates the type of Entity that holds direct Ownership Interests in the Constituent Entity or member of a JV Group or indirect Ownership Interests in the Constituent Entity or member of a JV Group through Excluded Entities or non-Group members.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR801: UPE • GIR802: Constituent Entities • GIR803: JV's • GIR804: JV Subsidiaries • GIR805: Excluded Entities (aggregate) • GIR806: Non-Group members (aggregate)
Conditions	[RULE-xxxxx (92)] When the OwnershipType contains the value of GIR805 or GIR806, then the TypeOfTIN must contain the value GIR3004 and the TIN must contain the text 'NOTIN' [OECD Specific] .

Explanation	"Excluded Entities (aggregate)" and "Non-Group members (aggregate)" are reported in the aggregate. Non-Group members are Entities that are not Group Entities or members of a JV Group.
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR801, GIR802, GIR803, GIR804, GIR805, GIR806

Data group	TIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/PreOwnership/TIN
Reference group	TIN
Description	The TIN element indicates the TIN of the Constituent Entity, Group Entity, Excluded Entity, member of JV Group or non-Group member that directly held Ownership Interests in the Constituent Entity (or other Entity of the MNE Group) or member of a JV Group on the day immediately preceding the date of the transaction. Excluded Entities that are not the UPE and non-Group members should be reported in the aggregate (i.e. "Excluded Entities (aggregate)" and "Non-Group members (aggregate)"). The Filing Constituent Entity shall also report any Group Entity that indirectly held Ownership Interests in the Constituent Entity (or other Entity of the MNE Group) through Excluded Entities or non-Group members on the day immediately preceding the date of the transaction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	PreOwnershipPercentage
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/PreOwnership/PreOwnershipPercentage
Description	The PreOwnership Percentage element indicates the Ownership Interests held in the Constituent Entity (or other Entity of the MNE Group) or member of a JV Group by the Constituent Entities, Excluded Entities, members of JV Groups and non-Group members identified above on the day immediately preceding the date of change in accordance with the guidance provided in the explanation of GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/OwnershipPercentage (1.3.2.1.10 of the GIR).
Conditions	-
Explanation	If a Constituent Entity (or other Entity of the MNE Group) or member of a JV Group is wound up during the Reporting Fiscal Year, the Filing Constituent Entity shall report the relevant status for GloBE purposes on the day of the change before the transaction in the PreGloBEStatus element and "Non-group Member" in GloBEStatus element. The Filing Constituent Entity shall then identify the Entities holding Ownership Interests in the Constituent Entity (or other Entity of the MNE Group) or member of a JV Group on the day of the change before the transaction in the PreOwnershipType element and report the Ownership Interests held in the Constituent Entity (or other Entity of the MNE Group) or member of a JV Group by any of such Entities in the PreOwnershipPercentage element. The Filing Constituent Entity, however, shall not complete the OwnershipPercentage element.
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Ownership

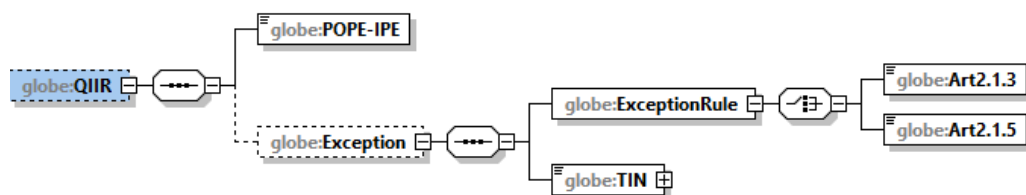


Data group	Ownership
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership
Description	The Ownership element reflects the ownership of Constituent Entities and members of JV Groups as of the last day of the Reporting Fiscal Year. It is comprised of the Ownership Type, TIN and Ownership Percentage elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

Data element	OwnershipType
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/OwnershipType
Description	<p>The Ownership Type element indicates the type of Entity that holds direct Ownership Interests in the Constituent Entity or member of a JV Group or indirect Ownership Interests in the Constituent Entity or member of a JV Group through Excluded Entities or non-Group members.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR801: UPE • GIR802: Constituent Entities • GIR803: JV's • GIR804: JV Subsidiaries • GIR805: Excluded Entities (aggregate) • GIR806: Non-Group members (aggregate)
Conditions	-
Explanation	"Excluded Entities (aggregate)" and "Non-Group members (aggregate)" are reported in the aggregate. Non-Group members are Entities that are not Group Entities or members of a JV Group.
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR801, GIR802, GIR803, GIR804, GIR805, GIR806

Data group	TIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/TIN
Reference group	TIN
Description	The TIN element indicates the TIN (or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number) of the Constituent Entities, JVs or JV Subsidiaries that hold Ownership Interests in the Constituent Entity, JV or JV Subsidiary. No TIN shall be reported for Excluded Entities that are not the UPE and non-Group members as they are reported in the aggregate (i.e., "Excluded Entities (aggregate)" and "Non-Group members (aggregate)").
Conditions	<p>[RULE-xxxxx (96)] When the OwnershipType contains the value of GIR801, then the Ownership/TIN provided in the Ownership element must match the TIN that was reported in either the OtherUPE/ID/TIN or ExcludedUPE/ID/TIN.</p> <p>[RULE-xxxxx (97)] When the OwnershipType contains the value of GIR802, GIR803 or GIR804, then the Ownership/TIN provided in the Ownership element must match to a TIN that was reported in the CE element via the ID/TIN.</p> <p>[RULE-xxxxx (98)] When the GloBESatus contains the value of GIR305, then the Ownership/TIN must be equal to the TIN of the entity which reported the GloBESatus of GIR306.</p>
Explanation	-
Cardinality	[XSD] 1..1

Data element	OwnershipPercentage
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/OwnershipPercentage
Description	The Ownership Percentage element indicates (in percentage) the Ownership Interests directly held in the Constituent Entity, JV or JV Subsidiary by the Constituent Entities, JV, JV subsidiaries, Excluded Entities and non-Group members identified in OwnershipType.
Conditions	<p>[RULE-xxxxx (93)] When the GloBESatus contains the value of GIR305, then the OwnershipPercentage must equal 100%.</p> <p>[RULE-xxxxx (94)] When the GloBESatus contains the value of GIR318, then the OwnershipPercentage should have the value of 0%, the TIN value should be NOTIN [OECD Specific] and OwnershipType should be GIR806.</p> <p>[RULE-xxxxx (95)] Unless the GloBESatus contains the value of GIR318, then the OwnershipPercentage must NOT be 0%.</p>
Explanation	The Filing Constituent Entity shall report Ownership Interests held by non-Group members in the aggregate. When several Excluded Entities hold direct Ownership Interest in a Constituent Entity, JV or JV Subsidiary, the aggregate amount held by all Excluded Entities shall be reported. When a Group Entity, JV, or JV Subsidiary holds indirect Ownership Interest in a Constituent Entity, JV or JV subsidiary through one or more Excluded Entities or through non-Group members, the Filing Constituent Entity shall report, in addition to any Ownership Interest that this Group Entity, JV, or JV Subsidiary holds directly, the Ownership Interests that it holds indirectly through Excluded Entities or non-Group members. To avoid double counting, in this case, the Ownership Interests directly held in the Constituent Entity, Joint Venture or JV subsidiary by such Excluded Entities or non-Group members taken into account in computing that Group Entity's Ownership Interest shall not be reported separately. If the Constituent Entity is a Permanent Establishment (PE), the Filing Constituent Entity shall identify the Main Entity in OwnershipType and report 100% in OwnershipPercentage.
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

QIIR

Data group	QIIR
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR
Description	The QIIR element contains information on whether CEs that are Partially-Owned Parent Entities (POPEs) or Intermediate Parent Entities (IPEs) are required to apply a QIIR. The QIIR element shall only be completed in respect of the CE if a QIIR applies in the jurisdiction where the CE is located and if the CE is a POPE or an Intermediate Parent Entity. This information shall not be reported in respect of members of JV Groups or Entities that do not own any Ownership Interest (direct or indirect) in another CE as those Group Entities are not potential Parent Entities.
Conditions	[RULE-xxxx (99)] When the QIIR element is provided, then the Rules element as provided in the CE element must contain either GIR201 or GIR202.
Explanation	-
Cardinality	[XSD] 0..1

Data element	POPE-IPE
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/POPE-IPE
Description	<p>The POPE-IPE element indicates the type of Parent Entity that applies.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR901: POPE • GIR902: Intermediate Parent Entity • GIR903: Parent entity required to apply a QIIR under Art 10.3.5
Conditions	-
Explanation	Pursuant to the definition of the Partially-Owned Parent Entity, the Parent Entity is a Partially-Owned Parent Entity if it has more than 20% of the Ownership Interests in its profits held (directly or indirectly) by persons that are not Constituent Entities of the MNE Group and if it owns (directly or indirectly) an Ownership Interest in another Constituent Entity of the same MNE Group.
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR901, GIR902, GIR903

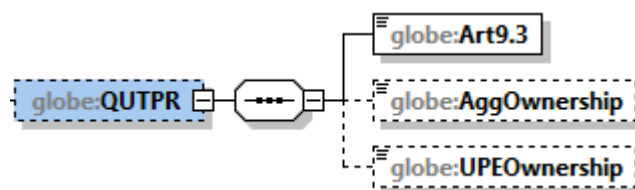
Data group	Exception
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception
Description	The Exception element reflects the application of the exception under Article 2.1.3 or 2.1.5.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	ExceptionRule
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/ExceptionRule
Description	The ExceptionRule element requires the selection of either Article 2.1.3 or 2.1.5 and is also comprised of the TIN element.
Conditions	[XSD] ExceptionRule must contain either Art2.1.3 or Art2.1.5.
Explanation	-
Cardinality	[XSD] 1..1

Data element	Art2.1.3
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/ExceptionRule/Art2.1.3
Description	The Art2.1.3 element indicates that the Intermediate Parent Entity is not required to apply the IIR as the UPE applies the IIR or there is another Intermediate Parent Entity required to apply the IIR.
Conditions	[RULE-xxxxx (102)] If the POPE-IPE element has the value of "GIR902 – IPE" and the Exception element is completed because an exception applies, the Art.2.1.3 element must have the status of 'true'.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	Art2.1.5
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/ExceptionRule/Art2.1.5
Description	<p>The Art2.1.5 element indicates that a POPE is not required to apply the IIR if it is wholly owned (directly or indirectly) by another POPE that is required to apply a Qualified IIR for the Reporting Fiscal Year.</p> <p>Pursuant to Article 2.1.5, a POPE is not required to apply the IIR if it is wholly owned (directly or indirectly) by another POPE that is required to apply a Qualified IIR for the Reporting Fiscal Year. If the exception in Article 2.1.5 applies, the Filing Constituent Entity shall report the TIN used for Covered Taxes in the jurisdiction where the other Partially-Owned Parent Entity is located for GloBE purposes or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number.</p>
Conditions	[RULE-xxxxx (103)] If the POPE-IPE element has the value of "GIR901 – POPE" and the Exception element is completed because an exception applies, the Art.2.1.5 element must have the status of 'true'.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data group	TIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/TIN
Reference group	TIN
Description	The TIN element indicates the TIN used for Covered Taxes in the jurisdiction where the UPE, other IPE or other POPE that is required to apply a Qualified IIR is located for GloBE purposes.
Conditions	[RULE-xxxxx (100)] The TIN provided must match with a TIN reported for any other CE in the CorporateStructure.
Explanation	-
Cardinality	[XSD] 1..1

QUTPR

Data group	QUTPR
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/QUTPR
Description	<p>The Qualified Undertaxed Profits Rule (QUTPR) element indicates whether the Undertaxed Profits Rule (UTPR) is applicable in respect of the entity.</p> <p>This element does not apply in cases where no jurisdiction has taxing rights under the UTPR with respect to the jurisdiction where the Constituent Entity is located or where the UTPR Safe Harbour applies with respect to that jurisdiction.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

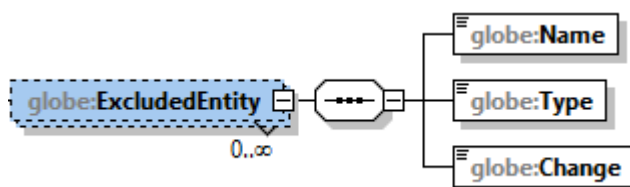
Data element	Art9.3
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/QUTPR/Art9.3
Description	The Art 9.3 element indicates whether the initial phase of international activity (Article 9.3.1 or Article 9.3.5(a)) applies. If so, the following two elements shall not be completed.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	AggOwnership
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/QUTPR/AggOwnership
Description	<p>The AggOwnership element indicates the aggregate Ownership Interests in percentage over the total of Ownership Interests held in that Constituent Entity. The aggregate (direct and indirect) Ownership Interests of Parent Entities required to apply a QIIR is the sum of the Ownership Interests held by each Parent Entity that is required to apply a QIIR with respect to the Low-Taxed Constituent Entities. The aggregate amount shall be zero if no Parent Entity is required to apply a QIIR in respect of the low- taxed income of the Low-Taxed Constituent Entity. If a Parent Entity (that owns an Ownership Interest in a Low-Taxed Constituent Entity indirectly through an Intermediate Parent Entity or a Partially-Owned Parent Entity that is not eligible for an exclusion from the IIR under Article 2.1.3 or 2.1.5) is required to apply the IIR, the relevant Ownership Interests shall be counted only once for purposes of computing the aggregate amount.</p> <p>For JV Group members, the AggOwnership element indicates the aggregate Allocable Share of Top-up Taxes of the member of the JV Group in percentage over the total amount of Top-up Tax for that member of a JV Group. The aggregate Allocable Share of Top-up Taxes of Parent Entities required to apply a QIIR is the sum of the Allocable Share of Top-up Taxes of each Parent Entity that is required to apply a QIIR with respect to the Low-Taxed JV or JV Subsidiary. The aggregate amount shall be zero if no Parent Entity is required to apply a QIIR in respect of the low-taxed income of the JV or JV Subsidiary. If a Parent Entity holds an Ownership Interest in a Low-Taxed Joint Venture or JV subsidiary indirectly through another other Parent Entity that is required to apply the IIR, the Allocable Share of Top-up Taxes shall be counted only once for purposes of computing the aggregate amount.</p>
Conditions	-

Explanation	This element shall not be completed where the UPE is required to apply a QIIR with respect to the relevant Constituent Entities (which could include Constituent Entities located in the UPE jurisdiction). In all other cases, the Filing Constituent Entity shall only complete AggOwnership and UPEOwnership when a Parent Entity required to apply a QIIR with respect to a Constituent Entity holds an Ownership Interest lower than 100% in that Constituent Entity.
Cardinality	[XSD] 0..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data element	UPEOwnership
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/QUTPR/UPEOwnership
Description	The UPE Ownership element indicates whether all the UPE's Ownership Interests in the CE are held directly or indirectly by Parent Entities required to apply a QIIR in that CE (or whether the aggregate Allocable Shares of Top-up Taxes of Parent Entities required to apply a QIIR for the member of JV Group reduces to zero the JV Group Top-up Tax).
Conditions	-
Explanation	This element shall not be completed where the UPE is required to apply a QIIR with respect to the relevant Constituent Entities (which could include Constituent Entities located in the UPE jurisdiction). In all other cases, the Filing Constituent Entity shall only complete AggOwnership and UPEOwnership when a Parent Entity required to apply a QIIR with respect to a Constituent Entity holds an Ownership Interest lower than 100% in that Constituent Entity.
Cardinality	[XSD] 0..1
Format	[XSD] Boolean
Domain	[XSD] true, false

5.2.2.3 ExcludedEntity



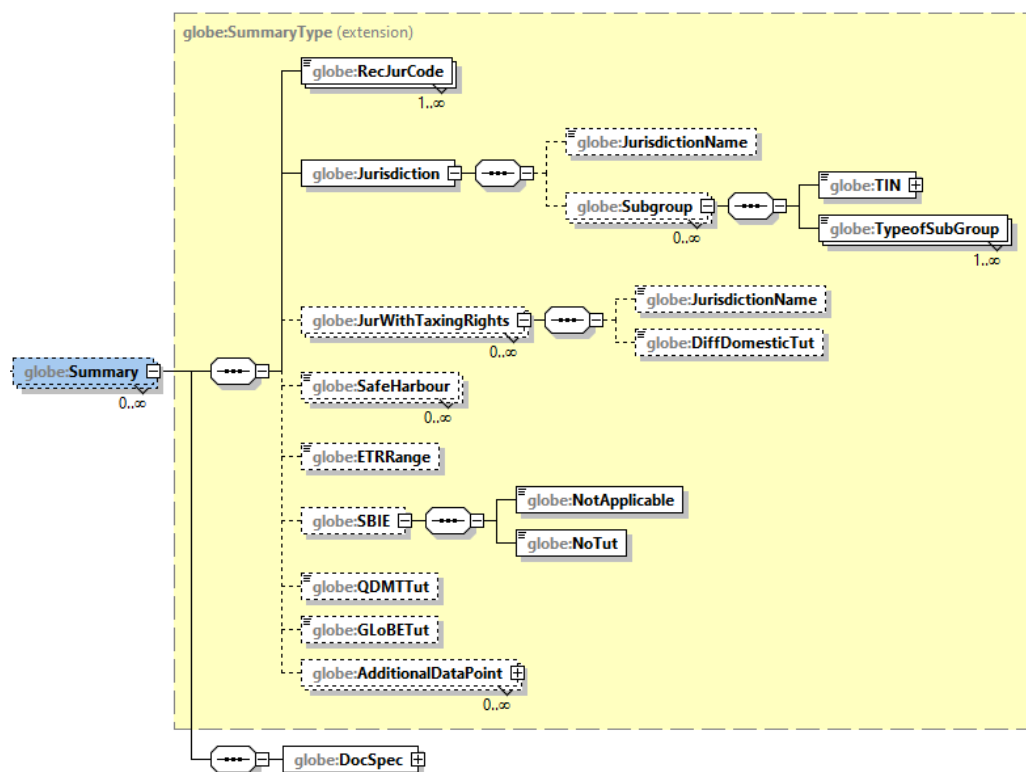
Data group	ExcludedEntity
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/ExcludedEntity
Description	The repeatable Excluded Entity reflects information on Excluded Entities as of the last day of the Reporting Fiscal Year. An Excluded Entity is a Group Entity that is defined in Article 1.5.1 or Article 1.5.2. It is comprised of the following three elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Name
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/ExcludedEntity/Name
Description	The Name element indicates the name of the Excluded Entity.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	Type
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/ExcludedEntity/Type
Description	<p>The Type element indicates the type of each Excluded Entity.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR1001: Governmental Entity • GIR1002: International Organisation • GIR1003: Non-profit Organisation • GIR1004: Pension Fund • GIR1005: Investment Fund that is an UPE • GIR1006: Real Estate Investment Vehicle that is an UPE • GIR1007: Entity owned by Excluded Entities under Article 1.5.2 (a) • GIR1008: Entity owned by Excluded Entities under Article 1.5.2 (b)
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR1001, GIR1002, GIR1003, GIR1004, GIR1005, GIR1006, GIR1007, GIR1008

Data element	Change
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/ExcludedEntity/Change
Description	The Change element indicates any changes from the previous Reporting Fiscal Year in respect of the name or type of the Excluded Entity.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

5.2.3 Summary



Data group	Summary
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary
Description	<p>The Summary corresponds to Section 1.4 of the GIR and contains the high-level summary of GloBE information.</p> <p>The Summary element is comprised of the following elements: RecJurCode, Jurisdiction, JurWithTaxingRights, SafeHarbour, ETRRRange, SBIE, QDMTTut, GLOBETut and AdditionalDataPoint.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	RecJurCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/RecJurCode
Description	The repeatable Receiving Jurisdiction Code indicates the relevant recipient jurisdictions of the Summary Section for exchange of information purposes.
Conditions	<p>[RULE-xxxxx (56)] At least one Country ISO Code in RecJurCode must be the same as the ReceivingCountry.</p> <p>[RULE-xxxxx (57)] Where the Role of the Filing CE is GIR403 or GIR404, then the RecJurCode should equal, 'local jurisdiction' (i.e. the TransmittingCountry should match the ReceivingCountry).</p>
Explanation	-
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data group	Jurisdiction
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/Jurisdiction
Description	-
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	JurisdictionName
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/Jurisdiction/JurisdictionName
Description	The JurisdictionName element indicates the 2-character alphabetic country code for the jurisdiction where the MNE Group has Constituent Entities or where members of JV Groups are located according to the ISO 3166-1 Alpha 2 standard.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data group	Subgroup
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/Jurisdiction/Subgroup
Description	<p>The repeatable Subgroup element applies where the perimeter of the GloBE calculation is a subgroup.</p> <p>The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.</p>
Conditions	<p>[RULE-xxxxx (104)] If there is more than one Subgroup per Jurisdiction the whole Summary must be repeated. The subgroup element can be different as the computation can be different for each subgroup.</p> <p>[RULE-xxxxx (105)] Where the Subgroup element is completed in the Summary, then the JurisdictionName element must also be completed. The TIN must match to the corresponding TIN in the JurisdictionSection.</p> <p>RULE-105 is only applicable where a JurisdictionSection which relates to the same Jurisdiction of the Summary is provided.</p>
Explanation	-
Cardinality	[XSD] 0..n

Data group	TIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/Jurisdiction/Subgroup/TIN
Reference group	TIN
Description	The TIN element reflects the TIN of the entity at the top of the ownership structure of each subgroup for which a separate GloBE calculation applies.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	TypeofSubGroup
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/Jurisdiction/Subgroup/TypeofSubGroup
Description	<p>The repeatable Type of Subgroup element identifies the type of subgroup based on the following options:</p> <ul style="list-style-type: none"> • GIR1101: Constituent Entities • GIR1102: Minority-Owned Subgroup • GIR1103: Standalone MOCEs

	<ul style="list-style-type: none"> • GIR1104: Investment Entities • GIR1105: JV Group • GIR1106: Stateless Constituent Entity
Conditions	-
Explanation	The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] GIR1101, GIR1102, GIR1103, GIR1104, GIR1105, GIR1106

Data group	JurWithTaxingRights
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/JurWithTaxingRights
Description	The repeatable Jurisdiction with Taxing Rights element indicates the names of the jurisdiction(s) with taxing rights in respect of the jurisdiction identified under the Jurisdiction element.
Conditions	<p>[RULE-xxxxx (107)] If the Summary contains any of the following elements: SafeHarbour, ETRRange, SBIE, QDMTTut, GLoBETut, then the JurWithTaxingRights must be provided.</p> <p>[RULE-xxxxx (112)] If the JurWithTaxingRights element is completed, and the Safe Harbour element is NOT completed or has the value of GIR1206, then the elements ETRRange, SBIE, QDMTTut and GLoBETut must be completed.</p> <p>[RULE-xxxxx (113)] If the JurWithTaxingRights element is completed, and the Safe Harbour element has the value of GIR1202, then the elements ETRRange, SBIE and QDMTTut must be completed.</p>
Explanation	-
Cardinality	[XSD] 0..n

Data element	JurisdictionName
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/JurWithTaxingRights/JurisdictionName
Description	<p>The jurisdiction name element identifies the jurisdiction with taxing rights in the form of 2-character alphabetic country codes according to the ISO 3166-1 Alpha 2 standard.</p> <p>The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.</p>
Conditions	-
Explanation	A jurisdiction with taxing rights may include a jurisdiction requiring a Parent Entity to apply a QIIR under Article 10.3.5, even if that Parent Entity is located in another jurisdiction for GloBE purposes. A jurisdiction has taxing rights in respect of another, where, under the rule order provided in the GloBE rules, the Jurisdictional Top-up Tax computed in respect of the latter jurisdiction would result in a Top-up Tax liability due by a Constituent Entity located in the former jurisdiction under the charging provisions in the former jurisdiction. Specifically, a Qualified Domestic Minimum Top-up Tax (QDMTT) Safe Harbour jurisdiction or a jurisdiction with an Income Inclusion Rule that applies to domestic entities will have taxing rights in respect of itself. Further, several jurisdictions may have taxing rights in respect of the same other jurisdiction. This may be the case, for instance, when both the UPE and a Partially-Owned Parent Entity are required to apply the IIR in respect of a Constituent Entity located in a third jurisdiction. In that case, both the UPE jurisdiction and the Partially-Owned Parent Entity jurisdiction need to be reported. Equally, UTPR jurisdictions would have taxing rights in respect of the jurisdictions for which the Top-up Tax is not reduced to zero under Article 2.5.
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	DiffDomesticTut
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/JurWithTaxingRights/DiffDomesticTut
Description	<p>Where required to be provided, the DiffDomesticTut element indicates the range in which the average amount of Top-up Tax payable under the domestic legislation falls, if such amount is different from the amount of GloBE Top-up Tax payable, as reported in the GloBETut element. For purpose of the average, the amounts reported in 3.1.10 are weighted by the relevant jurisdiction's Allocable Share of Top-up Tax as computed under the GloBE Model Rules.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR1501: No Top-up Tax payable • GIR1502: Below EUR 1 million • GIR1503: EUR 1 million to below EUR 5 million • GIR1504: EUR 5 million to below EUR 25 million • GIR1505: EUR 25 million to below EUR 50 million • GIR1506: EUR 50 million to below EUR 75 million • GIR1507: EUR 75 million to below EUR 100 million • GIR1508: EUR 100 million to below EUR 250 million • GIR1509: EUR 250 million or above
Conditions	-
Explanation	The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] GIR1501, GIR1502, GIR1503, GIR1504, GIR1505, GIR1506, GIR1507, GIR1508, GIR1509

Data element	SafeHarbour
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/SafeHarbour
Description	<p>The repeatable Safe Harbour element indicates whether the Top-up Tax has been reduced to zero in respect of the jurisdiction identified in 1.4.1 (GLOBE_OECD/GLOBEBody/Summary/Jurisdiction/JurisdictionName) or relevant subgroup identified in 1.4.3 (GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/Subgroup) (if any) because of the application of either a Safe Harbour or the de minimis exclusion. The Filing Constituent Entity shall report the relevant option applied for purposes of the Safe Harbour in accordance with Note 2.2.1.1.1 of the GIR.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR1201: De minimis Exclusion • GIR1202: QDMTT Safe Harbour • GIR1203: Transitional CbCR Safe Harbour – De minimis test • GIR1204: Transitional CbCR Safe Harbour – ETR test • GIR1205: Transitional CbCR Safe Harbour – Routine profit test • GIR1206: Transitional UTPR Safe Harbour • GIR1207: Permanent Safe Harbour – De minimis test • GIR1208: Permanent Safe Harbour – ETR test • GIR1209: Permanent Safe Harbour – Routine profit test
Conditions	<p>[RULE-xxxxx (108)] When the ReportingPeriod or Period End Date is later than 30/06/2028, then the SafeHarbour element cannot have the input of GIR1203, GIR1204 or GIR1205.</p> <p>[RULE-xxxxx (109)] When the ReportingPeriod or Period End Date is later than 31/12/2026, then the SafeHarbour element cannot have the input of GIR1206.</p> <p>[RULE-xxxxx (110)] The SafeHarbour element can only have the input of GIR1206 in the UPE jurisdiction (i.e. Summary/Jurisdiction/JurisdictionName must be equal to the</p>

	ResCountryCode reported in the UPE ID, so equal to CorporateStructure/UPE/OtherUPE/ID/ResCountryCode).
	[RULE-xxxxx (111)] When the FilingCECofUPE has the input of GIR502 or GIR504, then the SafeHarbour element can not have the input of GIR1207, GIR1208 or GIR1209.
Explanation	The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.
Cardinality	[XSD] 0..n
Format	-
Domain	[XSD] GIR1201, GIR1202, GIR1203, GIR1204, GIR1205, GIR1206, GIR1207, GIR1208, GIR1209

Data element	ETRRange
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/ETRRange
Description	<p>The ETR Range element indicates the range in which the ETR of the jurisdiction identified in 1.4.1 (GLOBE_OECD/GLOBEBody/Summary/Jurisdiction/JurisdictionName) or relevant subgroup identified in 1.4.3 (GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/Subgroup) (if any) and as reported in GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ETRRate falls.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR1301: below 2.5% • GIR1302: 2.5% or above but below 5% • GIR1303: 5% or above but below 7.5% • GIR1304: 7.5% or above but below 10% • GIR1305: 10% or above but below 12.5% • GIR1306: 12.5% or above but below 15% • GIR1307: 15% or above but below 17.5% • GIR1308: 17.5% or above but below 20% • GIR1309: 20% or above but below 22.5% • GIR1310: 22.5% or above but below 25% • GIR1311: 25% or above but below 27.5% • GIR1312: 27.5% or above but below 30% • GIR1313: 30% or above • GIR1314: Section 3.2 not completed
Conditions	-
Explanation	<p>The Filing CE shall not complete this element if the MNE Group (or the relevant subgroup) has a GloBE Loss in the jurisdiction. Furthermore, the Filing Constituent Entity shall not complete this element for those jurisdictions (or subgroups) in respect of which Section 3 of the GIR does not need to be completed.</p> <p>The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.</p>
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] GIR1301, GIR1302, GIR1303, GIR1304, GIR1305, GIR1306, GIR1307, GIR1308, GIR1309, GIR1310, GIR1311, GIR1312, GIR1313, GIR1314

Data group	SBIE
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/SBIE
Description	The SBIE element indicates the Substance Based Income Exclusion (SBIE) in respect of the jurisdiction identified in 1.4.1 (GLOBE_OECD/GLOBEBody/Summary/Jurisdiction/JurisdictionName) or relevant subgroup identified in 1.4.3 (GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/Subgroup), if any has resulted in no Top-Up Tax arising in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	NotApplicable
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/SBIE/NotApplicable
Description	The NotApplicable element indicates that there is no SBIE calculated for the jurisdiction or the subgroup.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	NoTut
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/SBIE/NoTut
Description	The NotApplicable element indicates that there is no SBIE calculated for the jurisdiction or the subgroup.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	QDMTTut
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/QDMTTut
Description	<p>The QDMTTut element indicates the range in which the QDMTT Top-up Tax payable falls, in respect of the jurisdiction identified in 1.4.1 (GLOBE_OECD/GLOBEBody/Summary/Jurisdiction/JurisdictionName) or relevant subgroup identified in 1.4.3 (GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/Subgroup) (if any), as reported in 3.3.1.f (GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/TopUpTax), if any.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR1401: No Top-up Tax payable • GIR1402: Below EUR 1 million • GIR1403: EUR 1 million to below EUR 5 million • GIR1404: EUR 5 million to below EUR 25 million • GIR1405: EUR 25 million to below EUR 50 million • GIR1406: EUR 50 million to below EUR 75 million • GIR1407: EUR 75 million to below EUR 100 million • GIR1408: EUR 100 million to below EUR 250 million • GIR1409: EUR 250 million or above
Conditions	-
Explanation	The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.

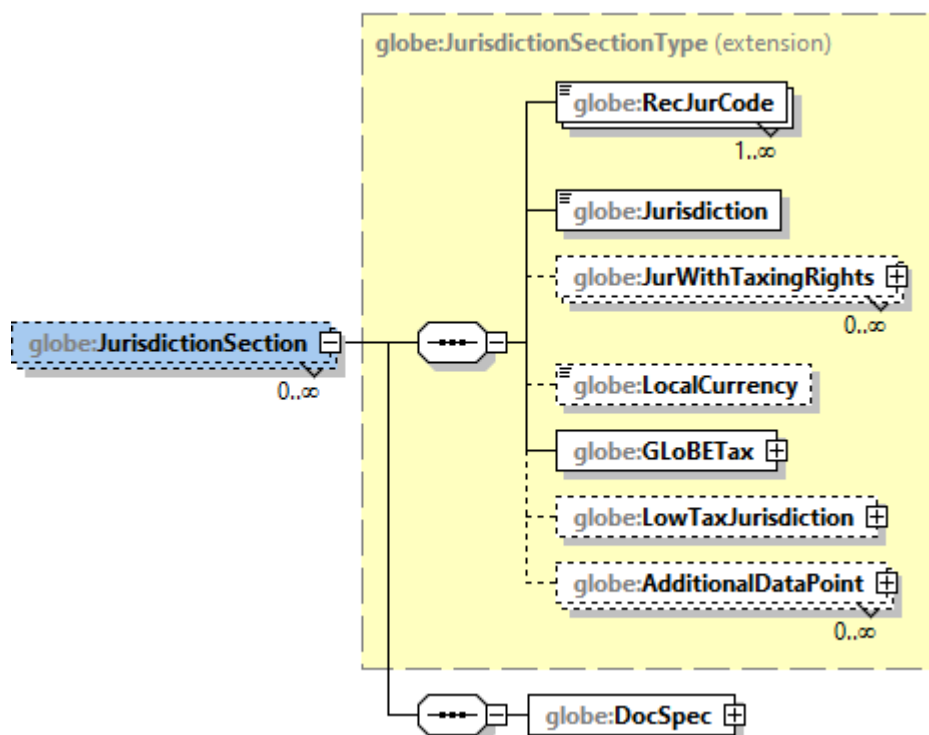
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] GIR1401, GIR1402, GIR1403, GIR1404, GIR1405, GIR1406, GIR1407, GIR1408, GIR1409

Data element	GLOBETut
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/GLOBETut
Description	<p>The GLOBETut element indicates the range in which the GloBE Top-up Tax payable falls, in respect of the jurisdiction identified in 1.4.1 (GLOBE_OECD/GLOBEBody/Summary/Jurisdiction/JurisdictionName) or relevant subgroup identified in 1.4.3 (GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/Subgroup) (if any).</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR1501: No Top-up Tax payable • GIR1502: Below EUR 1 million • GIR1503: EUR 1 million to below EUR 5 million • GIR1504: EUR 5 million to below EUR 25 million • GIR1505: EUR 25 million to below EUR 50 million • GIR1506: EUR 50 million to below EUR 75 million • GIR1507: EUR 75 million to below EUR 100 million • GIR1508: EUR 100 million to below EUR 250 million • GIR1509: EUR 250 million or above
Conditions	-
Explanation	<p>If a different amount to the amount reported in 3.3.1.f is reported in 3.1.10, the Filing Constituent Entity shall report both the range in which the GloBE Top-up Tax payable (as reported in 3.3.1.f) falls and the range in which aggregate amount of Top-up Tax payable under the domestic legislation of each jurisdiction with taxing rights the GloBE Top-up Tax payable, if any, falls, in respect of the jurisdiction identified in 1.4.1 or relevant subgroup identified in 1.4.3 (if any) and as reported in 3.1.10 with the same options. For purpose of the average, the amounts reported in 3.1.10 are weighted by the relevant jurisdiction's Allocable Share of Top-up Tax as computed under the GloBE Model Rules.</p> <p>The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.</p>
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] GIR1501, GIR1502, GIR1503, GIR1504, GIR1505, GIR1506, GIR1507, GIR1508, GIR1509

Data group	AdditionalDataPoint
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/AdditionalDataPoint
Reference group	ADDITIONALDATAPOINT
Description	The repeatable AdditionalDataPoint element is composed of the Description, Amount, Percentage, and Text elements. Each element and the corresponding values are outlined below and should only be completed on the basis of approved governmental guidance and in accordance with the instructions provided therein.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	DocSpec
Xpath (XML)	GLOBE_OECD/GLOBEBody/Summary/DocSpec
Reference group	DOCSPEC
Description	This reference group identifies the particular record within the GIR message being transmitted. It permits the identification of records requiring correction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

5.2.4 Jurisdiction Section



Data group	JurisdictionSection
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection
Description	<p>The Jurisdiction Section, which corresponds to Sections 2 and 3 (excluding Sections 3.4.3) of the GIR.</p> <p>The Jurisdiction Section element contains disclosures in respect of jurisdictions where relevant safe harbours and exclusions apply. For jurisdictions where safe harbours and exclusions do not apply, it reflects ETR computations, followed by Top-up Tax computations where necessary, and finally the allocation of Top-up Tax, if any.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	RecJurCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/RecJurCode
Description	<p>The repeatable Receiving Jurisdiction Code reflects the intended recipient jurisdiction(s) of each Jurisdiction Section. If local filing of the GIR applies, the domestic jurisdiction code must be entered in the element.</p> <p>The Filing Constituent Entity shall identify the jurisdictions in which filing obligations of Constituent Entities are intended to be met through exchange of information under Article 8.1.2.</p>
Conditions	<p>[RULE-xxxxx (56)] At least one Country ISO Code in RecJurCode must be the same as the ReceivingCountry.</p> <p>[RULE-xxxxx (57)] Where the Role of the Filing CE is GIR403 or GIR404, then the RecJurCode should equal, 'local jurisdiction' (i.e. the TransmittingCountry should match the ReceivingCountry).</p>
Explanation	-
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	Jurisdiction
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/Jurisdiction
Description	The Jurisdiction element reflects the jurisdiction in respect of which the Jurisdiction Section is prepared. In case of reporting in respect of Stateless Constituent Entities the code X5 should be used.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data group	JurWithTaxingRights
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights
Description	The repeatable Jurisdiction with Taxing Rights element reflects the jurisdiction(s) that have taxing rights under the GloBE rules in respect of the jurisdiction for which the jurisdictional section is prepared, along with relevant Report Difference elements. See 5.2.4.1 JurWithTaxingRights
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	LocalCurrency
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LocalCurrency
Description	The Local Currency element reflects the iso:curCode_Type that is used for a filing in the jurisdiction's in local currency, if different from the CFS presentation currency. Such amounts shall be given in full units, i.e. without decimals. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in attribute currCode.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] Currency code according to ISO code list 4217

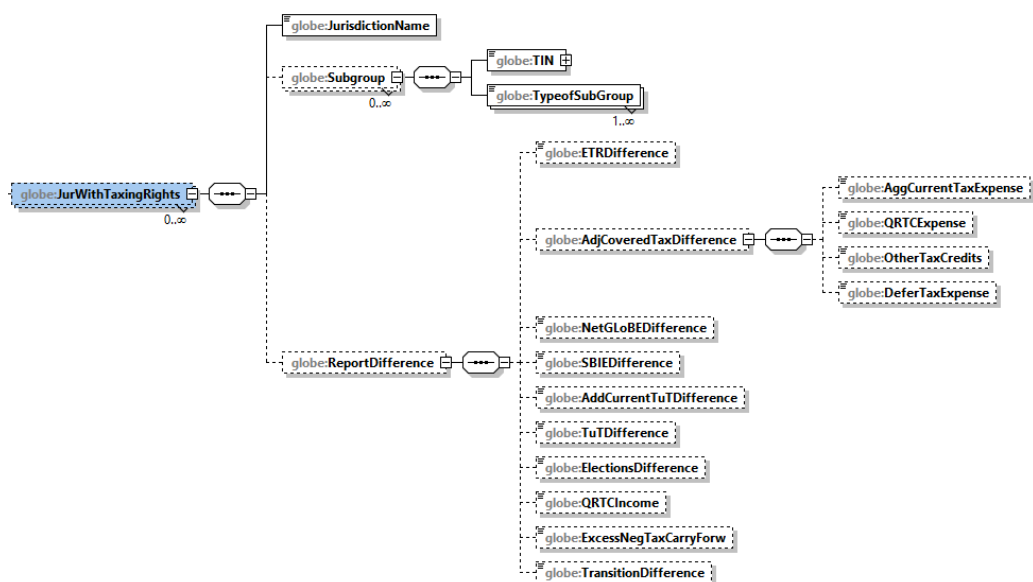
Data group	GLoBETax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax
Description	The GloBE Tax element reflects the disclosures in respect of jurisdictions where relevant safe harbours and exclusions apply, as well as ETR computations where such safe harbours and exclusions do not apply. It is comprised of the InitialIntActivity and ETR elements. See 5.2.4.2 GLoBETax
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	LowTaxJurisdiction
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction
Description	See 5.2.4.3 LowTaxJurisdiction
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	AdditionalDataPoint
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/AdditionalDataPoint
Reference group	ADDITIONALDATAPOINT
Description	The repeatable AdditionalDataPoint element is composed of the Description, Amount, Percentage, and Text elements. Each element and the corresponding values are outlined below and should only be completed on the basis of approved governmental guidance and in accordance with the instructions provided therein.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	DocSpec
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/DocSpec
Reference group	DOCSPEC
Description	This reference group identifies the particular record within the GIR message being transmitted. It permits the identification of records requiring correction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

5.2.4.1 JurWithTaxingRights



Data group	JurWithTaxingRights
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights
Description	The repeatable Jurisdiction with Taxing Rights element reflects the jurisdiction(s) that have taxing rights under the GloBE rules in respect of the jurisdiction for which the jurisdictional section is prepared, along with relevant Report Difference elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	JurisdictionName
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/JurisdictionName
Description	<p>The JurisdictionName element reflects the jurisdiction(s) that have taxing rights under the GloBE rules in respect of the jurisdiction for which the jurisdictional section is prepared.</p> <p>The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data group	Subgroup
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/Subgroup
Description	<p>The repeatable Subgroup element applies where the perimeter of the GloBE calculation is a subgroup.</p> <p>The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	TIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/Subgroup/TIN
Reference group	TIN
Description	The TIN element reflects the TIN of the entity at the top of the ownership structure of each subgroup for which a separate GloBE calculation applies.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	TypeofSubGroup
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/Subgroup/TypeofSubGroup
Description	<p>The repeatable Type of Subgroup element identifies the type of subgroup based on the following options:</p> <ul style="list-style-type: none"> • GIR1101: Constituent Entities • GIR1102: Minority-Owned Subgroup • GIR1103: Standalone MOCes • GIR1104: Investment Entities • GIR1105: JV Group

	<ul style="list-style-type: none"> • GIR1106: Stateless Constituent Entity
Conditions	-
Explanation	The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] GIR1101, GIR1102, GIR1103, GIR1104, GIR1105, GIR1106

Data group	ReportDifference
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference
Description	<p>The Filing Constituent Entity shall complete the Report Difference element and the sub-elements for a jurisdiction, if there is a reportable difference between the information that was reported in this return and the information that is used as part of the tax assessment to the jurisdictions that have taxing rights. There is a reportable difference between the information that was reported in this return and the information that is used as part of the tax assessment to the jurisdictions that have taxing rights if:</p> <ul style="list-style-type: none"> (i) the range reported in 1.4.6 (GLOBE_OECD/GLOBEBody/Summary/ETRRange) would be different if it had been completed based on the domestic legislation of the relevant jurisdiction with taxing rights; or (ii) the information reported in 1.4.7 (GLOBE_OECD/GLOBEBody/Summary/SBIE) would be different if it had been completed based on the domestic legislation of the relevant jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	ETRDifference
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/ETRDifference
Description	The ETR Difference element contains the Effective Tax Rate for the jurisdiction, or the subgroup identified on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data group	AdjCoveredTaxDifference
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/AdjCoveredTaxDifference
Description	The AdjCoveredTaxDifference element contains the aggregate Adjusted Covered Taxes calculated for the relevant jurisdiction or subgroup on the basis of the domestic legislation of that jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	AggCurrentTaxExpense
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/AdjCoveredTaxDifference/AggCurrentTaxExpense
Description	The AggCurrentTaxExpense element contains the aggregate current tax expense with respect to Covered Taxes after allocations in Article 4.3 for the jurisdiction identified or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	QRTCExpense
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/AdjCoveredTaxDifference/QRTCExpense
Description	The QRTCExpense element contains the adjustment made under Article 4.1.2(d) in relation to Qualified Refundable Tax Credits (QRTC) or Marketable Transferable Tax Credits in the computation of Adjusted Covered Taxes for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	OtherTaxCredits
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/AdjCoveredTaxDifference/OtherTaxCredits
Description	The OtherTaxCredits element contains the adjustment made in the computation of Adjusted Covered Taxes under Article 4.1.3(b) in relation to Non-Qualified Refundable Tax Credits or Non-Marketable Transferable Tax Credits or Other Tax Credits not recorded as a reduction to current tax expense (for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights).
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DeferTaxExpense
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/AdjCoveredTaxDifference/DeferTaxExpense
Description	The DeferTaxExpense element the deferred tax expense amount for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	NetGLOBEDifference
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/NetGLOBEDifference
Description	The Net GloBE Income Difference element contains the net GloBE Income or Loss for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	SBIEDifference
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/SBIEDifference
Description	The SBIE Difference element contains the amount of the Substance Based Income Exclusion for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AddCurrentTuTDifference
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/AddCurrentTuTDifference
Description	The AddCurrentTutDifference element contains the Additional Current Top-up Tax Amount for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TuTDifference
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/TuTDifference
Description	The TuTDifference element contains the amount of Jurisdictional Top-up Tax for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

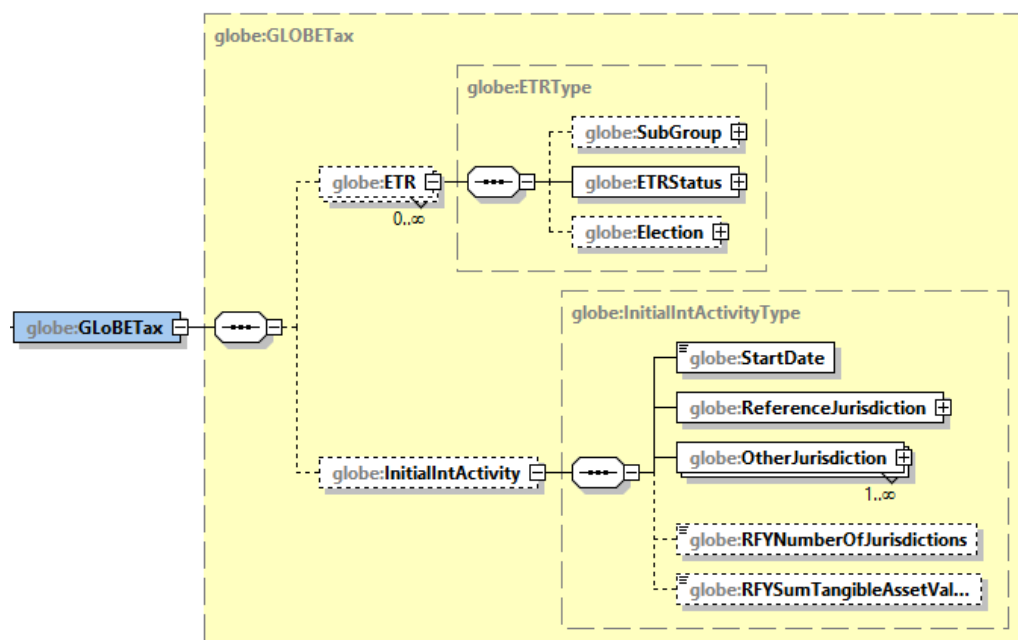
Data element	ElectionsDifference
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/ElectionsDifference
Description	The ElectionsDifference element specifies whether there is a difference in the applicability of the elections reported for a jurisdiction or a subgroup and those elections under the domestic legislation of the relevant jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1...4000
Domain	-

Data element	QRTCIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/QRTCIncome
Description	The QRTCIncome element contains the adjustment made under Article 3.2.4 in relation to Qualified Refundable Tax Credits or Marketable Transferable Tax Credits in the computation of GloBE Income or Loss for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

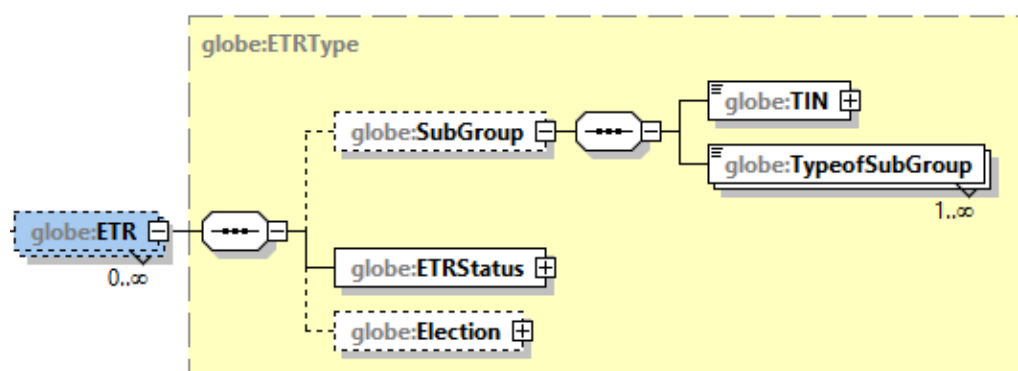
Data element	ExcessNegTaxCarryForw
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/ExcessNegTaxCarryForw
Description	The ExcessNegTaxCarryForw element contains the Excess Negative Tax Carry-forward Balance remaining for subsequent years for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TransitionDifference
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/ReportDifference/TransitionDifference
Description	The TransitionDifference element indicates that the Reporting Fiscal Year is the Transition Year for the jurisdiction or subgroup.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] Boolean
Domain	[XSD] true, false

5.2.4.2 GLoBETax



Data group	GLOBETax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax
Description	The GloBE Tax element reflects the disclosures in respect of jurisdictions where relevant safe harbours and exclusions apply, as well as ETR computations where such safe harbours and exclusions do not apply. It is comprised of the InitialIntActivity and ETR elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

ETR

Data group	ETR
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR
Description	The ETR element is comprised of the Sub Group, Election and ETR Status elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	SubGroup
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/SubGroup
Description	The SubGroup element indicates the subgroup, if any, in respect of which the GloBE computation is performed, or to which Jurisdictional safe harbours or exclusions apply.
Conditions	[RULE-xxxxx (118)] When the TransitionalCbCRSafeHarbour is completed for a jurisdiction, then Subgroup element of the ETR must be completed. The TypeofSubGroup must contain either GIR1607 or GIR1608.
Explanation	-
Cardinality	[XSD] 0..1

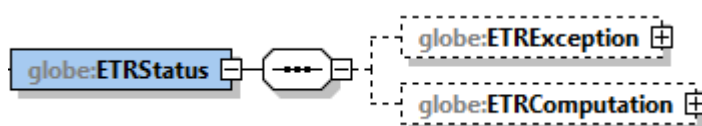
Data group	TIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Subgroup/TIN
Reference group	TIN
Description	The TIN element indicates the TIN of the Entity at the top of the Ownership Structure of each subgroup identified.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	TypeofSubGroup
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Subgroup/TypeofSubGroup
Description	<p>The repeatable Type of Subgroup element indicates the type of subgroup identified for perimeter of the GloBE computation. Several subgroups can be identified under this element.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR1601: Constituent Entities • GIR1602: Minority-Owned Subgroup • GIR1603: Standalone MOCEs • GIR1604: Investment Entities • GIR1605: JV Group • GIR1606: Stateless Constituent Entity • GIR1607: Transitional CbCR Safe Harbour - Constituent Entities • GIR1608: Transitional CbCR Safe Harbour – JV Group (specify JV Group) • GIR1609: Transitional UTPR Safe Harbour
Conditions	-
Explanation	Standalone MOCEs are Minority-Owned Constituent Entities that are not part of any Minority-Owned Group. Investment Entities also include JVs or JV subsidiaries that qualify as Investment Entities but do not include Investment Entities for which an election is made under Article 7.5. Minority-Owned Subgroups may be made of members of JV Groups. Stateless Constituent Entities also include members of JV Groups that are Stateless. The Filing Constituent Entity shall report the relevant information for each subgroup.
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] GIR1601, GIR1602, GIR1603, GIR1604, GIR1605, GIR1606, GIR1607, GIR1608, GIR1609

Data group	ETRStatus
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus
Description	The ETR Status element reflects the application of jurisdictional safe harbours and exclusions or, where no such exceptions apply, the ETR computation. It is comprised of the ETR Exception and ETR Computation elements. See ETRStatus
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

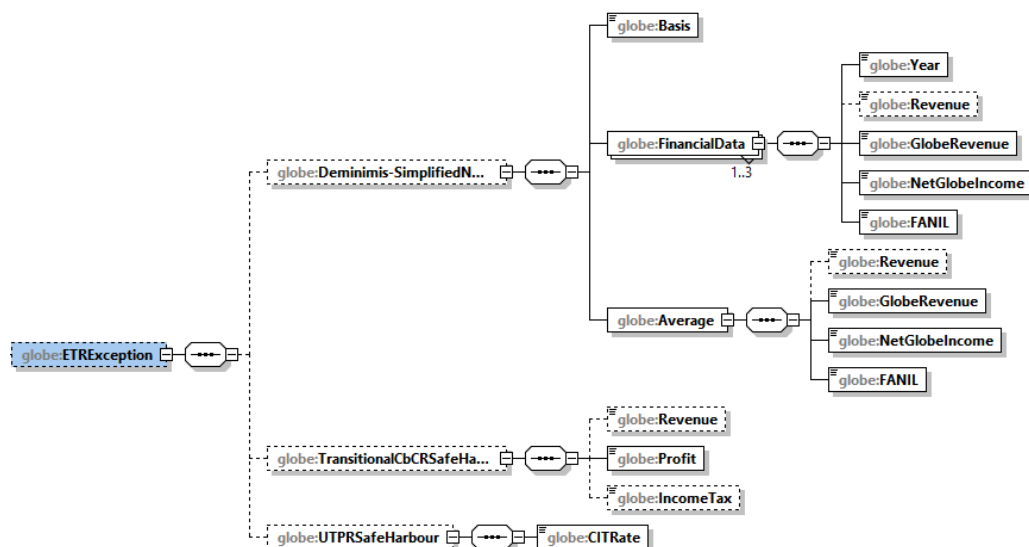
Data group	Election
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStaElection
Description	The Election element reflects the applied jurisdictional elections (i.e. elections that apply to all Constituent Entities (or members of a JV Group) located in a jurisdiction). This element and each sub element under the parent element are optional. See Election
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

ETRStatus



Data group	ETRStatus
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus
Description	The ETR Status element reflects the application of jurisdictional safe harbours and exclusions or, where no such exceptions apply, the ETR computation. It is comprised of the ETR Exception and ETR Computation elements.
Conditions	[RULE-xxxxx (115)] When the ETRStatus is completed, it must contain at least one of ETRException or ETRComputation.
Explanation	-
Cardinality	[XSD] 1..1

ETRException



Data group	ETRException
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException
Description	The ETR Exception element reflects the application of jurisdictional safe harbours and exclusions. It is comprised of the Deminimis, TransitionalCbCRSafeHarbour, UTPRSafeHarbour elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	Deminimis-SimplifiedNMCECalc
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc
Description	The Deminimis-SimplifiedNMCECalc element reflects the election for the de minimis exclusion, as well as the simplified calculations for non-material Constituent Entities, and is comprised of the Financial Data and Average elements. Where the de minimis exclusion is applied with respect to an eligible jurisdiction, Sections 3.2.4.6 (where applicable) and 3.3.3 (additional current top up tax) of the GIR shall be completed for the jurisdiction. If Simplified Calculation for Non-material Constituent Entities is utilised under option (a) in Section 2.2.1.1 of the GIR and the Simplified Calculations for Non-Material Constituent Entities apply only to some of the Constituent Entities in the subgroup identified in Section 2.1.3 of the GIR, the Filing Constituent Entity shall also complete the Financial Data and Average elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Basis
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc/Basis
Description	<p>The Basis element indicates the reason for completing this section.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> GIR2901: De minimis election GIR2902: Simplified Calculation for Non-material Constituent Entities
Conditions	-

Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR2901, GIR2902

Data group	FinancialData
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc/FinancialData
Description	The repeatable Financial Data element contains the datapoints relevant for applying the de minimis exclusion and is comprised of the Year, Revenue, GloBE Revenue, Net Globe Income and FANIL elements. This element can be repeated a maximum of three times, to allow the capture of all three years of reporting; Reporting Fiscal Year, the first preceding fiscal year (if applicable) and the second preceding fiscal year (if applicable), as well as the average of the three years, respectively.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..3

Data element	Year
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc/FinancialData/Year
Description	The Year element indicates the year in respect of which the remaining datapoints apply, i.e. the Reporting Fiscal Year, the first preceding fiscal year (if applicable) and the second preceding fiscal year (if applicable), respectively. Where appropriate, the Average of the three Fiscal Years shall be computed by adjusting the corresponding revenue and income (or loss) calculations in proportion to the period covered by the preceding Fiscal Year over a calendar year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	Revenue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc/FinancialData/Revenue
Description	The Revenue element indicates the sum of the revenue of Constituent Entities or members of JV Groups located in the jurisdiction before any adjustments under Chapter 3 of the GIR.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	GlobeRevenue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc/FinancialData/GlobeRevenue
Description	The Globe Revenue element indicates the sum of the GloBE Revenue of Constituent Entities or members of JV Groups located in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	NetGlobeIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc/FinancialData/NetGlobeIncome
Description	The Net Globe Income element indicates the sum of the GloBE Income or Loss of Constituent Entities or members of JV Groups located in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	FANIL
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc/FinancialData/FANIL
(Description)	The FANIL element indicates the aggregate Financial Accounting Nett Income or Loss (FANIL) of Constituent Entities or members of JV Groups located in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	Average
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc/Average
Description	The Average element contains the datapoints relevant for applying the de minimis exclusion and is comprised of the Revenue, GloBE Revenue, Net Globe Income and FANIL elements. This element and its sub-elements reflect the average amounts of the (up to) three relevant fiscal years.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Revenue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc/Average/Revenue
Description	The Revenue element indicates the average of the revenue of Constituent Entities or members of JV Groups located in the jurisdiction before any adjustments under Chapter 3 of the GIR.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	GlobeRevenue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc/Average/GlobeRevenue
Description	The Globe Revenue element indicates the average of the GloBE Revenue of Constituent Entities or members of JV Groups located in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	NetGlobeIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc/Average/NetGlobeIncome
Description	The Net Globe Income element indicates the average of the GloBE Income or Loss of Constituent Entities or members of JV Groups located in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	FANIL
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/Deminimis-SimplifiedNMCECalc/Average/FANIL
Description	The FANIL element indicates the average aggregate FANIL of Constituent Entities or members of JV Groups located in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	TransitionalCbCSafeHarbour
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/TransitionalCbCSafeHarbour
Description	The Transitional CbCR Safe Harbour element reflects the application of the Transitional CbCR Safe Harbour.
Conditions	[RULE-xxxxx (116)] When the SafeHarbour element has the input of GIR1203, GIR1204 or GIR1205 for a jurisdiction (or for a subgroup), then the TransitionalCbCRSafeHarbour element for that jurisdiction (or for that subgroup) must be completed.
Explanation	-
Cardinality	[XSD] 0..1

Data element	Revenue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/TransitionalCbCSafeHarbour/Revenue
Description	The Revenue element indicates the Total Revenue for the jurisdiction as reported in the Qualified CbC Report of the MNE Group (or Qualified Financial Statements for members of JV Groups) for the Reporting Fiscal Year. This element only needs to be completed if the <i>De minimis test</i> applies.
Conditions	[RULE-xxxxx (119)] When the SafeHarbour element has the input of GIR1203 for a jurisdiction (or for a subgroup), then the revenue element must be completed for that jurisdiction (or for that subgroup).
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

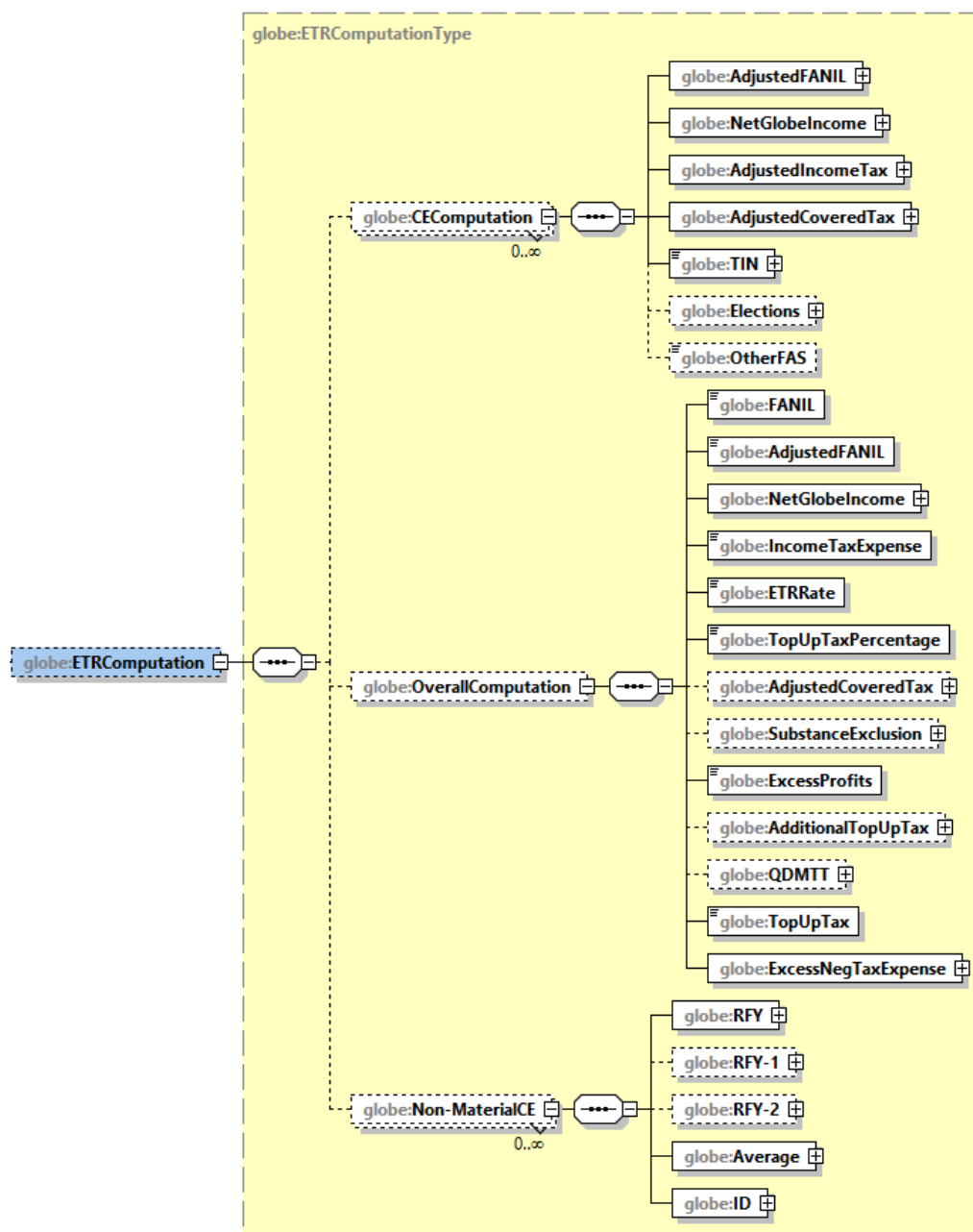
Data element	Profit
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException/TransitionalCbCSafeHarbour/Profit
Description	The Profit element indicates the Profit (Loss) before Income Tax for the jurisdiction as reported in the Qualified CbC Report of the MNE Group (or Qualified Financial Statements for members of JV Groups) for the Reporting Fiscal Year and in accordance with the methodologies set out in the Safe Harbours and Penalty Relief document.
Conditions	[RULE-xxxxx (120)] When the SafeHarbour element has the input of GIR1203, GIR1204 or GIR1205 for a jurisdiction (or for a subgroup), then the Profit element must be completed for that jurisdiction (or for that subgroup).
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	IncomeTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException/TransitionalCbCSafeHarbour/IncomeTax
Description	The Income Tax element indicates the Simplified Covered Taxes of the relevant Constituent Entities or members of JV Groups, as defined in the Safe Harbours and Penalty Relief document, for the Reporting Fiscal Year. This element only needs to be completed if the Simplified ETR test applies.
Conditions	[RULE-xxxxx (121)] When the SafeHarbour element has the input of GIR1204 for a jurisdiction (or for a subgroup), then the IncomeTax element must be completed for that jurisdiction (or for that subgroup).
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	UTPRSafeHarbour
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException/UTPRSafeHarbour
Description	The UTPRSafeHarbour element reflects the application of the Transitional UTPR Safe Harbour.
Conditions	[RULE-xxxxx (122)] When the SafeHarbour element has the input of GIR1206 for a jurisdiction (or for a subgroup), then the UTPRSafeHarbour element must be completed for that jurisdiction (or for that subgroup).
Explanation	-
Cardinality	[XSD] 0..1

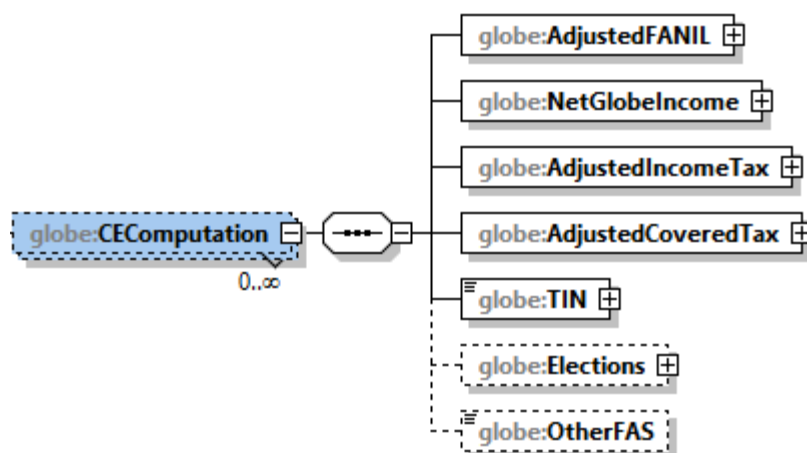
Data element	CITRate
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException/UTPRSafeHarbour/CITRate
Description	The CITRate element reflects the corporate income tax (CIT) rate of the UPE jurisdiction in accordance with the agreed safe harbour.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

ETRComputation



Data group	ETRComputation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation
Description	The ETR Computation element reflects the GloBE computations on both a jurisdictional and entity basis. It is comprised of the CE Computation, Overall Computation and Non-material CE elements
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

CEComputation



Data group	CEComputation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation
Description	The repeatable CE Computation element reflects the GloBE computations on an entity basis. Where the transitional simplified jurisdictional reporting framework has been applied, this section shall be completed. It is comprised of the Adjusted FANIL, Net GloBE Income, Adjusted Income Tax, Adjusted Covered Tax, TIN, Elections and Other FAS elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	AdjustedFANIL
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL
Description	The Adjusted FANIL element reflects the adjustments required to the FANIL of the CE or member of JV Group before the calculation of GloBE Income, namely cross-border allocation of income or loss between a Main Entity and a PE and from an Flow-through Entity (FTE), as well as cross-border adjustments. See CEComputation/AdjustedFANIL
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	NetGlobeIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome
Description	The Net Globe Income element provides a breakdown of all the adjustments made to the FANIL of each Constituent Entity or member of JV Group. It is comprised of the Total, Adjustments and International Shipping Income elements. See CEComputation/NetGlobeIncome
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	AdjustedIncomeTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax
Description	<p>The Adjusted Income Tax element reflects information on the cross-allocation of Covered Taxes from one Constituent Entity (or member of a JV Group) to another Constituent Entity (or member of JV Group). It is comprised of the Total element (which reflects the current tax expense of the CE with respect to Covered Taxes after the allocations), as well as the Income Tax and Cross Allocation elements. This information is to be reported regardless of whether the transitional simplified jurisdictional reporting framework is applied.</p> <p>See CEComputation/AdjustedIncomeTax</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	AdjustedCoveredTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax
Description	<p>The Adjusted Covered Tax element indicates the Adjusted Covered Taxes calculation of the Constituent Entity or member of a JV Group. It is comprised of the Total, Adjustments and DeferTaxAdjustAmt elements.</p> <p>See CEComputation/AdjustedCoveredTax</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

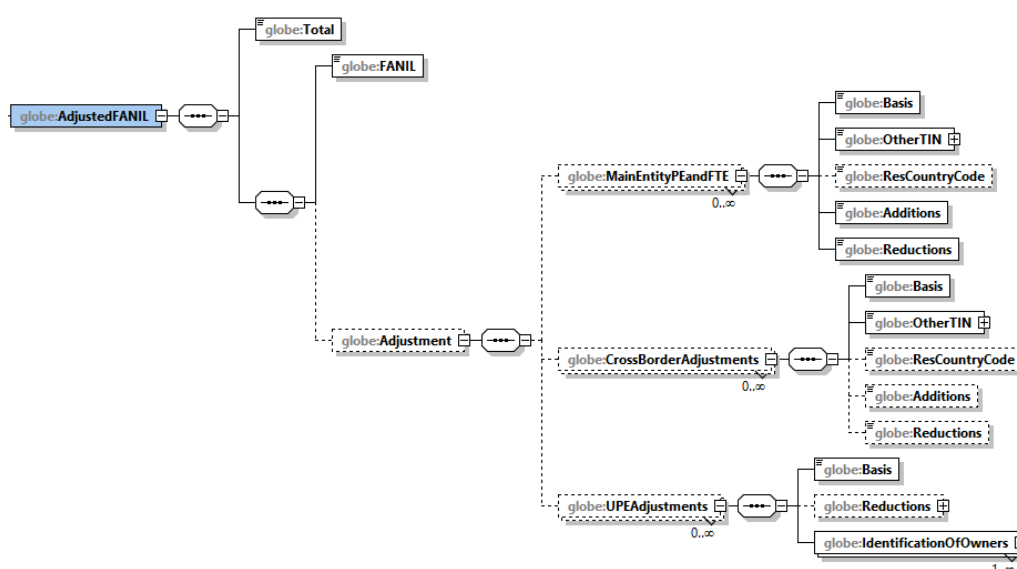
Data group	TIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/TIN
Reference group	TIN
Description	-
Conditions	[RULE-xxxxx (131)] If AggregatedReporting election is completed, then the CEComputations TIN must match the TaxConsolGroupTIN.
Explanation	-
Cardinality	[XSD] 1..1

Data group	Elections
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections
Description	<p>The Elections element contains information on the elections that apply to a single Constituent Entity (or member of a JV Group). It is comprised of several elements that reflects various elections under the GloBE Rules. This element and each sub element under the parent element are optional.</p> <p>See CEComputation/Elections</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	OtherFAS
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/OtherFAS
Description	The OtherFAS element indicates the accounting standard used by the Constituent Entity (or member of a JV Group) where the Constituent Entity (or member of a JV

	<p>Group) uses an accounting standard different from the one used for the Consolidated Financial Statements on the UPE (or JV) as provided under Article 3.1.3 (or Article 6.4.1(a)).</p> <p>The Filing Constituent Entity shall report the Acceptable Financial Accounting Standard or the Authorised Financial Accounting Standard that is used for the computation of the Financial Accounting Net Income or Loss of the Constituent Entity, JV or JV Subsidiary.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

CEComputation/AdjustedFANIL

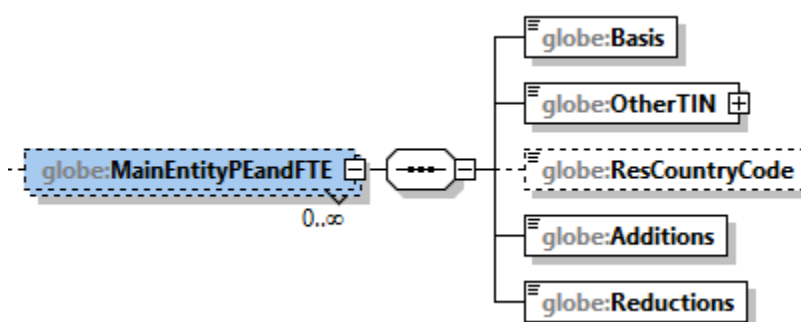


Data group	AdjustedFANIL
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL
Description	The Adjusted FANIL element reflects the adjustments required to the FANIL of the CE or member of JV Group before the calculation of GloBE Income, namely cross-border allocation of income or loss between a Main Entity and a PE and from an FTE, as well as cross-border adjustments.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Total
Description	The Total element reflects the Adjusted FANIL amount.
Conditions	[RULE-xxxx (194)] Total must be equal to FANIL plus the sum of all Additions minus the sum of all Reductions in the MainEntityPEandFTE element.
Explanation	The Total is made up of the FANIL value and all the Additions and Reductions under MainEntityPEandFTE.
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	FANIL
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/FANIL
Description	The FANIL element indicates that the FANIL of the CE or member of JV Group before the relevant adjustments.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	Adjustment
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment
Description	The Adjustment element is comprised of the MainEntityPEandFTE, Cross Border Adjustments, and UPE Adjustments elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1



Data group	MainEntityPEandFTE
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE
Description	The repeatable MainEntityPEandFTE element indicates the cross-border allocation of income or loss between a Main Entity and PE and from an FTE.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Basis
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE/Basis
Description	<p>The Basis element indicates the basis for the adjustment, namely Article 3.4, Article 3.5.3, Article 3.5.1(a) and/or Article 3.5.1(b). For each type of adjustment, the respective addition or reduction to FANIL of the Constituent Entity or member of JV Group shall be reported.</p> <p>In the case where multiple adjustments apply, one row shall be reported for each option and the relevant options shall be reported in the following order:</p> <ul style="list-style-type: none"> • GIR1701: Article 3.4 • GIR1702: Article 3.5.3

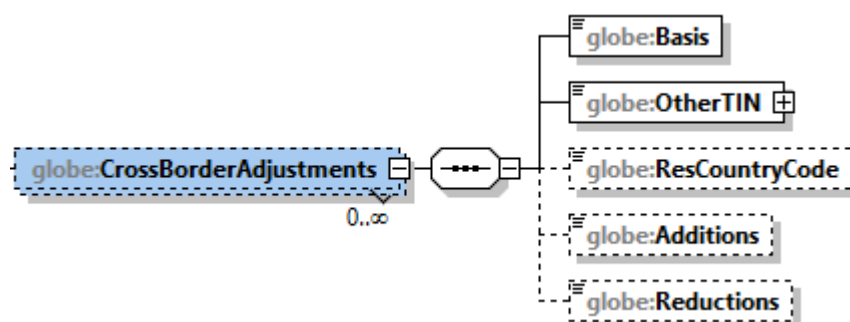
	<ul style="list-style-type: none"> • GIR1703: Article 3.5.1(a) • GIR1704: Article 3.5.1(b)
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR1701, GIR1702, GIR1703, GIR1704

Data group	OtherTIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE/OtherTIN
Reference group	TIN
Description	The Other TIN element indicates the TIN of the other Constituent Entity, JV or JV Subsidiary used for purposes of Covered Taxes in the jurisdiction or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE/ResCountryCode
Description	The ResCountryCode element indicates the jurisdiction (in the form of a 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard) of the other Constituent Entity or member of JV Group.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	Additions
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE/Additions
Description	The Additions element indicates the amount of any adjustment that increases the GloBE Income of the CE or member of JV Group identified above.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Reductions
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE/Reductions
Description	The Reductions amount indicates the amount of any adjustment that decreases the GloBE Income of the CE or member of JV Group identified above.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647



Data group	CrossBorderAdjustments
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/CrossBorderAdjustments
Description	The repeatable Cross Border Adjustments element reflects cross-border adjustments required to the FANIL.
Conditions	[RULE-xxxxx (197)] Where the Exception element is provided, then the CrossBorderAdjustments must NOT be provided with respect to the UPE for which the UPEAdjustments is provided.
Explanation	-
Cardinality	[XSD] 0..n

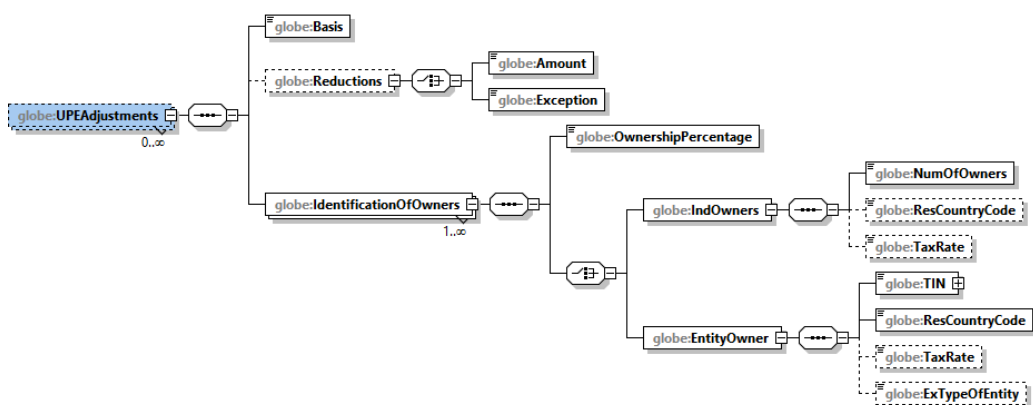
Data element	Basis
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/CrossBorderAdjustments/Basis
Description	<p>The Filing Constituent Entity shall identify whether the adjustment relates to Article 3.2.3 or 3.2.7.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> GIR1801: Article 3.2.3 GIR1802: Article 3.2.7
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR1801, GIR1802

Data group	OtherTIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/CrossBorderAdjustments/OtherTIN
Reference group	TIN
Description	The Other TIN element indicates the TIN of the other CE or member of JV Group involved in the adjustment identified. Where a TIN is unavailable, the Filing Constituent Entity shall report a functional equivalent, such as a business/company registration code/number.
Conditions	[RULE-xxxxx (196)] OtherTIN must NOT be the same as the CEComputation/TIN.
Explanation	-
Cardinality	[XSD] 1..1

Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/CrossBorderAdjustments/ResCountryCode
Description	The ResCountryCode element indicates the jurisdiction (in the form of a 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard) of the other Constituent Entity or member of JV Group involved in the adjustment.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	Additions
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/CrossBorderAdjustments/Additions
Description	The Additions element indicates the amount of any adjustment that increases the GloBE Income of the CE or member of JV Group identified above.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Reductions
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/CrossBorderAdjustments/Reductions
Description	The Reductions amount indicates the amount of any adjustment that decreases the GloBE Income of the CE or member of JV Group identified above.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647



Data group	UPEAdjustments
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments
Description	This repeatable UPEAdjustments element reflects adjustments to the GloBE Income of the UPE under Article 7.1 or Article 7.2.
Conditions	[RULE-xxxxx (207)] UPEAdjustments must be provided when NetGlobeIncome/Adjustments/AdjustmentItem contains the value GIR2022 and/or GIR2023.
Explanation	-
Cardinality	[XSD] 0..n

Data element	Basis
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Basis
Description	<p>The Basis element indicates the basis for the adjustment, i.e. Article 7.1.1, Article 7.1.2, Article 7.2.1 or Article 7.2.2, together with the relevant subparagraph letter and number.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR1901: Article 7.1.1 (a)(i) • GIR1902: Article 7.1.1 (a)(ii) • GIR1903: Article 7.1.1 (b) • GIR1904: Article 7.1.1 (c) • GIR1905: Article 7.2.1 (a)(i) • GIR1906: Article 7.2.1 (a)(ii) • GIR1907: Article 7.2.1 (a)(iii) • GIR1908: Article 7.2.1 (b) • GIR1909: Article 7.2.1 (c) • GIR1910: Article 7.2.2
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR1901, GIR1902, GIR1903, GIR1904, GIR1905, GIR1906, GIR1907, GIR1908, GIR1909, GIR1910

Data group	Reductions
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Reductions
Description	-
Conditions	[XSD] Reductions must contain either Amount or Exception.
Explanation	-
Cardinality	[XSD] 0..n

Data element	Amount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Reductions/Amount
Description	The Amount element indicates that the amount of any adjustment that decreases the GloBE Income of the CE or member of JV Group identified above.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Exception
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Reductions/Exception
Description	The Exception element indicates that an exception to the reporting on reductions applies.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data group	IdentificationOfOwners
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners
Description	The repeatable Identification Of Owners elements contains identifying information in respect of holders of Ownership Interests. It is comprised of the Ownership Percentage and either the IndOwners or EntityOwner elements.
Conditions	[XSD] IdentificationOfOwners must contain OwnershipPercentage and either IndOwners or EntityOwner.
Explanation	-
Cardinality	[XSD] 1..n

Data element	OwnershipPercentage
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/OwnershipPercentage
Description	The Ownership Percentage element indicates the Ownership Interests (in percentage) directly held in the UPE by each holder.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data group	IndOwners
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/IndOwners
Description	The IndOwners element reflects that the Ownership Interests are held by natural persons.
Conditions	[RULE-xxxxx (200)] When the Basis is GIR1903 or GIR1908, then the IndOwners element must be completed.
Explanation	-
Cardinality	[XSD] 1..1

Data element	NumOfOwners
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/IndOwners/NumOfOwners
Description	The NumOfOwners element identifies the Natural Persons in the aggregate. The Filing Constituent Entity shall identify the holders of Ownership Interests (respectively, dividend recipients) for which a reduction of the GloBE Income applies.
Conditions	-
Explanation	-

Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/IndOwners/ResCountryCode
Description	The ResCountryCode element indicates the jurisdiction of residence of the individual owner (in the form of a 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard).
Conditions	[RULE-xxxxx (199)] When the Basis is GIR1907 then the ResCountryCode element must be completed (i.e. the choice must be IndOwners).
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	TaxRate
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/IndOwners/TaxRate
Description	The Tax Rate element indicates the tax rate of the owner.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data group	EntityOwner
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/EntityOwner
Description	The Entity Owner element facilitates the identification of Entity Owners and is comprised of the TIN and ResCountryCode, Tax Rate and ExTypeofEntity elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	TIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/EntityOwner/TIN
Reference group	TIN
Description	<p>If Articles 7.1 or 7.2 apply, the Filing CE shall report "UPE".</p> <p>If Article 7.1.4, applies, the TIN element indicates the TIN of the Permanent Establishments to which Article 7.1 applies or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number.</p> <p>If Article 7.2.3 applies, the TIN of the Constituent Entities to which Article 7.2 applies or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number.</p> <p>When Article 7.1 or 7.2 applies to a members of a JV Group, the Filing Constituent Entity shall report the TIN of the JV Group members.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

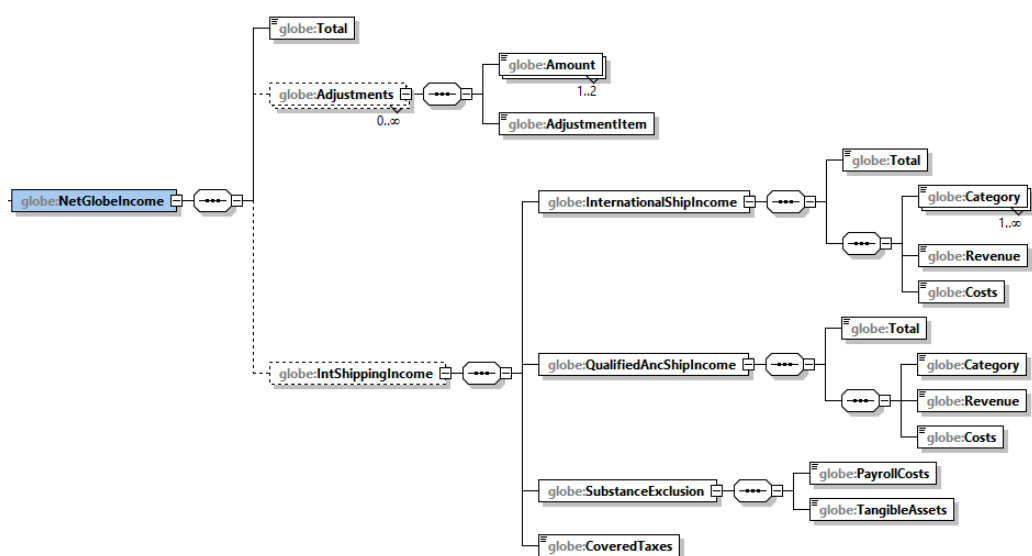
Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/EntityOwner/ResCountryCode
Description	The ResCountryCode element indicates the jurisdiction of residence of the Entity Owner (in the form of a 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard).
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	TaxRate
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/EntityOwner/TaxRate
Description	The Tax Rate element indicates the tax rate of the owner.
Conditions	[RULE-xxxxx (198)] When the Basis is GIR1901, GIR1902, GIR1905, GIR1906 then the EntityOwner/TaxRate or IndOwners/TaxRate element must be completed (i.e. the choice must be EntityOwner).
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data element	ExTypeOfEntity
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/EntityOwner/ExTypeOfEntity
Description	<p>The ExTypeOfEntity element indicates the reason why the Entity Owner is an Excluded Entity.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR2801: Government Entity • GIR2802: International Organisation • GIR2803: Non-profit Organisation • GIR2804: Pension Fund • GIR2805: Pension Fund that is not a Pension Services Entity

Conditions	<p>[RULE-xxxxx (202)] When the Basis is GIR1904 or GIR1909, then the ExTypeOfEntity must be completed (i.e. the choice must be EntityOwner).</p> <p>[RULE-xxxxx (203)] When the Basis is GIR1904, then the ExTypeOfEntity must NOT contain the value of GIR2805.</p> <p>[RULE-xxxxx (204)] When the Basis is GIR1909, then the ExTypeOfEntity must NOT contain the value of GIR2804.</p>
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] GIR1201, GIR2802, GIR2803, GIR2804, GIR2805

CEComputation/NetGlobeIncome



Data group	NetGlobeIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome
Description	The Net Globe Income element provides a breakdown of all the adjustments made to the FANIL of each Constituent Entity or member of JV Group. It is comprised of the Total, Adjustments and International Shipping Income elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/Total
Description	The Total element is the Net GloBE Income after the relevant adjustments.
Conditions	[RULE-xxxxx (205)] Total must be equal to AdjustedFANIL/Total plus the sum of all the Adjustment/Amounts.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

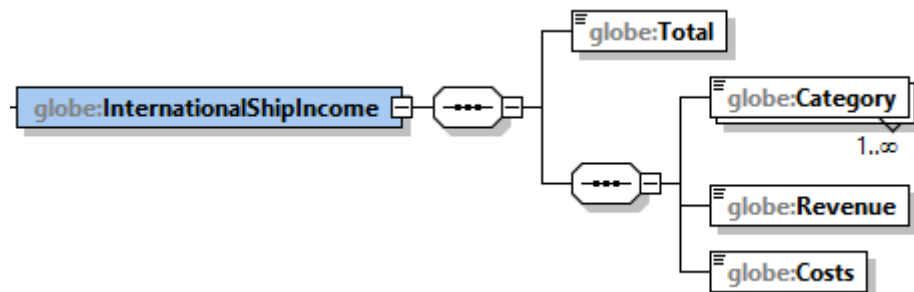
Data group	Adjustments
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/Adjustments
Description	The repeatable Adjustments element reflects the adjustments made to the Financial Accounting Net Income or Loss pursuant to Article 3.2. It is comprised of the Amount and Adjustment Item elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Amount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/Adjustments/Amount
Description	The Amount element reflects the amount of the adjustment.
Conditions	[RULE-xxxxx (206)] If two values are provided for the Amount, then one value must be negative and the other value positive.
Explanation	For each adjustment, additions and reductions must be identified separately, unless the transitional simplified jurisdictional reporting framework has been applied, in which case all adjustments can be reported on a net basis. For an adjustment addition a positive amount should be entered, and for a reduction a negative amount. This element can be repeated up to 2 times.
Cardinality	[XSD] 1..2
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AdjustmentItem
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/Adjustments/AdjustmentItem
Description	<p>The Adjustment Item element reflects the type of adjustment.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR2001: Net Taxes Expense - Article 3.2.1 (a) • GIR2002: Excluded Dividends – Article 3.2.1 (b) • GIR2003: Excluded Equity Gain or Loss – Article 3.2.1 (c) • GIR2004: Included Revaluation Method Gain or Loss – Article 3.2.1 (d) • GIR2005: Gain or loss from disposition of assets and liabilities excluded under Article 6.3 – Article 3.2.1 (e) • GIR2006: Asymmetric Foreign Currency Gains or Losses – Article 3.2.1 (f) • GIR2007: Policy Disallowed Expenses – Article 3.2.1 (g) • GIR2008: Prior Period Errors – Article 3.2.1 (h) • GIR2009: Changes in Accounting Principles – Article 3.2.1 (h) • GIR2010: Accrued Pension Expense – Article 3.2.1 (i) • GIR2011: Debt releases - Article 3.2.1 • GIR2012: Stock-based compensation – Article 3.2.2 • GIR2013: Arm's length adjustments – Article 3.2.3 • GIR2014: Qualified Refundable Tax Credit or Marketable Transferable Tax Credit – Article 3.2.4 • GIR2015: Election for Gains and losses using realisation principle – Article 3.2.5 • GIR2016: Election for Adjusted Asset Gain – Article 3.2.6 • GIR2017: Intragroup Financing Arrangement expense – Article 3.2.7 • GIR2018: Election for intragroup transactions in same jurisdiction – Article 3.2.8 • GIR2019: Insurance company taxes charged to policyholders – Article 3.2.9 • GIR2020: Increase/decrease to equity attributed to Additional Tier One and Restricted Tier One Capital distributions paid/payable or received/receivable – Article 3.2.10 • GIR2021: Constituent Entities joining and leaving an MNE Group – Article 3.2.11 and 6.2 • GIR2022: Reduction of GloBE Income of the UPE that is a Flow-through Entity – Article 3.2.11 and 7.1 • GIR2023: Reduction of GloBE Income of the UPE that is subject to a Deductible Dividend Regime – Article 3.2.11 and 7.2 • GIR2024: Taxable Distribution Method election – Article 3.2.11 and 7.6 • GIR2025: International Shipping Income – Article 3.3 • GIR2026: Transactions between Constituent Entities – Article 9.1.3

Conditions	<p>[RULE-xxxxx (207)] When the AdjustmentItem element contains the value GIR2022 and/or GIR2023 then the UPEAdjustments element must be completed</p> <p>[RULE-xxxxx (208)] When the AdjustmentItem element contains the value GIR2025 then the IntShippingIncome element must be completed..</p> <p>[RULE-xxxxx (209)] When the AdjustmentItem element contains the value GIR2024 then the Art7.6 element must be completed.</p>
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR2001, GIR2002, GIR2003, GIR2004, GIR2005, GIR2006, GIR2007, GIR2008, GIR2009, GIR2010, GIR2011, GIR2012, GIR2013, GIR2014, GIR2015, GIR2016, GIR2017, GIR2018, GIR2019, GIR2020, GIR2021, GIR2022, GIR2023, GIR2024, GIR2025, GIR2026

Data group	IntShippingIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome
Description	The IntShippingIncome element reflects the application of the International Shipping Income exclusion. It is comprised of the International Shipping Income, QualifiedAncShipIncome, Substance Exclusion and Covered Taxes elements. The information is to be reported regardless of whether the transitional simplified jurisdictional reporting framework election has been made.
Conditions	[RULE-xxxxx (208)] IntShippingIncome must be provided when NetGlobeIncome/Adjustments/AdjustmentItem contains the value GIR2025.
Explanation	-
Cardinality	[XSD] 0..1



Data group	InternationalShipIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/InternationalShipIncome
Description	The InternationalShipIncome element reflects the International shipping income calculation. It is comprised of the Total, Category, Revenue and Costs elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

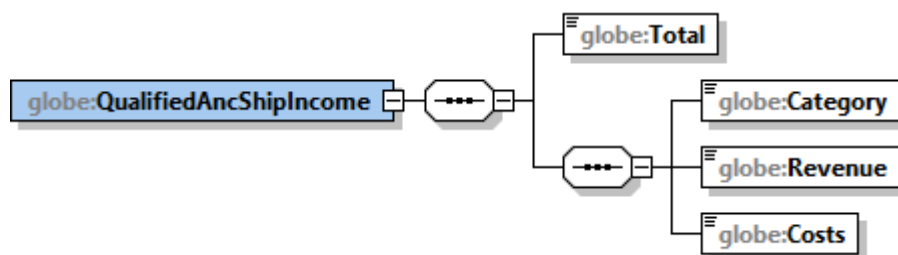
Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/InternationalShipIncome/Total
Description	The Total element reflects the aggregate International Shipping Income of the Constituent Entity.
Conditions	-
Explanation	-

Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Category
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/InternationalShipIncome/Category
Description	<p>The repeatable Category element indicates the relevant activities specified in subparagraphs (a) through (f) of Article 3.3.2 in respect of which International Shipping Income was obtained (several options can apply).</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR2101: Article 3.3.2.a • GIR2102: Article 3.3.2.b • GIR2103: Article 3.3.2.c • GIR2104: Article 3.3.2.d • GIR2105: Article 3.3.2.e • GIR2106: Article 3.3.2.f
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] GIR2101, GIR2102, GIR2103, GIR2104, GIR2105, GIR2106

Data element	Revenue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/InternationalShipIncome/Revenue
Description	The Revenue element indicates the aggregate revenue derived from all relevant activities specified in subparagraphs (a) through (f) of Article 3.3.2.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Costs
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/InternationalShipIncome/Costs
Description	The Costs element indicates the aggregate costs attributable to all relevant activities specified in subparagraphs (a) through (f) of Article 3.3.2.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647



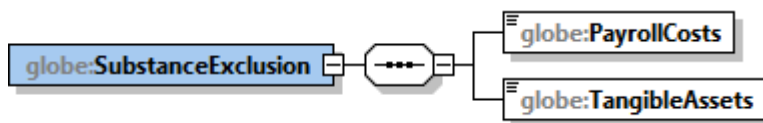
Data group	QualifiedAncShipIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/QualifiedAncShipIncome
Description	The QualifiedAncShipIncome element reflects the Qualified Ancillary Shipping Income calculation and is comprised of the Total, Category, Revenue and Costs elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/QualifiedAncShipIncome/Total
Description	The Total element indicates the total Qualified Ancillary International Shipping Income of the Constituent Entity.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Category
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/QualifiedAncShipIncome/Category
Description	<p>The Category element indicates the relevant activities specified in subparagraphs (a) through (e) of Article 3.3.3 in respect of which Qualified Ancillary Shipping Income was obtained.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR2201: Article 3.3.3.a • GIR2202: Article 3.3.3.b • GIR2203: Article 3.3.3.c • GIR2204: Article 3.3.3.d • GIR2205: Article 3.3.3.e
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR2201, GIR2202, GIR2203, GIR2204, GIR2205

Data element	Revenue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/QualifiedAncShipIncome/Revenue
Description	The Revenue element reflects the aggregate revenue derived from each relevant activity specified in subparagraphs (a) through (e) of Article 3.3.3.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Costs
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/QualifiedAncShipIncome/Costs
Description	The Costs element reflects the aggregate costs attributable to each relevant activity specified in subparagraphs (a) through (e) of Article 3.3.3.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647



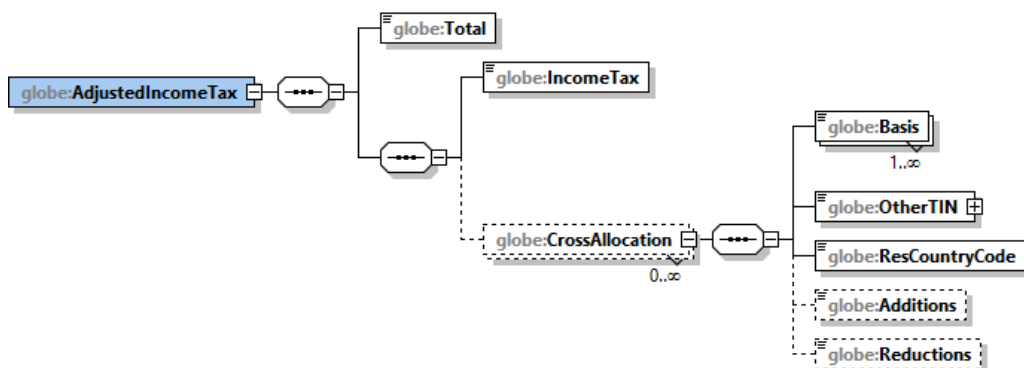
Data group	SubstanceExclusion
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/SubstanceExclusion
Description	The Substance Exclusion element indicates the effect on the substance Based income exclusion. It is comprised of the PayrollCosts and TangibleAssets elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	PayrollCosts
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/SubstanceExclusion/PayrollCosts
Description	The Payroll Costs element indicates the payroll costs attributable to International Shipping Income or Qualified Ancillary International Shipping Income.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TangibleAssets
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/SubstanceExclusion/TangibleAssets
Description	The Tangible Assets element indicates the carrying value of tangible assets used in the generation of International Shipping Income or Qualified Ancillary International Shipping Income (other than attributable to excess income over the cap for Qualified Ancillary International Shipping Income).
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	CoveredTaxes
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome/CoveredTaxes
Description	The Covered Taxes element indicates Covered Taxes associated with the excluded International Shipping Income or Qualified Ancillary International Shipping Income.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

CEComputation/AdjustedIncomeTax



Data group	AdjustedIncomeTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax
Description	The Adjusted Income Tax element reflects information on the cross-allocation of Covered Taxes from one Constituent Entity (or member of a JV Group) to another Constituent Entity (or member of JV Group). It is comprised of the Total element (which reflects the current tax expense of the CE with respect to Covered Taxes after the allocations), as well as the Income Tax and Cross Allocation elements. This information is to be reported regardless of whether the transitional simplified jurisdictional reporting framework is applied.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax/Total
Description	The Total element indicates the current tax expense with respect to Covered Taxes after the cross-allocation.
Conditions	[RULE-xxxxx (216)] The Total element will be equal to the following calculation: IncomeTax + Sum of all instances of the CrossAllocation (additions + reductions)
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	IncomeTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax/IncomeTax
Description	The Income Tax element indicates the Covered Taxes of the CE (or member of JV Group) before the adjustments.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	CrossAllocation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax/CrossAllocation
Description	The repeatable Cross Allocation element reflects all relevant cross-allocation adjustments. It is comprised of the Basis, Other TIN, ResCountryCode, Additions and Reductions.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Basis
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax/CrossAllocation/Basis
Description	<p>The repeatable Basis element identifies the relevant subparagraphs of Article 4.3.2, 4.3.3 or 4.3.4 that apply.</p> <p>In the case where multiple adjustments apply, one row shall be reported for each option and the relevant options shall be reported in the following order:</p> <ul style="list-style-type: none"> • GIR2301: Article 4.3.2 (a) • GIR2302: Article 4.3.2 (b) • GIR2303: Article 4.3.2 (c) • GIR2304: Article 4.3.2 (d) • GIR2305: Article 4.3.2 (e) • GIR2306: Article 4.3.3 (a) • GIR2307: Article 4.3.3 (b) • GIR2308: Article 4.3.4 • GIR2309: Article 4.3.2 (c) – Blended CFC regime
Conditions	-
Explanation	When Article 4.3.2.c or Article 4.3.2.d applies, for purpose of Additions and Reductions, the Filing Constituent Entity shall complete a first row with the amount before the adjustment under Article 4.3.3 (indicating the relevant subparagraph of Article 4.3.2) and a second row with the amount after the adjustment under Article

	4.3.3 (indicating the relevant subparagraph of Article 4.3.3 as well as the relevant subparagraph of Article 4.3.2).
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] GIR2301, GIR2302, GIR2303, GIR2304, GIR2305, GIR2306, GIR2307, GIR2308, GIR2309

Data group	OtherTIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax/CrossAllocation/OtherTIN
Reference group	TIN
Description	The Other TIN element reflects the TIN of the other Constituent Entity (or member of JV Group) or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

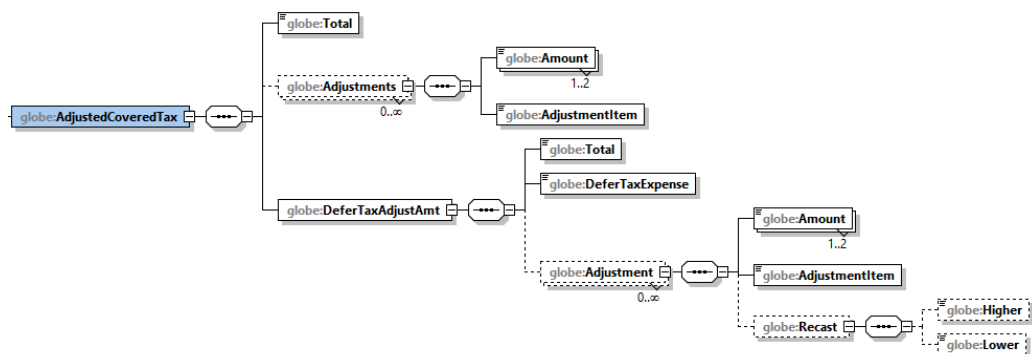
Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax/CrossAllocation/ResCountryCode
Description	For allocation of Covered Tax from a Constituent Entity (or member of JV Group) to another Constituent Entity (or member of JV Group), the ResCountryCode element indicates the jurisdiction (in the form of a 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard) of the other Constituent Entity (or member of JV Group). If the other Constituent Entity is a Stateless Constituent Entity, the Filing Constituent Entity shall report "Stateless". In case of reporting in respect of Stateless Constituent Entities the code "X5" should be used.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	Additions
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax/CrossAllocation/Additions
Description	The Additions element indicates the additions to Covered Taxes of the Constituent Entity (or member of JV Group). The cross-allocation of taxes covers both current tax expense and deferred tax expense.
Conditions	[RULE-xxxxx (217)] The Additions element must NOT have a negative value.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ 0 and ≤ 2147483647

Data element	Reductions
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax/CrossAllocation/Reductions
Description	The Reduction element indicates reductions to Covered Taxes of the Constituent Entity (or member of JV Group). The cross-allocation of taxes covers both current tax expense and deferred tax expense.
Conditions	[RULE-xxxxx (218)] The Reductions element must NOT have a negative value.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10

Domain	[XSD] ≥ 0 and ≤ 2147483647
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CEComputation/AdjustedCoveredTax



Data group	AdjustedCoveredTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax
Description	The Adjusted Covered Tax element indicates the Adjusted Covered Taxes calculation of the Constituent Entity or member of a JV Group. It is comprised of the Total, Adjustments and DeferTaxAdjustAmt elements.
Conditions	[RULE-xxxxx (210)] The Total element shall equal the following calculation: AdjustedIncomeTax/Total + Sum of all values reported in Adjustments/Amount
Explanation	-
Cardinality	[XSD] 1..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/Total
Description	The Total element indicates the Adjusted Covered Taxes of the Constituent Entity or member of a JV Group. For Investment Entities, the Total element indicates the Investment Entity's Adjusted Covered Taxes as determined under Article 7.4.3.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	Adjustments
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/Adjustments
Description	The repeatable Adjustments element reflects the adjustments to the current tax expense of the CE or member of JV Group in the Financial Accounts (after allocations in Article 4.3). It is comprised of the Amount and Adjustment Item elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Amount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/Adjustments/Amount

Description	The Amount element indicates that amount of each adjustment to the current tax expense. Additions and reductions for each of the adjustments are to be identified separately. For an adjustment addition a positive amount should be entered, and for a reduction a negative amount. The element can be repeated up to two times.
Conditions	[RULE-xxxxx (211)] If two values are provided for the Amount, then one value must be negative and the other value positive (i.e. both values of the integer cannot be positive or negative).
Explanation	-
Cardinality	[XSD] 1..2
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AdjustmentItem
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/Adjustments/AdjustmentItem
Description	<p>The Adjustment Item element reflects the type of current tax adjustment.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR2401: Covered Tax accrued as an expense in the profit before taxation in the financial accounts – Article 4.1.2 (a) • GIR2402: Covered Taxes for uncertain tax position recorded as a reduction to Covered Taxes in prior year – Article 4.1.2 (c) • GIR2403: Qualified Refundable Tax Credit or Marketable Transferable Tax Credits recorded as a reduction to current tax expense – Article 4.1.2 (d) • GIR2404: Qualified Flow-through Tax Benefits of Qualified Ownership Interests – Article 3.2.1 (c) • GIR2405: Current tax expense on income excluded from GloBE Income or Loss – Article 4.1.3 (a) • GIR2406: Non-Qualified Refundable Tax Credit, Non-Marketable Transferable Tax Credit or Other Tax Credits not recorded as a reduction to current tax expense – Article 4.1.3 (b) • GIR2407: Covered Taxes refunded or credited (except for any Qualified Refundable Tax Credit, or Marketable Transferable Tax Credits) not treated as an adjustment to current tax expense – Article 4.1.3 (c) • GIR2408: Current tax expense related to uncertain tax position – Article 4.1.3 (d) • GIR2409: Current tax expense not expected to be paid within three years – Article 4.1.3 (e) • GIR2410: Post-filing adjustments – Article 4.6.1. • GIR2411: Covered Taxes relating to Net Asset Gain or Net Asset Loss – Article 3.2.6 • GIR2412: Reduction of Covered Taxes of the UPE that is a Flow-through Entity – Article 7.1 • GIR2413: Covered Taxes for GloBE Income of the UPE that is reduced under a Deductible Dividend Regime – Article 7.2.2 • GIR2414: Deemed Distribution Tax – Article 7.3 • GIR2415: Taxable Distribution Method election – Article 7.6.2 (b) • GIR2416: Total Deferred Tax Adjustment Amount – Article 4.4.1 (b) • GIR2417: Increase or decrease in Covered Taxes recorded in equity or Other Comprehensive Income relating to amounts included in GloBE Income or Loss that will be subject to tax under local tax rules – Article 4.1.1 (c)
Conditions	[RULE-xxxxx (212)] Each code for AdjustmentItem must be used only once in the ETR element in the jurisdiction section.
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR2401, GIR2402, GIR2403, GIR2404, GIR2405, GIR2406, GIR2407, GIR2408, GIR2409, GIR2410, GIR2411, GIR2412, GIR2413, GIR2414, GIR2415, GIR2416, GIR2417

Data group	DeferTaxAdjustAmt
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt
Description	The DeferTaxAdjustAmt element reflects the deferred tax expense adjustments. It is comprised of the Amount and Adjustment Item elements.
Conditions	[RULE-xxxxx (213)] The Total element shall equal the following calculation: DeferTaxExpense + Sum of all values reported in Adjustments/Amount + Recast/Higher + Recast/Lower
Explanation	-
Cardinality	[XSD] 1..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Total
Description	The Total element reflects the Total Deferred Tax Adjustment Amount for the Constituent Entity (or member of JV Group).
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DeferTaxExpense
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/DeferTaxExpense
Description	The DeferTaxExpense element indicates that Deferred tax expense amount for GloBE purposes for the Constituent Entity (or member of JV Group) before any recasting and adjustments. In case there is divergence between the carrying value of an asset or liability for financial accounting and GloBE purposes, the portion of the deferred tax expense must be calculated on the basis of the GloBE carrying value pursuant to the related Administrative Guidance. If the deferred tax expense is taken into account as a debit to the deferred tax expense account, the amount shall be presented as a positive number. If the deferred tax expense is taken into account as credit to the deferred tax expense account, the amount shall be presented as a negative amount.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	Adjustment
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment
Description	The Adjustment item contains Amount, Adjustment Item, Recast, Higher, and Lower elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Amount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment/Amount
Description	The Amount element indicates that amount of each adjustment to the deferred tax expense before any recasting. Additions (i.e. adjustments leading to an increase to the Total Deferred Tax Adjustment Amount) and reductions (i.e. adjustments leading to a decrease to the Total Deferred Tax Adjustment Amount) for each of the

	adjustments are to be identified separately. For an adjustment addition a positive amount should be entered, and for a reduction a negative amount. The element can be repeated up to two times.
Conditions	[RULE-xxxxx (215)] If two values are provided for the Amount element, then one value must be negative and the other value must be positive (i.e. the values of the integer cannot be both positive or negative).
Explanation	-
Cardinality	[XSD] 1..2
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

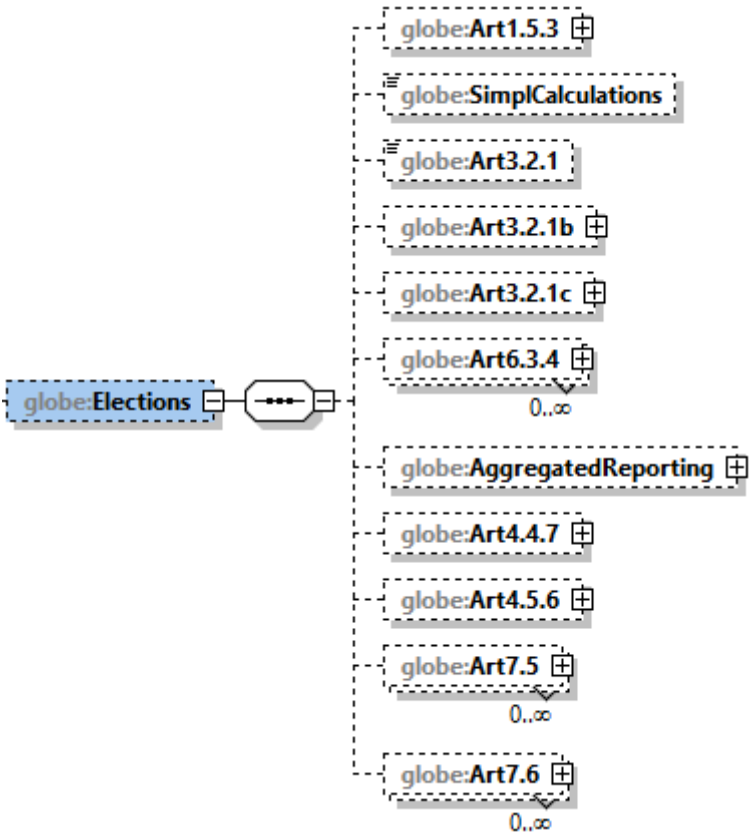
Data element	AdjustmentItem
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment/AdjustmentItem
Description	<p>The Adjustment Item element reflects the type of deferred tax adjustment.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR2501: Deferred tax expense related to items excluded from GloBE Income or Loss – Article 4.4.1 (a) • GIR2502: Deferred tax expense related to Disallowed Accruals– Article 4.4.1 (b) • GIR2503: Deferred tax expense related to Unclaimed Accruals – Article 4.4.1 (b) • GIR2504: Valuation adjustment or accounting recognition adjustment related to a deferred tax asset – Article 4.4.1 (c) • GIR2505: Deferred tax expense arising from a re-measurement related to changes in the tax rate – Article 4.4.1 (d) • GIR2506: Deferred tax expense related to the generation and use of tax credits – Article 4.4.1 (e) • GIR2507: Substitute Loss Carry Forward DTA or deemed Substitute Loss Carry Forward DTA – Article 4.4.1 (e) • GIR2508: Disallowed Accruals or Unclaimed Accruals paid during the fiscal year – Article 4.4.2 (a) • GIR2509: Recapture Deferred Tax Liability paid during the fiscal year– Article 4.4.2 (b) • GIR2510: Recognition of a loss Deferred Tax Asset not included in the financials – Article 4.4.2 (c) • GIR2511: Deferred tax expense adjustment resulting from a reduction to a tax rate – Article 4.6.2 • GIR2512: Deferred tax expense adjustment resulting from an increase to a tax rate – Article 4.6.3 • GIR2513: Constituent Entities joining and leaving an MNE Group – Article 6.2 • GIR2514: Deferred tax expense of the UPE that is a Flow-through Entity – Article 7.1 • GIR2515: Deferred tax expense of the UPE that is subject to Deductible Dividend Regime – Article 7.2 • GIR2516: Deferred tax adjustment resulting from transactions between Constituent Entities – Article 9.1.3
Conditions	[RULE-xxxxx (214)] Each code for AdjustmentItem must be used only once in the ETR element in the jurisdiction section.
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR2501, GIR2502, GIR2503, GIR2504, GIR2505, GIR2506, GIR2507, GIR2508, GIR2509, GIR2510, GIR2511, GIR2512, GIR2513, GIR2514, GIR2515, GIR2516

Data group	Recast
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment/Recast
Description	The Recast element indicates the amount of deferred tax expense as recast at the Minimum Rate. You will apply either the Higher and/or Lower rate.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

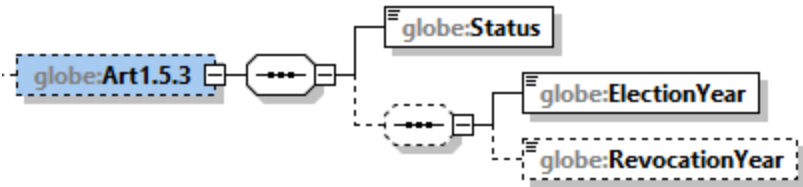
Data element	Higher
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment/Recast/Higher
Description	The Higher element indicates that the Recast relates to the deferred tax expense recorded at a higher tax rate than the Minimum Rate.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Lower
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment/Recast/Lower
Description	The Lower element indicates that the recast is an increase of the deferred tax asset recorder at a lower tax rate than the Minimum Rate.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

CEComputation/Elections



Data group	Elections
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections
Description	The Elections element contains information on the elections that apply to a single Constituent Entity (or member of a JV Group). It is comprised of several elements that reflect various elections under the GloBE Rules. This element and each sub element under the parent element are optional.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1



Data group	Art1.5.3
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art1.5.3
Description	The Art1.5.3 element identifies the application of the election under Article 1.5.3, whereby the Entity is not treated as an Excluded Entity. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

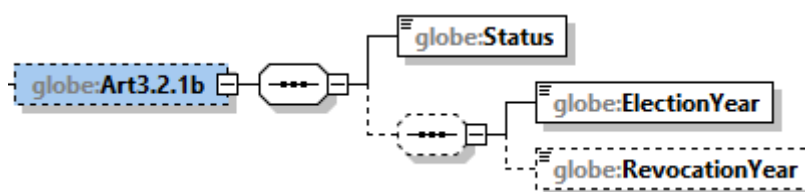
Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art1.5.3/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art1.5.3/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when Art1.5.3 applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art1.5.3/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (129)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	SimplCalculations
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/SimplCalculations
Description	The SimplCalculations element identifies the application of the simplified calculations for NMCEs election (Simplified Calculations Safe Harbour).
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	Art3.2.1
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art3.2.1
Description	The Art3.2.1 element identifies the application of the Debt Release election.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] Boolean
Domain	[XSD] true, false

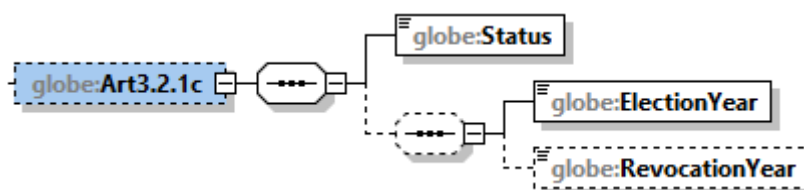


Data group	Art3.2.1b
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art3.2.1b
Description	The Art3.2.1b element identifies the election to include all dividends with respect to Portfolio Shareholdings. As a five-year election, it is comprised of the Status, Election Year and Revocation Year elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art3.2.1b/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art3.2.1b/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when Art3.2.1b applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art3.2.1b/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (129)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

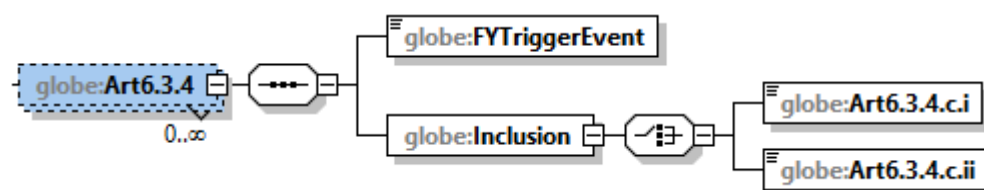


Data group	Art3.2.1c
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art3.2.1c
Description	The Art3.2.1c element identifies the election to treat foreign exchange gains or losses attributable to hedging as an Excluded Equity Gain or Loss. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art3.2.1c/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art3.2.1c/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when Art3.2.1c applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art3.2.1c/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (129)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-



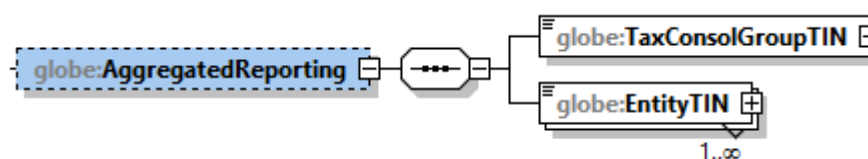
Data group	Art6.3.4
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art6.3.4
Description	The repeatable Art6.3.4 element identifies the fair value election under Article 6.3.4. It is comprised of the FYTriggeringEvent and Inclusion elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	FYTriggerEvent
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art6.3.4/FYTriggerEvent
Description	The FYTriggerEvent element identifies the Fiscal Year of the event that triggered the tax adjustment (i.e. triggering event).
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data group	Inclusion
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art6.3.4/Inclusion
Description	The Inclusion element allows for the selection of Article 6.3.4(c)(i) or (ii), i.e. inclusion in the Fiscal Year of the trigger event or five-year inclusion, respectively. (i) shall be reported if the net of the total amounts determined under Article 6.3.4 (a) is included in the computation of the GloBE Income or Loss in the Fiscal Year in which the triggering event occurs. (ii) shall be reported if amount equal to the net total of the amounts divided by five is included in the computation of the GloBE Income or Loss in the Fiscal Year in which the triggering event occurs and in each of the immediate four subsequent Fiscal Years.
Conditions	[XSD] Inclusion must contain either Art6.3.4.c.i or Art6.3.4.c.ii.
Explanation	-
Cardinality	[XSD] 1..1

Data element	Art6.3.4.c.i
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art6.3.4/Inclusion/Art6.3.4.c.i
Description	-
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

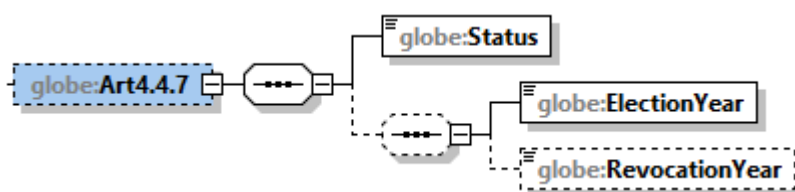
Data element	Art6.3.4.c.ii
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art6.3.4/Inclusion/Art6.3.4.c.ii
Description	-
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false



Data group	AggregatedReporting
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregatedReporting
Description	The AggregatedReporting element identifies the election for aggregated reporting for Tax Consolidated Groups. It is comprised of the TaxConsolGroupTin and EntityTIN elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	TaxConsolGroupTIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregatedReporting/TaxConsolGroupTIN
Reference group	TIN
Description	The TaxConsolGroupTIN indicates the TIN of the tax consolidated group used for purposes of Covered Taxes in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	EntityTIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregatedReporting/EntityTIN
Reference group	TIN
Description	The repeatable Entity TIN element indicates the TINs of the Constituent Entities or members of a JV Group that are aggregated in the tax consolidated group used for purposes of Covered Taxes in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

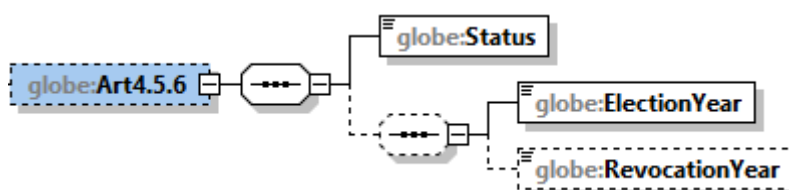


Data group	Art4.4.7
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art4.4.7
Description	The Art4.4.7 element indicates the unclaimed accrual five-year election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art4.4.7/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art4.4.7/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when Art4.4.7 applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art4.4.7/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (129)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

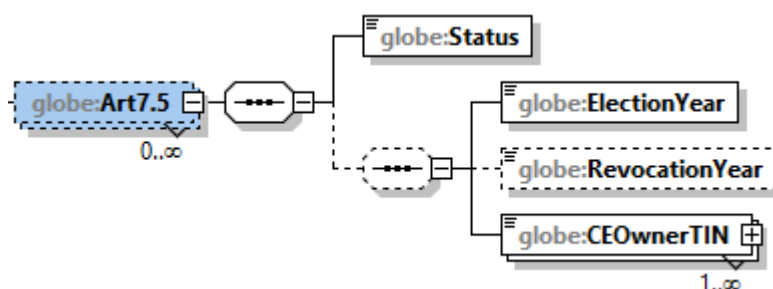


Data group	Art4.5.6
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art4.5.6
Description	The Art4.5.6 element indicates the GloBE loss election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art4.5.6/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art4.5.6/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when Art4.5.6 applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art4.5.6/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (129)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-



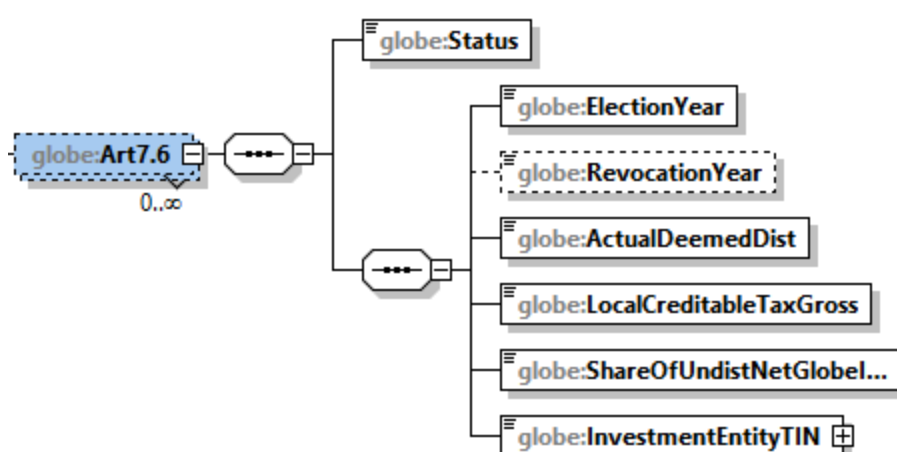
Data group	Art7.5
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.5
Description	The Art7.5 element indicates the investment entity tax transparency election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.5/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.5/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when Art7.5 applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.5/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (129)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data group	CEOwnerTIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.5/CEOwnerTIN
Reference group	TIN
Description	The repeatable CEOwnerTIN element indicates the TINs of the Constituent Entities or members of a JV Group that are aggregated in the tax consolidated group used for purposes of Covered Taxes in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n



Data group	Art7.6
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6
Description	The Art7.6 element indicates the taxable distribution election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements. It is also comprised of the ActualDeemedDist, LocalCreditableTaxGross and ShareofUndistNetGloBEInc elements.
Conditions	[RULE-xxxxx (209)] Art7.6 must be provided when NetGlobeIncome/Adjustments/AdjustmentItem contains the value GIR2024.
Explanation	-
Cardinality	[XSD] 0..1

Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when Art7.6 applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (129)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	ActualDeemedDist
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6/ActualDeemedDist
Description	The ActualDeemedDist element indicates the amount of distributions and deemed distributions of the Investment Entity's GloBE Income received by the Constituent Entity-owner.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	LocalCreditableTaxGross
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6/LocalCreditableTaxGross
Description	The LocalCreditableTaxGross element indicates the Local Creditable Tax Gross-up incurred by the Investment Entity that is allowed as a credit against the Constituent Entity-owner's tax liability arising in connection with a distribution from the Investment Entity.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	ShareOfUndistNetGlobeInc
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6/ShareOfUndistNetGlobeInc
Description	The ShareOfUndistNetGlobeInc element indicates that if the Investment Entity has an Undistributed Net GloBE Income for the Tested Year, the Filing Constituent Entity shall report the Constituent Entity-owner's proportionate share of the Investment Entity's Undistributed Net GloBE Income for the Tested Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data group	InvestmentEntityTIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6/InvestmentEntityTIN
Reference group	TIN
Description	The TIN element indicates the tax identification number of the Investment Entity or the Constituent Entity-owner (or member of JV Group) which has an Ownership Interest and for which the election under Article 7.6 is made.
Conditions	[RULE-xxxxx (134)] The InvestmentEntityTIN must NOT match the CEComputations TIN.
Explanation	-
Cardinality	[XSD] 1..n

OverallComputation



Data group	OverallComputation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation
Description	The Overall Computation element reflects the jurisdictional GLOBE computations and is comprised of elements from Adjusted FANIL to Top-up Tax.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	FANIL
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/FANIL
Description	The FANIL element contains information on the aggregate amount of Financial Accounting Net Income or Loss determined for all Constituent Entities (or members of JV Group) located in the jurisdiction in preparing the Consolidated Financial Statements of the UPE.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AdjustedFANIL
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedFANIL
Description	The Adjusted FANIL element contains information on the aggregate amount of Financial Accounting Net Income or Loss determined for all Constituent Entities (or members of JV Group) located in the jurisdiction in preparing the Consolidated Financial Statements of the UPE, after the allocations in Articles 3.4 and 3.5.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	NetGlobeIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome
Description	The Net Globe Income element indicates the Net GloBE Income or Loss for the jurisdiction. See OverallComputation/NetGlobeIncome
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	IncomeTaxExpense
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/IncomeTaxExpense
Description	The IncomeTaxExpense element contains information the aggregate amount of income tax expense that is recorded in the financial accounts of Constituent Entities (or members of JV Group) located in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	ETRRate
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ETRRate
Description	The ETRRate element indicates the ETR.
Conditions	[RULE-xxxxx (135)] The ETRRate must equal AdjustedCoveredTax/Total divided by NetGlobeIncome/Total. This rule does NOT apply if the NetGloBEIncome in the jurisdiction is zero (or negative).
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data element	TopUpTaxPercentage
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/TopUpTaxPercentage
Description	The TopUpTaxPercentage element indicates the Top-up Tax Percentage.
Conditions	-

Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data group	AdjustedCoveredTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax
Description	The AdjustedCoveredTax element indicates the Adjusted Covered Taxes of all Constituent Entities or members of JV Groups located in the jurisdiction. See OverallComputation/AdjustedCoveredTax
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	SubstanceExclusion
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion
Description	The SubstanceExclusion element reflects the Substance Based Income Exclusion for the jurisdiction. If the Filing Constituent Entity does not complete the table for the jurisdiction, it is assumed that the election to not apply the Substance Based Income Exclusion in has been made. See OverallComputation/SubstanceExclusion
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	ExcessProfits
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessProfits
Description	The ExcessProfits element reflects the Excess Profit for the jurisdiction.
Conditions	[RULE-xxxxx (166)] The ExcessProfits integer is equal to the following calculation but is NOT less than 0: $\text{NetGlobeIncome/Total} - \text{SubstanceExclusion/Total}$
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

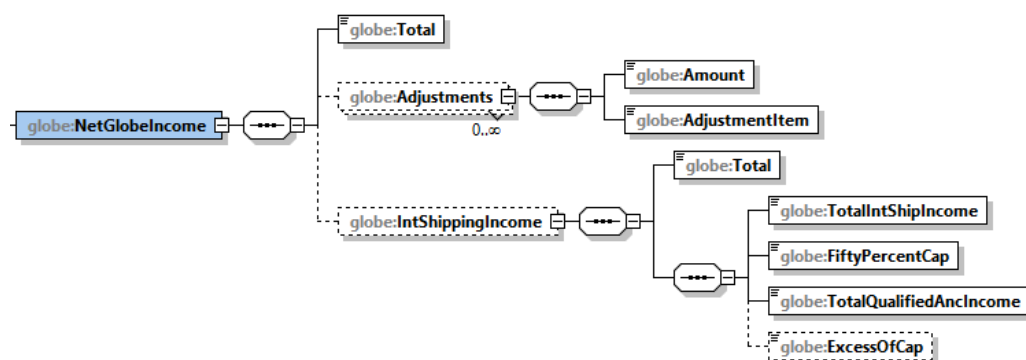
Data group	AdditionalTopUpTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax
Description	The AdditionalTopUpTax element indicates the Additional Current Top-up Tax for the jurisdiction. The Additional Current Top-up Tax is equal to the difference between the Top-up Tax as previously reported and Top-up Tax as recalculated. See OverallComputation/AdditionalTopUpTax
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	QDMTT
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT
Description	The QDMTT element indicates the Qualified Domestic Minimum Top-up Tax payable in the jurisdiction. See OverallComputation/QDMTT
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	TopUpTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/TopUpTax
Description	The TopUpTax element indicates the Jurisdictional Top-up Tax.
Conditions	[RULE-xxxxx (165)] TopUpTax must equal the following calculation: (TopUpTaxPercentage * ExcessProfits) + (NONArt.4.1.5/AdditionalTopUpTax + Art4.1.5/AdditionalTopUpTax) - QDMTT/Amount
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	ExcessNegTaxExpense
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense
Description	The ExcessNegTaxExpense element is comprised of PriorYearBalance, GeneratedInRFY, UtilizedInRF, and Remaining elements in relation to the excess negative tax expense carry-forward. See OverallComputation/ExcessNegTaxExpense
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

OverallComputation/NetGlobeIncome



Data group	NetGlobeIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome
Description	The Net Globe Income element indicates the Net GloBE Income or Loss for the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/Total
Description	The Total element is the total amount of Net GloBE Income or Loss
Conditions	[RULE-xxxxx (136)] Total must be equal to AdjustedFANIL/Total plus the sum of all the NetGlobeIncome/Adjustment/Amounts.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	Adjustments
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/Adjustments
Description	The repeatable Adjustments element reflects the adjustments made to the Financial Accounting Net Income or Loss pursuant to Article 3.2. It is comprised of the Amount and Adjustment Item elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Amount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/Adjustments/Amount
Description	The Amount element reflects the amount of the adjustment. For each adjustment, additions and reductions must be identified separately. For an adjustment addition a positive amount should be entered, and for a reduction a negative amount.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AdjustmentItem
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/Adjustments/AdjustmentItem
Description	<p>The Adjustment Item element reflects the type of adjustment.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR2001: Net Taxes Expense – Article 3.2.1 (a) • GIR2002: Excluded Dividends – Article 3.2.1 (b) • GIR2003: Excluded Equity Gain or Loss – Article 3.2.1 (c) • GIR2004: Included Revaluation Method Gain or Loss – Article 3.2.1 (d) • GIR2005: Gain or loss from disposition of assets and liabilities excluded under Article 6.3 – Article 3.2.1 (e) • GIR2006: Asymmetric Foreign Currency Gains or Losses – Article 3.2.1 (f) • GIR2007: Policy Disallowed Expenses – Article 3.2.1 (g) • GIR2008: Prior Period Errors – Article 3.2.1 (h) • GIR2009: Changes in Accounting Principles – Article 3.2.1(h) • GIR2010: Accrued Pension Expense – Article 3.2.1 (i) • GIR2011: Debt releases – Article 3.2.1 • GIR2012: Stock-based compensation – Article 3.2.2 • GIR2013: Arm's length adjustments – Article 3.2.3 • GIR2014: Qualified Refundable Tax Credit or Marketable Transferable Tax Credit – Article 3.2.4 • GIR2015: Election for Gains and losses using realisation principle – Article 3.2.5 • GIR2016: Election for Adjusted Asset Gain – Article 3.2.6 • GIR2017: Intragroup Financing Arrangement expense – Article 3.2.7 • GIR2018: Election for intragroup transactions in same jurisdiction – Article 3.2.8 • GIR2019: Insurance company taxes charged to policyholders – Article 3.2.9 • GIR2020: Increase/decrease to equity attributed to Additional Tier One and Restricted Tier One Capital distributions paid/payable or received/receivable – Article 3.2.10 • GIR2021: Constituent Entities joining and leaving an MNE Group – Article 3.2.11 and 6.2 • GIR2022: Reduction of GloBE Income of the UPE that is a Flow-through Entity – Article 3.2.11 and 7.1 • GIR2023: Reduction of GloBE Income of the UPE that is subject to a Deductible Dividend Regime – Article 3.2.11 and 7.2 • GIR2024: Taxable Distribution Method election – Article 3.2.11 and 7.6 • GIR2025: International Shipping Income – Article 3.3 • GIR2026: Transactions between Constituent Entities – Article 9.1.3
Conditions	[RULE-xxxxx (136bis)] Each code for AdjustmentItem must be used only once per in the ETR element in the jurisdiction section.
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR2001, GIR2002, GIR2003, GIR2004, GIR2005, GIR2006, GIR2007, GIR2008, GIR2009, GIR2010, GIR2011, GIR2012, GIR2013, GIR2014, GIR2015, GIR2016, GIR2017, GIR2018, GIR2019, GIR2020, GIR2021, GIR2022, GIR2023, GIR2024, GIR2025, GIR2026

Data group	IntShippingIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/IntShippingIncome
Description	The optional IntShippingIncome element indicates the jurisdictional cap for the qualified ancillary international shipping income exclusion.
Conditions	[RULE-xxxxx (137)] IntShippingIncome must be provided when NetGlobeIncome/Adjustments/AdjustmentItem contains the value GIR2025.
Explanation	-
Cardinality	[XSD] 0..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/IntShippingIncome/Total
Description	The Total element reflects the aggregate International Shipping Income.

Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

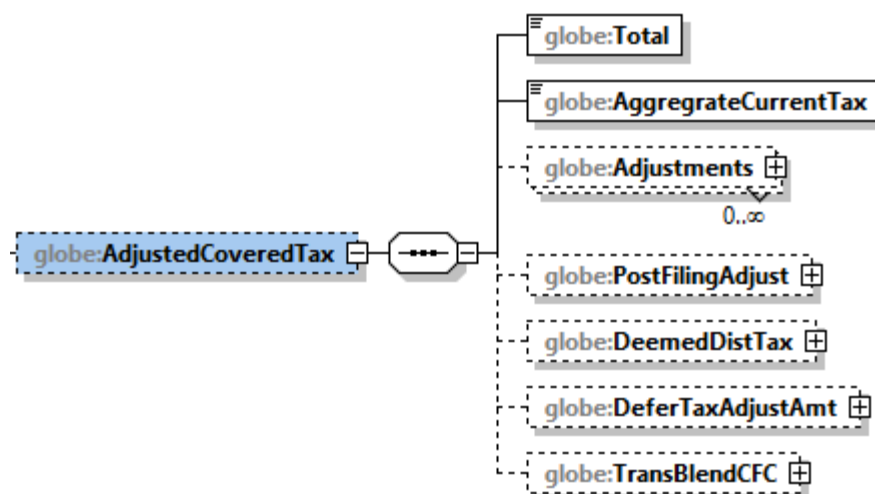
Data element	TotalShipIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/IntShippingIncome/TotalShipIncome
Description	The TotalIntShipIncome element contains information on the total International Shipping Income for the CEs or members of JV Group of the relevant subgroup and located in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	FiftyPercentCap
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/IntShippingIncome/FiftyPercentCap
Description	The FiftyPercentCap element reflects the amount of the 50% cap.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TotalQualifiedAncIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/IntShippingIncome/FiftyPercentCap
Description	The TotalQualifiedAncIncome element contains information on the total Qualified Ancillary International Shipping Income for all CEs or members of JV Group of the relevant subgroup and located in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	ExcessOfCap
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/IntShippingIncome/ExcessOfCap
Description	The optional ExcessOfCap element indicates the excess of the cap that shall be reported under certain rules.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

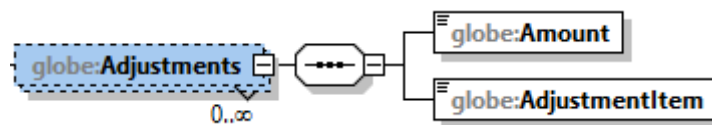
OverallComputation/AdjustedCoveredTax



Data group	AdjustedCoveredTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax
Description	The AdjustedCoveredTax element indicates the Adjusted Covered Taxes of all Constituent Entities or members of JV Groups located in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Total
Description	The total element indicates the total amount of Adjusted Covered Taxes.
Conditions	[RULE-xxxxx (138)] The AdjustedCoveredTax Total element should equal the following calculation: AggregateCurrentTax + Adjustments/Amount [RULE-xxxxx (140)] If AdjustmentItem for the AdjustedCoveredTax has the value of GIR2720, then the total of the AdjustedCoveredTax for the jurisdiction cannot be a negative.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AggregateCurrentTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/AggregateCurrentTax
Description	The AggregateCurrentTax element indicates the Aggregate Current tax expense with respect to Covered Taxes after allocations in Article 4.3 (All CEs in the jurisdiction).
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

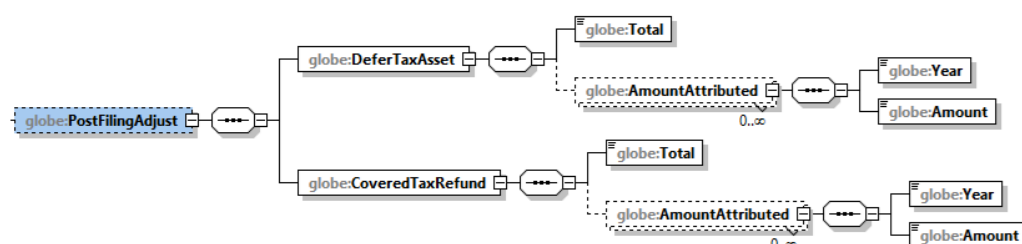


Data group	Adjustments
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Adjustments
Description	The Adjustments element indicates that the Filing Constituent Entity shall report the decrease in Adjusted Covered Taxes in relation to the remaining balance of the Excess Negative Expense Carry-forward pursuant to Article 5.2.1 or an election under Article 4.1.5 in accordance with related agreed Administrative Guidance. The decrease is the same amount as reported in 3.2.1.2.b.3 of the GIR (GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense) but cannot exceed the amount of Adjusted Covered Taxes obtained as a result of the other adjustments.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Amount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Adjustments/Amount
Description	The Amount element indicates the amount of the adjustment made pursuant to Article 4.1.2(d) in respect of a Qualified Refundable Tax Credit or Marketable Tax Credit that is recorded as a reduction in current income tax expense (or other Covered Taxes) in the financial accounts. The Filing Constituent Entity shall report the amount of the adjustment made pursuant to Article 4.1.3(b) in respect of a non-Qualified Refundable Tax Credit, non-Marketable Transferable Tax Credit or Other Tax Credit that is recorded as income and not as a reduction in current income tax expense (or other Covered Taxes) in the financial accounts.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AdjustmentItem
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Adjustments/AdjustmentItem
Description	<p>The Adjustment Item element reflects the type of current tax adjustment.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR2701: Covered Tax accrued as an expense in the profit before taxation in the financial accounts - Article 4.1.2 (a) • GIR2702: GloBE Loss Deferred Tax Asset established under Article 4.5.1 or used – Article 4.1.2 (b) combined with Article 4.5.3 • GIR2703: Covered Taxes for uncertain tax position recorded as a reduction to Covered Taxes in prior year – Article 4.1.2 (c) • GIR2704: Qualified Refundable Tax Credit or Marketable Transferable Tax Credits recorded as a reduction to current tax expense – Article 4.1.2 (d) • GIR2705: Qualified Flow-through Tax Benefits of Qualified Ownership Interests – Article 3.2.1 (c) • GIR2706: Current tax expense on income excluded from GloBE Income or Loss – Article 4.1.3 (a) • GIR2707: Non-Qualified Refundable Tax Credit, Non-Marketable Transferable Tax Credit or Other Tax Credits not recorded as a reduction to current tax expense – Article 4.1.3 (b) • GIR2708: Covered Taxes refunded or credited (except for any Qualified Refundable Tax Credit, or Marketable Transferable Tax Credits) not treated as an adjustment to current tax expense – Article 4.1.3 (c) • GIR2709: Current tax expense related to uncertain tax position– Article 4.1.3 (d)

	<ul style="list-style-type: none"> • GIR2710: Current tax expense related to uncertain tax position – Article 4.1.3 (d) • GIR2711: Post-filing adjustments – Article 4.6.1. • GIR2712: Covered Taxes relating to Net Asset Gain or Net Asset Loss – Article 3.2.6 • GIR2713: Reduction of Covered Taxes of the UPE that is a Flow-through Entity – Article 7.1 • GIR2714: Covered Taxes for GloBE Income of the UPE that is reduced under a Deductible Dividend Regime – Article 7.2.2 • GIR2715: Deemed Distribution Tax – Article 7.3 • GIR2716: Taxable Distribution Method election – Article 7.6.2 (b) • GIR2717: Total Deferred Tax Adjustment Amount – Article 4.4.1 (b) • GIR2718: Increase or decrease in Covered Taxes recorded in equity or Other Comprehensive Income relating to amounts included in GloBE Income or Loss that will be subject to tax under local tax rules – Article 4.1.1 (c) • GIR2719: Excess Negative Tax Expense Carry Forward generated – Article 4.1.5 and 5.2.1 • GIR2720: Decrease in Covered Taxes (but not below zero) by the remaining balance of the Excess Negative Tax Expense Carry-forward – Article 4.1.5 and 5.2.1
Conditions	<p>[RULE-xxxxx (139)] When the 'Art4.6.1' election (JurisdictionSection/GLOBETax/ETR/Election/Art4.6.1) has the value of 'true', the AdjustmentItem for the AdjustedCoveredTax must contain GIR2711 and the 'amount' must be a negative.</p> <p>[RULE-xxxxx (141)] Each code for AdjustmentItem must be used only once per ETR element in the jurisdiction section.</p>
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR2701, GIR2702, GIR2703, GIR2704, GIR2705, GIR2706, GIR2707, GIR2708, GIR2709, GIR2710, GIR2711, GIR2712, GIR2713, GIR2714, GIR2715, GIR2716, GIR2717, GIR2718, GIR2719, GIR2720



Data group	PostFilingAdjust
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust
Description	The PostFilingAdjust element refers to the Post-filing adjustments in the Article 4.6.1. Post-filing adjustments identified in this table do not include the adjustments made for a Fiscal Year other than the Reporting Fiscal Year in accordance with an ETR Adjustment Article. The post-filing adjustments related to Article 4.6.1 are the adjustments resulting in a material decrease in Covered Taxes for a previous Fiscal Year and the adjustments resulting in an immaterial decrease when an election is not made under 4.6.1.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	DeferTaxAsset
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/DeferTaxAsset
Description	The DeferTaxAsset element reflects the amount of deferred tax assets that shall be treated as reversed for prior Fiscal Years.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/DeferTaxAsset/Total
Description	The Total element reflects the total amount of deemed deferred tax assets that shall be treated as reversed for prior Fiscal Years. This total amount should be capped at an amount equal to the domestic tax loss multiplied by the Minimum Rate as provided in paragraphs 124-126 of the Commentary under Article 4.6.1.
Conditions	[RULE-xxxxx (142)] The PostFilingAdjust/DeferTaxAsset/Total should equal to the following calculation: sum of all PostFilingAdjust/DeferTaxAsset/AmountAttributed/Amount
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	AmountAttributed
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/DeferTaxAsset/AmountAttributed
Description	The AmountAttributed element reflects the deferred tax assets that shall be treated as reversed for each of the prior Fiscal Years to which domestic losses have been carried back.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Year
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/DeferTaxAsset/AmountAttributed/Year
Description	This element refers to the prior Fiscal Year to which the Amount element is attributed.
Conditions	[RULE-xxxxx (144)] The Year should correspond to or be before the YYYY value reported in the Period Start Date. [RULE-xxxxx (145)] If more than one year is provided, the years cannot be the same.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	Amount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/DeferTaxAsset/AmountAttributed/Amount
Description	The Amount element reflects the amount of deferred tax assets that shall be treated as reversed for a prior Fiscal Year to which the domestic tax loss has been carried back.

Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

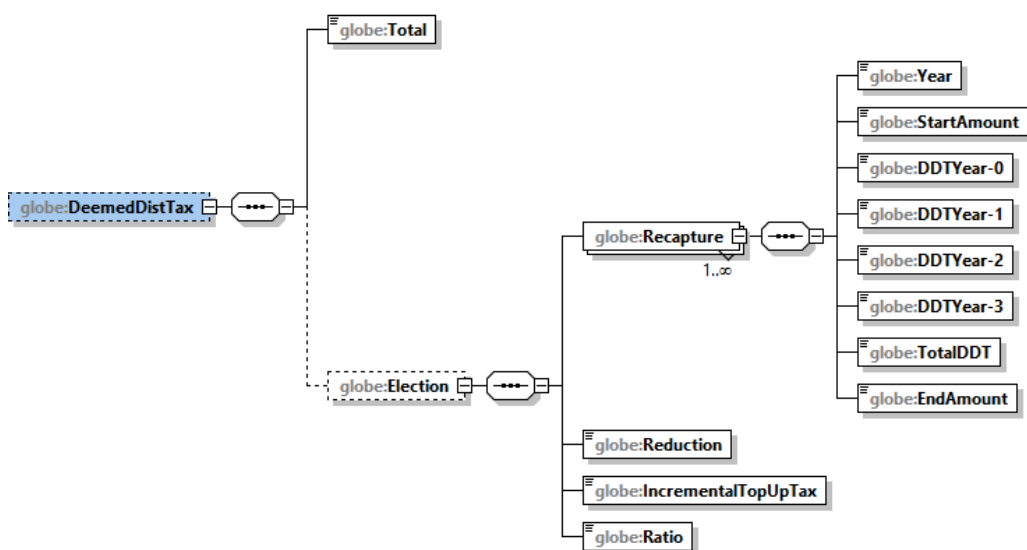
Data group	CoveredTaxRefund
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/CoveredTaxRefund
Description	The CoveredTaxRefund element reflects the refund of Covered Taxes relating to domestic losses carried back to prior Fiscal Years.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/CoveredTaxRefund/Total
Description	The Total element reflects the total amount of refund of Covered Taxes. This total amount shall be the amount of refund of tax with respect to loss carry backs issued in the Reporting Fiscal Year.
Conditions	[RULE-xxxxx (143)] The PostFilingAdjust/CoveredTaxRefund/Total should equal to the following calculation: sum of all PostFilingAdjust/CoveredTaxRefund/AmountAttributed/Amount
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	AmountAttributed
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/CoveredTaxRefund/AmountAttributed
Description	The AmountAttributed element reflects the refund of Covered Taxes for each of the prior Fiscal Years to which domestic losses have been carried back.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Year
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/CoveredTaxRefund/AmountAttributed/Year
Description	This element refers to the prior Fiscal Year to which the Amount element is attributed.
Conditions	[RULE-xxxxx (146)] The Year should correspond to or be before the YYYY value reported in the Period Start Date. [RULE-xxxxx (147)] If more than one year is provided, the years cannot be the same.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	Amount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/CoveredTaxRefund/AmountAttributed/Amount
Description	The Amount element reflects the refund of Covered Taxes relating to a domestic tax loss carried back to a prior Fiscal Year. The amount of the refund shall match with the domestic tax loss that has been carried back to the prior Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647



Data group	DeemedDistTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax
Description	The DeemedDistTax element identifies all Prior Fiscal Years for which a Deemed Distribution Tax Recapture Account is outstanding is re-calculated in accordance with the principles of Article 5.4.1.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Total
Description	The total element identifies the total amount of Deemed Distribution Tax.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	Election
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election
Description	The optional Election element reflects the Deemed Distribution Tax election for Article 7.3.1.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	Recapture
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture
Description	The Recapture element reflects the Recapture mechanism for Article 7.3.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

Data element	Year
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/Year
Description	The Year element reflects the Fiscal Year for which the Filing Constituent entity shall report the amount of the Deemed Distribution Tax determined under Article 7.3.2.
Conditions	[RULE-xxxxx (148)] The year cannot be a date which is after the Period End Date. [RULE-xxxxx (149)] The year cannot contain a date which is 4 years before the Period End Date (i.e. Reporting Fiscal Year and previous 3 Fiscal Years). [RULE-xxxxx (153)] When the Year equals the YYYY value reported in the Period End Date, then the following elements should be completed by entering '0': DDTYear-0, DDTYear-1, DDTYear-2 and DDTYear-3.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	StartAmount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/StartAmount
Description	This element indicates the recapture amount at the start of the fiscal year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DDTYear-0
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/DDTYear-0
Description	The DDTYear-0 element reflects the amount of the Deemed Distribution Tax paid or used for the Reporting Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DDTYear-1
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/DDTYear-1
Description	The DDTYear-1 element reflects the amount of the Deemed Distribution Tax paid or used in the first preceding Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DDTYear-2
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/DDTYear-2
Description	The DDTYear-2 element reflects the amount of the Deemed Distribution Tax paid or used in the second preceding Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DDTYear-3
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/DDTYear-3
Description	The DDTYear-3 element reflects the amount of the Deemed Distribution Tax was paid or used in the third preceding Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TotalDDT
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/TotalDDT
Description	The TotalDDT element reflects the total Deemed Distribution Tax paid or used.
Conditions	[RULE-xxxxx (152)] The TotalDDT is equal to the following calculation: DDTYear-0 + DDTYear-1 + DDTYear-2 + DDTYear-3
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

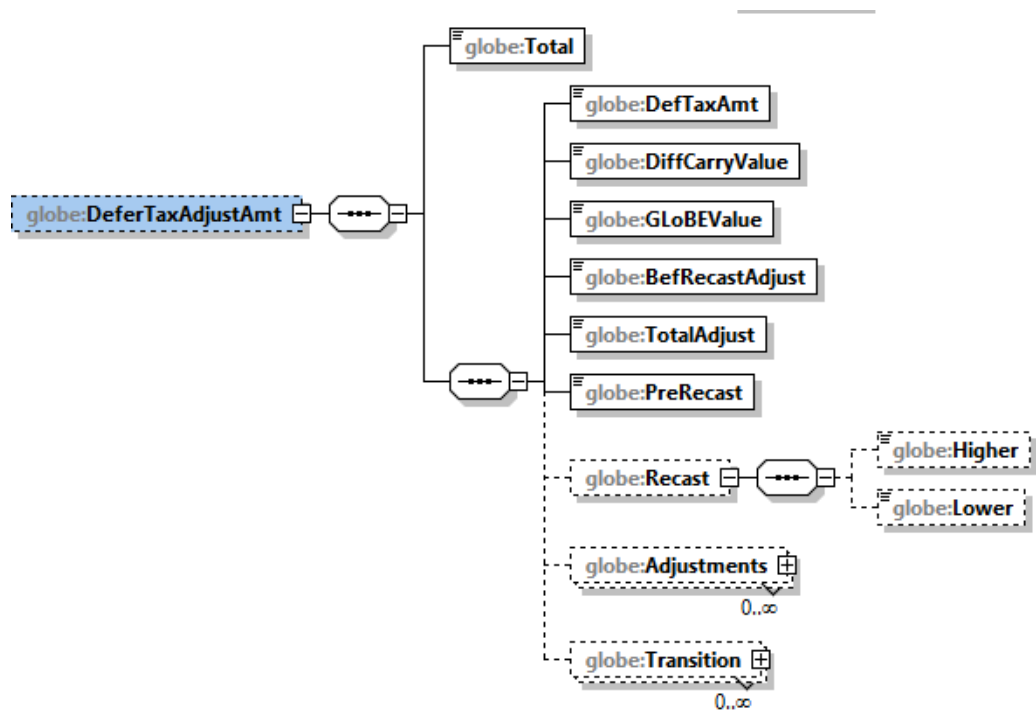
Data element	EndAmount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/EndAmount
Description	<p>The EndAmount element reflects the outstanding balance of a Deemed Distribution Tax Recapture Account. At the end of each succeeding Fiscal Year, the outstanding balances of Deemed Distribution Tax Recapture Accounts are reduced in chronological order but not below zero, as provided under Article 7.3.3, by the tax paid by the Constituent Entities (or members of JV Groups), by the amount of any Net GloBE Loss of the jurisdiction multiplied by the Minimum Rate and then by the amount of Recapture Account Loss Carry-forward applied to the current Fiscal Year.</p> <p>If there is an outstanding balance on the last day of the fourth Fiscal Year after the Fiscal Year for which the account was established (first row of this table), Article 7.3.5 applies. In the Fiscal Year a Departing Constituent Entity (or member of a JV Group) leaves the MNE Group or transfers substantially all of its assets, Article 7.3.7 applies. The amount is to be used to determine whether the Additional Current Top-up Tax is generated and the result will be presented in OverallComputation/AdditionalTopUpTax.</p>
Conditions	<p>[RULE-xxxxx (150)] The EndAmount is equal to the following calculation: StartAmount – TotalDDT</p> <p>[RULE-xxxxx (151)] The EndAmount must NOT be a negative.</p>
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ 0 and ≤ 2147483647

Data element	Reduction
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Reduction
Description	The Reduction element reflects the Reduction to the Adjusted Covered Taxes for a prior Fiscal Year. The Filing Constituent Entity shall identify all Prior Fiscal Years for which a Deemed Distribution Tax Recapture Account is outstanding is re-calculated in accordance with the principles of Article 5.4.1.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	IncrementalTopUpTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/IncrementalTopUpTax
Description	The IncrementalTopUpTax element reflects the the Incremental Top up tax. It is the total amount of Top-up Tax determined under Article 5.4.1 if Article 7.3.7 applies.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Ratio
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Ratio
Description	The Ratio element reflects the Disposition Recapture Ratio. It is defined in Article 7.3.8 and determined for each Departing Constituent Entity (member of JV Group)

	using the following formula: GloBE Income of the CE (or member of JV Group)/Net Income of the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1



Data group	DeferTaxAdjustAmt
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt
Description	The DeferTaxAdjustAmt reflects the Total Deferred Tax Adjustment Amount according to the Article 4.1.1.(b).
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Total
Description	The Total element indicates Total Deferred Tax Adjustment Amount for the jurisdiction.
Conditions	[RULE-xxxxx (156)] The total element should be equal to the following calculation: (PreRecast + Recast/Higher - Recast/Lower)
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DefTaxAmt
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/DefTaxAmt
Description	The DefTaxAmt element indicates aggregate deferred tax expense amount in the Financial Accounts for all Constituent Entities or members of JV Groups located in the jurisdiction. If the deferred tax expense is recorded as a debit to the deferred tax expense account, the amount shall be presented as a positive number. If the deferred tax expense is recorded as credit to the deferred tax expense account, the amount shall be presented as a negative amount.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DiffCarryValue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/DiffCarryValue
Description	The DiffCarryValue element indicates the deferred tax expense in relation to assets or liabilities for which the GloBE carrying value is different to the accounting carrying value.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	GLoBEValue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/GLoBEValue
Description	The GLoBEValue element indicates the deferred tax expense based on the GloBE carrying value of assets or liabilities.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	BefRecastAdjust
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/BefRecastAdjust
Description	The BefRecastAdjust element indicates the deferred tax expense for GloBE purposes before recasting and adjustment.
Conditions	[RULE-xxxxx (157)] The BefRecastAdjust element should be equal to the following calculation: $\text{DefTaxAmt} - \text{DiffCarryValue} + \text{GLoBEValue}$
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TotalAdjust
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/TotalAdjust
Description	The TotalAdjust element indicates the total amount of adjustments made.

Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

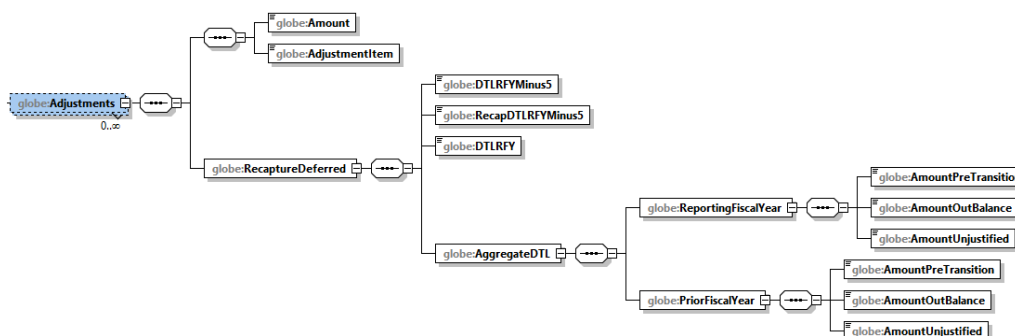
Data element	PreRecast
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/PreRecast
Description	The PreRecast element indicates the deferred Tax expense for GloBE purposes before any recasting.
Conditions	[RULE-xxxxx (158)] The PreRecast element should be equal to the following calculation: BefRecastAdjust + TotalAdjust
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	Recast
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Recast
Description	The Recast element indicates the amount of deferred tax expense as recast at the Minimum Rate. You will apply the Higher and/or Lower rate.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Higher
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/PreRecast/Higher
Description	The Higher element indicates the amount of difference between the deferred tax expense recorded at a higher tax rate than the Minimum Rate and the deferred tax expense based on the Minimum Rate. If the deferred tax expense for the Fiscal Year before any recasting is taken into account as a credit to the deferred tax expense account, the amount of the difference shall be presented as a positive amount. If the deferred tax expense before any recasting for the Fiscal Year is taken into account as a debit to the deferred tax expense account, the amount of the difference shall be presented as a negative amount.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Lower
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/PreRecast/Lower
Description	The Lower element indicates the amount of the difference between the deferred tax expense attributable to a GloBE Loss (Article 4.4.3.) that was recorded at a lower tax rate than the Minimum Rate and the deferred tax expense based on the Minimum Rate. The difference shall be presented as a negative amount when it is attributable to the recognition of a GloBE Loss deferred tax asset, and the difference shall be presented as a positive amount when it is attributable to the reversal of such deferred tax asset.
Conditions	-

Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647



Data group	Adjustments
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments
Description	The repeatable Adjustments element reflects the adjustments made to the deferred tax expense.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Amount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/Amount
Description	The Amount element indicates the amount of the adjustment determined before any recasting. If the adjustment leads to an increase to the Total Deferred Tax Adjustment Amount, the amount shall be presented as a positive number. If the adjustment leads to a decrease to the Total Deferred Tax Adjustment Amount, the amount shall be presented as a negative number.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AdjustmentItem
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/AdjustmentItem
Description	<p>The Adjustment Item element reflects the type of deferred tax adjustment.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR2501: Deferred tax expense related to items excluded from GloBE Income or Loss – Article 4.4.1 (a) • GIR2502: Deferred tax expense related to Disallowed Accruals– Article 4.4.1 (b) • GIR2503: Deferred tax expense related to Unclaimed Accruals – Article 4.4.1 (b) • GIR2504: Valuation adjustment or accounting recognition adjustment related to a deferred tax asset – Article 4.4.1 (c) • GIR2505: Deferred tax expense arising from a re-measurement related to changes in the tax rate – Article 4.4.1 (d) • GIR2506: Deferred tax expense related to the generation and use of tax credits –

	<p>Article 4.4.1 (e)</p> <ul style="list-style-type: none"> • GIR2507: Substitute Loss Carry Forward DTA or deemed Substitute Loss Carry Forward DTA – Article 4.4.1 (e) • GIR2508: Disallowed Accruals or Unclaimed Accruals paid during the fiscal year – Article 4.4.2 (a) • GIR2509: Recapture Deferred Tax Liability paid during the fiscal year – Article 4.4.2 (b) • GIR2510: Recognition of a loss Deferred Tax Asset not included in the financials – Article 4.4.2 (c) • GIR2511: Deferred tax expense adjustment resulting from a reduction to a tax rate – Article 4.6.2 • GIR2512: Deferred tax expense adjustment resulting from an increase to a tax rate – Article 4.6.3 • GIR2513: Constituent Entities joining and leaving an MNE Group – Article 6.2 • GIR2514: Deferred tax expense of the UPE that is a Flow-through Entity – Article 7.1 • GIR2515: Deferred tax expense of the UPE that is subject to Deductible Dividend Regime – Article 7.2 • GIR2516: Deferred tax adjustment resulting from transactions between Constituent Entities – Article 9.1.3
Conditions	[RULE-xxxxx (159)] Each code for AdjustmentItem must be used only once per ETR element in the jurisdiction section.
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR2501, GIR2502, GIR2503, GIR2504, GIR2505, GIR2506, GIR2507, GIR2508, GIR2509, GIR2510, GIR2511, GIR2512, GIR2513, GIR2514, GIR2515, GIR2516

Data group	RecaptureDeferred
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred
Description	The RecaptureDeferred element reflects the Recapture Deferred Tax Liability paid during the fiscal year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	DTLRFYMinus5
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred/DTLRFYMinus5
Description	The DTLRFYMinus5 element indicates the amount of DTLs subject to recapture rule claimed in the fifth Fiscal Year preceding the Reporting Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	RecapDTLRFYMinus5
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred/RecapDTLRFYMinus5
Description	The RecapDTLRFYMinus5 element indicates the amount of Recaptured Deferred Tax Liability determined in the Reporting Fiscal Year in relation to the fifth Fiscal Year preceding the Reporting Fiscal Year.
Conditions	-
Explanation	-

Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DTLRFY
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred/DTLRFY
Description	The DTLRFY element indicates the amount of DTLs subject to recapture rule claimed for the Reporting Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	AggregatedDTL
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred/AggregatedDTL
Description	The AggregatedDTL element sets out the aggregated DTL recapture accounts for the Reporting Fiscal Year and the prior fiscal year, respectively.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	ReportingFiscalYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred/AggregatedDTL/ReportingFiscalYear
Description	The ReportingFiscalYear element indicates the aggregated DTL recapture accounts for the Reporting Fiscal Year and is comprised of the AmountPreTransition, AmountOutBalance and Amount Unjustified elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	AmountPreTransition
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred/AggregatedDTL/ReportingFiscalYear/AmountPreTransition
Description	The AmountPreTransition element indicates the amount of pre-Transition Year DTLs.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AmountOutBalance
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred/AggregatedDTL/ReportingFiscalYear/AmountOutBalance
Description	The AmountOutBalance element indicates the amount of the outstanding balance.

Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

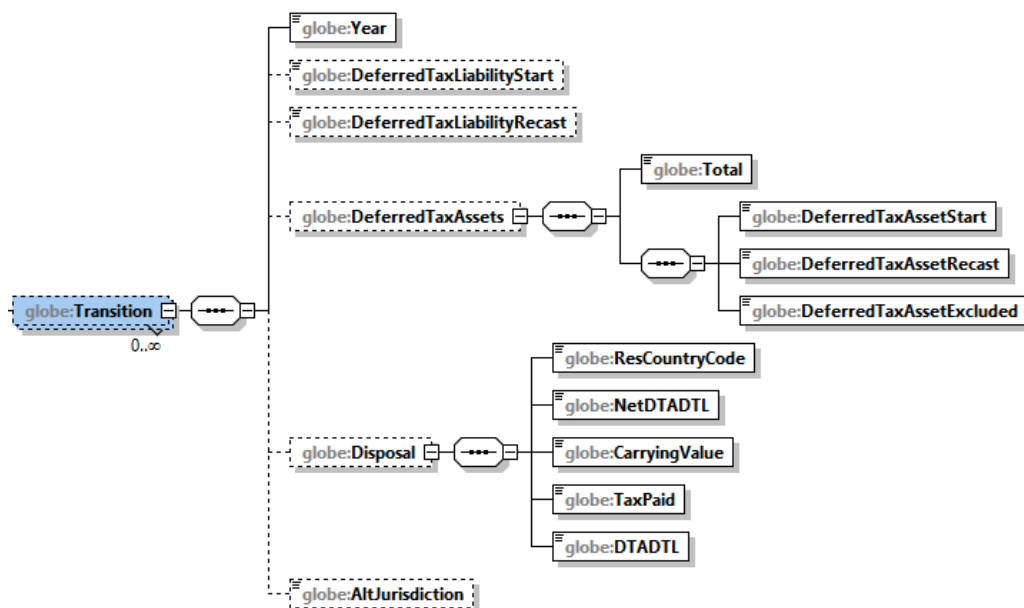
Data element	AmountUnjustified
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred/AggregateDTL/ReportingFiscalYear/AmountUnjustified
Description	The AmountUnjustified element indicates the amount of the unjustified balance.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	PriorFiscalYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred/AggregateDTL/PriorFiscalYear
Description	The PriorFiscalYear element indicates the aggregated DTL recapture accounts for the prior fiscal year and is comprised of the AmountPreTransition, AmountOutBalance and Amount Unjustified elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	AmountPreTransition
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred/AggregateDTL/PriorFiscalYear/AmountPreTransition
Description	The AmountPreTransition element indicates the amount of pre-Transition Year DTLs.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AmountOutBalance
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred/AggregateDTL/PriorFiscalYear/AmountOutBalance
Description	The AmountOutBalance element indicates the amount of the outstanding balance.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AmountUnjustified
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred/AggregateDTL/PriorFiscalYear/AmountUnjustified
Description	The AmountUnjustified element indicates the amount of the unjustified balance.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647



Data group	Transition
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition
Description	The repeatable Transition element contains additional information to be reported in case the Reporting Fiscal Year is the Transition Year in respect of the MNE Group and/or a specific jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Year
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/Year
Description	The Year element indicates the transition year which shall be reported every year, whereas all the other information of this section shall be reported in the GloBE Information Return only when the Reporting Fiscal Year is also the Transition Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	DeferredTaxLiabilityStart
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxLiabilityStart
Description	The DeferredTaxLiabilityStart element reflects the deferred tax liabilities at the beginning of the Transition Year. The deferred tax liabilities at the beginning of the Transition Year is the aggregate amount of Deferred tax liabilities that have been recorded in the financial accounts at the beginning of the Transition Year for a jurisdiction, which shall not include any deferred tax liability arising from a transfer of assets between Constituent Entities or members of JV Groups after 30 November 2021 and before the commencement of a Transition Year. These deferred tax liabilities shall be reflected in the table that relates to the application of Article 9.1.3.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DeferredTaxLiabilityRecast
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxLiabilityRecast
Description	The DeferredTaxLiabilityRecast element reflects the Deferred tax liabilities recast at the Minimum Rate. The Deferred tax liabilities recast at the Minimum Rate does not apply if the applicable domestic tax rate is lower than the Minimum Rate.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	DeferredTaxAssets
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets
Description	The DeferredTaxAssets element reflects the Deferred tax assets. The net amount of the aggregate pre-existing deferred tax assets or liabilities on the transferred asset(s) reflected in the financial accounts of the disposing Constituent Entity (or Constituent Entities). Deferred tax assets shall be reported as a positive number and deferred tax liabilities shall be reported as a negative number.
Conditions	[RULE-xxxxx (161)] When the DeferredTaxAsset element is provided, then one of DeferredTaxAssetStart or DeferredTaxAssetRecast must contain the value of '0'.
Explanation	To calculate the Deferred tax assets taken into account for GloBE purposes, ensure that either the DeferredTaxAsset at the start of the year or the DeferredTaxAsset recast at the minimum rate is used, both values cannot be used.
Cardinality	[XSD] 0..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/Total
Description	The Total element reflects the total amount of Deferred Tax Assets.
Conditions	[RULE-xxxxx (160)] The total element should be equal to the following calculation: (DeferredTaxAssetStart or DeferredTaxAssetRecast) - DeferredTaxAssetExcluded
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DeferredTaxAssetStart
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/DeferredTaxAssetStart
Description	The DeferredTaxAssetStart element reflects the Deferred tax assets at the beginning of the Transition Year. The deferred tax assets at the beginning of the Transition Year is the aggregate amount of Deferred tax assets that have been recorded in the financial accounts at the beginning of the Transition Year for a jurisdiction, which shall not include any deferred tax assets arising from a transfer of assets between Constituent Entities or members of JV Groups after 30 November 2021 and before the commencement of a Transition Year. These deferred tax assets shall be reflected in the table that relates to the application of Article 9.1.3.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DeferredTaxAssetRecast
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/DeferredTaxAssetRecast
Description	The DeferredTaxAssetRecast element reflects that the recast at the Minimum Rate does not apply if the applicable domestic tax rate is lower than the Minimum Rate, unless it could be demonstrated that the deferred tax asset is attributable to a GloBE Loss, in this case, the deferred tax asset that has been recorded at a rate lower than the Minimum Rate could be recast at the Minimum Rate.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DeferredTaxAssetExcluded
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/DeferredTaxAssetExcluded
Description	The DeferredTaxAssetExcluded element reflects the Deferred tax assets arising from excluded items under Article 9.1.2. The deferred tax assets arising from items excluded from the computation of GloBE Income or Loss under Chapter 3 should be excluded if such deferred tax assets are generated in a transaction that takes place after 30 November 2021.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	Disposal
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/Disposal
Description	The optional Disposal element indicates all jurisdictions in which disposing Constituent Entities or members of JV Groups are located when such Constituent Entities or members of JV Groups have disposed assets to Constituent Entities or members of JV Groups located in this jurisdiction after 30 November 2021 and before the commencement of a Transition Year. Those jurisdictions in which disposing Constituent Entities or members of JV Group are located could be the same jurisdiction of the acquiring entities.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/Disposal/ResCountryCode
Description	The ResCountryCode element reflects the jurisdiction (in the form of a 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard) of the disposing Constituent Entity or member of JV Group. The Filing Constituent Entity shall report "Stateless" for Stateless Constituent Entities. In case of reporting in respect of Stateless Constituent Entities the code "X5" should be used.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

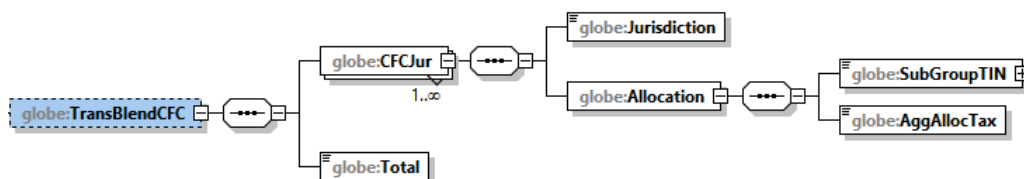
Data element	NetDTADTL
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/Disposal/NetDTADTL
Description	-
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	CarryingValue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/Disposal/CarryingValue
Description	The CarryingValue element reflects the Carrying Value of the transferred assets for GloBE purposes. It is the aggregate amount of the Carrying Value of the transferred assets that should be recognised for purposes of the GloBE Rules at the beginning of the Transition Year. This amount shall be determined by adjusting the financial accounting carrying value upon disposition of the transferred asset on the day of the transfer. The financial accounting carrying value upon disposition shall be adjusted as appropriate pursuant to Article 9.1.3 and further adjusted for capital expenditures, amortization or depreciation that were recorded after the transaction and before the beginning of the Transition Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TaxPaid
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/Disposal/TaxPaid
Description	The TaxPaid element reflects the amount of tax paid in respect of the transaction(s).
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	DTADTL
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/Disposal/DTADTL
Description	The DTADTL element reflects that the net deferred tax asset or liability with respect to the transferred assets for GloBE purposes is the net amount of the aggregate deferred tax assets and liabilities that should be recognised for purposes of the GloBE Rules at the beginning of the Transition Year with respect to the transferred assets. This amount shall be determined by adjusting the net amount of the aggregate pre-existing deferred tax assets and liabilities as accrued in the financial accounts of the disposing entity prior to the transfer, in relation to the transferred assets. The net amount of the aggregate pre-existing deferred tax assets and liabilities shall be adjusted as appropriate pursuant to Article 9.1.3. Deferred tax assets shall be reported as a positive number and deferred tax liabilities shall be reported as a negative number.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AltJurisdiction
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/AltJurisdiction
Description	Where applicable, the AltJurisdiction element indicates the jurisdiction in respect of which an alternative Transition Year applies.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)



Data group	TransBlendCFC
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/TransBlendCFC
Description	The TransBlendCFC element and the related sub elements are to be completed if Blended Controlled Foreign Company (CFC) Tax is allocated (i) from a Constituent Entity-owner located in this jurisdiction and belonging to this subgroup or (ii) to Constituent Entities located in this jurisdiction and belonging to this subgroup pursuant to Article 4.3.2(c) and the related Administrative Guidance.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	CFCJur
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/TransBlendCFC/CFCJur
Description	-
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

Data element	Jurisdiction
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/TransBlendCFC/CFCJur/Jurisdiction
Description	The Jurisdiction element indicates the jurisdiction(s) where the Constituent Entities which were allocated Blended CFC Tax under the Blended CFC Tax Regime are located. The jurisdictions shall be reported in the form of 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

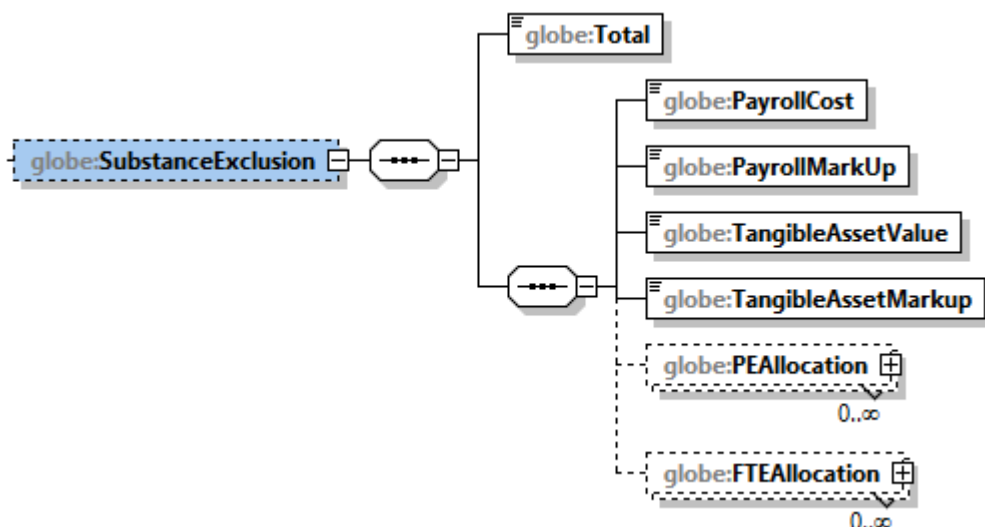
Data group	Allocation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/TransBlendCFC/CFCJur/Allocation
Description	The Allocation element contains information on the Blended CFC Tax allocated to particular subgroup.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	SubGroupTIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/TransBlendCFC/CFCJur/Allocation/SubGroupTIN
Reference group	TIN
Description	The TIN type indicates the tax identification number of the UPE, Constituent Entity, JV or JV Subsidiary used for purposes of Covered Taxes in the jurisdiction where it is located for GloBE purposes or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number. The TIN type also indicates the TIN (if any) issued to the UPE, Constituent Entity, JV or JV Subsidiary by the jurisdiction where filing takes place ("the Filing Jurisdiction").
Conditions	[RULE-xxxxx (155)] The SubGroupTIN should match GLOBETax/ETR/Subgroup/TIN.
Explanation	-
Cardinality	[XSD] 1..1

Data element	AggAllocTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/TransBlendCFC/CFCJur/Allocation/AggAllocTax
Description	The AggAllocTax element indicates the Blended CFC Tax allocated for the Fiscal Year from the Constituent Entity-owner to Constituent Entities located in the jurisdiction identified in the CFCJur element.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/TransBlendCFC/Total
Description	The Total element indicates the total Blended CFC Tax allocated for the Fiscal Year.
Conditions	[RULE-xxxxx (154)] The TransBlendCFC total should equal the following calculation: Sum of all AggAllocTax
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

OverallComputation/SubstanceExclusion



Data group	SubstanceExclusion
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion
Description	<p>The SubstanceExclusion element reflects the Substance Based Income Exclusion for the jurisdiction.</p> <p>If the Filing Constituent Entity does not complete the table for the jurisdiction, it is assumed that the election to not apply the Substance Based Income Exclusion has been made.</p>
Conditions	<p>[RULE-xxxxx (125)] When the SafeHarbour element has the input of GIR1209 for a jurisdiction (or for a subgroup), then the SubstanceExclusion element must be completed for that jurisdiction (or for that subgroup).</p> <p>[RULE-xxxxx (126)] When the SafeHarbour element has the input of GIR1205 for a jurisdiction (or for a subgroup) then the SubstanceExclusion element must be completed for that jurisdiction (or for that subgroup). Unless the Profit element is either 0 or a negative value.</p> <p>[RULE-xxxxx (167)] The Total for the SubstanceExclusion is equal to the following calculation: $\text{PayrollCost} * \text{PayrollMarkUp} + \text{TangibleAssetValue} * \text{TangibleAssetMarkup}$</p>
Explanation	-
Cardinality	[XSD] 0..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/Total
Description	The Total element indicates the total amount of Substance Based Income Exclusion.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	PayrollCost
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PayrollCost

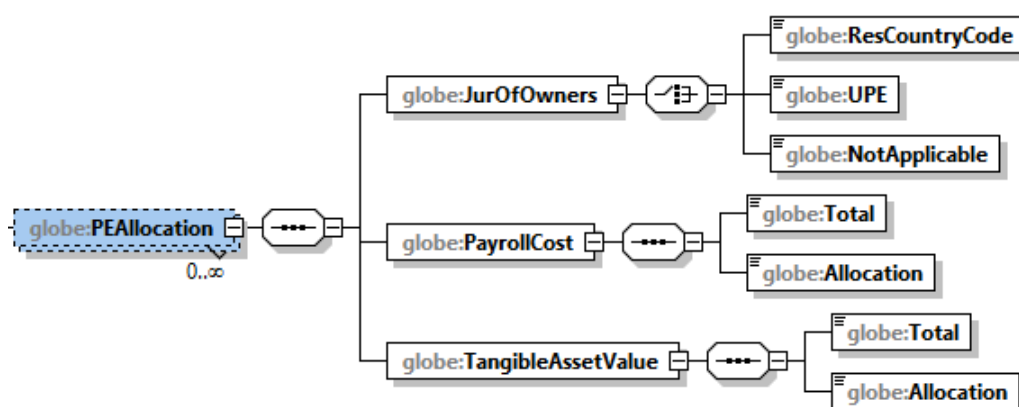
Description	<p>The PayrollCost element indicates that the relevant Eligible Payroll Costs of Eligible Employees performing activities in the jurisdiction shall not include payroll costs that are: (i) capitalised and included in the carrying value of Eligible Tangible Assets; or (ii) attributable to a Constituent Entity's International Shipping Income and Qualified Ancillary International Shipping Income. Where the employee undertakes 50% or less of his/her activities for the MNE Group during the Reporting Fiscal Year within the jurisdiction of the employer, the relevant Eligible Payroll Costs of Eligible Employees shall only take into account the proportion of the payroll costs attributable to the employee's working time spent within the jurisdiction of the employer pursuant to the related Administrative Guidance. The relevant Eligible Payroll Costs of Eligible Employees shall not include an amount of Eligible Payroll Cost attributable to the income excluded from the GloBE Income of the Ultimate Parent Entity under Article 7.2.1 pursuant to the related Administrative Guidance.</p> <p>When an Entity becomes or ceases to be a Constituent Entity of an MNE Group as a result of a transfer of direct or indirect Ownership Interests in such Entity, the computation of the target's Eligible Payroll Costs shall take into account only those costs reflected in the Consolidated Financial Statements of the Ultimate Parent Entity as provided under Article 6.2.1(d).</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	PayrollMarkUp
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PayrollMarkUp
Description	The PayrollMarkUp element indicates that the application of the relevant mark-up percentage for the Reporting Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TangibleAssetValue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/TangibleAssetValue
Description	<p>The TangibleAssetValue reflects the carrying value of relevant Eligible Tangible Assets located in the jurisdiction. The carrying value of relevant Eligible Tangible Assets located in the jurisdiction shall not include:</p> <ul style="list-style-type: none"> (i) the carrying value of property (including land or buildings) that is held for sale, finance lease or investment; and (ii) the carrying value of tangible assets used in the generation of the Constituent Entity's International Shipping Income and Qualified Ancillary International Shipping Income. <p>Where the tangible asset is located within the jurisdiction of its owner (or lessee, if applicable) 50% or less of the time during the Reporting Fiscal Year, the carrying value of relevant Eligible Tangible Assets shall only take into account the carrying value of the asset attributable to the time the asset was located within the jurisdiction of the owner (respectively the lessee, if applicable) pursuant to the related Administrative Guidance. The carrying value of relevant Eligible Tangible Assets shall not include the carrying value of Eligible Tangible Assets proportionately attributable to the income excluded from the GloBE Income of the Ultimate Parent Entity under Article 7.2.1 pursuant to the related Administrative Guidance.</p> <p>When an Entity becomes or ceases to be a Constituent Entity of an MNE Group as a result of a transfer of direct or indirect Ownership Interests in such Entity, the computation of carrying value of the target's Eligible Tangible Assets shall be adjusted</p>

	proportionally to correspond with the length of the relevant Fiscal Year that the target was a member of the MNE Group as provided under Article 6.2.1(e).
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TangibleAssetMarkup
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/TangibleAssetMarkup
Description	The TangibleAssetMarkup element indicates the application of the relevant mark-up percentage for the Reporting Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647



Data group	PEAllocation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PEAllocation
Description	The repeatable PEAllocation element refers to the Allocation of Eligible Payroll Costs and carrying value of Eligible Tangible Assets to Permanent Establishments for purposes of the Substance Based Income Exclusion.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	JurOfOwners
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PEAllocation/JurOfOwners
Description	The JurOfOwners element contains further information on the jurisdiction of residency of the owners. It is composed of the ResCountryCode, UPE and NotApplicable elements.
Conditions	[XSD] JurOfOwners must contain either ResCountryCode, UPE or NotApplicable.
Explanation	-
Cardinality	[XSD] 1..1

Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PEAllocation/JurOfOwners/ResCountryCode
Description	The ResCountryCode element indicates the jurisdiction (in the form of a 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard) where the Permanent Establishments are located for GloBE purposes. The Filing Constituent Entity shall complete a separate row for each jurisdiction where Permanent Establishments that are allocated Eligible Payroll Costs and carrying value of Eligible Tangible Assets under Article 5.3.6 are located. The Filing Constituent Entity shall report "Stateless" if the Permanent Establishment is Stateless for GloBE purposes. In case of reporting in respect of Stateless Constituent Entities the code "X5" should be used.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	UPE
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PEAllocation/JurOfOwners/UPE
Description	The UPE element indicates if the owner is a UPE.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	NotApplicable
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PEAllocation/JurOfOwners/NotApplicable
Description	The NotApplicable element indicates that residency information on the owner is not to be provided.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data group	PayrollCost
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PEAllocation/PayrollCost
Description	The PayrollCost element indicates the aggregate Relevant Eligible Payroll Costs for all Main Entities located in the jurisdiction before any adjustment.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PEAllocation/PayrollCost/Total
Description	The Total element indicates the total amount of the aggregate Relevant Eligible Payroll Costs.
Conditions	-
Explanation	-

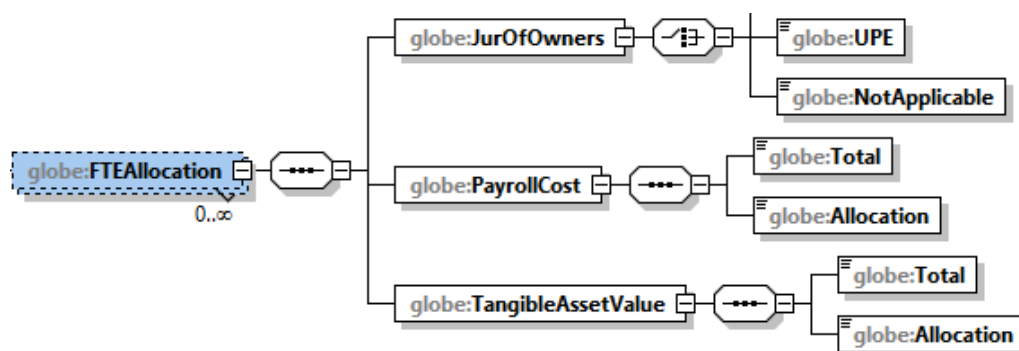
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Allocation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PEAllocation/PayrollCost/Allocation
Description	The Allocation element indicates the aggregate relevant Eligible Payroll Costs allocated to Permanent Establishments located in each jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	TangibleAssetValue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PEAllocation/TangibleAssetValue
Description	The TangibleAssetValue element indicates the aggregate carrying value of the Relevant Eligible Tangible Assets for all Main Entities located in the jurisdiction before any adjustment.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PEAllocation/TangibleAssetValue/Total
Description	The Total element indicates the total amount of tangible assets.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Allocation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PEAllocation/TangibleAssetValue/Allocation
Description	The Allocation element indicates the aggregate relevant Tangible Asset Value allocated to Permanent Establishments located in each jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647



Data group	FTEAllocation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/FTEAllocation
Description	The FTE Allocation element refers to the allocation of Eligible Payroll Costs and carrying value of Eligible Tangible Assets of a Flow-through Entity for purposes of the Substance Based Income Exclusion.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	JurOfOwners
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/FTEAllocation/JurOfOwners
Description	The JurOfOwners element contains further information on the jurisdiction of residency of the owners. It is composed of the ResCountryCode, UPE and NotApplicable elements.
Conditions	[XSD] JurOfOwners must contain either ResCountryCode, UPE or NotApplicable.
Explanation	-
Cardinality	[XSD] 1..1

Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/FTEAllocation/JurOfOwners/ResCountryCode
Description	The ResCountryCode element indicates the 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard for the jurisdiction where the Constituent Entity-owners (or members of JV Group) are located for GloBE purposes. The Filing Constituent Entity shall report "Stateless" for each Stateless Constituent Entity-owner. The Filing Constituent Entity shall complete a separate row for each jurisdiction where Constituent Entity-owners (or members of JV Group) that are attributed Eligible Payroll Costs and Eligible Tangible Assets under Article 5.3.7 (a) are located. If Article 5.3.7 (b) applies, the Filing Constituent Entity shall report "UPE" in a separate row (for Eligible Payroll Costs and Eligible Tangible Assets that are allocated to the UPE after the application of Article 7.1.1). The Filing Constituent Entity shall report "Not applicable" for all other Eligible Payroll Costs and Eligible Tangible Assets that are excluded from the Substance Based Income Exclusion computations of the MNE Group under Article 5.3.7 (c). In case of reporting in respect of Stateless Constituent Entities the code "X5" should be used.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	UPE
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/FTEAllocation/JurOfOwners/UPE
Description	The UPE element indicates if the owner is a UPE.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	NotApplicable
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/FTEAllocation/JurOfOwners/NotApplicable
Description	The NotApplicable element indicates that residency information on the owner is not to be provided.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data group	PayrollCost
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/FTEAllocation/PayrollCost
Description	The PayrollCost element reflects the aggregate relevant Eligible Payroll Costs for all Flow-through Entities located in the jurisdiction after any adjustments under Article 5.3.6 and before any adjustments under Article 5.3.7.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/FTEAllocation/PayrollCost/Total
Description	The Total element indicates the aggregate carrying value of the relevant Eligible Tangible Assets for all Flow-through Entities located in the jurisdiction after any adjustments under Article 5.3.6 and before any adjustments under Article 5.3.7.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

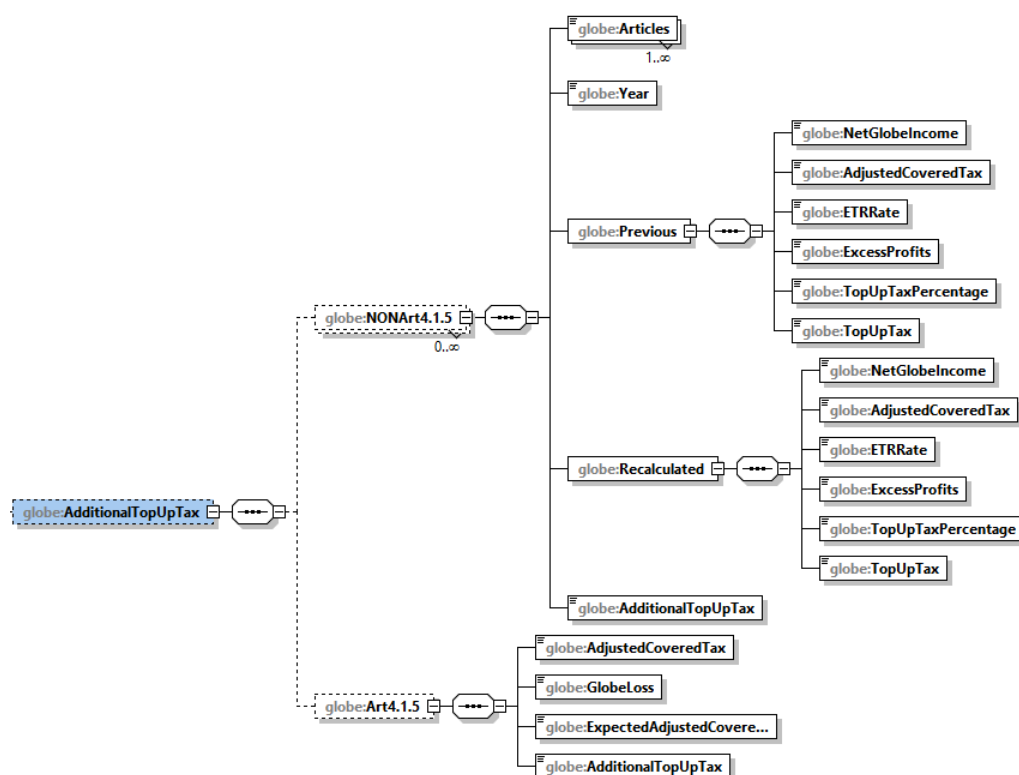
Data element	Allocation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/FTEAllocation/PayrollCost/Allocation
Description	The Allocation element indicates the aggregate relevant Eligible Payroll Costs allocated to Constituent Entity-owners (or members of JV Groups) located in each jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	TangibleAssetValue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/FTEAllocation/TangibleAssetValue
Description	The TangibleAssetValue element indicates the aggregate carrying value of the relevant Eligible Tangible Assets for all Flow-through Entities located in the jurisdiction after any adjustments under Article 5.3.6 and before any adjustments under Article 5.3.7.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Total
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/FTEAllocation/TangibleAssetValue/Total
Description	The Total element indicates the total amount of tangible assets.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Allocation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/FTEAllocation/TangibleAssetValue/Allocation
Description	The Allocation element indicates the aggregate relevant Tangible Asset Value allocated to Constituent Entity-owners (or members of JV Groups) located in each jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

OverallComputation/AdditionalTopUpTax



Data group	AdditionalTopUpTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax
Description	The AdditionalTopUpTax element indicates the Additional Current Top-up Tax for the jurisdiction. The Additional Current Top-up Tax is equal to the difference between the Top-up Tax as previously reported and Top-up Tax as recalculated.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data group	NONArt4.1.5
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5
Description	The optional NonArt4.1.5 element indicates that the table shall be completed if an ETR Adjustment Article applies. This element can be repeated as required.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Articles
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Articles
Description	The Articles element reflects the ETR Adjustment Articles that require or permit a recalculation of the ETR and Top-up Tax for a prior Fiscal Year under Article 5.4.1. This element can be repeated as required. The possible values are:

	<ul style="list-style-type: none"> • GIR2601: Article 3.2.6 • GIR2602: Article 4.4.4 • GIR2603: Article 4.6.1 • GIR2604: Article 4.6.4 • GIR2605: Article 7.3.5 • GIR2606: Article 7.3.7
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] GIR2601, GIR2602, GIR2603, GIR2604, GIR2605, GIR2606

Data element	Year
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Year
Description	<p>The Year element indicates that Article 4.4.4 shall only be selected when the relevant Fiscal Year is the fifth preceding Fiscal Year and the amount of Additional Current Top-up Tax shall be determined on the basis of the information provided in Section 3,2,2,2 of the GIR</p> <p>(GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/RecaptureDeferred). Article 7.3.5 shall only be selected when the relevant Fiscal Year is the fourth preceding Fiscal Year and the amount of the Additional Current Top-up Tax shall be determined on the basis of the information provided in Section 3.2.3.2.a (GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust).</p>
Conditions	<p>[RULE-xxxxx (175)] The Year must NOT be greater than the YYYY value reported in the Period End Date.</p> <p>[RULE-xxxxx (176)] When the Articles contain the value of GIR2605, then the Year should be at least '4 years' before the YYYY value reported in the Period End Date.</p> <p>[RULE-xxxxx (176bis)] When the Articles contain the value of GIR2602, then the Year should be at least '5 years' before the fifth Fiscal Year preceding the YYYY value reported in the Period End Date.</p>
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data group	Previous
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Previous
Description	The Previous element indicates the prior Fiscal Year(s) to which the reported ETR Adjustment Articles apply.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	NetGlobeIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Previous/NetGlobeIncome
Description	The NetGlobeIncome element reflects the Net GloBE Income or Loss. The element contains information on the amount as previously reported shall take into account any adjustments required by the relevant ETR Adjustment Articles in a prior Fiscal Year (if any). The amount recalculated shall take into account any adjustments required by

	the relevant ETR Adjustment Articles applied in a prior Fiscal Year (if any) and in the Reporting Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AdjustedCoveredTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Previous/AdjustedCoveredTax
Description	The AdjustedCoveredTax element indicates the Adjusted Covered Taxes.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	ETRRate
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Previous/ETRRate
Description	The ETRRate element reflects the ETR.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data element	ExcessProfits
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Previous/ExcessProfits
Description	The ExcessProfits element indicates the Excess Profit.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TopUpPercentage
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Previous/TopUpPercentage
Description	The TopUpTaxPercentage element indicates the Top-up Tax Percentage.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data element	TopUpTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Previous/TopUpTax
Description	The TopUpTax element indicates the Top-up Tax.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	Recalculated
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Recalculated
Description	The Recalculated element indicates the prior Fiscal Year(s) to which the ETR Adjustments apply.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	NetGlobeIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Recalculated/NetGlobeIncome
Description	The NetGlobeIncome element indicates the Net GloBE Income or Loss.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AdjustedCoveredTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Recalculated/AdjustedCoveredTax
Description	The AdjustedCoveredTax element indicates the Adjusted Covered Taxes.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	ETRRate
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Recalculated/ETRRate
Description	The ETRRate element reflects the ETR.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data element	ExcessProfits
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Recalculated/ExcessProfits
Description	The ExcessProfits element indicates the Excess Profit.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TopUpPercentage
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Recalculated/TopUpPercentage
Description	The TopUpTaxPercentage element indicates the Top-up Tax Percentage.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data element	TopUpTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Recalculated/TopUpTax
Description	The TopUpTax element indicates the Top-up Tax.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AdditionalTopUpTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/AdditionalTopUpTax
Description	The AdditionalTopUpTax element indicates the Additional Current Top-up Tax.
Conditions	[RULE-xxxxx (177)] AdditionalTopUpTax is calculated as follows: Recalculated/TopUpTax - Previous/TopUpTax
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	Art4.1.5
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5
Description	The Art4.1.5 element indicates the Additional Current Top-up Tax for purposes of Article 4.1.5. This table does not need to be completed if the MNE Group has a positive amount of Net GloBE Income in the jurisdiction.
Conditions	[RULE-xxxxx (169)] The Art4.1.5 element must be completed if the OverallComputation/NetGlobeIncome/Total is a negative value.
Explanation	-
Cardinality	[XSD] 0..1

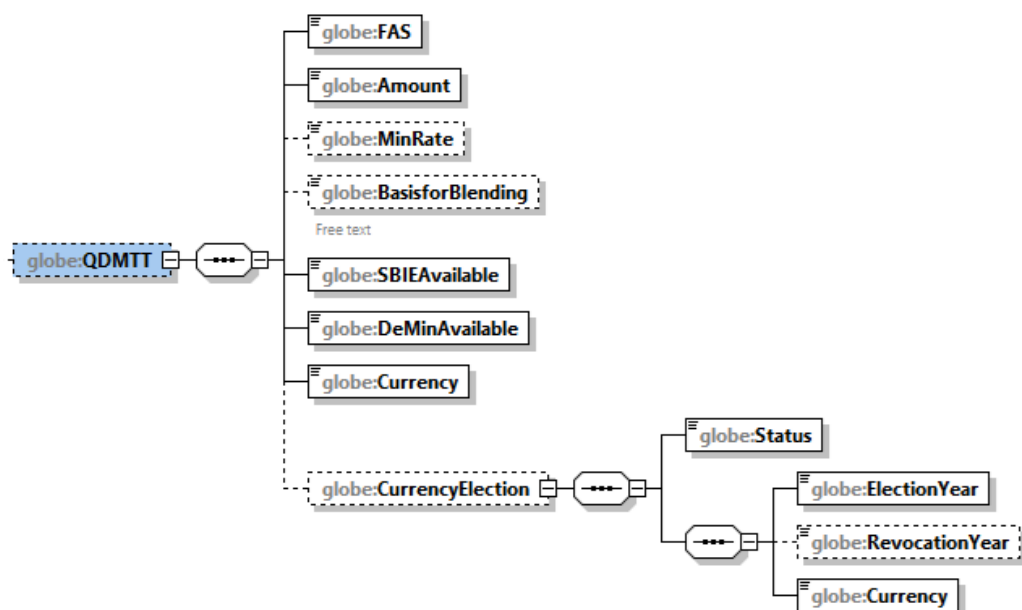
Data element	AdjustedCoveredTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/AdjustedCoveredTax
Description	The AdjustedCoveredTax element indicates amount of Adjusted Covered Taxes for the jurisdiction.
Conditions	[RULE-xxxxx (170)] The AdjustedCoveredTax value should be a negative value.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and < 0

Data element	GlobeLoss
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/GlobeLoss
Description	The GlobeLoss element indicates the GloBE Loss for the Jurisdiction.
Conditions	[RULE-xxxxx (171)] The GlobeLoss element must be the same as OverallComputation/NetGlobeIncome/Total value.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	ExpectedAdjustedCoveredTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/ExpectedAdjustedCoveredTax
Description	The ExpectedAdjustedCoveredTax element indicates the Expected Adjusted Covered Taxes for the jurisdiction.
Conditions	[RULE-xxxxx (172)] The ExpectedAdjustedCoveredTax must be equal to the following calculation: GlobeLoss * 15%
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AdditionalTopUpTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/AdditionalTopUpTax
Description	The AdditionalTopUpTax element indicates the Additional Current Top-up Tax under Article 4.1.5.
Conditions	[RULE-xxxxx (173)] The AdditionalTopUpTax integer is equal to the following calculation but is NOT less than 0 : ExpectedAdjustedCoveredTax - AdjustedCoveredTax
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

OverallComputation/QDMTT



Data group	QDMTT
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT
Description	The QDMTT element indicates the Qualified Domestic Minimum Top-up Tax payable in the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	FAS
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/FAS
Description	The FAS element indicates the Acceptable Financial Accounting Standard permitted by the Authorised Accounting Body in the jurisdiction or the Authorised Financial Accounting Standard adjusted to prevent any Material Competitive Distortions that is used for the computation of Domestic Excess Profits under the QDMTT.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	Amount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/Amount
Description	The Amount element indicates that the amount payable under the QDMTT of the jurisdiction for the Reporting Fiscal Year. This amount shall be provided in the currency reported in GLOBE_OECD/GLOBEBody/FilingInfo/AccountingInfo/Currency.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	MinRate
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/MinRate
Description	The MinRate element indicates the Minimum Rate applicable for QDMTT purposes, if higher than 15%.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data element	BasisforBlending
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/BasisforBlending
Description	The BasisforBlending element reflects the basis for the blending of income and taxes for purposes of the ETR computation, if different from the GloBE Rules.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

Data element	SBIEAvailable
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/SBIEAvailable
Description	The SBIEAvailable element contains information on the Substance Based Income Exclusion also available for QDMTT purposes.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	DeMinAvailable
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/DeMinAvailable
Description	The DeMinAvailable element contains information on the de minimis exclusion available for QDMTT purposes.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	Currency
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/Currency
Description	The Currency element reflects the iso:curCode_Type for the currency that is used for the filing of the QDMTT information. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in attribute currCode.
Conditions	-
Explanation	-

Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Currency code according to ISO code list 4217

Data group	CurrencyElection
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/CurrencyElection
Description	The CurrencyElection element indicates the application of the election to undertake the QDMTT computations using the presentation currency of the Consolidated Financial Statements or the local currency. This election can only be made when he QDMTT legislation requires QDMTT computations to be made using the local accounting standard and one or more Constituent Entities in the jurisdiction use a currency other than the local currency as their functional currency. As a five-year election, it is composed of the Status, Election Year, and Revocation Year elements, as well as the Currency element to report whether QDMTT computations are made using the presentation currency of the Consolidated Financial Statements or the local currency.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

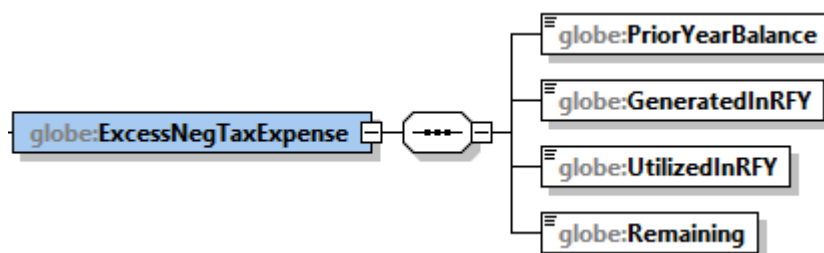
Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/CurrencyElection/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/CurrencyElection/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when currency election applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/CurrencyElection/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (127)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	Currency
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/CurrencyElection/Currency
Description	<p>The Currency element indicates whether the 5-year election has been made to use the local currency or the CFS presentation currency.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR1301: Local • GIR1302: CFS
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR1301, GIR1302

OverallComputation/ExcessNegTaxExpense



Data group	ExcessNegTaxExpense
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense
Description	The ExcessNegTaxExpense element is comprised of PriorYearBalance, GeneratedInRFY, UtilizedInRF, and Remaining elements in relation to the excess negative tax expense carry-forward.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

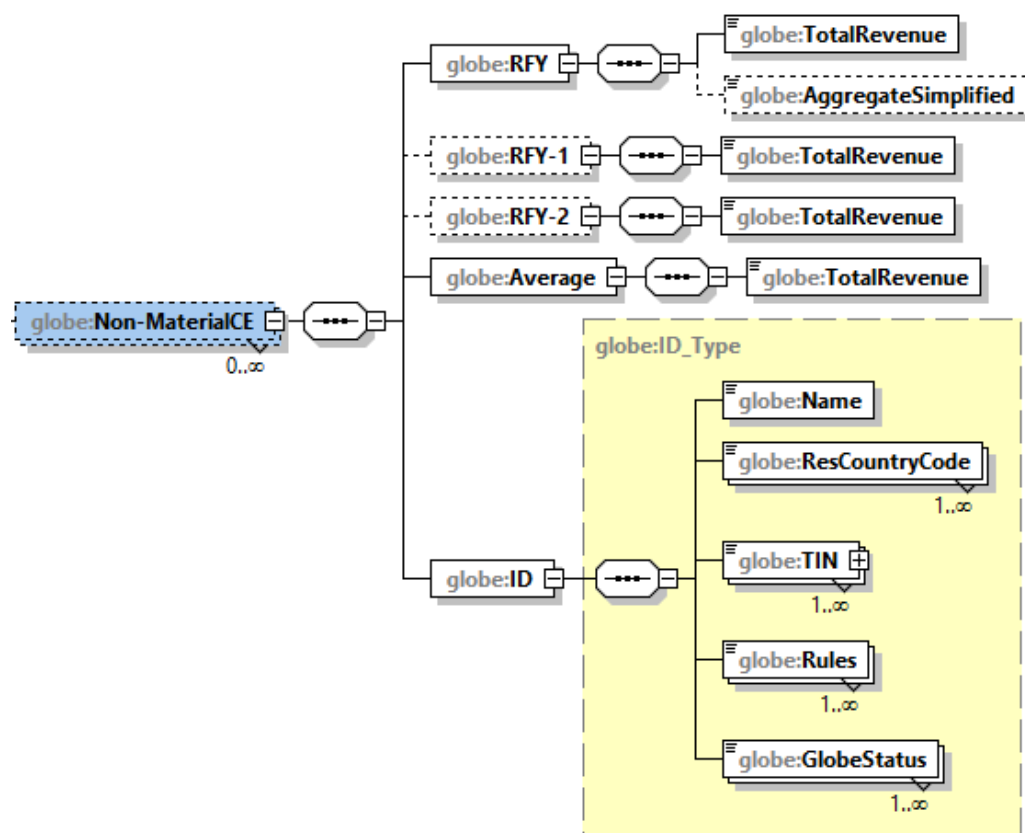
Data element	PriorYearBalance
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense/PriorYearBalance
Description	The PriorYearBalance element contains the balance of the excess negative tax expense carried forward from the prior year.

Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	GeneratedInRFY
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense/GeneratedInRFY
Description	The GeneratedInRFY element contains the excess negative tax expense generated in the Reporting Fiscal Year.
Conditions	[RULE-xxxxx (163)] If the AdjustedCoverTax/Adjustments/AdjustmentItem element has the value of GIR2719, then the value reported in the Amount element should be the same as the integer reported in the GeneratedInRFY element.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	UtilizedInRFY
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense/UtilizedInRFY
Description	The UtilizedInRFY element contains the excess negative tax expense utilized in the Reporting Fiscal Year.
Conditions	[RULE-xxxxx (164)] If the AdjustedCoverTax/Adjustments/AdjustmentItem element has the value of GIR2720, then the value reported in the Amount element should be the same as the integer reported in the UtilizedInRFY element.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Remaining
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense/Remaining
Description	The Remaining element contains the excess negative tax expense remaining at the end of the Reporting Fiscal Year.
Conditions	[RULE-xxxxx (162)] The Remaining value should equal the following calculation: $\text{PriorYearBalance} + \text{GeneratedInRFY} - \text{UtilizedInRFY}$
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Non-MaterialCE

Data group	Non-MaterialCE
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/Non-MaterialCE
Description	The Non-Material CE element indicates the simplified calculation for Non-material Constituent Entities.
Conditions	[RULE-xxxxx (123)] When the SafeHarbour element has the input of GIR1207, GIR1208 or GIR1209 for a jurisdiction (or for a subgroup), then the Non-MaterialCE element must be completed for that jurisdiction (or for that subgroup).
Explanation	-
Cardinality	[XSD] 0..n

Data group	RFY
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/Non-MaterialCE/RFY
Description	The RFY element indicates Reporting Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	TotalRevenue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/Non-MaterialCE/RFY/TotalRevenue
Description	The TotalRevenue element reflects the Total Revenue for the Reportable Fiscal Year. If the Simplified Calculation for Non-material Constituent Entities is utilised under option (a), (b) or (c) in 2.2.1.1.1 of the GIR, the Filing Constituent Entity shall also report the Total Revenue, as defined in the Safe Harbours and Penalty Relief document, of all Non-material Constituent Entities located in the jurisdiction for the for the current Fiscal Year, the first preceding fiscal year (if applicable) and the second preceding fiscal year (if applicable), as well as the average of the three Fiscal Years respectively.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AggregateSimplified
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/Non-MaterialCE/RFY/AggregateSimplified
Description	The AggregateSimplified element reflects the aggregate Simplified Tax. If Simplified Calculation for Non-material Constituent Entities is utilised under option (b) in 2.2.1.1.1 of the GIR, the Filing Constituent Entity shall report aggregate Simplified Tax, as defined in the Safe Harbours and Penalty Relief document, of all Non-material Constituent Entities located in the jurisdiction for the Reporting Fiscal Year.
Conditions	[RULE-xxxxx (124)] When the SafeHarbour element has the input of GIR1208 for a jurisdiction (or for a subgroup), then the AggregateSimplified element must be completed for that jurisdiction (or for that subgroup).
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	RFY-1
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/Non-MaterialCE/RFY-1
Description	The RFY-1 element indicates the first preceding Fiscal Year (if applicable).
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	TotalRevenue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/Non-MaterialCE/RFY-1/TotalRevenue
Description	The TotalRevenue element reflects the Total Revenue for the first preceding Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	RFY-2
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/Non-MaterialCE/RFY-2
Description	The RFY-2 element indicates the second preceding Fiscal Year (if applicable).
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

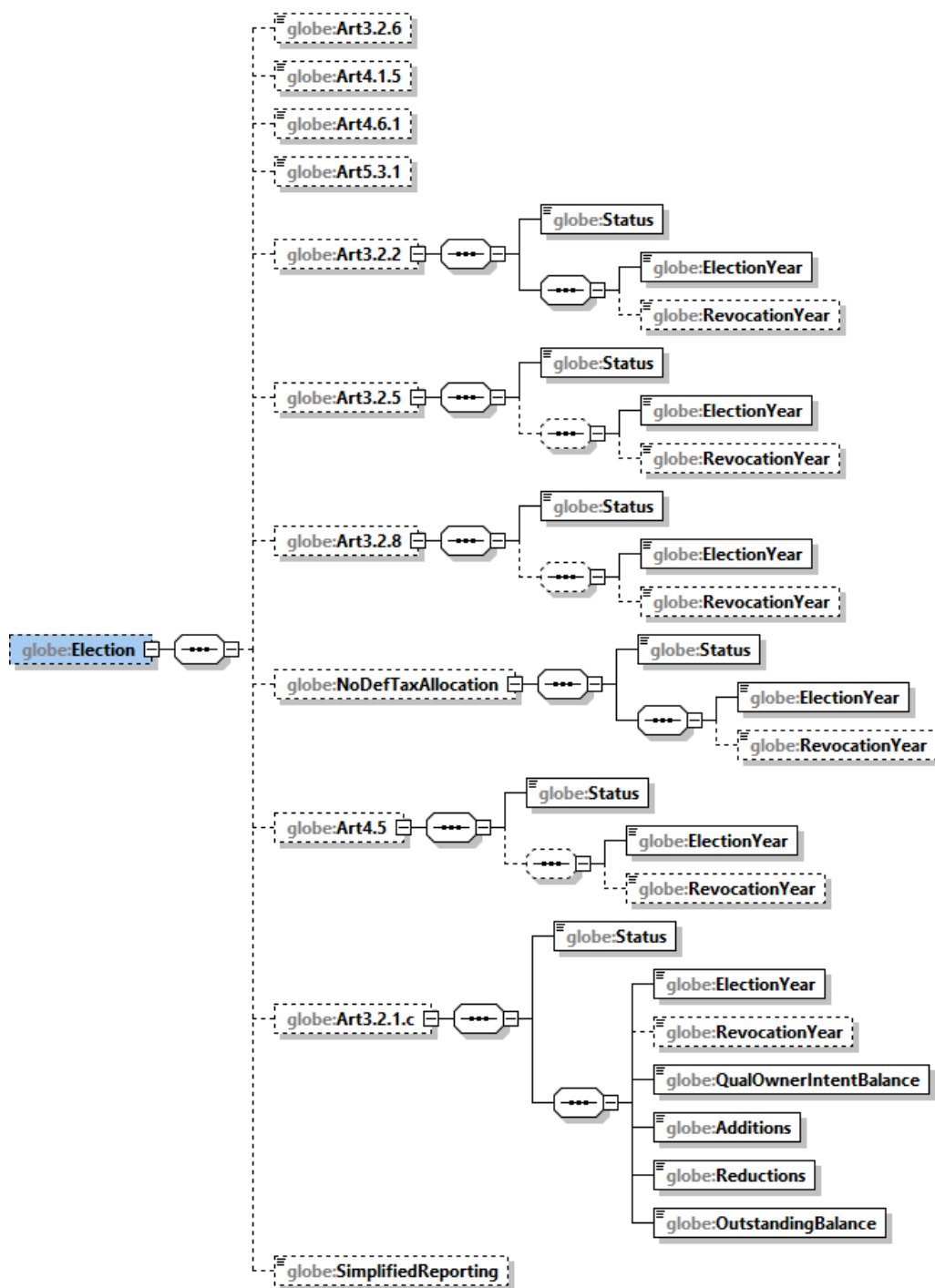
Data element	TotalRevenue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/Non-MaterialCE/RFY-2/TotalRevenue
Description	The TotalRevenue element reflects the Total Revenue for the second preceding Fiscal Year.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	Average
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/Non-MaterialCE/Average
Description	The Average element indicates the Average of the three Fiscal Years (if applicable).
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	TotalRevenue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/Non-MaterialCE/Average/TotalRevenue
Description	The TotalRevenue element reflects the Total Revenue for the Average of the three Fiscal Years (if applicable).
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	ID
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/Non-MaterialCE/ID
Reference group	EXCLUDEDID
Description	The ID element defines the identifying information to be included in the GIR XML schema in relation to Constituent Entities, JVs, JV Subsidiaries and UPEs.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Election



Data group	Election
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/Election
Description	The Election element reflects the applied jurisdictional elections (i.e. elections that apply to all Constituent Entities (or members of a JV Group) located in a jurisdiction). This element and each sub element under the parent element are optional.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Art3.2.6
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.6
Description	The Art 3.2.6. element indicates the application of the aggregate asset gain election.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	Art4.1.5
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art4.1.5
Description	The Art4.1.5 element indicates the application of the negative tax expense carry-forward.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	Art4.6.1
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art4.6.1
Description	The Art4.6.1 element indicates the application of the immaterial decrease in covered taxes election.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	Art5.3.1
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art5.3.1
Description	The Art5.3.1 element indicates the election not to apply the Substance Based Income Exclusion.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data group	Art3.2.2
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.2
Description	The Art3.2.2 element indicates the application of the stock-based compensation election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.2/Status
Description	- The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.2/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when Art3.2.2 applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.2/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (127)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data group	Art3.2.5
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.5
Description	The Art3.2.5 element indicates the application of the realisation principle election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.5/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.5/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when Art3.2.5 applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.5/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (127)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data group	Art3.2.8
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.8
Description	The Art3.2.8 element indicates the application of the intra-group transactions election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.8/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.8/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when Art3.2.8 applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.8/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (127)] If the Status element is true, then the RevocationYear must not be completed. RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data group	NoDefTaxAllocation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/NoDefTaxAllocation
Description	The NoDefTaxAllocation element indicates the application of the non-allocation of cross-border deferred tax election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/NoDefTaxAllocation/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/NoDefTaxAllocation/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when non-allocation of cross-border deferred tax election applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/NoDefTaxAllocation/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (127)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data group	Art4.5
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art4.5
Description	The Art 4.5. element indicates the application of the GloBE Loss Election. This election can only be made with the first GloBE Information Return that includes the jurisdiction for which the election is made. If the election is subsequently revoked, the Filing Constituent Entity cannot make a new election for the same jurisdiction. It is comprised of the Status, Election Year, and Revocation Year elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art4.5/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art4.5/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when Art4.5 applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art4.5/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (127)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data group	Art3.2.1.c
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.1.c
Description	The Art 3.2.1c element indicates the application of the equity investment inclusion election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements. It is also comprised of the QualOwnerIntentBalance, Additions, Reductions and Outstanding Balance elements, which indicate the inclusion of equity gain or loss with respect to an equity investment inclusion election.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	Status
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.1.c/Status
Description	The Status element indicates if the jurisdictional election is active.
Conditions	-
Explanation	The Status element is a Boolean with the accepted input type of true or false. If true, then only the ElectionYear must be completed. If false, then the ElectionYear and RevocationYear elements must be completed.
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

Data element	ElectionYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.1.c/ElectionYear
Description	The Election Year element indicates the Election Year.
Conditions	ElectionYear must be completed when Art3.2.1.c applies.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	RevocationYear
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.1.c/RevocationYear
Description	The Revocation Year element indicates the year where the election was revoked (if any). The Filing Constituent Entity shall report the Revocation Year in the GloBE Information Return filed for the Revocation Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Revocation Year.
Conditions	[RULE-xxxxx (127)] RevocationYear is only to be provided when the Status is 'false'.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data element	QualOwnerIntentBalance
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.1.c/QualOwnerIntentBalance
Description	The QualOwnerIntentBalance element indicates balance of the owner's investment in a Qualified Ownership Interest from prior years, i.e. the remaining amount of the owner's investment in a Qualified Ownership Interest for the jurisdiction that has not been reduced by receipts.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

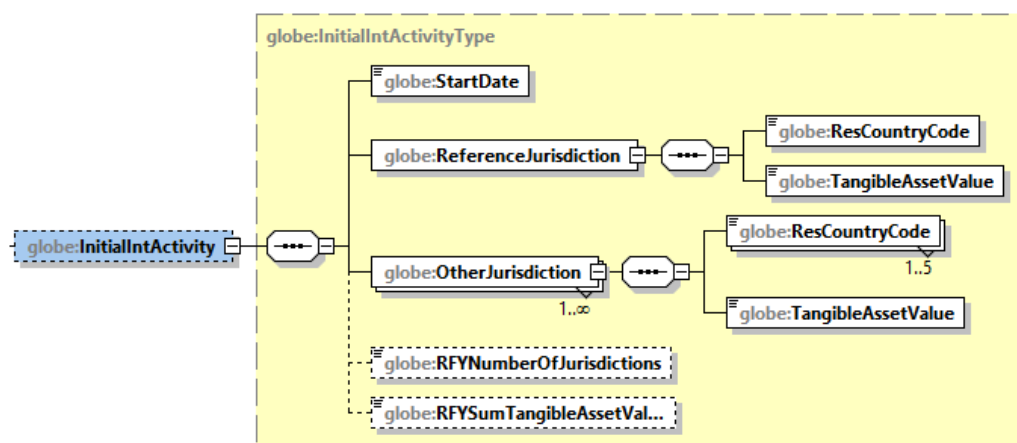
Data element	Additions
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.1.c/Additions
Description	The Additions element indicates the increase in the owner's investment in a Qualified Ownership Interest for the Reporting Fiscal Year for the jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Reductions
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.1.c/Reductions
Description	The Reductions element indicates the decrease in the owner's investment in a Qualified Ownership Interest for the Reporting Fiscal Year for the jurisdiction pursuant to the related Administrative Guidance. The decrease cannot exceed the owner's investment and cause the investment below zero.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	OutstandingBalance
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.1.c/OutstandingBalance
Description	The Outstanding Balance element indicates the outstanding balance of the owner's investment in a Qualified Ownership Interest, i.e. the sum of the balance from prior years and additions to the owner's Investment in a Qualified Ownership Interest after deducting the receipts with respect to the Qualified Ownership Interest for the Reporting Fiscal Year.
Conditions	[RULE-xxxxx (128)] OutstandingBalance must be equal to QualOwnerIntentBalance plus the Additions minus the Reductions.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	SimplifiedReporting
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/SimplifiedReporting
Description	The Simplified Reporting element indicates that information in respect of the jurisdiction is subject to simplified reporting. As a Boolean element, the accepted input types are true or false.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] Boolean
Domain	[XSD] true, false

InitialIntActivity



Data group	InitialIntActivity
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/InitialIntActivity
Description	The InitialIntActivity element indicates that the MNE Group is in the initial phase of international activity, whereby the Top-up tax is reduced to zero for purposes of the UTPR of the MNE Group. It is comprised of several elements which evidence that the MNE Group is eligible for the exclusion. When Article 9.3 applies, and no Group Entity is required to apply a QIIR, the Filing Constituent Entity does not need to complete Sections 2.1, 2.2 or Section 3 of the GIR for the relevant jurisdictions for which the Top-up Tax is reduced to zero under Article 9.3.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	StartDate
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/InitialIntActivity/StartDate
Description	The StartDate element indicates the first day of the First Fiscal Year in which the MNE Group originally came within the scope of GloBE Rules. Article 9.3 does not apply for any Fiscal Year that starts later than five years after the first day of the Fiscal Year reported in 2.3.1 of the GIR. For MNE Groups in scope of the GloBE Rules when they come into effect, the date reported in 2.3.1 shall be replaced with the date when the UTPR rules come into effect.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] YYYY-MM-DD
Domain	-

Data group	ReferenceJurisdiction
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/InitialIntActivity/ReferenceJurisdiction
Description	The Reference Jurisdiction element indicates the Reference Jurisdiction defined in Article 9.3.3. It is comprised of the ResCountryCode and Tangible Asset Value elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/InitialIntActivity/ReferenceJurisdiction/ResCountryCode
Description	The ResCountryCode element indicates the 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard of the Reference Jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	TangibleAssetValue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/InitialIntActivity/ReferenceJurisdiction/TangibleAssetValue
Description	The Tangible Asset Value element indicates the Net Book Values of Tangible Assets of all Constituent Entities located in the Reference Jurisdiction for the Fiscal Year in which the MNE Group originally comes within the scope of the GloBE Rules.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	OtherJurisdiction
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/InitialIntActivity/OtherJurisdiction
Description	The repeatable Other Jurisdiction element reflects information on the Net Book Values of Tangible Assets of Constituent Entities located outside the Reference Jurisdiction for the Fiscal Year in which the MNE Group originally comes within the scope of the GloBE Rules. It is comprised of the ResCountryCode and Tangible Asset Value elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

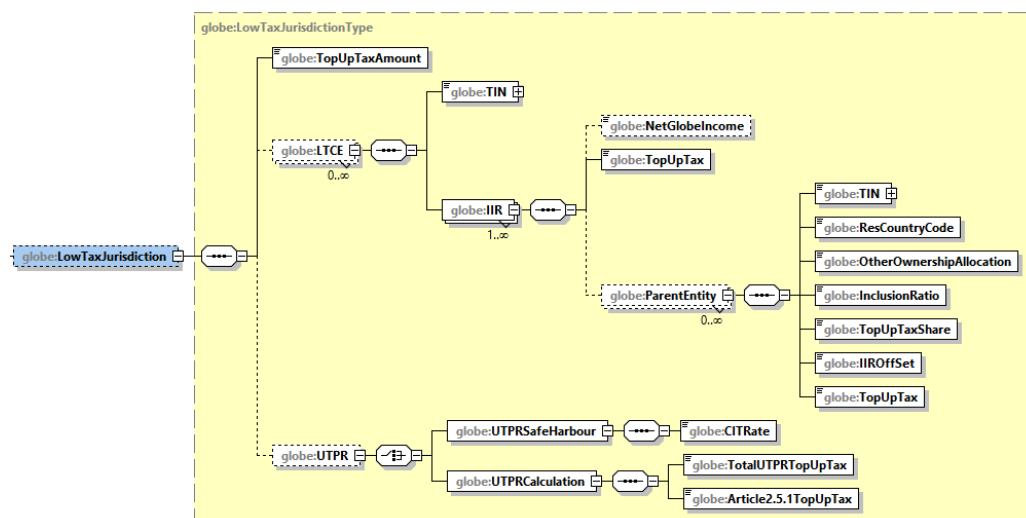
Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/InitialIntActivity/OtherJurisdiction/ResCountryCode
Description	The ResCountryCode element indicates the 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard of each jurisdiction, other than the Reference Jurisdiction, where Constituent Entities are located for the Fiscal Year in which the MNE Group originally comes within the scope of the GloBE Rules. The number of jurisdictions other than the Reference Jurisdiction shall be up to five. The location of JV's and JV Subsidiaries or Investment Entities that are not Excluded Entities is not taken into account to determine the number of jurisdictions where the MNE Group has Constituent Entities.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..5
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	TangibleAssetValue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/InitialIntActivity/OtherJurisdiction/TangibleAssetValue
Description	The Tangible Asset Value indicates the Net Book Values of Tangible Assets of all Constituent Entities located in each jurisdiction other than the Reference Jurisdiction for the Fiscal Year in which the MNE Group originally comes within the scope of GloBE Rules. Tangible Assets of Stateless Constituent Entities are considered held by Constituent Entities located in a jurisdiction other than the Reference Jurisdiction, except to the extent that the MNE Group demonstrates that those Tangible Assets are physically located in the Reference Jurisdiction. Tangible Assets of JV's and JV Subsidiaries or Investment Entities that are not Excluded Entities, are not taken into account to determine the Sum of the Net Book Values of Tangible Assets of all Constituent Entities located in other jurisdictions than the Reference Jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	RFYNumberOfJurisdictions
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/InitialIntActivity/RFYNumberOfJurisdictions
Description	The RFYNumberOfJurisdictions element indicates the Number of jurisdictions where the MNE Group has Constituent Entities during the Reporting Fiscal Year. If the Reporting Fiscal Year is the Fiscal Year in which the MNE Group originally comes within the scope of GloBE Rules, this information shall not be reported as it can be derived from the information reported under the element(s) OtherJurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	SumTangibleAssetValue
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/InitialIntActivity/SumTangibleAssetValue
Description	The RFYSumTangibleAssetValue element indicates the sum of the Net Book Values of Tangible Assets of all Constituent Entities located in all jurisdictions other than the Reference Jurisdiction during the Reporting Fiscal Year. If the Reporting Fiscal Year is the Fiscal Year in which the MNE Group originally comes within the scope of GloBE Rules, this information shall not be reported as it can be derived from the information reported under the element(s) OtherJurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

5.2.4.3 LowTaxJurisdiction



Data group	LowTaxJurisdiction
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction
Description	For each Low-Tax Jurisdiction, this element specifies the amount of Top-up Tax payable in respect of each Low-Taxed Constituent Entity (or member of JV Group) where a QIIR applies and identifies each Parent Entity's Allocable Share of Top-up Tax. It further provides more details on the computation of the UTPR Top-up Tax Amount, if any. It is comprised of the TopUpTaxAmount, LTCE and UTPR elements.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1

Data element	TopUpTaxAmount
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/TopUpTaxAmount
Description	The TopUpTaxAmount element reflects the total Top-up Tax Amount in respect of the Low-Tax Jurisdiction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	LTCE
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE
Description	This element identifies the Low-Taxed Constituent Entity.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	TIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/TIN
Reference group	TIN
Description	The TIN element indicates the TIN of LTCE or member of JV Group.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data group	IIR
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR
Description	The repeatable IIR element specifies the amount of Top-up Tax payable in respect of each Low-Taxed Constituent Entity (or member of JV Group) where a QIIR applies and identifies each Parent Entity's Allocable Share of Top-up Tax.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

Data element	NetGlobeIncome
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/NetGlobeIncome
Description	The GlobeIncome element reflects to GloBE Income of the LTCE or member of JV Group.
Conditions	[RULE-xxxxx (178)] LTCE/IIR/NetGlobeIncome must be completed unless at least one of the repeatable Art7.6 elements has the value of 'true' in respect of that Constituent Entity.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TopUpTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/TopUpTax
Description	The TopUpTax element indicates the Top-up tax of the Low-Taxed CE or the member of the JV Group.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	ParentEntity
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity
Description	-
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	TIN
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/TIN
Reference group	TIN
Description	The optional (mandatory) TIN element identifies the TIN (or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number) of the Parent Entity.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/ResCountryCode
Description	The ResCountryCode element indicates that the jurisdictions where Parent Entities of the MNE Group are required to apply a QIIR in the form of 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard. When Article 10.3.5 applies, the Filing Constituent Entity shall report the jurisdiction that requires the Parent Entity to apply its QIIR.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	OtherOwnershipAllocation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/OtherOwnershipAllocation
Description	The OtherOwnershipAllocation element indicates that the amount of GloBE Income attributable to Ownership Interests held by other owners than the relevant Parent Entity is determined in accordance with Article 2.2.3.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	InclusionRatio
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/InclusionRatio
Description	The InclusionRatio element indicates the Parent Entity's Inclusion Ratio.
Conditions	[RULE-xxxxx (179)] The InclusionRatio must equal the following calculation: $(\text{NetGlobeIncome} - \text{OtherOwnershipAllocation}) / \text{NetGlobeIncome}$
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data element	TopUpTaxShare
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/TopUpTaxShare
Description	The TopUpTaxShare element indicates the Parent Entity's allocable share of the Top-up Tax.
Conditions	[RULE-xxxxx (180)] The IIR/ParentEntity/TopUpTaxShare must equal the following calculation: $IIR/TopUpTax * InclusionRatio$
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	IIROffset
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/IIROffset
Description	The IIROffset element reflects that the IIR Offset is the amount of Top-up Tax that is brought into charge under a Qualified IIR by a POPE or Intermediate Parent Entity located in a lower tier of the ownership chain.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TopUpTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/TopUpTax
Description	The TopUpTax element indicates the Top-Up Tax Payable by Parent Entity.
Conditions	[RULE-xxxxx (181)] The IIR/ParentEntity/TopUpTax integer must equal the following calculation: $IIR/ParentEntity/TopUpTaxShare - IIROffset$
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data group	UTPR
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR
Description	The Filing Constituent Entity shall complete this table if there is a UTPR Top-up Tax Amount for at least one jurisdiction for the Reporting Fiscal Year or if there is a UTPR Top-up Tax carry-forward reported.
Conditions	[XSD] UTPR must contain either UTPRSafeHarbour or UTPRCalculation.
Explanation	-
Cardinality	[XSD] 0..1

Data group	UTPRSafeHarbour
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR/UTPRSafeHarbour
Description	The UTPRSafeHarbour element reflects the application of the Transitional UTPR Safe Harbour.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

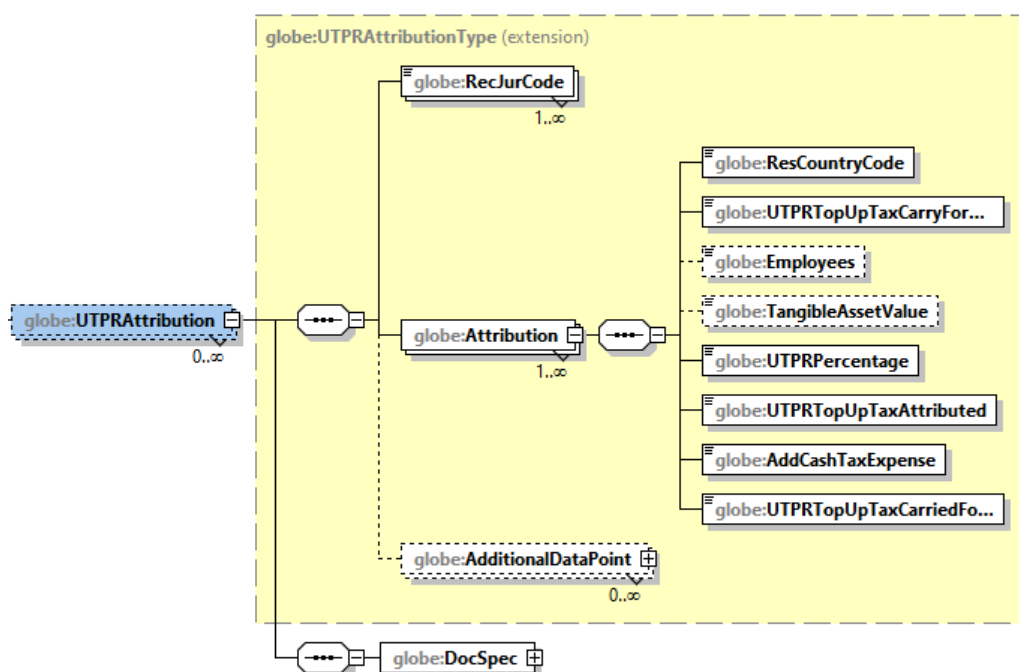
Data element	CITRate
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR/UTPRSafeHarbour/CITRate
Description	The CITRate element reflects the corporate income tax rate of the UPE jurisdiction in accordance with the agreed safe harbour.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data group	UTPRCalculation
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR/UTPRCalculation
Description	-
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	TotalUTPRTopUpTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR/UTPRCalculation/TotalUTPRTopUpTax
Description	<p>The TotalUTPRTopUpTax element indicates the Total UTPR Top-up Tax Amount in respect of the jurisdiction.</p> <p>The sum of all amounts reported in 3.4.2.2 of the GIR (GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR/UTPRCalculation (Top-up Tax taken into account for Article 2.5.1)) shall be reported for each Low-Taxed Constituent Entity and member of a JV Group located in a Low-Tax Jurisdiction as well as for each Stateless Constituent Entity that has an amount reported in 3.4.2.2 of the GIR (GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR/UTPRCalculation). If no QIIR applies in respect of any LTCE (or member of JV Group) for which the Topup Tax calculation is made, the Top-up Tax taken into account for Article 2.5.1 is the Jurisdictional Top-up Tax computed.</p>
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Article2.5.1TopUpTax
Xpath (XML)	GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR/UTPRCalculation/Article2.5.1TopUpTax
Description	The Article2.5.1TopUpTax reflects the Top-up tax taken into account for Article 2.5.1.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

5.2.5 UTPR Attribution



Data group	UTPRAttribution
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution
Description	The UTPR Attribution corresponds to Section 3.4.3 of the GIR and contains information on the attribution of Top-Up Tax amongst relevant jurisdictions in case the UTPR is applicable.
Conditions	[RULE-xxxxx (187)] When the UTPRCalculation is provided and the TotalUTPRTopUpTax element contains a value greater than 0, then the UTPRAttribution must be completed.
Explanation	-
Cardinality	[XSD] 0..n

Data element	RecJurCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution/RecJurCode
Description	The repeatable Receiving Jurisdiction Code indicates the relevant recipient jurisdictions of the UTPRAttribution section for exchange of information purposes. If the MNE Group intends to proceed with local filing of the GIR, the domestic jurisdiction code must be entered in the element. The Filing Constituent Entity shall identify the jurisdictions in which filing obligations of Constituent Entities are intended to be met through exchange of information under Article 8.1.2.
Conditions	RULE-xxxxx (56)] At least one Country ISO Code in RecJurCode must be the same as the ReceivingCountry.

	<p>[RULE-xxxxx (57)] Where the Role of the Filing CE is GIR403 or GIR404, then the RecJurCode should equal, 'local jurisdiction' (i.e. the TransmittingCountry should match the ReceivingCountry).</p> <p>[RULE-xxxxx (65bis)] The Jurisdiction reported in the RecJurCode must be one of the Jurisdictions reported in the repeatable JurWithTaxingRights element in respect of the jurisdiction for which the jurisdictional section is being prepared.</p>
Explanation	The Jurisdiction reported in the RecJurCode must be the UPE jurisdiction or one of the jurisdictions reported in the ResCountryCode element.
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data group	Attribution
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution/Attribution
Description	The repeatable Attribution element indicates the Attribution of Top-up Tax under the UTPR.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

Data element	ResCountryCode
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution/Attribution/ResCountryCode
Description	The ResCountryCode element identifies the UTPR Jurisdictions of the MNE Group in the form of 2-character alphabetic country code according to the ISO 3166-1 Alpha 2 standard.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

Data element	UTPRTopUpTaxCarryForward
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxCarryForward
Description	The UTPRTopUpTaxCarryForward element indicates that if the UTPR Top-up Tax Amount allocated to a jurisdiction in a prior Fiscal Year has not yet resulted in an equivalent additional cash tax expense for the Constituent Entities located in that jurisdiction, the amount to be carried forward in accordance with Article 2.4.2 shall be reported in 3.4.3.2 of the GIR.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Employees
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution/Attribution/Employees
Description	The Employees element indicates the Number of Employees allocated to Permanent Establishments (including those of Flowthrough Entities) shall be taken into account for computing the UTPR Percentage of the jurisdiction where such PEs are located.
Conditions	[RULE-xxxxx (188)] The Employees must be completed unless the UTPRTopUpTaxCarryForward contains the value of 0.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	TangibleAssetValue
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution/Attribution/TangibleAssetValue
Description	The TangibleAssetValue element indicates that the Net Book Value of Tangible Assets allocated to PEs (including those of Flow-through Entities) shall be taken into account for computing the UTPR Percentage of the jurisdiction where such PEs are located.
Conditions	[RULE-xxxxx (189)] The TangibleAssetValue must be completed unless the UTPRTopUpTaxCarryForward contains the value of 0.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	UTPRPercentage
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution/Attribution/UTPRPercentage
Description	<p>The UTPRPercentage element indicates that if the UTPR Percentage in 3.4.3.5 of the GIR is zero for a UTPR jurisdiction as a result of the application of Article 2.6.3, the Number of Employees and Tangible Assets of the Constituent Entities located in the jurisdiction are excluded from the total (i.e. denominator of the formula for purposes of the allocation key). This exclusion from the total (and the denominator) does not apply if all UTPR jurisdictions have a UTPR Percentage of zero in the Reporting Fiscal Year (Article 2.6.4).</p> <p>The UTPR Percentage is computed in accordance with Article 2.6.1. If there is a UTPR Topup Tax carry-forward for a UTPR jurisdiction in 3.4.3.2, the UTPR percentage of the jurisdiction shall be zero (Article 2.6.3), unless all UTPR jurisdictions have a UTPR Percentage of zero in the Reporting Fiscal Year (Article 2.6.4). The UTPR Percentage reported in this column shall be the UTPR Percentage computed after the application of Article 2.6.4.</p>
Conditions	[RULE-xxxxx (190)] The UTPRPercentage must be 0 when the UTPRTopUpTaxCarryForward is greater than 0, unless all UTPR jurisdictions have a UTPRPercentage of 0 in the Reporting Fiscal Year.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data element	UTPRTopUpTaxAttributed
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxAttributed
Description	The UTPRTopUpTaxAttributed element indicates that the total UTPR Top-up Tax Amount to be attributed among UTPR Jurisdictions is the sum of each Total UTPR Top-up Tax Amount in respect of each jurisdiction identified in table 3.4.3 (GLOBE_OECD/GLOBEBody/UTPRAttribution/Attribution).
Conditions	[RULE-xxxxx (185)] The sum of UTPRTopUpTaxAttributed should be equal to the sum of TotalUTPRTopUpTax amount in the JurisdictionSection element in respect to all jurisdictions.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	AddCashTaxExpense
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution/Attribution/AddCashTaxExpense
Description	The AddCashTaxExpense element reflects that the additional cash tax expense incurred by CEs in the UTPR jurisdiction is the amount of tax due under the UTPR in addition to the amount of tax that would otherwise be payable under normal tax rules.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	UTPRTopUpTaxCarriedForward
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxCarriedForward
Description	The UTPRTopUpTaxCarriedForward element indicates that the UTPR Top-up tax left to be carried forward is the positive difference between the UTPR Top-up Tax amount attributed to the UTPR jurisdiction for the Reporting Fiscal Year and the additional cash tax expense incurred by CEs in the UTPR jurisdiction reported in 3.4.3.7 of the GIR (GLOBE_OECD/GLOBEBody/UTPRAttribution/Attribution/AddCashTaxExpense).
Conditions	[RULE-xxxxx (191)] The UTPRTopUpTaxCarriedForward must be a positive value. [RULE-xxxxx (192)] The UTPRTopUpTaxCarriedForward is equal to the following calculation: UTPRTopUpTaxCarryForward + UTPRTopUpTaxAttributed - AddCashTaxExpense
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] n10
Domain	[XSD] ≥ 0 and ≤ 2147483647

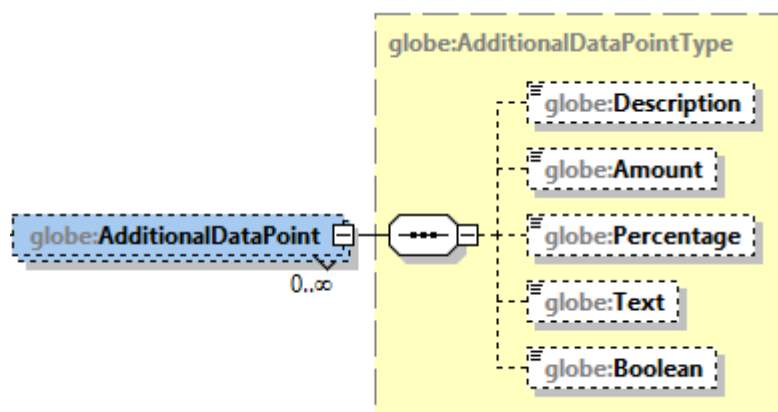
Data group	AdditionalDataPoint
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution/AdditionalDataPoint
Reference group	ADDITIONALDATAPOINT
Description	The repeatable AdditionalDataPoint element is composed of the Description, Amount, Percentage, and Text elements. Each element and the corresponding values are outlined below and should only be completed on the basis of approved governmental guidance and in accordance with the instructions provided therein.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data group	DocSpec
Xpath (XML)	GLOBE_OECD/GLOBEBody/UTPRAttribution/DocSpec
Reference group	DOCSPEC
Description	This reference group identifies the particular record within the GIR message being transmitted. It permits the identification of records requiring correction.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

5.3 Reference groups

Reference groups are data groups and their underlying data elements, which are specified once in this manual. These data groups may however be used more than once in the message. Where they are used, a reference to this section is included.

5.3.1 ADDITIONALDATAPOINT



Ref Group	ADDITIONALDATAPOINT
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/AdditionalDataPoint GLOBE_OECD/GLOBEBody/Summary/AdditionalDataPoint GLOBE_OECD/GLOBEBody/JurisdictionSection/AdditionalDataPoint GLOBE_OECD/GLOBEBody/UTPRAttribution/AdditionalDataPoint
Description	The repeatable AdditionalDataPoint element is composed of the Description, Amount, Percentage, and Text elements. Each element and the corresponding values are outlined below and should only be completed on the basis of approved governmental guidance and in accordance with the instructions provided therein.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n

Data element	Description
Xpath (XML)	ADDITIONALDATAPOINT/Description
Description	The description element is used to describe the additional data point provided.
Conditions	[RULE-xxxxx (55)] Where the AdditionalDataPoint is completed, then the Description element must be completed.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..170
Domain	-

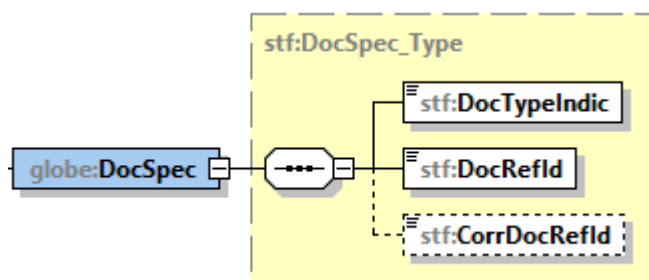
Data element	Amount
Xpath (XML)	ADDITIONALDATAPOINT/Amount
Description	The amount element is used when the additional data point is an amount or number.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n10
Domain	[XSD] ≥ -2147483648 and ≤ 2147483647

Data element	Percentage
Xpath (XML)	ADDITIONALDATAPOINT/Percentage
Description	The percentage element is used to indicate a percentage.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] n1.n4
Domain	[XSD] ≥ 0 and ≤ 1

Data element	Text
Xpath (XML)	ADDITIONALDATAPOINT/Text
Description	The text element is used when the additional data point is to be provided in a text format.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..4000
Domain	-

Data element	Boolean
Xpath (XML)	ADDITIONALDATAPOINT/Boolean
Description	The boolean element is used when the additional data point requires a true or false answer.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] Boolean
Domain	[XSD] true, false

5.3.2 DOCSPEC



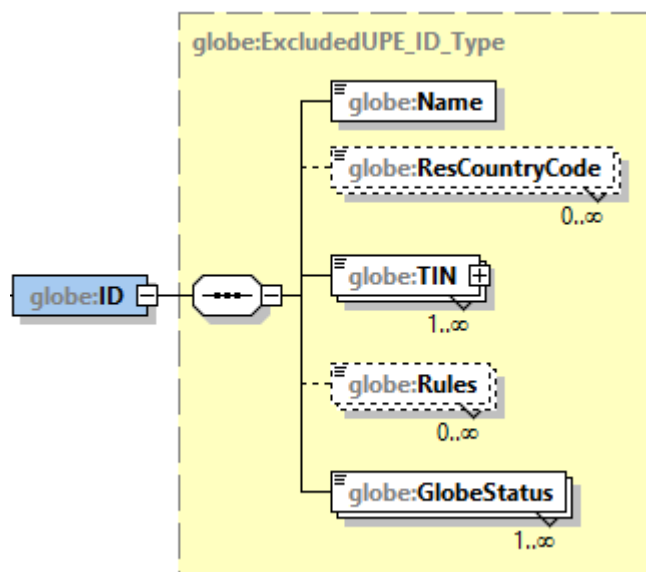
Ref Group	DOCSPEC
Xpath (XML)	GLOBE_OECD/GLOBEBody/FilingInfo/DocSpec GLOBE_OECD/GLOBEBody/GeneralSection/DocSpec GLOBE_OECD/GLOBEBody/Summary/DocSpec GLOBE_OECD/GLOBEBody/JurisdictionSection/DocSpec GLOBE_OECD/GLOBEBody/UTPRAttribution/DocSpec
Description	DocSpec identifies the particular report within the GIR message being transmitted. It permits the identification of reports requiring correction.
Conditions	-
Explanation	For usage of this data group, please see Section 3.4.1 DocSpec_Type.
Cardinality	[XSD] 1..1

Data element	DocTypeIndic
Xpath (XML)	DOCSPEC/DocTypeIndic
Description	<p>This element specifies the type of data being submitted:</p> <ul style="list-style-type: none"> • OECD0: Resent data • OECD1: New data • OECD2: Corrected data • OECD3: Deleted data <p>The resend option (OECD0) can only be used for the Filing Info element when the Filing element has already been sent. The value of OECD0 is not an acceptable input in the DocTypeIndic for the GeneralSection, Summary, JurisdictionSection, UTPRAtribution.</p> <p>Please note: Although the XSD allows the values OECD10, OECD11, OECD12 and OECD13, these values may NOT be used.</p>
Conditions	<p>[RULE-80008 (27)] The resend option may only be used for a Filing Info (see description above).</p> <p>[RULE-80009 (24)] The FilingInfo may only be deleted when all relating information has been deleted first.</p> <p>[RULE-80010 (19)] The content of the message must be aligned with the MessageTypeIndic (see Explanation).</p> <p>[RULE-50010 (23)(32)(34)(38)(42)] The DocTypeIndic must NOT contain test data indicators (OECD10-OECD13).</p> <p>[RULE-xxxxx (45bis)] If the value of FilingInfo DocTypeIndic element is OECD0, the value of GeneralSection DocTypeIndic element must NOT be OECD1.</p> <p>[RULE-xxxxx (45ter)] If the value of FilingInfo DocTypeIndic element is OECD1, the GeneralSection must be provided.</p>
Explanation	<p>The content of the message must be aligned with the MessageTypeIndic:</p> <ul style="list-style-type: none"> • When the MessageTypeIndic indicates new data (GIR101), the message may only contain records with DocTypeIndic OECD1; • When the MessageTypeIndic indicates corrected/deleted data (GIR102), the message may only contain records DocTypeIndic OECD2 or OECD3; <p>OECD0 may be used in both messages. See MessageTypeIndic for the use of OECD0.</p>
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] OECD0, OECD1, OECD2, OECD3

Data element	DocRefId
Xpath (XML)	DOCSPEC/DocRefId
Description	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. DocRefId must be unique in space and time (i.e. there must be no other message or record in existence that has the same reference identifier).
Conditions	<p>[RULE-80000 (20)] The DocRefId must be unique (in space and time).</p> <p>[RULE-80001 (25)(33)(35)(39)(43)] The structure of the DocRefId must follow a specific format:</p> <ul style="list-style-type: none"> the 2 first characters are equal to the Transmitting Country code of the message; the 4 characters after the second character are equal to the year of the reporting period; followed by a unique identifier. <p>[RULE-80013 (34)] When resending a record (OECD0), the DocRefId must refer to a prior submitted (and accepted) DocRefId.</p> <p>[RULE-80013 (28)] When the DocTypeIndic is OECD0 for the FilingInfo, The DocRefId must be the same as the DocRefId that was used for the latest version of the FilingInfo.</p>
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	CorrDocRefId
Xpath (XML)	DOCSPEC/CorrDocRefId
Description	<p>The CorrDocRefId references the DocRefId of the element to be corrected. It must always refer to the latest reference of the record (DocRefId) that was sent.</p> <p>The latest reference of the record (DocRefId) that was sent must be part of the latest message in which the record was sent.</p> <p>In this way, a series of corrections or amendments can be handled as each correction completely replaces the previous version.</p>
Conditions	<p>[RULE-80002 (21)] The CorrDocRefId must refer to a prior submitted (and accepted) DocRefId.</p> <p>[RULE-80003 (22)] The CorrDocRefId must refer to a correctable DocRefId. This is a record that has not been invalidated or outdated by a previous correction message.</p> <p>[RULE-80004 (26)(30)(37)(40)(45)] The CorrDocRefId may NOT be used for an initial or resent element.</p> <p>[RULE-80005 (29bis)(31)(36)(41)(44)] When correcting or deleting a record (OECD2 or OECD3) a CorrDocRefId must be provided.</p> <p>[RULE-80011 (18)] The CorrDocRefId may NOT be used more than once in the same GIR message.</p>
Explanation	A CorrDocRefId can only refer to a DocRefId which was submitted and accepted earlier. Once this record (DocRefId) has been corrected before (invalidated or outdated), it cannot be corrected anymore.
Cardinality	[XSD] 0..1
Format	[XSD] an1..200
Domain	-

5.3.3 EXCLUDEDID



Ref group	EXCLUDEDID
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID
Description	The ID element contains identifying information on the Excluded UPE.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Name
Xpath (XML)	EXCLUDEDID/Name
Description	The Name element indicates the full legal name of the UPE.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	ResCountryCode
Xpath (XML)	EXCLUDEDID/ResCountryCode
Description	The repeatable ResCountryCode element indicates the country code(s) of the jurisdiction where the UPE is located for GloBE purposes. This information does not need to be reported in relation to UPEs that are Excluded Entities. The ResCountryCode is according to the ISO 3166-1 country list, complemented by the X5 code for Stateless Constituent Entities.
Conditions	-
Explanation	-
Cardinality	[XSD] 0..n
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

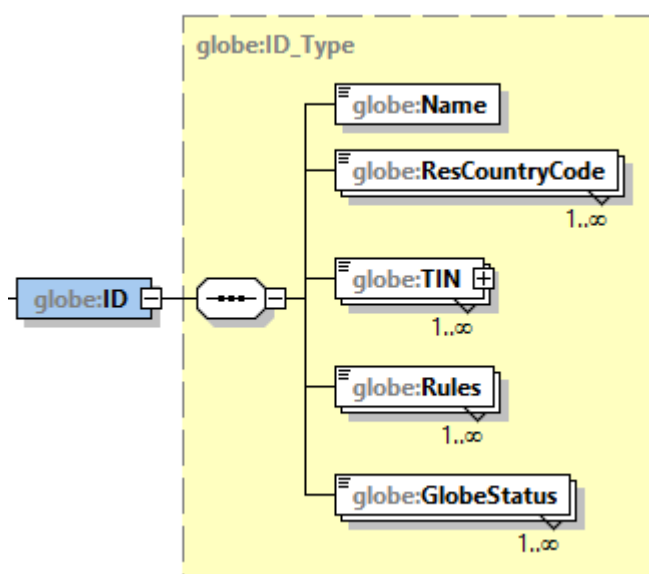
Data group	TIN
Xpath (XML)	EXCLUDEDID/TIN
Reference group	TIN
Description	The TIN of the UPE.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

Data element	Rules
Xpath (XML)	EXCLUDEDID/Rules
Description	<p>The Rules element indicates whether the UPE jurisdiction has a QIIR, QUTPR and/or QDMTT in force for the Reporting Fiscal Year.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR201: QIIR applicable to Low-Taxed Constituent Entities located in other jurisdictions only • GIR202: QIIR applicable to both Low-Taxed Constituent Entities located in other jurisdictions and in the jurisdiction of the Parent Entity • GIR203: QUTPR • GIR204: QDMTT • GIR205: Not applicable
Conditions	-
Explanation	<p>If more than one option is relevant, all relevant options shall be selected.</p> <p>This information does not need to be reported in relation to UPEs that are Excluded Entities.</p>
Cardinality	[XSD] 0..n
Format	-
Domain	[XSD] GIR201, GIR202, GIR203, GIR204, GIR205

Data element	GlobeStatus
Xpath (XML)	EXCLUDEDID/GlobeStatus
Description	<p>The repeatable Globe Status element indicates the status of the UPE for GloBE purposes.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR301: Constituent Entity • GIR302: Flow-through Entity – Tax Transparent • GIR303: Flow-through Entity – Reverse Hybrid • GIR304: Hybrid Entity • GIR305: Permanent Establishment • GIR306: Main Entity • GIR307: Minority-Owned Parent Entity • GIR308: Minority-Owned Subsidiary • GIR309: Minority-Owned Constituent Entity • GIR310: Investment Entity • GIR311: Insurance Investment Entity • GIR312: Securitisation Entity • GIR313: JV • GIR314: JV Subsidiary • GIR315: Non-Material Constituent Entity • GIR316: Excluded Entity • GIR317: Parent Entity required to apply a QIIR under Article 10.3.5 • GIR318: Non-group member
Conditions	[RULE-xxxxx (72)] The UPE GloBESatus should NOT accept the following values: GIR305, GIR307, GIR308, GIR309, GIR312, GIR313, GIR314, GIR315, GIR316, GIR318

Explanation	-
Cardinality	[XSD] 0..n
Format	-
Domain	[XSD] GIR301, GIR302, GIR303, GIR304, GIR305, GIR306, GIR307, GIR308, GIR309, GIR310, GIR311, GIR312, GIR313, GIR314, GIR315, GIR316, GIR317, GIR318

5.3.4 ID



Ref group	ID
Xpath (XML)	GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/ID GLOBE_OECD/GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/Non-MaterialCE/ID
Description	The ID type defines the identifying information to be included in the GIR XML schema in relation to Constituent Entities, JVs, and JV Subsidiaries.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1

Data element	Name
Xpath (XML)	ID/Name
Description	The Name element indicates the full legal name of the Constituent Entity, JV, and JV Subsidiary.
Conditions	-
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..200
Domain	-

Data element	ResCountryCode
Xpath (XML)	ID/ResCountryCode
Description	The repeatable ResCountryCode element indicates the country code(s) of the jurisdiction where the Constituent Entity (other than the UPE), the JV or the JV

	Subsidiary is located for GloBE purposes. The ResCountryCode is according to the ISO 3166-1 country list, complemented by the X5 code for Stateless Constituent Entities.
Conditions	[RULE-xxxxx (73)] Only one value is allowed for the ResCountryCode of the UPE/OtherUPE. [RULE-xxxxx (73bis)] Only one value is allowed for the ResCountryCode of the CE.
Explanation	-
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)

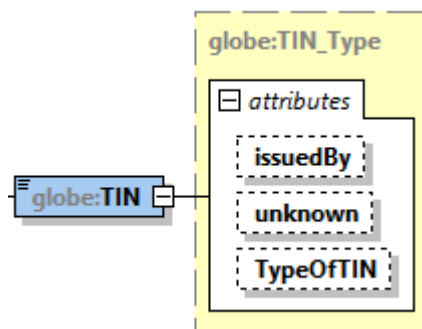
Data group	TIN
Xpath (XML)	ID/TIN
Reference group	TIN
Description	-
Conditions	-
Explanation	-
Cardinality	[XSD] 1..n

Data element	Rules
Xpath (XML)	ID/Rules
Description	<p>The Rules element indicates whether the CE jurisdiction has a QIIR, QUTPR and/or QDMTT in force for the Reporting Fiscal Year.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR201: QIIR applicable to Low-Taxed Constituent Entities located in other jurisdictions only • GIR202: QIIR applicable to both Low-Taxed Constituent Entities located in other jurisdictions and in the jurisdiction of the Parent Entity • GIR203: QUTPR • GIR204: QDMTT • GIR205: Not applicable
Conditions	[RULE-xxxxx (77)] All Entities (i.e. UPE, OtherUPE or CEs) with residence in same Jurisdiction (same ResCountryCode) must have same Rules unless the Rules Value is GIR204 (QDMTT).
Explanation	If more than one option is relevant, all relevant options shall be selected.
Cardinality	[XSD] 1..n
Format	-
Domain	[XSD] GIR201, GIR202, GIR203, GIR204, GIR205

Data element	GlobeStatus
Xpath (XML)	ID/GlobeStatus
Description	<p>The repeatable Globe Status element indicates the status of the Constituent Entity for GloBE purposes.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> • GIR301: Constituent Entity • GIR302: Flow-through Entity – Tax Transparent • GIR303: Flow-through Entity – Reverse Hybrid • GIR304: Hybrid Entity • GIR305: Permanent Establishment • GIR306: Main Entity • GIR307: Minority-Owned Parent Entity • GIR308: Minority-Owned Subsidiary • GIR309: Minority-Owned Constituent Entity • GIR310: Investment Entity

	<ul style="list-style-type: none"> • GIR311: Insurance Investment Entity • GIR312: Securitisation Entity • GIR313: JV • GIR314: JV Subsidiary • GIR315: Non-Material Constituent Entity • GIR316: Excluded Entity • GIR317: Parent Entity required to apply a QIIR under Article 10.3.5 • GIR318: Non-group member
Conditions	<p>[RULE-xxxxx (72)] The UPE/ExcludedUPE/ID/GloBESStatus should NOT accept the following values: GIR305, GIR307, GIR308, GIR309, GIR312, GIR313, GIR314, GIR315, GIR316, GIR318.</p> <p>[RULE-xxxxx (80)] When the CE/ID/GloBESStatus contains the value of GIR313, the value of GIR314 must NOT also be reported for the same CE.</p> <p>[RULE-xxxxx (81)] When the CE/ID/GloBESStatus contains the value of GIR307, the value of GIR308 must NOT also be reported for the same CE.</p> <p>[RULE-xxxxx (82)] When the CE/ID/GloBESStatus contains the value of GIR308, then there must be another CE in the corporate structure which contains the value of GIR307 (i.e. when CE/ID/GloBESStatus = GIR308, must also be a separate CE element which contains CE/ID/GloBESStatus=GIR307).</p> <p>[RULE-xxxxx (83)] When the CE/ID/GloBESStatus contains the value of GIR307, the value of GIR309 should also be reported in the GloBESStatus.</p> <p>[RULE-xxxxx (84)] When the CE/ID/GloBESStatus contains the value of GIR308, the value of GIR309 should also be reported in the GloBESStatus.</p> <p>[RULE-xxxxx (85)] When the CE/ID/GloBESStatus contains the value of GIR305, the value of GIR306 must NOT also be reported for the same CE.</p> <p>[RULE-xxxxx (86)] When the CE/ID/GloBESStatus contains the value of GIR305, there must be another CE which contains the GloBESStatus of GIR306.</p> <p>[RULE-xxxxx (87)] When the CE/ID/GloBESStatus contains the value of GIR316 or GIR318, then there should be no other value in the GloBESStatus.</p> <p>[RULE-xxxxx (88)] The CE/ID/GloBESStatus element cannot contain the value of GIR316 or GIR318, unless there is a completed OwnershipChange for the CE element.</p>
Explanation	<p>If more than one option is relevant, all relevant options shall be selected. The Filing Constituent Entity shall complete the ID element separately with respect to Constituent Entity-owners (if any) for which the status of the Constituent Entity, JV or JV Subsidiary is different from the status reported in the GloBE Status element (e.g. if a Flow-through Entity is treated as a Tax Transparent Entity by one of its Constituent Entity owners and a Reverse Hybrid Entity by the other, the Filing Constituent Entity shall complete table the ID element twice for the same Flow-Through Entity: once with respect to the owner that treats the Flow-through Entity as a Tax Transparent Entity and another time with respect the owner that treats it as a Reverse Hybrid Entity).</p>
Cardinality	[XSD] 0..n
Format	-
Domain	[XSD] GIR301, GIR302, GIR303, GIR304, GIR305, GIR306, GIR307, GIR308, GIR309, GIR310, GIR311, GIR312, GIR313, GIR314, GIR315, GIR316, GIR317, GIR318

5.3.5 TIN



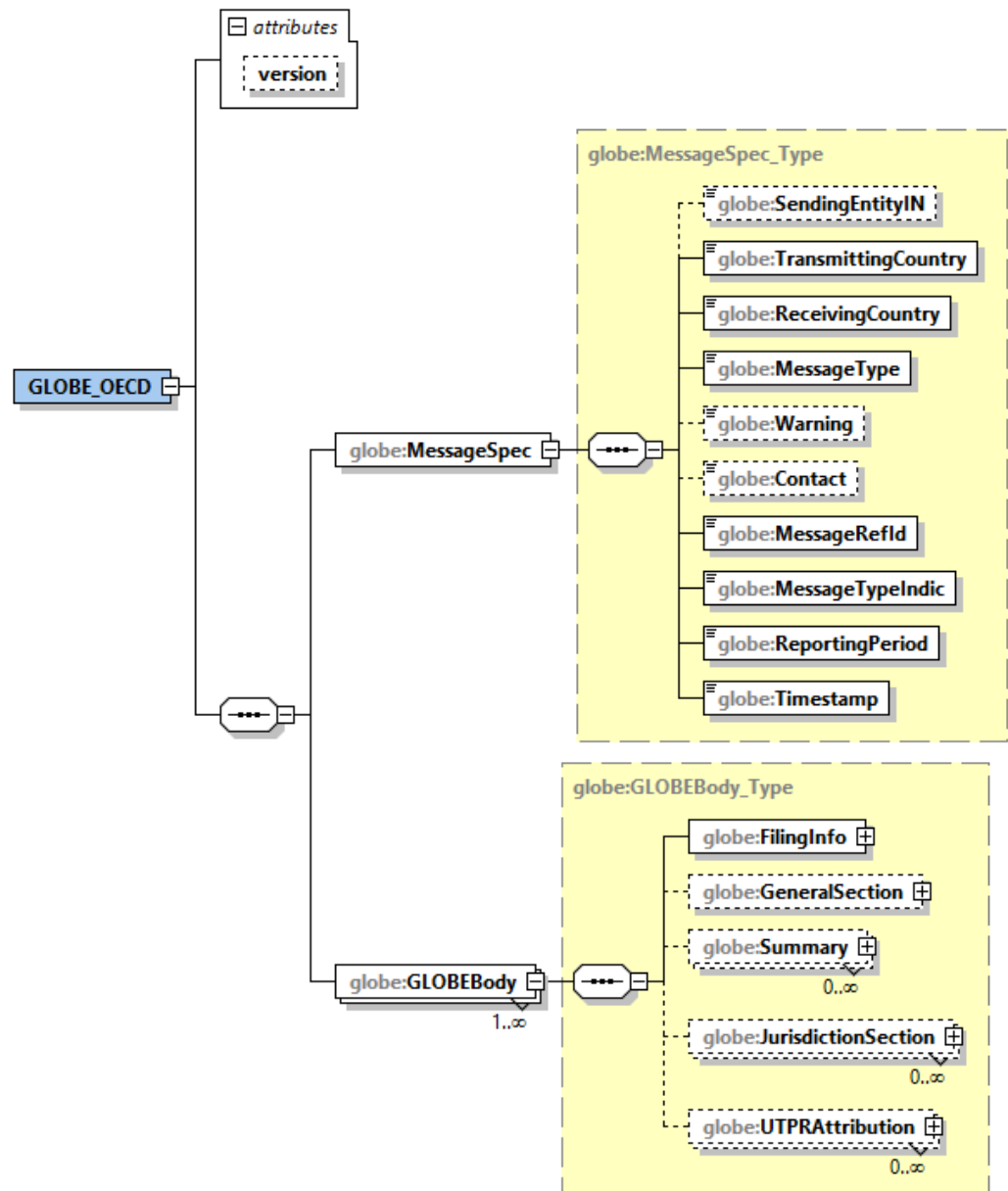
Ref group	TIN
Xpath (XML)	<p>GLOBE_OECD/GLOBEBody/FilingInfo/FilingCE/TIN</p> <p>GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/PreOwnership/TIN</p> <p>GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/TIN</p> <p>GLOBE_OECD/GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/TIN</p> <p>GLOBE_OECD/GLOBEBody/Summary/Jurisdiction/Subgroup/TIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/JurWithTaxingRights/Subgroup/TIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/Subgroup/TIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/TIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE/OtherTIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/CrossBorderAdjustments/OtherTIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/EntityOwner/TIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax/CrossAllocation/OtherTIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregatedReporting/TaxConsolGroupTIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregatedReporting/EntityTIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.5/CEOwnerTIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6/InvestmentEntityTIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/TransBlendCFC/CFCJur/Allocation/SubGroupTIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/TIN</p> <p>GLOBE_OECD/GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/TIN</p> <p>EXCLUDEDID/TIN</p> <p>ID/TIN</p>
Description	<p>The TIN type indicates the tax identification number of the UPE, Constituent Entity, JV or JV Subsidiary used for purposes of Covered Taxes in the jurisdiction where it is located for GloBE purposes or, where the Entity has no TIN, a functional equivalent, such as a business/company registration code/number. For the identification of Stateless Constituent Entities, the Filing Constituent Entity shall report the TIN or its functional equivalent used for purposes of Covered Taxes in the jurisdiction where the Entity was created.</p>
Conditions	<p>[RULE-xxxxx (46)] If TypeOfTin is GIR3004, then TIN must contain the text 'NOTIN' [OECD Specific], flag "unknown" must be set to 'true' and issuedBy must NOT be provided.</p> <p>[RULE-xxxxx (47)] If TIN value is 'NOTIN' then TypeOfTIN must be GIR3004, flag "unknown" must be 'true' and issuedBy must NOT be provided.</p>

	<p>[RULE-xxxxx (48)] If flag “unknown” is ‘true’ then TIN must be ‘NOTIN’, TypeOfTIN must be GIR3004 and issuedBy must NOT be provided.</p> <p>[RULE-xxxxx (49)] Where the TIN has the issuedBy value ‘NL’, then the TIN should be a valid TIN. See Explanation.</p> <p>[RULE-xxxxx (52)] All the attributes: issuedBy, unknown, TypeofTIN must always be provided unless TypeOfTIN is GIR3003 or GIR3004.</p> <p>[RULE-xxxxx (53)] The TIN elements under the Corporate Structure section (except Ownership/TIN and PreOwnership/TIN elements) and the CE Computation/Elections/Aggregated Reporting/TaxConsolGroupTIN element must NOT be completed using TypeofTIN GIR3004 and must NOT be flagged Unknown.</p> <p>[RULE-xxxxx (54)] Where the TypeofTIN is GIR3003 a reference must be created in the format [P2JJYYYYMMDDCCCXXX where P2 is constant, JJ is the ISO Code of the jurisdiction of location of the Constituent Entity, YYYYMMDD refers to the date of creation of the reference, CCC is a three letter reference to the company or group, and XXX is a unique number for the entity within the GIR e.g. 001, 002, 003 to differentiate between multiple entities with designated references in the same report]. This reference is superseded only in the case that a government or administration issues a tax reference or functional equivalent for the entity.</p>	
Explanation	<p>Please note that this element is mandatory. When the TIN is unknown, the attribute unknown must be used and set to “true”. In all other cases the TIN must be provided.</p> <p>[OECD Specific] In case the entity does not have a TIN, or the TIN is not known, the value “NOTIN” should be entered, in addition to setting the attribute unknown to true.</p> <p>Each TIN has an attribute called issuedBy. IssuedBy contains the country code of the issuing country, indicating the country of residence.</p> <p>Please note: A Dutch TIN (RSIN) must be submitted as 9 digits, without formatting: For example: 123456789 and NOT 1234 56 789 or 1234.56.789.</p>	
Attribute	issuedBy	
	Description	The optional (mandatory) country code, according to the ISO 3166-1 Alpha 2 list (status: officially assigned) for the country that has issued the TIN.
	Conditions	-
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	-
	Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list (including XK and X5)
Attribute	unknown	
	Description	When the TIN is not known, set this attribute to true.
	Conditions	-
	Explanation	When the TIN is flagged as “unknown”, any value provided for a TIN will be discarded.
	Cardinality	[XSD] 0..1
	Format	[XSD] Boolean
	Domain	[XSD] true, false
Attribute	TypeOfTIN	
	Description	<p>The TIN Type element sets out the type of TIN or equivalent number that is provided.</p> <p>The possible values are:</p> <ul style="list-style-type: none"> GIR3001: Tax Identification Number GIR3002: Functionally equivalent number GIR3003: Agreed GIR designated number GIR3004: Not required to be reported
	Conditions	[RULE-xxxxx (79)] The CE/ID/TIN/TypeOfTIN Must NOT contain the value of GIR3004, unless the GloBESatus contains the value of GIR316 or GIR318.
	Explanation	-

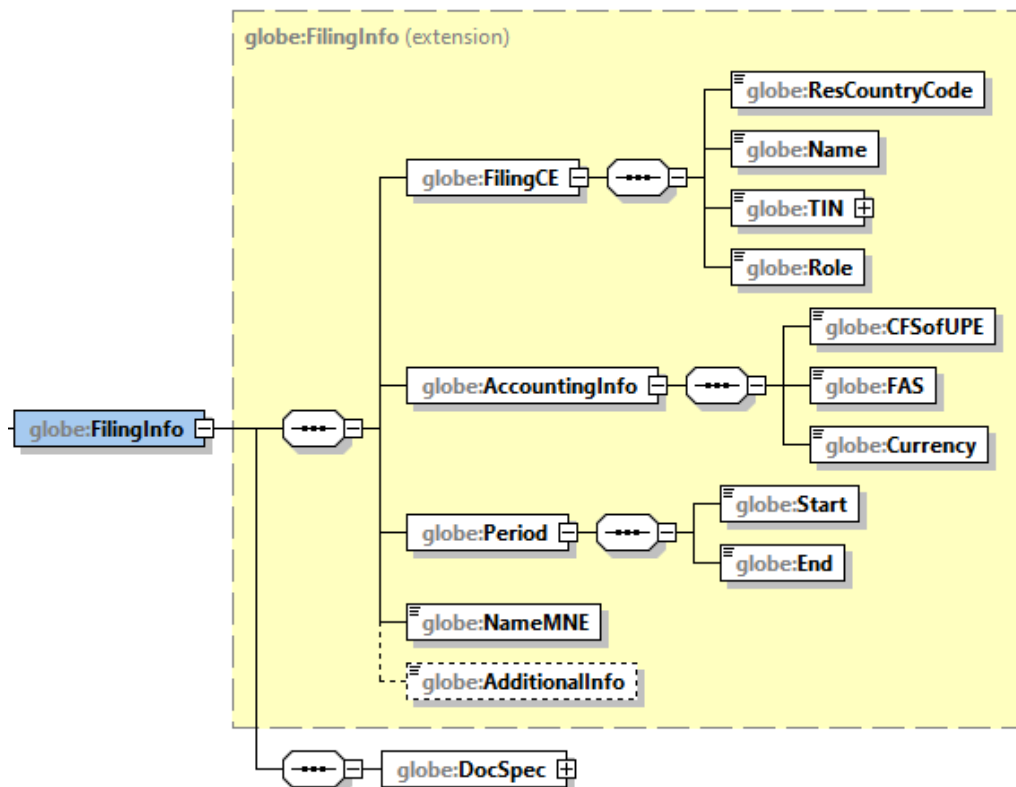
	Cardinality	[XSD] 0..1
	Format	-
	Domain	[XSD] GIR3001, GIR3002, GIR3003, GIR3004
Cardinality	The cardinality is specified in Section 5.2 for each element as mentioned under Xpath (XML) in this reference group.	
Format	[XSD] an0..200	
Domain	-	

6 Structural overview

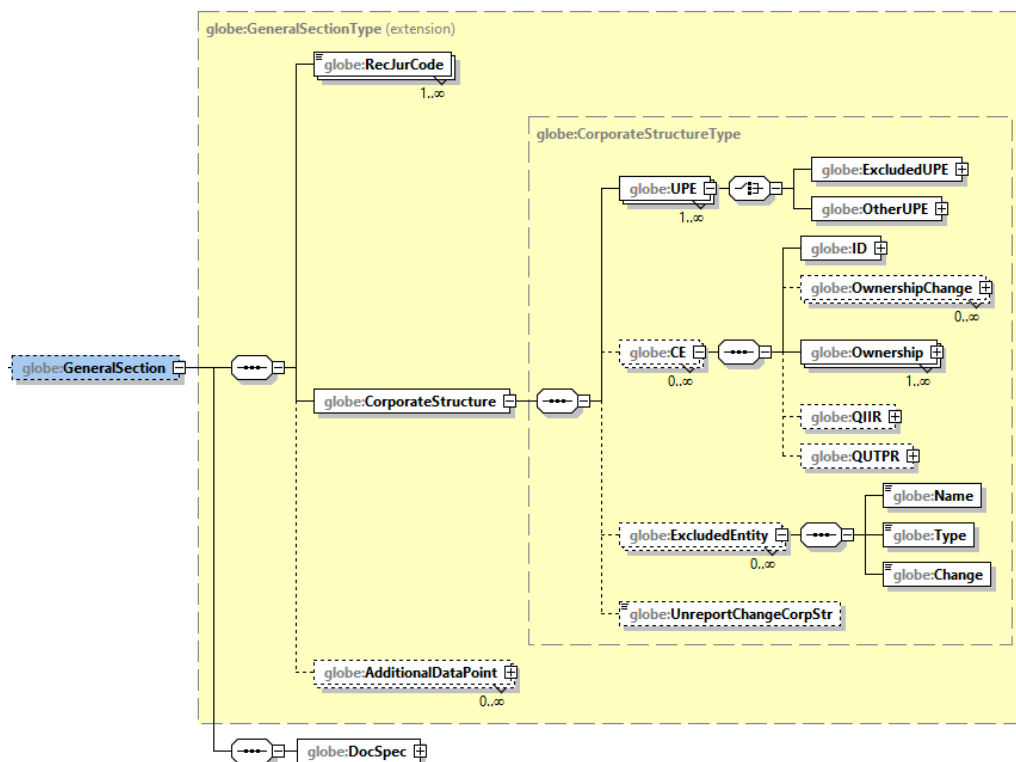
6.1 GLOBE_OECD



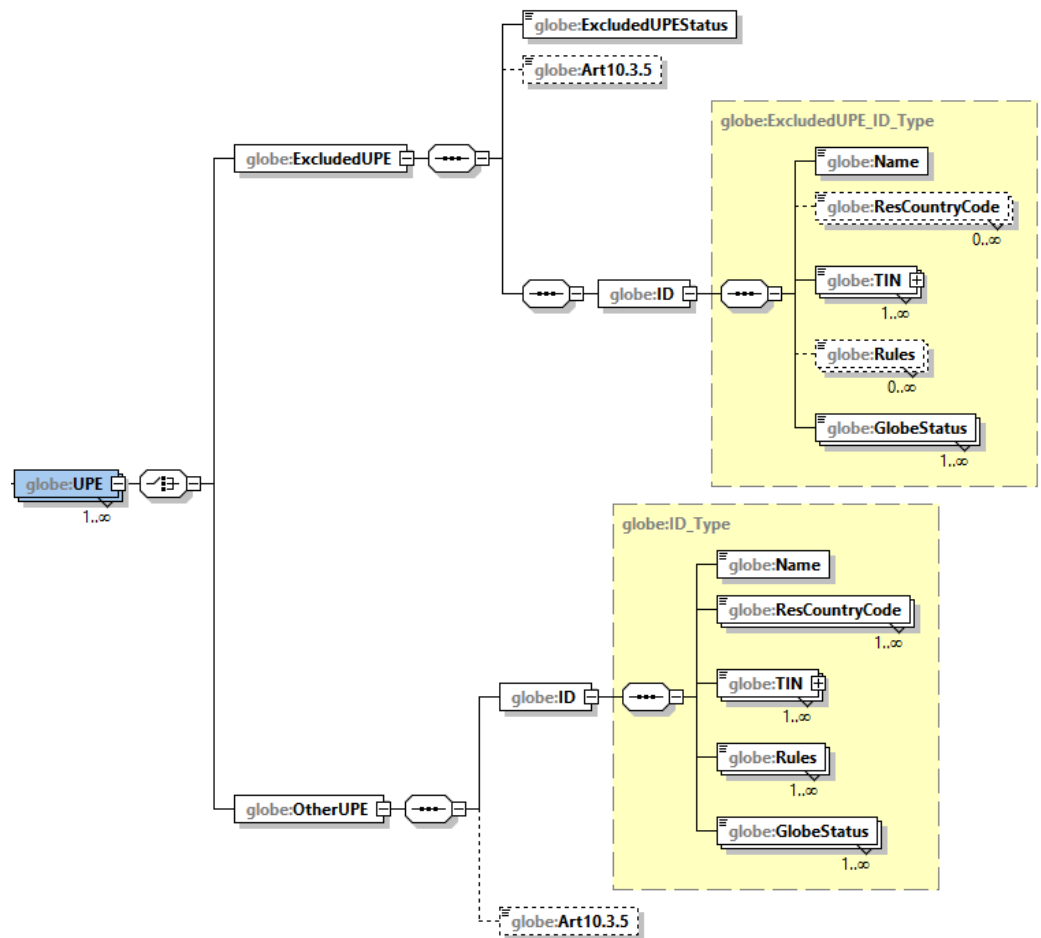
6.1.1 Filing Info



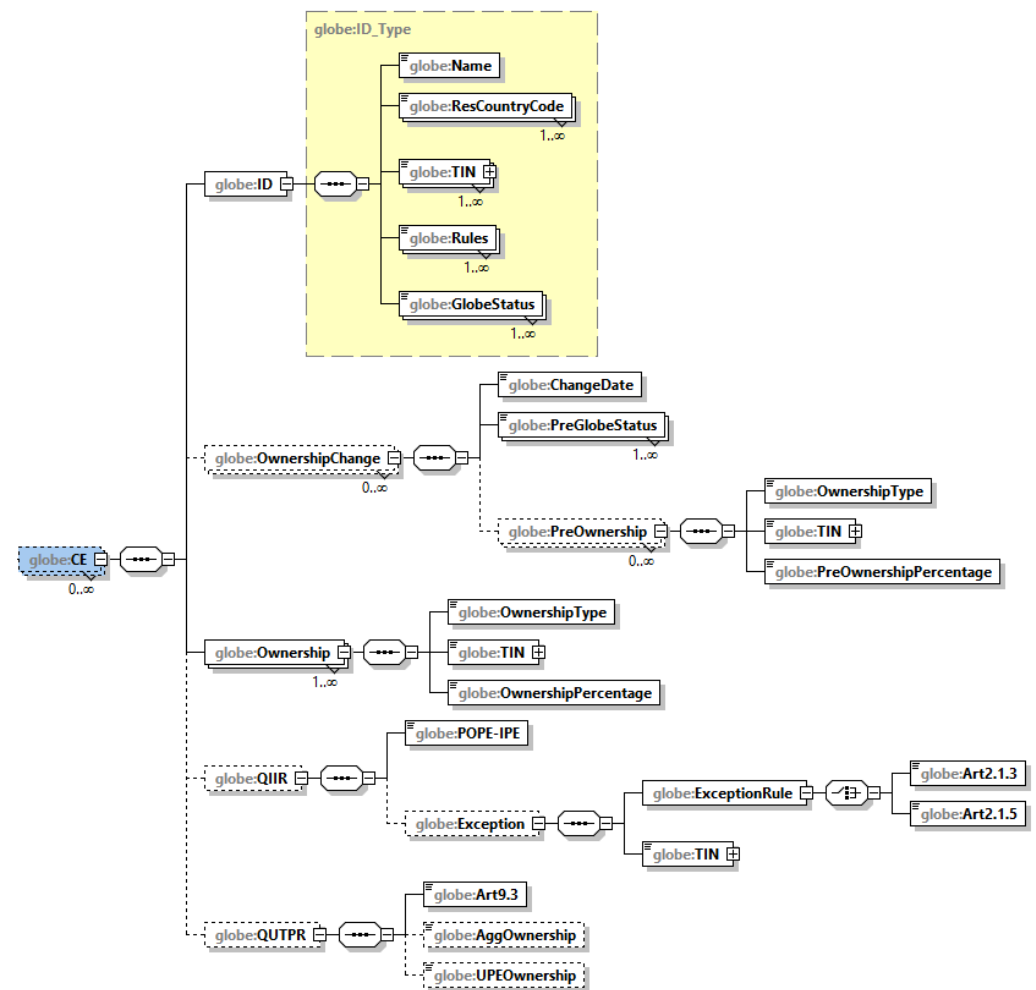
6.1.2 General Section



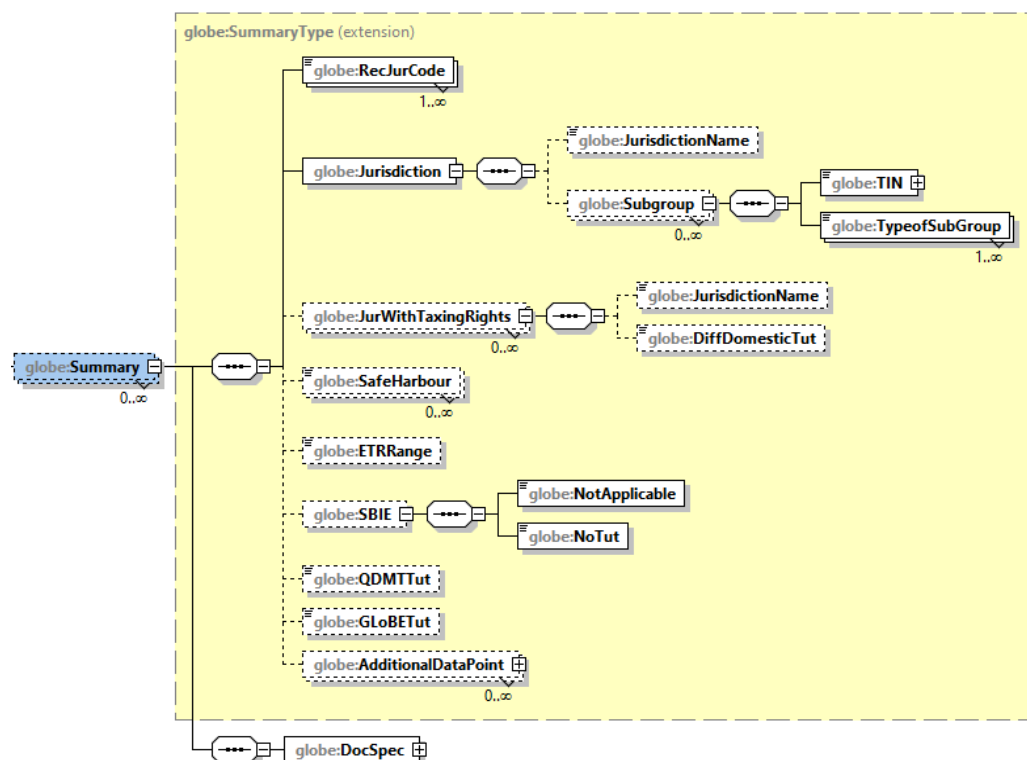
6.1.2.1 UPE



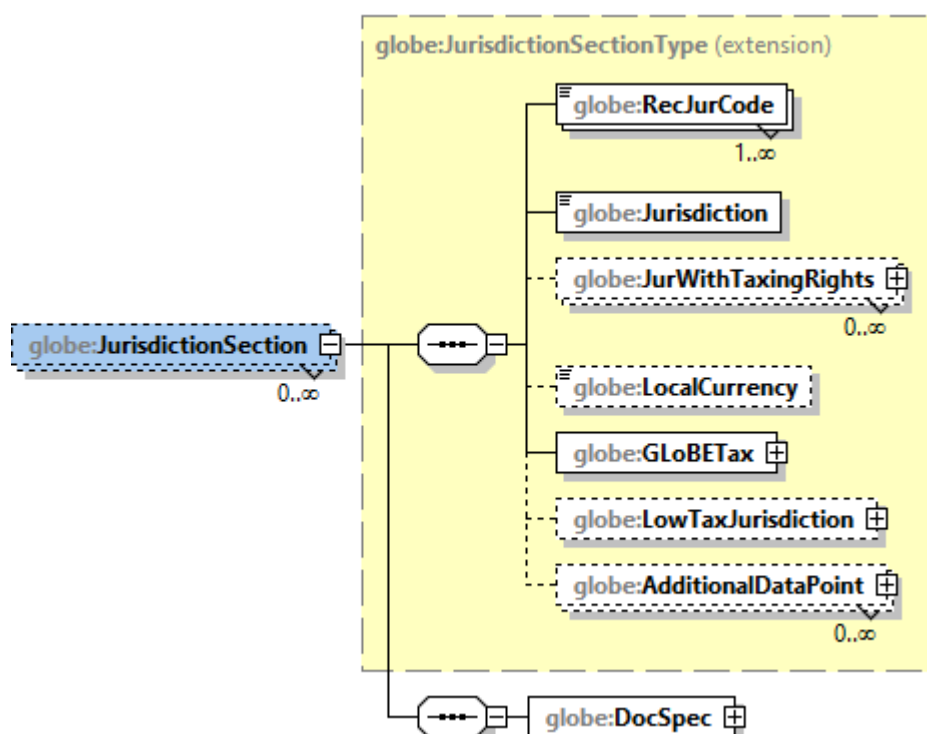
6.1.2.2 CE



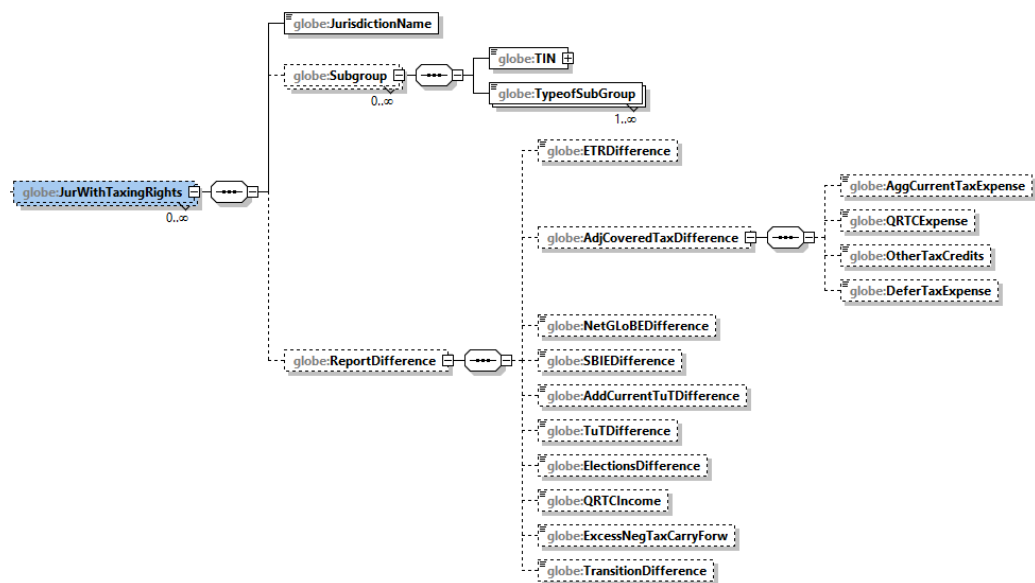
6.1.3 Summary



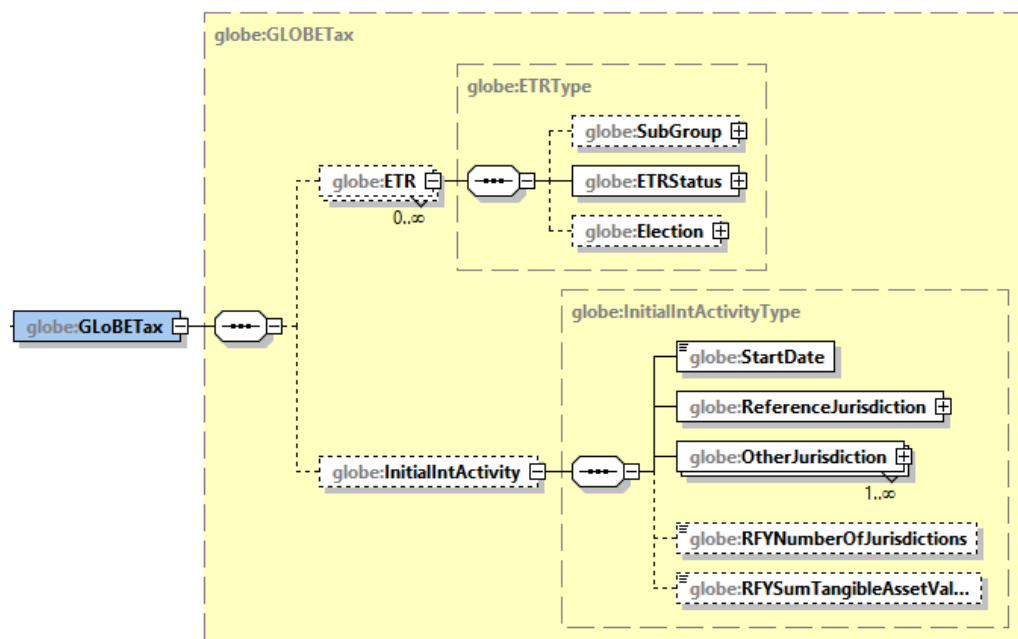
6.1.4 Jurisdiction Section



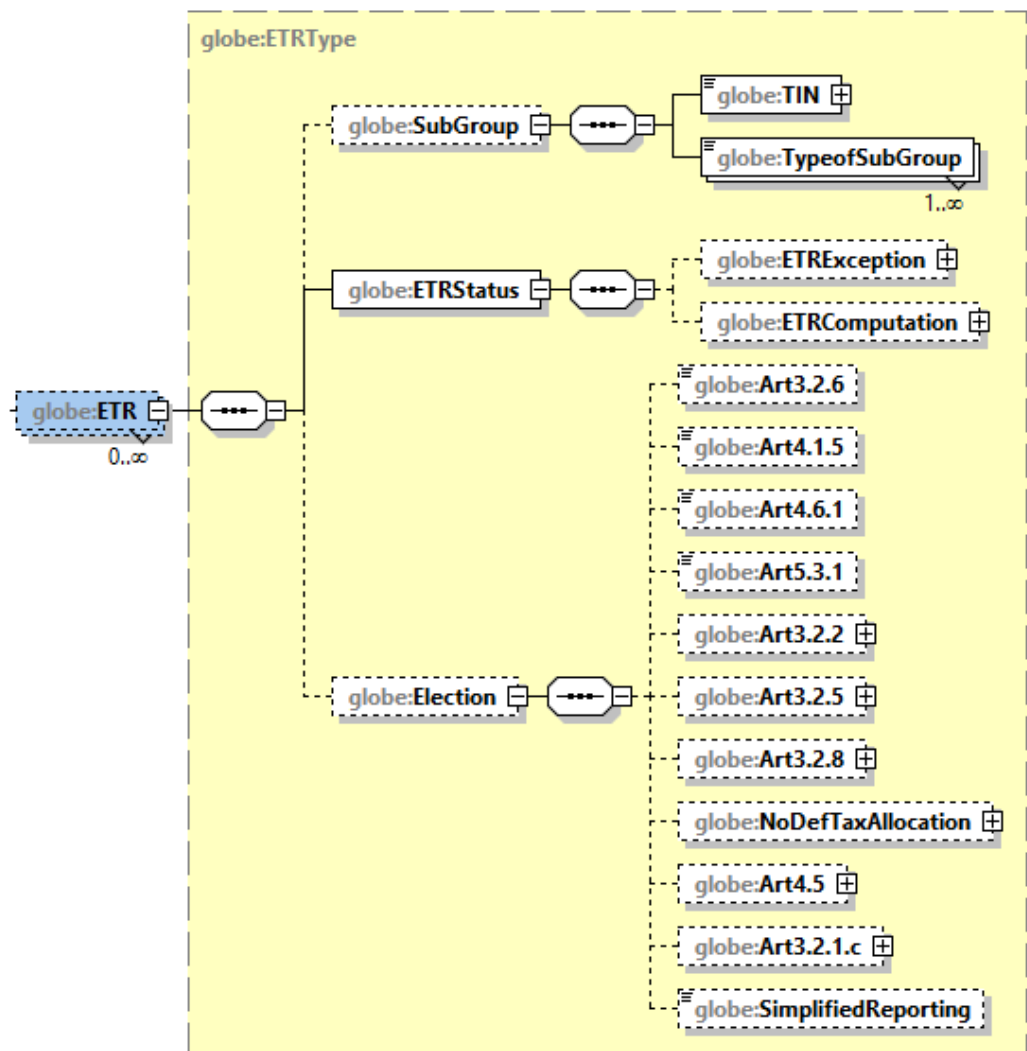
6.1.4.1 JurWithTaxingRights



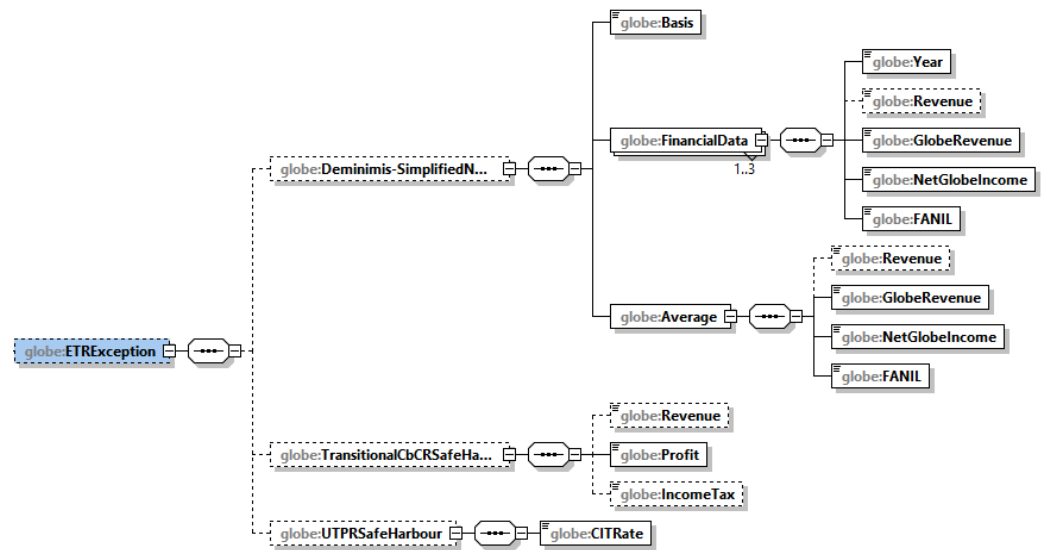
6.1.4.2 GLoBETax



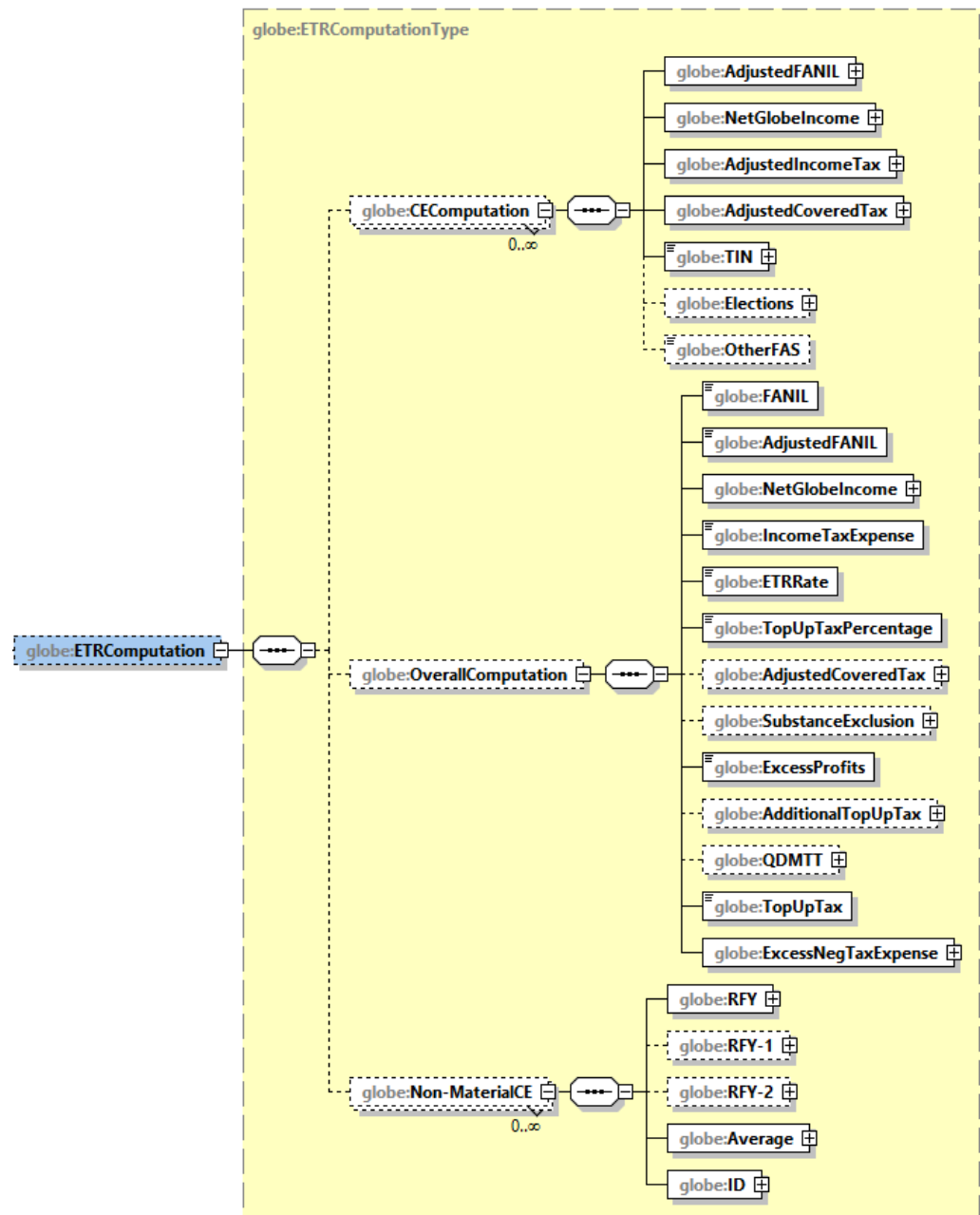
ETR

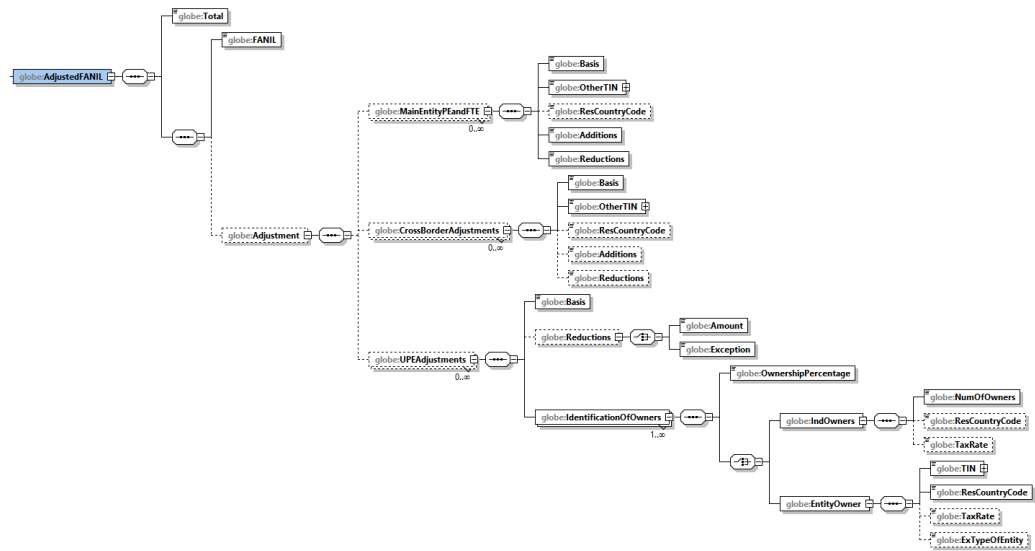
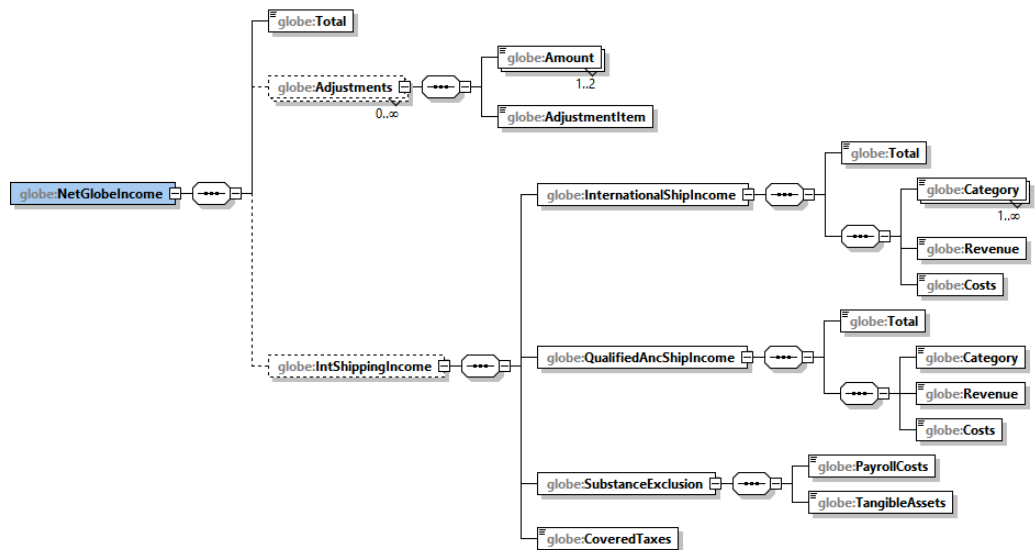
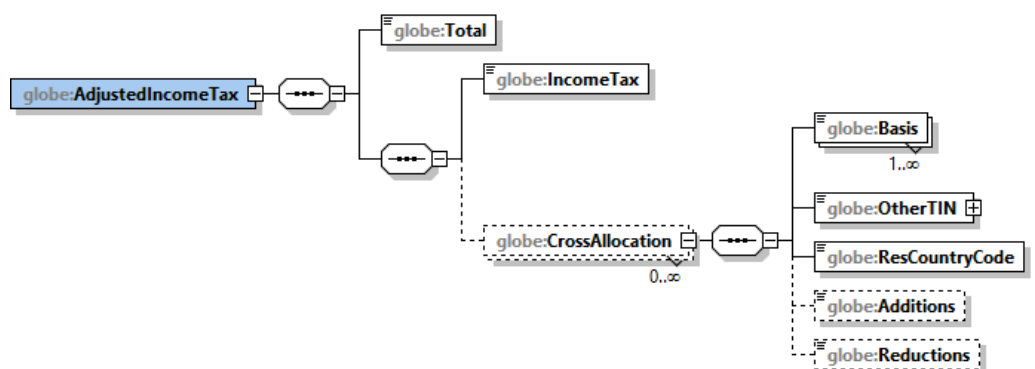


ETRStatus > ETRException

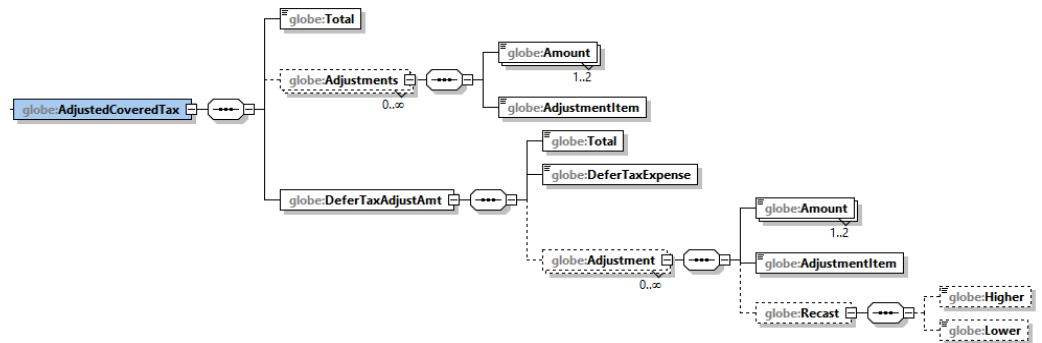


ETRStatus > ETRComputation

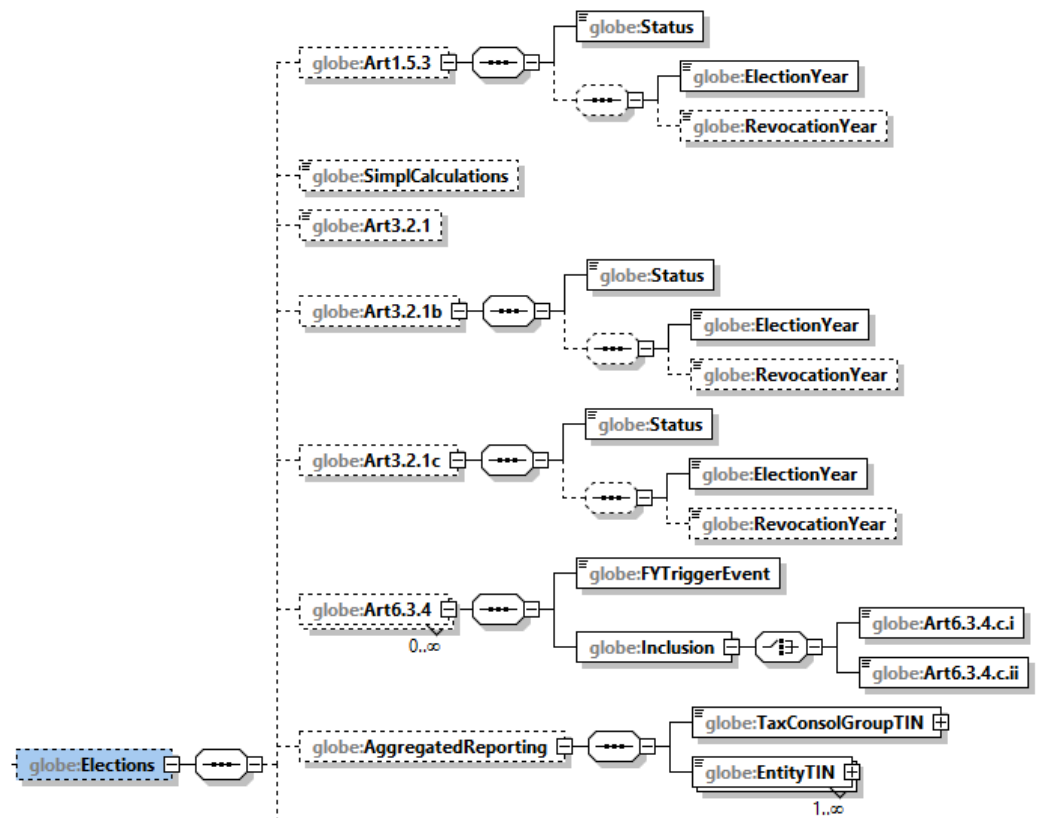


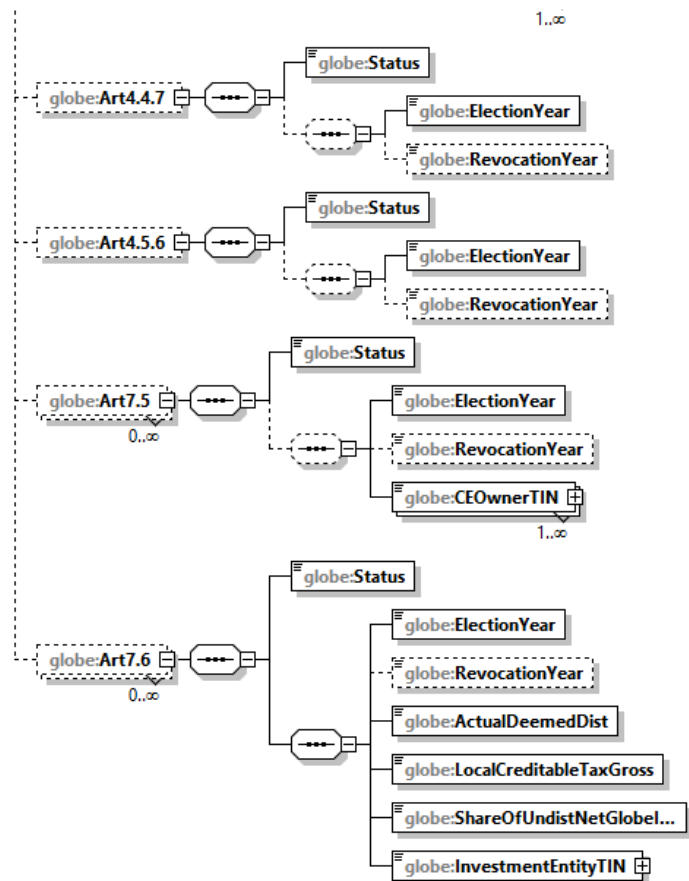
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CEComputation > AdjustedCoveredTax

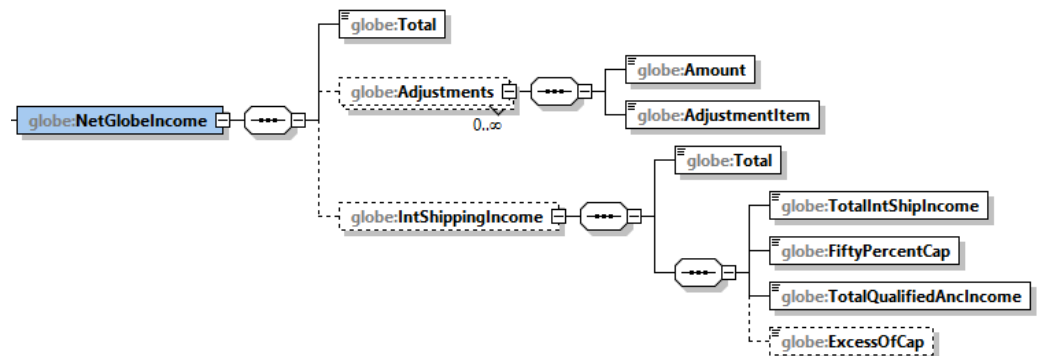


CEComputation > Elections

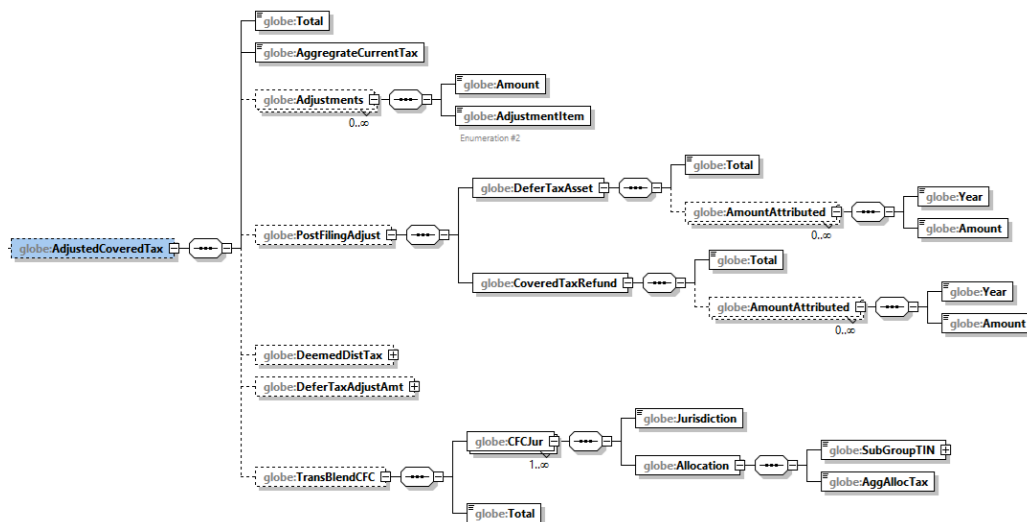




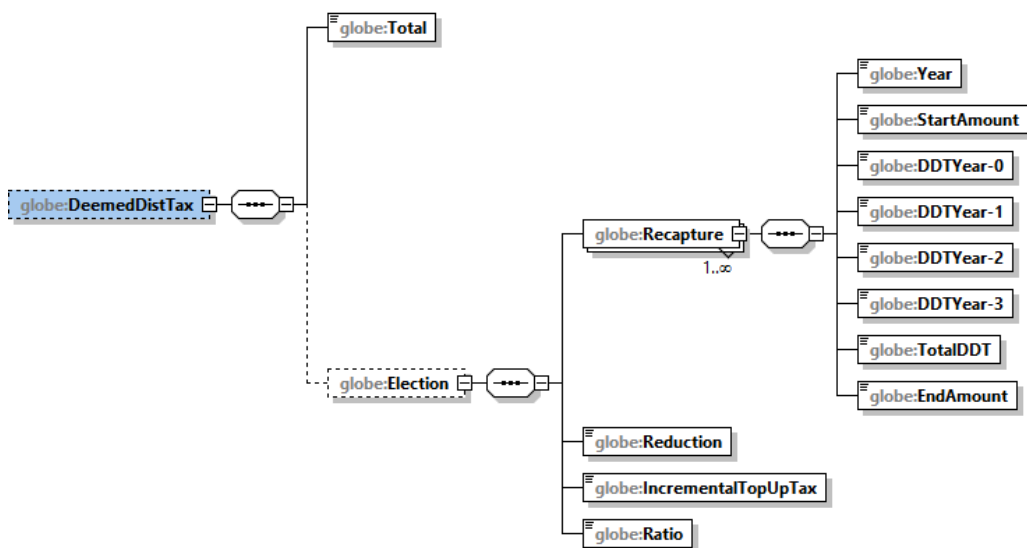
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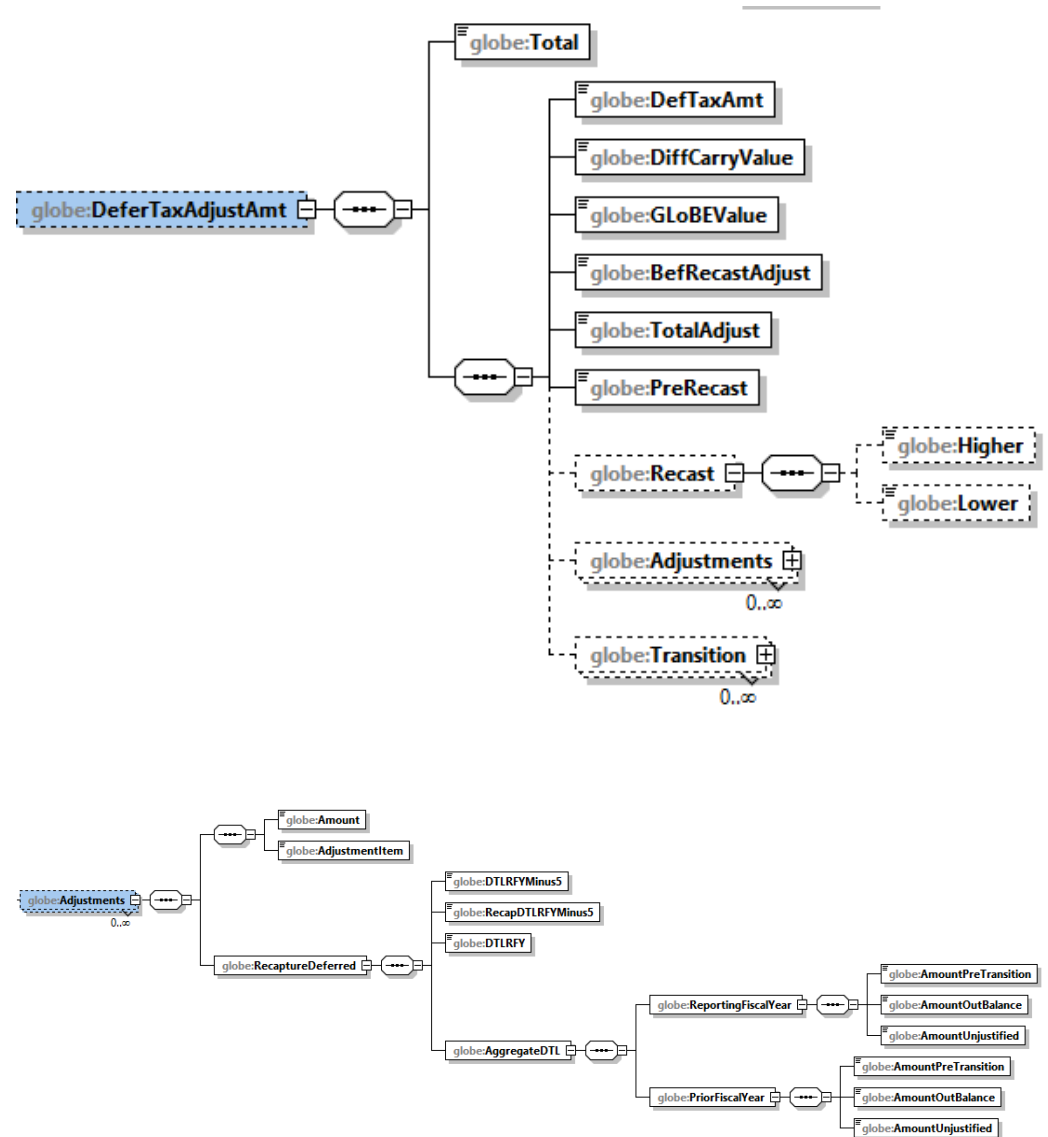
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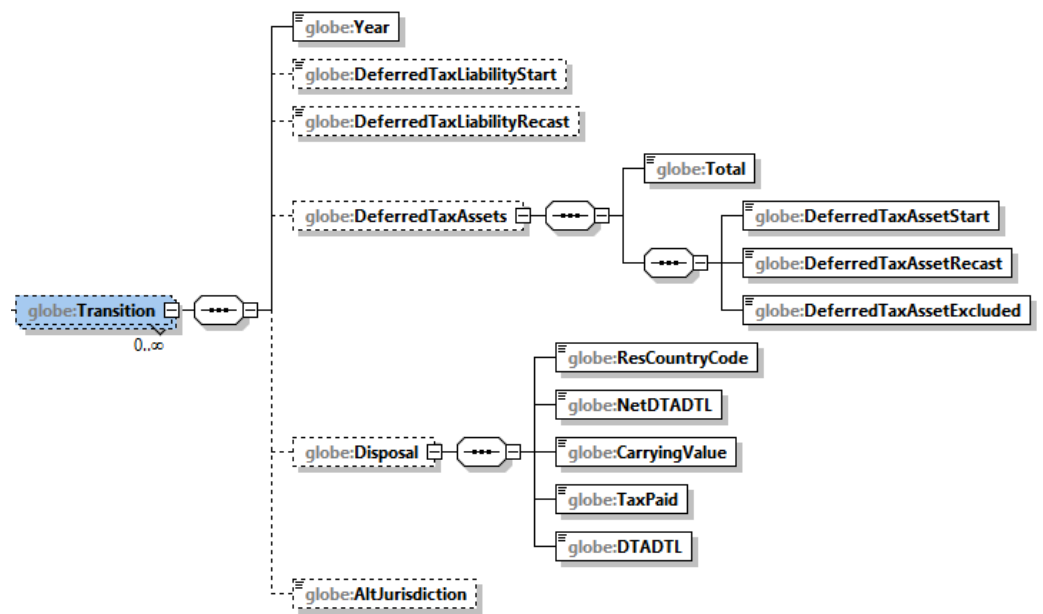


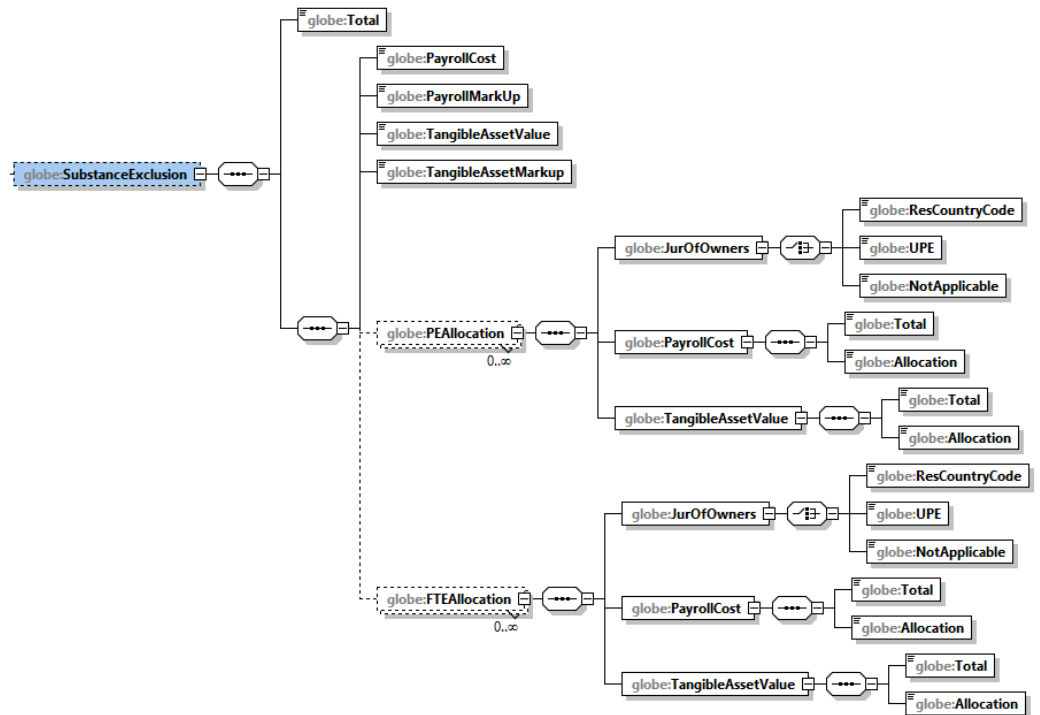
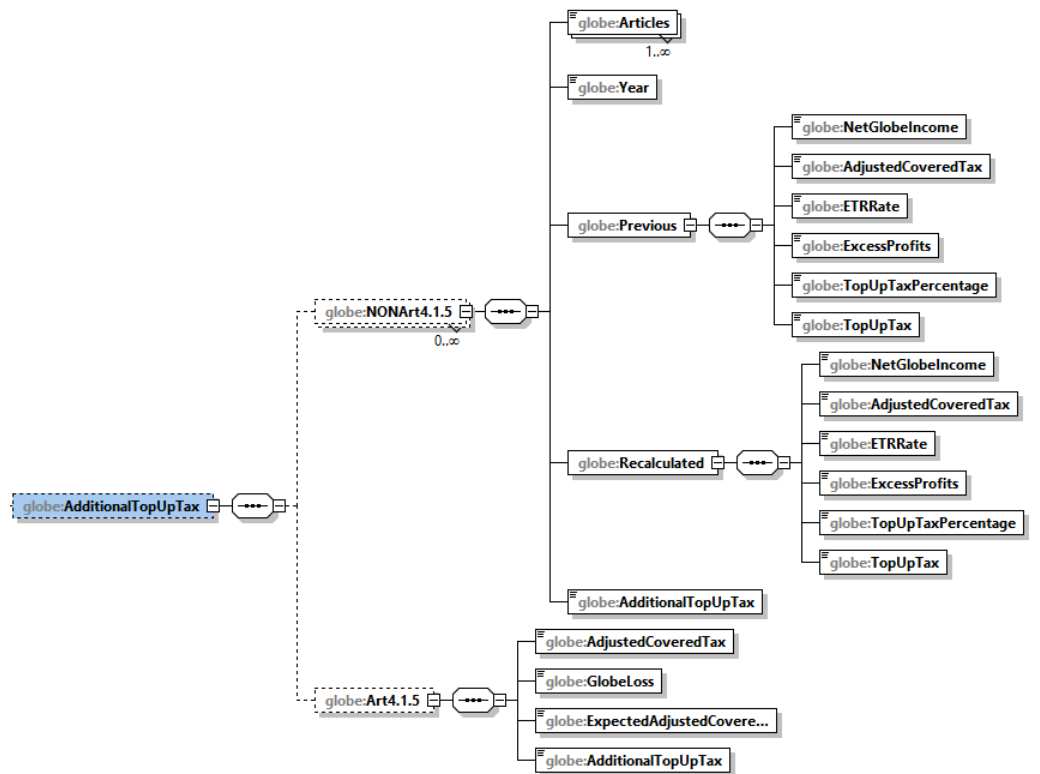
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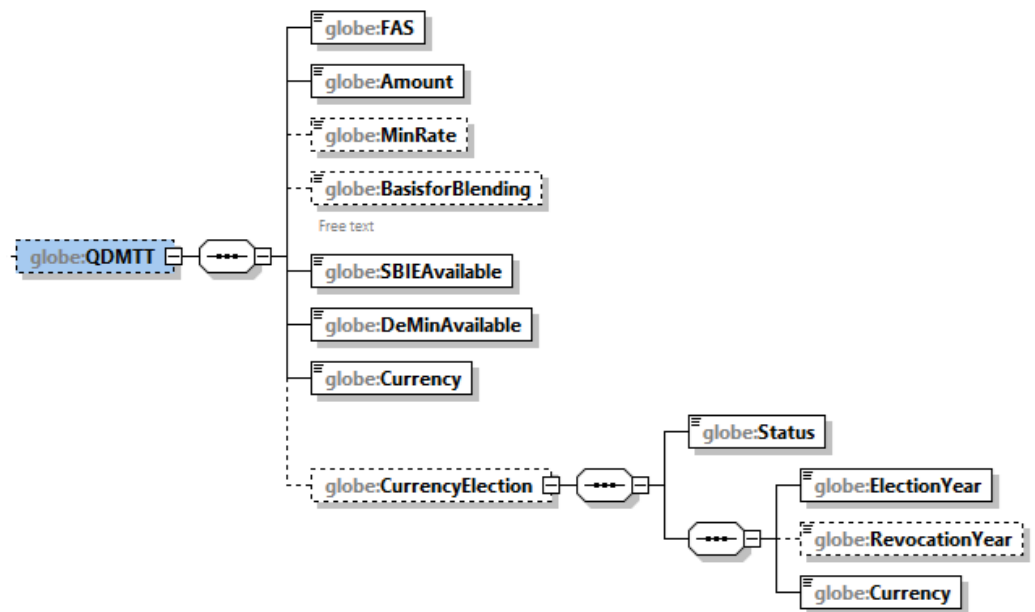
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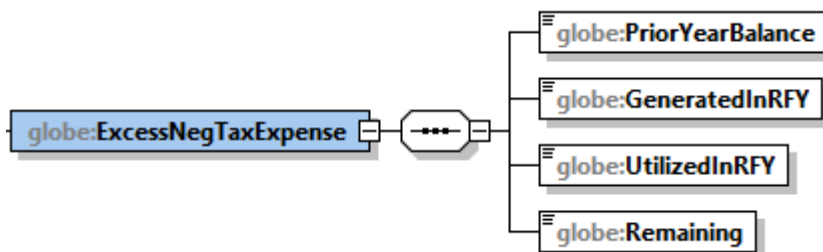


OverallComputation > SubstanceExclusion*OverallComputation > AdditionalTopUpTax*

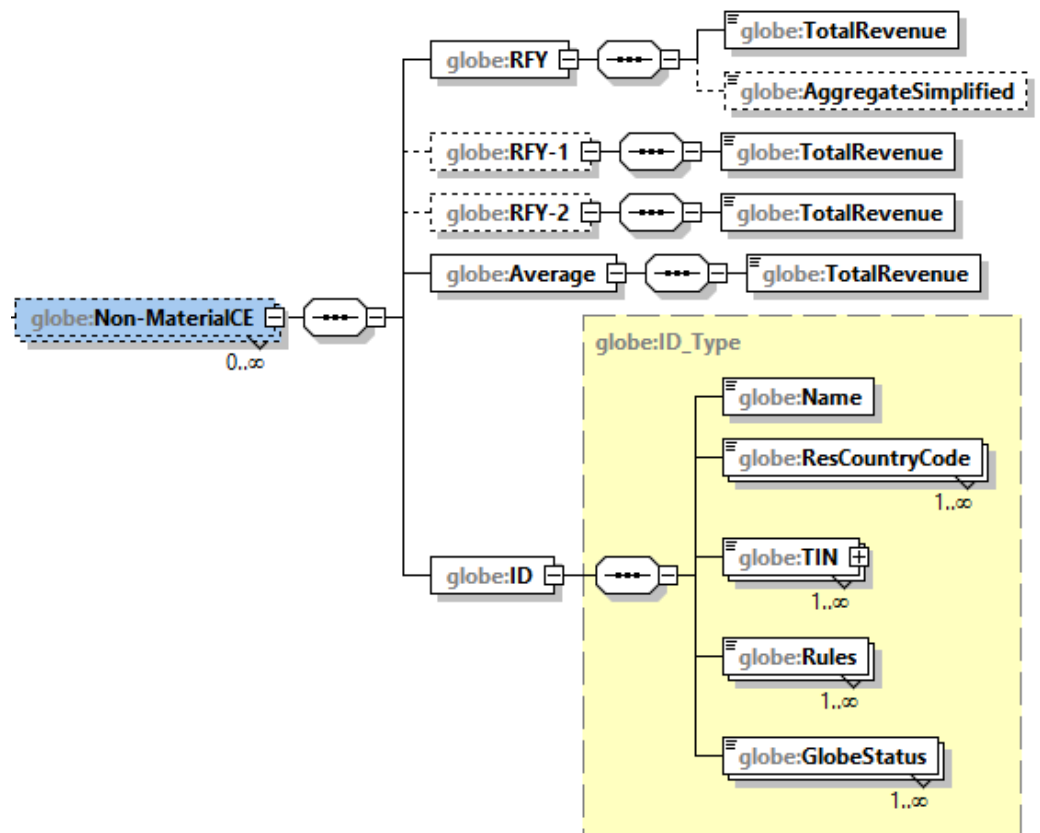
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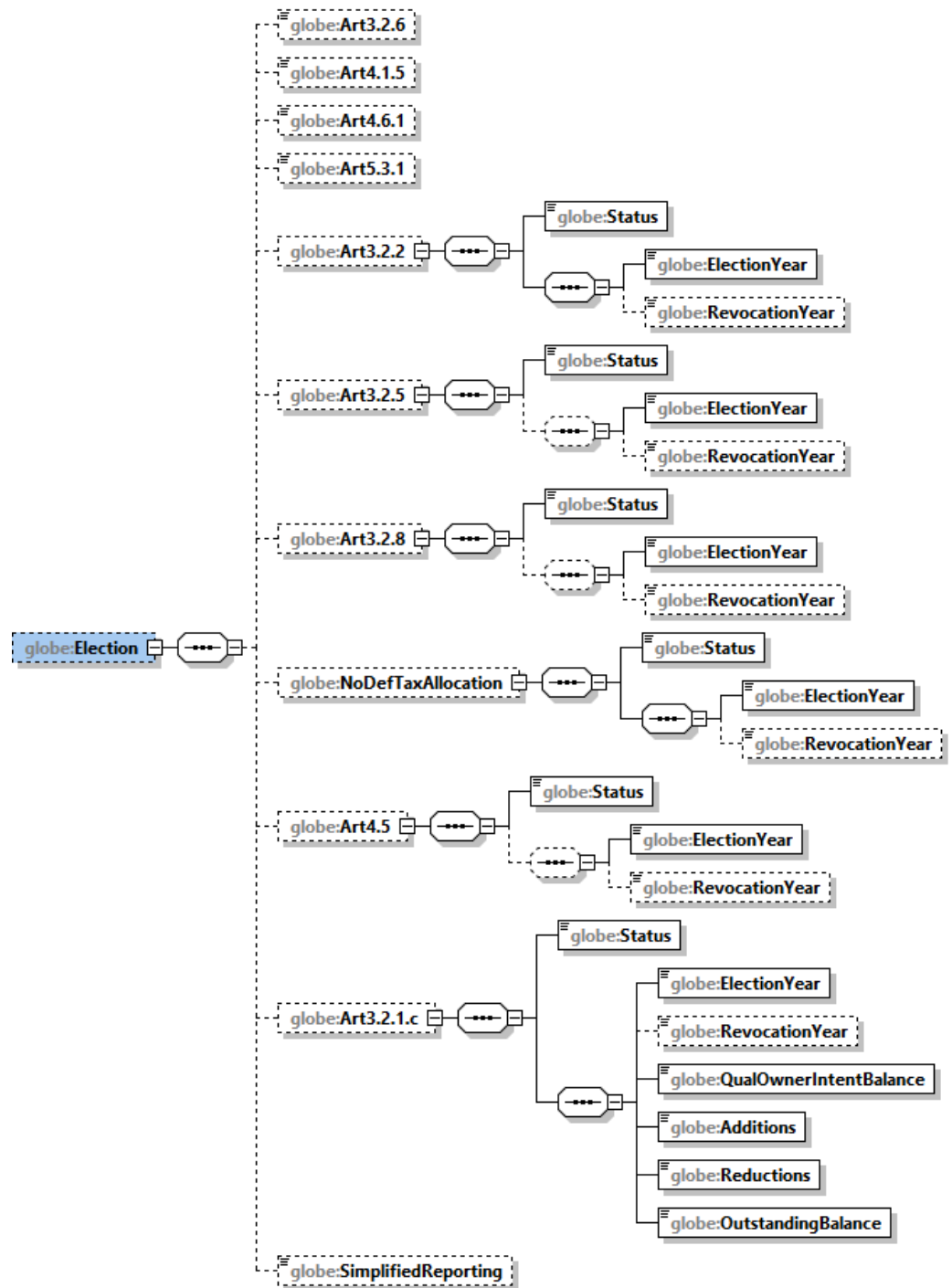
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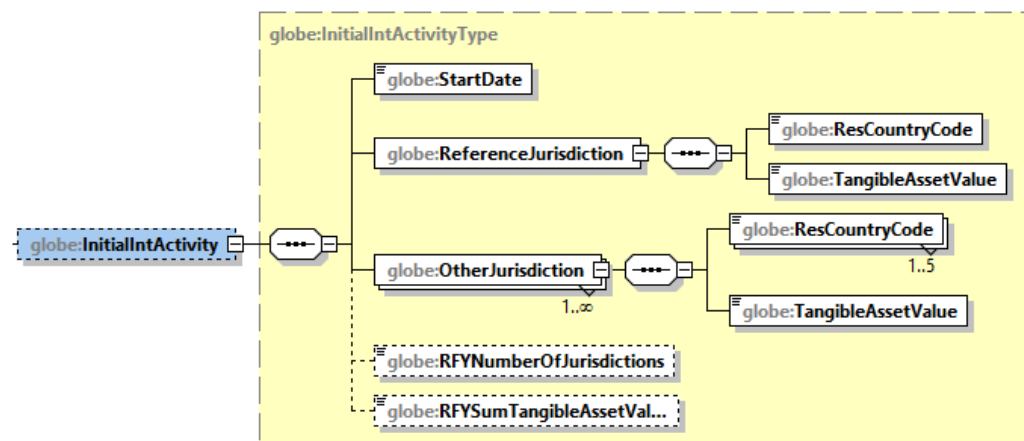


Non-MaterialCE

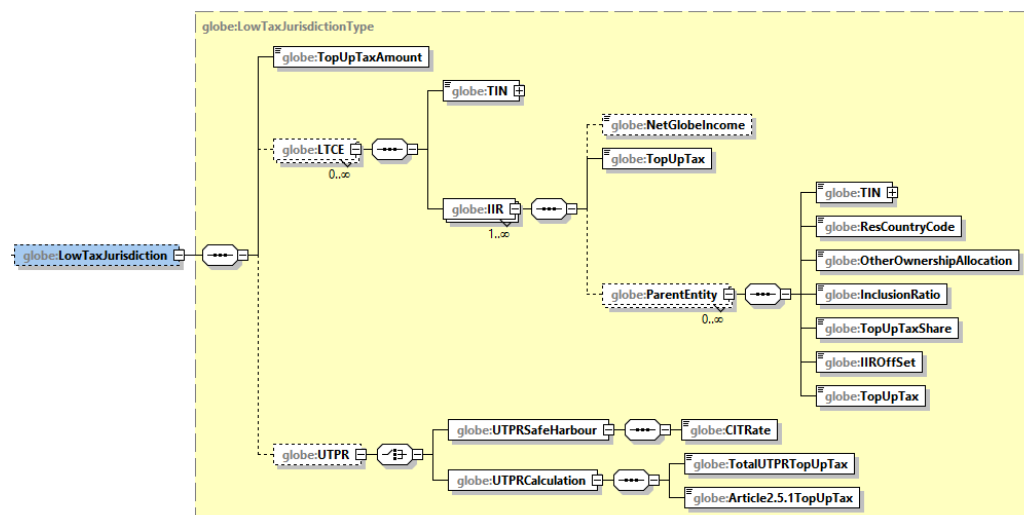


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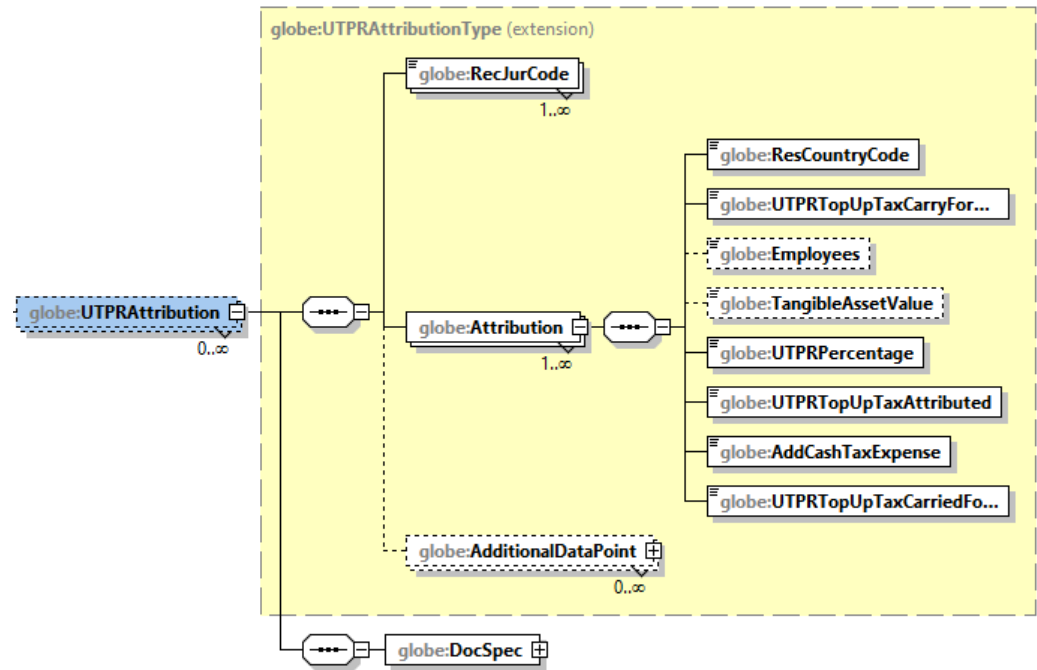


InitialIntActivity

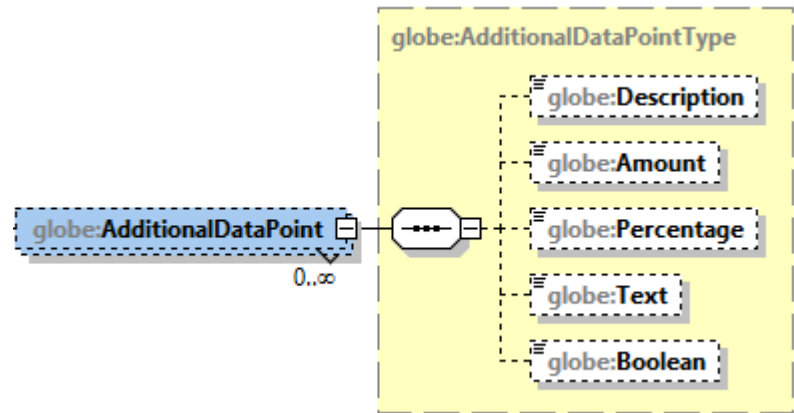
6.1.4.3 LowTaxJurisdiction



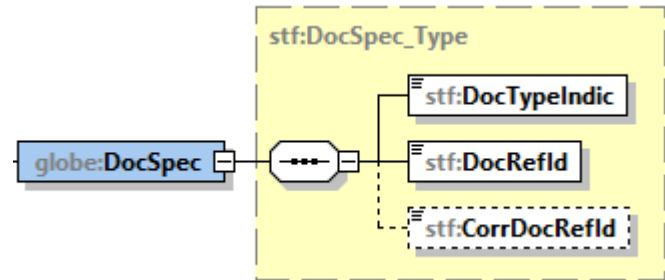
6.1.5 UTPR Attribution



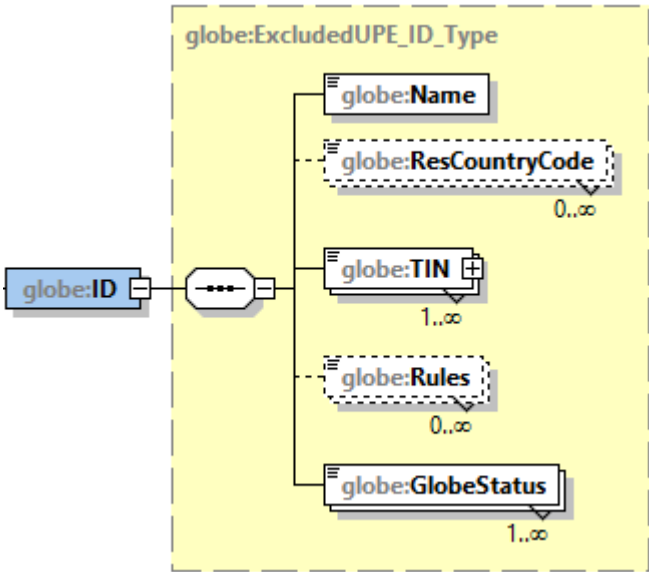
6.2 ADDITIONALDATAPOINT



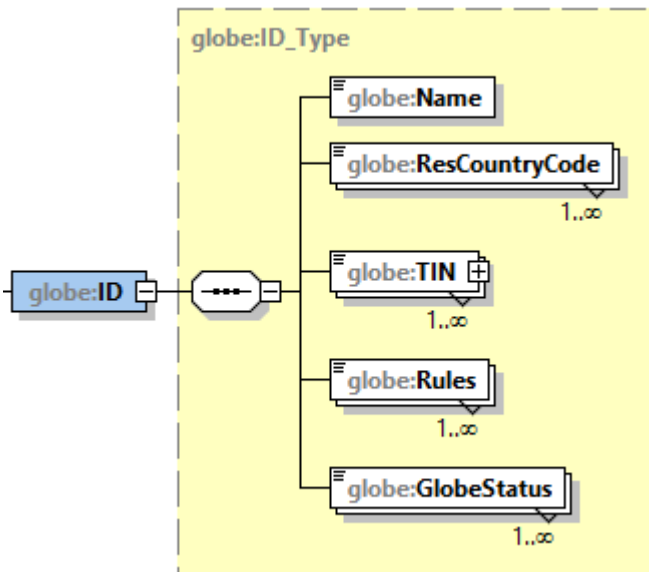
6.3 DOCSPEC



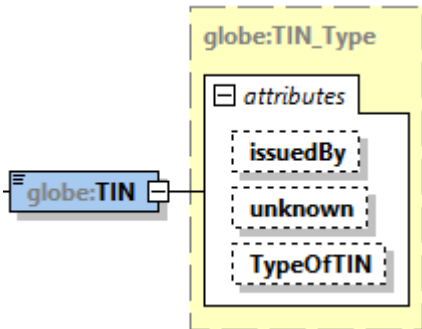
6.4 EXCLUDEDID



6.5 ID



6.6 TIN



7 Support

Up-to-date information regarding the delivery of data or software development is available on the ODB website of de Netherlands Tax and Customs Administration (<https://odb.belastingdienst.nl>, "Support Digital Messaging").

While developing the software for filing top-up tax information returns, you can consult our support office for software developers (in Dutch: Ondersteuning Software Ontwikkelaars, OSWO) for additional support. We refer to the ODB website for more information. Information regarding Digipoort is available on the Logius website: <https://www.logius.nl/>.

Contact Centre

The Netherlands Tax and Customs Administration has set up a Contact Centre for first-line questions about the provision of GIR messages. You can contact us if your question specifically about the data exchange cannot be answered by consulting the manual.

The Contact Centre is not available for general questions about laws and regulations and their interpretation. No knowledge on tax and other related questions is available at the Contact Centre. For such questions, please consult your own tax consultant. Your tax advisor should be able to make the connection between tax knowledge and your own business operations.

(Tax) consultants may also contact the Contact Centre. A question will only be considered if it concerns a concrete problem regarding the data delivery of a specific financial institution. The advisor must clearly state on behalf of which financial institution he is posing the question and who the contact person is at that institution.

The Contact Centre can be reached by telephone and e-mail.

Telephone: +31 (0)800 0227 065 on working days from 09:00 to 16:00.

E-mail: gegevensuitwisseling@belastingdienst.nl

8 Attachment: Abbreviations & Acronyms

Art	Article
BIA	Bijheffing-informatieaangifte
CbCR	Country-by-Country Reporting
CE	Constituent Entity
CET	Central European Time
CFC	Controlled Foreign Company
CFS	Consolidated Financial Statements
CIT	Corporate Income Tax
DAC9	Directive on Administrative Cooperation #9
DTA	Deferred Tax Asset
DTL	Deferred Tax Liability
ETR	Effective Tax Rate
EU	The European Union
EU DIR	European Union Directive
FANIL	Financial Accounting Nett Income or Loss
FAS	Financial Accounting Standard
FTE	Flow-through Entity
GIR	GloBE Information Return
GloBE	Global Anti-Base Erosion
IEC	International Electrotechnical Commission
IIR	Income Inclusion Rule
IN	Identifying Number
IPE	Intermediate Parent Entity
ISO	International Organisation of Standardization
JV	Joint Venture
LTCE	Low-Taxed Constituent Entity
KB	Kilobyte
MB	Megabyte
MCAA	Multilateral Competent Authority Agreement
MES-1	Multilingual European Subset-1
MiB	Mebibyte
MNE	Multinational Enterprise

ODB	Ondersteuning Digitaal Berichtenverkeer
OECD	Organisation for Economic Co-operation and Development
OSWO	Ondersteuning Software Ontwikkelaars
PE	Permanent Establishment
POPE	Partially-Owned Parent Entity
QDMTT	Qualified Domestic Minimum Top-up Tax
QIIR	Qualifying Income Inclusion Rule
QRTC	Qualified Refundable Tax Credits
QUTPR	Qualified Undertaxed Profits Rule
RFY	Reporting Fiscal Year
RSIN	Rechtspersonen en Samenwerkingsverbanden Informatienummer
SBIE	Substance Based Income Exclusion
TIN	Tax Identification Number
TuT	Top-up Tax
UPE	Ultimate Parent Entity
UTF-8	Unicode Transformation Format-8
UTPR	Undertaxed Profits Rule
WUS	WSDL, UDDI and SOAP
XML	Extensible Markup Language
XSD	XML Schema Definition Language