



Belastingdienst

Manual

Specification Status Message (BIA/GIR)

Version 0.91 - 20250825



Table of contents

1	Status Message—3
1.1	Reading guide—3
1.2	Up-to-date information—3
1.3	Status message—3
2	Quality Improvement—4
2.1	Business Rules—4
3	Specification Status Message—5
3.1	Specification of data groups and elements—5
3.2	Root element—6
3.3	Message Spec—6
3.4	DSM Body—9
3.4.1	Original Message—9
3.4.2	Validation Errors—10
3.4.3	Validation Result—13
4	Business Rules—14
4.1	MessageSpec—14
4.2	DocSpec—14
4.3	TIN—15
4.4	AdditionalDataPoint—16
4.5	RecJurCode—16
4.6	FilingInfo—16
4.7	GeneralSection—16
4.8	Summary—18
4.9	JurisdictionSection—19
4.10	UTPRAttribution—24

1 Status Message

1.1 Reading guide

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

- Part 1 - General: describes the tax law related topics and the filing process. 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 dataset.

You are now reading 'Part 3 - Specification Status Message'.

1.2 Up-to-date information

On the Ondersteuning Digitaal Berichtenverkeer (ODB) website (<https://odb.belastingdienst.nl>) you will find the latest information regarding data delivery through messaging. You can also contact ODB for support in the development of software facilitating data delivery. Consult the ODB website for more information. Information regarding Digipoort is available on the Logius website (www.logius.nl).

1.3 Status message

The status message is a report to give insight in the status of the processed datasets as submitted to The Netherlands Tax and Customs Administration. This report will be provided in XML format and can be retrieved via Logius by using the 'Ophaal/service' provided by Logius.

The status message always reports on a complete submitted dataset as described in the 'Part2 – Specification Data File'.

2 Quality Improvement

Digipoort (Logius) and The Netherlands Tax and Customs Administration will check the data delivered to them prior to processing the data.

- Logius and The Netherlands Tax and Customs Administration check whether the data abide by the technical rules.
- The Netherlands Tax and Customs Administration checks whether the data abides by the business rules.

If the checks reveal errors or shortcomings in your data delivery, you will receive feedback on this. The purpose of the feedback is to improve the quality of your data deliveries. The Netherlands Tax and Customs Administration strives to have this feedback take place electronically as much as possible.

Please note:

If you have not received a status message within 72 hours, please contact us.

2.1 Business Rules

If there are no technical errors, the business rules are checked by The Netherlands Tax and Customs Administration. Only file and severe record errors are checked by The Netherlands Tax and Customs Administration. If any of these business rules are violated, The Netherlands Tax and Customs Administration returns a "Rejected" message in the form of a status message.

The provided dataset is rejected as a whole, because one or more business rules have been violated.

The dataset must be corrected and be submitted again. Since the first dataset is ignored (the dataset was rejected), the corrected dataset must be submitted in the same manner as the rejected dataset. For example: if the rejected dataset was submitted as 'new information' (MessageTypeIndic = 'GIR101'), the corrected dataset should also be submitted as 'new information'.

The business rules are mentioned in the 'Part 2 – Specification Data File' as [RULE-xxxxx], where xxxxx represents the unique reference to the business rule.

Also see chapter 4 for the business rules and their severity.

Please note:

Only file and severe record errors are checked by the Netherlands Tax and Customs Administration. You are however required to meet all the business rules to prevent future correction requests.

3 Specification Status Message

This chapter describes the structure and meaning of the 'Status Message' (DAC9StatusMessage) in XML format in terms of 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.

PLEASE NOTE

The Netherlands Tax and Customs Administration will use the EU Status Message to report back on the quality of your delivery.

However, the EU specification of the status message is not available yet. Therefore the EU DAC7 specifications have been used. We expect that the EU DAC9 specifications will be very similar to the DAC7 specifications.

Once the DAC9 specifications become available, we will publish an updated version of this manual and the DAC9 Status Message XSD as soon as possible.

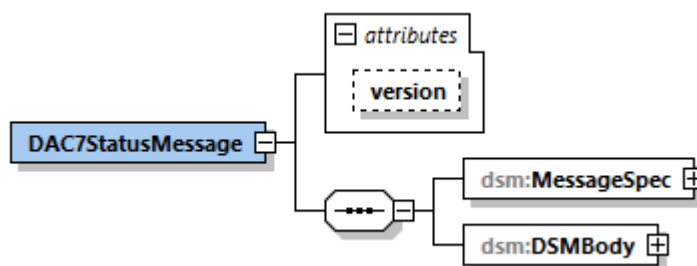
3.1 Specification of data groups and elements

This paragraph contains a description of the data groups and data elements of the XML 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.
Description	A definition of the element or group.
Attribute	Additional information regarding the information in the element
Explanation	An additional explanation of the element or group.
Cardinality	Indicates how often an element or group can or will 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.
Domain	If there is a limitation on the range of an element value, this is set out in the domain.

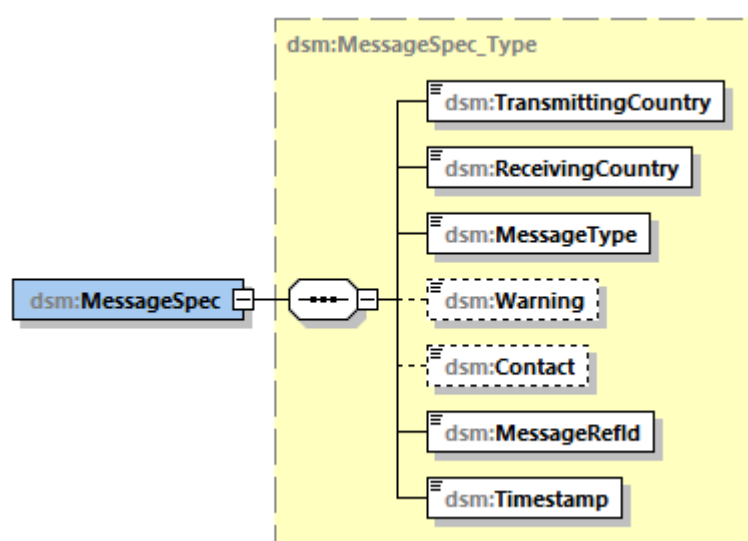
The data groups are included in the order in which they occur in the file.

3.2 Root element



Data group	DAC9StatusMessage	
Xpath (XML)	DAC9StatusMessage	
Description	<p>Indication of this message schema according to the Status Message of GIR reporting.</p> <p>The Status Message is composed of the following elements:</p> <ul style="list-style-type: none"> • MessageSpec • DSMBody 	
Namespace	<p>[XSD] dsm = urn:oe.cd:ties:dsm:v1</p> <p>[XSD] stf = urn:oe.cd:ties:girstf:v1</p> <p>[XSD] iso = urn:oe.cd:ties:isogirtypes:v1</p>	
Explanation	-	
Attribute	version	
	Description	Version of the XML schema
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	-
	Domain	[XSD] 1.0
Cardinality	[XSD] 1..1	

3.3 Message Spec



Data group	MessageSpec
Xpath (XML)	DAC9StatusMessage/MessageSpec
Description	Header contains identification and processing information of the dataset.
Explanation	-
Cardinality	[XSD] 1..1

Data Element	TransmittingCountry
Xpath (XML)	DAC9StatusMessage/MessageSpec/TransmittingCountry
Description	The TransmittingCountry identifies the jurisdiction of the Competent Authority transmitting the Status Message.
Explanation	The Status Message is sent by the Netherlands, therefore this element will be filled with 'NL'.
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list

Data Element	ReceivingCountry
Xpath (XML)	DAC9StatusMessage/MessageSpec/ReceivingCountry
Description	The ReceivingCountry identifies the jurisdiction of the Competent Authority receiving the Status Message.
Explanation	The original GIR message was submitted via Digipoort in the Netherlands. Therefore this element will always be filled with 'NL'.
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Country codes according to the ISO 3166 alpha 2 list

Data Element	MessageType
Xpath (XML)	DAC9StatusMessage/MessageSpec/MessageType
Description	The MessageType identifies the type of message being sent.
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] GIR

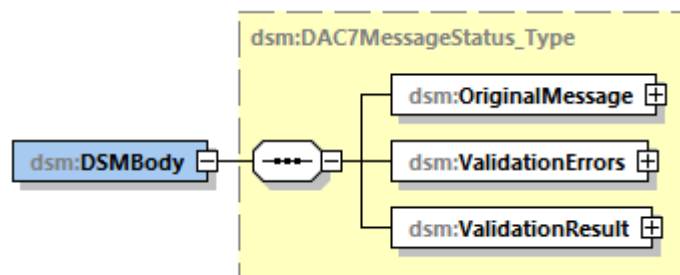
Data Element	Warning
Xpath (XML)	DAC9StatusMessage/MessageSpec/Warning
Description	This data element is a free text field allowing input of specific cautionary instructions about the use of the Status Message.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..4000
Domain	-

Data Element	Contact
Xpath (XML)	DAC9StatusMessage/MessageSpec/Contact
Description	This data element is a free text field allowing input of specific contact information relating to the sender of the message.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..4000
Domain	-

Data element	MessageRefId
Xpath (XML)	DAC9StatusMessage/MessageSpec/MessageRefId
Description	<p>This element represents the sender's unique message identifier identifying the message being exchanged. The identifier allows both the sender and receiver to identify the specific message later, if questions arise. It should be noted that the unique identifier for the Status Message to be entered here is not to be confused with OriginalMessageRefId which indicates the MessageRefId of the original GIR message, in relation to which the Status Message is provided.</p> <p>The MessageRefId must start with the text 'Status', then the country code of the sending jurisdiction, then the year of the reportable period, followed by the receiving country code before a unique identifier.</p> <p>The Status Message is sent by the Netherlands regarding a dataset that was submitted via Digipoort in the Netherlands therefore the sending and receiving countries will both be 'NL'.</p>
Explanation	<p>Example: StatusNL2022NL123456789, where NL is the sending country, 2022 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	-

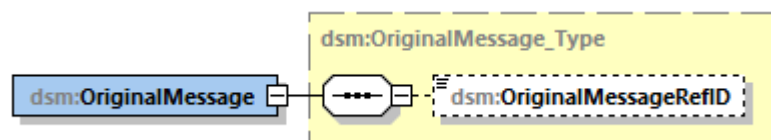
Data element	Timestamp
Xpath (XML)	DAC9StatusMessage/MessageSpec/Timestamp
Description	This data element identifies the date and time when the message was compiled.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] JJJJ-MM-DDThh:mm:ss
Domain	-

3.4 DSM Body



Data group	DSMBody
Xpath (XML)	DAC9StatusMessage/DSMBody
Description	The body of the Status Message is composed of the following elements: <ul style="list-style-type: none"> • OriginalMessage • ValidationErrors • ValidationResult
Explanation	-
Cardinality	[XSD] 1..1

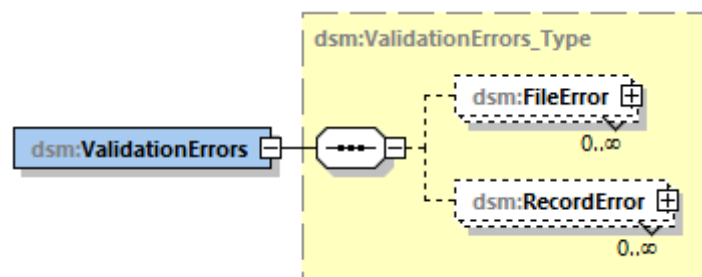
3.4.1 Original Message



Data group	OriginalMessage
Xpath (XML)	DAC9StatusMessage/DSMBody/OriginalMessage
Description	The Original Message element indicates the original GIR message (i.e. which GIR XML file) for which a Status Message is provided. It specifies the MessageRefID of the original GIR message and the File Meta Data information.
Explanation	-
Cardinality	[XSD] 1..1

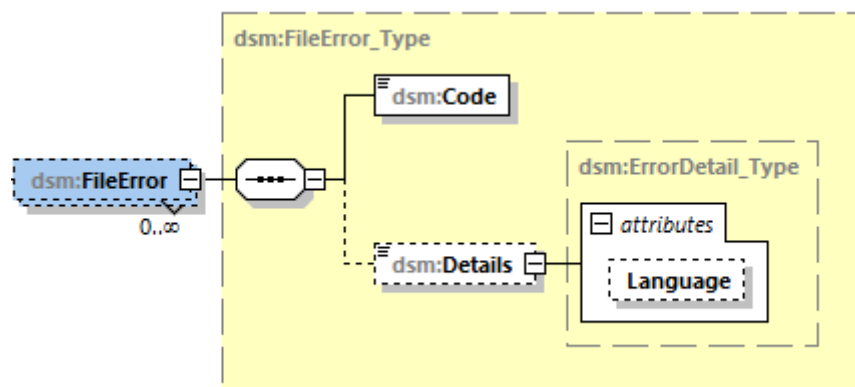
Data element	OriginalMessageRefID
Xpath (XML)	DAC9StatusMessage/DSMBody/OriginalMessage/OriginalMessageRefID
Description	The Original MessageRefID element should contain the unique identifier of the original GIR message for which this Status Message is provided. It should be noted that this Original MessageRefID is not to be confused with the MessageRefID in the message header of the Status Message, as the latter is the unique identifier for this Status Message.
Explanation	-
Cardinality	[XSD] 0..1
Format	[XSD] an1..170
Domain	-

3.4.2 Validation Errors



Data group	ValidationErrors
Xpath (XML)	DAC9StatusMessage/DSMBody/ValidationErrors
Description	The Validation Errors represents the information defining the errors identified in the related message. It can be distinguished between a file error or a record error. This element remains empty if no errors were found.
Explanation	-
Cardinality	[XSD] 1..1

3.4.2.1 File Error

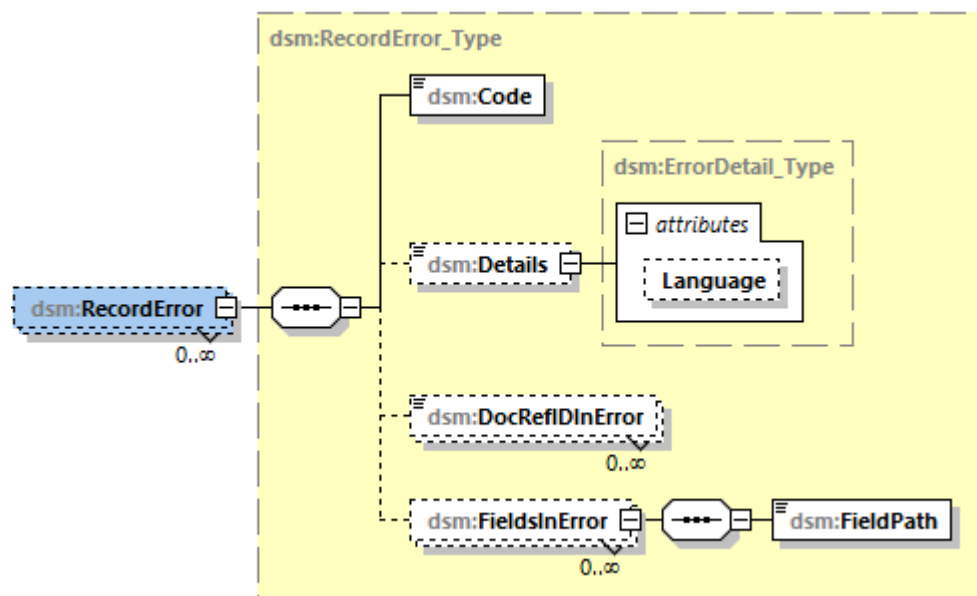


Data group	FileError
Xpath (XML)	DAC9StatusMessage/DSMBody/ValidationErrors/FileError
Description	This element identifies the file error(s) found in the original message.
Explanation	-
Cardinality	[XSD] 0..n

Data element	Code
Xpath (XML)	DAC9StatusMessage/DSMBody/ValidationErrors/FileError/Code
Description	This element identifies the code allowing the identification of the file error, as mentioned in the 'Part 2 – Specification Data File'.
Explanation	Example: When [RULE-80001] is violated, this Code will be filled with 80001.
Cardinality	[XSD] 1..1
Format	[XSD] an1..10
Domain	-

Data element	Details
Xpath (XML)	DAC9StatusMessage/DSMBBody/ValidationErrors/FileError/Details
Description	This element allows further explaining the cause of the error.
Explanation	-
Attribute	Language Description This attribute identifies the language in which the Details element has been provided. Explanation - Cardinality [XSD] 0..1 Format - Domain [XSD] Language codes according to the ISO 639 part 1 list
Cardinality	[XSD] 0..1
Format	[XSD] an1..4000
Domain	-

3.4.2.2 Record Error



Data group	RecordError
Xpath (XML)	DAC9StatusMessage/DSMBBody/ValidationErrors/RecordError
Description	This element identifies the record error(s) found in the original message.
Explanation	-
Cardinality	[XSD] 0..n

Data element	Code
Xpath (XML)	DAC9StatusMessage/DSMBBody/ValidationErrors/RecordError/Code
Description	This element identifies the code allowing the identification of the record error, as mentioned in the 'Part 2 – Specification Data File'.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..10
Domain	-

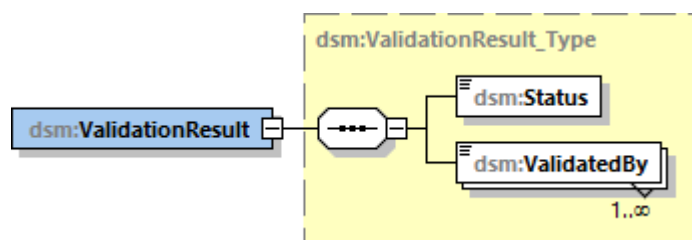
Data element	Details	
Xpath (XML)	DAC9StatusMessage/DSMBody/ValidationErrors/RecordError/Details	
Description	This element allows further explaining the cause of the error.	
Explanation	-	
Attribute	Language	
	Description	This attribute identifies the language in which the Details element has been provided.
	Explanation	-
	Cardinality	[XSD] 0..1
	Format	-
	Domain	[XSD] Language codes according to the ISO 639 part 1 list
Cardinality	[XSD] 0..1	
Format	[XSD] an1..4000	
Domain	-	

Data element	DocRefIDInError
Xpath (XML)	DAC9StatusMessage/DSMBody/ValidationErrors/RecordError/DocRefIDInError
Description	This element identifies the DocRefId element of the record in the original message for which the Status message is sent and for which an error was detected. This element can be repeated in case the error concerns more than one record.
Explanation	-
Cardinality	[XSD] 0..n
Format	[XSD] an1..200
Domain	-

Data group	FieldsInError
Xpath (XML)	DAC9StatusMessage/DSMBody/ValidationErrors/RecordError/FieldsInError
Description	This element allows listing the fields which are causing the identified error. It is composed of the FieldPath element. This element can be repeated in case the error is caused by more than one field.
Explanation	-
Cardinality	[XSD] 0..n

Data element	FieldPath
Xpath (XML)	DAC9StatusMessage/DSMBody/ValidationErrors/RecordError/FieldsInError/FieldPath
Description	This element identifies the XPath of the field causing the error.
Explanation	-
Cardinality	[XSD] 1..1
Format	[XSD] an1..400
Domain	-

3.4.3 Validation Result



Data group	ValidationResult
Xpath (XML)	DAC9StatusMessage/DSMBody/ValidationResult
Description	Represents the information allowing the identification of the status of the validation of the related message (either accepted or rejected) and the information about the system that was used for validation.
Explanation	-
Cardinality	[XSD] 1..1

Data element	Status
Xpath (XML)	DAC9StatusMessage/DSMBody/ValidationResult/Status
Description	This element identifies the validation result of the original message. This message can either be 'Accepted' or 'Rejected'.
Explanation	-
Cardinality	[XSD] 1..1
Format	-
Domain	[XSD] Accepted, Rejected

Data element	ValidatedBy
Xpath (XML)	DAC9StatusMessage/DSMBody/ValidationResult/ValidatedBy
Description	This element identifies the system or tool used for performing the validation of the original message. This element can be repeated in case multiple systems or tools have been used.
Explanation	-
Cardinality	[XSD] 1..n
Format	[XSD] an1..400
Domain	-

4 Business Rules

The tables in this chapter give an overview of the error codes and corresponding descriptions.

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.

In the below-mentioned tables the severity of violating a business rule is indicated. Only **file** errors and **severe record** errors will be checked and reported on. Violating such a business rule will result in the rejection of the entire GIR message.

Business rules that lead to normal record errors, must be met, but will not be checked or reported on by the Netherlands Tax and Customs Administration.

All the business rules are mentioned in the Manual 'Part 2 – Specification Data File' in the Conditions of the relevant data group or element.

4.1 MessageSpec

Error Code	Description	Severity
11	The TransmittingCountry must be 'NL'.	Severe record error
12	The ReceivingCountry must be 'NL'.	Severe record error
13	The MessageRefId must be in the correct format.	Severe record error
14	The Message Reference must be unique (in space and time).	Severe record error
15	The ReportingPeriod YYYY value must be less or equal to the current year.	Severe record error
16	The content of the message must be aligned with the MessageTypeIndic.	Severe record error

4.2 DocSpec

Error Code	Description	Severity
18	The CorrDocRefId may NOT be used more than once in the same GIR message.	Severe record error
19	The content of the message must be aligned with the MessageTypeIndic	Severe record error
20	The DocRefId must be unique (in space and time).	Severe record error
21	The CorrDocRefId must refer to a prior submitted (and accepted) DocRefId.	Severe record error
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.	Severe record error
23 / 32 / 34 / 38 / 42	The DocTypeIndic must NOT contain test data indicators (OECD10, OECD11, OECD12, OECD13)	Severe record error
24	The FilingInfo may only be deleted when all relating information has been deleted first.	Severe record error
25 / 33 / 35 / 39 / 43	The DocRefId must be in the correct format	Severe record error

26 / 30 / 37 / 40 / 45	The CorrDocRefId may NOT be used for an initial or resent element.	Severe record error
27	The Resend option may only be used with respect to the FilingInfo element.	Severe record error
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.	Severe record error
29bis / 31 / 36 / 41 / 44	When correcting or deleting a record (OECD2 or OECD3) a CorrDocRefId must be provided	Severe record error
30	See error code 26	Severe record error
31	See error code 29bis	Severe record error
32	See error code 23	Severe record error
33	See error code 25	Severe record error
34	See error code 23	Severe record error
35	See error code 25	Severe record error
36	See error code 29bis	Severe record error
37	See error code 26	Severe record error
38	See error code 23	Severe record error
39	See error code 25	Severe record error
40	See error code 26	Severe record error
41	See error code 29bis	Severe record error
42	See error code 23	Severe record error
43	See error code 25	Severe record error
44	See error code 29bis	Severe record error
45	See error code 26	Severe record error
45bis	If the value of FilingInfo DocTypeIndic element is OECD0, the value of GeneralSection DocTypeIndic element must NOT be OECD1.	Severe record error
45ter	If the value of FilingInfo DocTypeIndic element is OECD1, the GeneralSection must be provided.	Severe record error

4.3

TIN

Error Code	Description	Severity
46	If TypeOfTin is GIR3004, then TIN must contain the text 'NOTIN', flag "unknown" must be set to 'true' and issuedBy must NOT be provided.	Record error
47	If TIN value is 'NOTIN' then TypeOfTIN must be GIR3004, flag "unknown" must be 'true' and issuedBy must NOT be provided.	Record error
48	If flag "unknown" is 'true' then TIN must be 'NOTIN', TypeOfTIN must be GIR3004 and issuedBy must NOT be provided.	Record error
49	Where the TIN has the issuedBy value 'NL', then the TIN should be a valid TIN.	Record error
52	All the attributes: issuedBy, unknown, TypeofTIN must always be provided unless TypeOfTIN is GIR3003 or GIR3004.	Record error
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	Record error

	flagged Unknown.	
54	Where the TypeofTIN is GIR3003 a reference must be created in the format [P2JJYYMMDDCCCXXX.	Record error

4.4 AdditionalDataPoint

Error Code	Description	Severity
55	Where the AdditionalDataPoint is completed, then the Description element must be completed.	Record error

4.5 RecJurCode

Error Code	Description	Severity
56	At least one Country ISO Code in RecJurCode must be the same as the ReceivingCountry.	Rule n/a on national level
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)	Rule n/a on national level
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.	Record error

4.6 FilingInfo

Error Code	Description	Severity
67	Period Start date must NOT be the later than the Period End date.	Severe record error
68	Period End date must NOT be a date which is beyond the Reporting Period in the Message Header.	Severe record error
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.	Severe record error
71	The ResCountryCode of the FilingCE must match the TransmittingCountry.	Severe record error

4.7 GeneralSection

Error Code	Description	Severity
72	The UPE GloBESStatus should NOT accept the following values: GIR305, GIR307, GIR308, GIR309, GIR312, GIR313, GIR314, GIR315, GIR316, GIR318	Record error
73	Only one value is allowed for the ResCountryCode of the UPE/OtherUPE.	Record error
73bis	Only one value is allowed for the ResCountryCode of the CE.	Record error
CE/ID		
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).	Record error
79	The CE/ID/TIN/TypeOfTIN Must NOT contain the value of GIR3004, unless the GloBESStatus contains the value of	Record error

	GIR316 or GIR318.	
80	When the CE/ID/GloBES status contains the value of GIR313, the value of GIR314 must NOT also be reported for the same CE.	Record error
81	When the CE/ID/GloBES status contains the value of GIR307, the value of GIR308 must NOT also be reported for the same CE.	Record error
82	When the CE/ID/GloBES status 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/GloBES status = GIR308, must also be a separate CE element which contains CE/ID/GloBES status=GIR307).	Record error
83	When the CE/ID/GloBES status contains the value of GIR307, the value of GIR309 should also be reported in the GloBES status.	Record error
84	When the CE/ID/GloBES status contains the value of GIR308, the value of GIR309 should also be reported in the GloBES status.	Record error
85	When the CE/ID/GloBES status contains the value of GIR305, the value of GIR306 must NOT also be reported for the same CE.	Record error
86	When the CE/ID/GloBES status contains the value of GIR305, there must be another CE which contains the GloBES status of GIR306.	Record error
87	When the CE/ID/GloBES status contains the value of GIR316 or GIR318, then there should be no other value in the GloBES status.	Record error
88	The CE/ID/GloBES status element cannot contain the value of GIR316 or GIR318, unless there is a completed OwnershipChange for the CE element.	Record error
CE/OwnershipChange		
89	The ChangeDate must NOT be a date which takes place before the Period Start date as reported in the Filing Info .	Record error
90	The ChangeDate must NOT be a date which takes place after the Period End date as reported in the Filing Info .	Record error
91	The PreOwnership must NOT be completed when the PreGlobeStatus has the value of GIR719.	Record error
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] .	Record error
CE/Ownership		
93	When the GloBES status contains the value of GIR305, then the OwnershipPercentage must equal 100%.	Record error
94	When the GloBES status 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.	Record error
95	Unless the GloBES status contains the value of GIR318, then the OwnershipPercentage must NOT be 0%	Record error
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 .	Record error

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.	Record error
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.	Record error
QIIR		
99	When the QIIR element is provided, then the Rules element as provided in the CE element must contain either GIR201 or GIR202.	Record error
100	The TIN provided must match with a TIN reported for any other CE in the CorporateStructure.	Record error
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'.	Record error
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'.	Record error

4.8 Summary

Error Code	Description	Severity
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.	Record error
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. Rule is only applicable where a JurisdictionSection which relates to the same 'Jurisdiction' of the Summary is provided.	Record error
107	If the Summary contains any of the following elements: SafeHarbour, ETRRange, SBIE, QDMTTut, GloBETut, then the JurWithTaxingRights must be provided.	Severe record error
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.	Record error
109	When the ReportingPeriod or Period End Date is later than 31/12/2026, then the SafeHarbour element cannot have the input of GIR1206.	Record error
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 ResCountryCode reported in the UPE ID, so equal to CorporateStructure/UPE/OtherUPE/ID/ResCountryCode).	Record error
111	When the FilingCECofUPE has the input of GIR502 or GIR504, then the SafeHarbour element cannot have the input of GIR1207, GIR1208 or GIR1209.	Record error

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.	Record error
113	If the JurWithTaxingRights element is completed, and the Safe Harbour element has the value for GIR1202, then the elements ETRRange, SBIE and QDMTTut must be completed.	Record error

4.9

JurisdictionSection

Error Code	Description	Severity
115	When the ETRStatus is completed, it must contain at least one of ETRException or ETRComputation.	Record error
ETRExeption		
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.	Record error
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.	Record error
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).	Record error
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).	Record error
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).	Record error
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).	Record error
ETRComputation/Non-MaterialCE		
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).	Record error
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).	Record error
ETRComputation/OverallComputation/SubstanceExclusion		
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).	Record error

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.	Record error
Election(s)		
127	RevocationYear is only to be provided when the status is 'false'.	Record error
128	OutstandingBalance must be equal to QualOwnerIntentBalance plus the Additions minus the Reductions.	Record error
129	RevocationYear is only to be provided when the status is 'false'.	Record error
131	If AggregatedReporting election is completed, then the CEComputations TIN must match the TaxConsolGroupTIN.	Record error
134	The InvestmentEntityTIN must NOT match the CEComputations TIN.	Record error
ETRComputation/OverallComputation/NetGlobeIncome		
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).	Severe record error
136	Total must be equal to AdjustedFANIL/Total plus the sum of all the NetGlobeIncome/Adjustment/Amounts.	Record error
136bis	Each code for AdjustmentItem must be used only once per in the ETR element in the jurisdiction section.	Record error
137	IntShippingIncome must be provided when NetGlobeIncome/Adjustments/AdjustmentItem contains the value GIR2025.	Record error
ETRComputation/OverallComputation/AdjustedCoveredTax		
138	The AdjustedCoveredTax Total element should equal the following calculation: AggregateCurrentTax + Adjustments/Amount	Record error
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.	Record error
140	If AdjustmentItem for the AdjustedCoveredTax has the value of GIR2720, then the total of the AdjustedCoveredTax for the jurisdiction cannot be a negative.	Record error
141	Each code for AdjustmentItem must be used only once per in the ETR element in the jurisdiction section.	Record error
ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust		
142	The PostFilingAdjust/DeferTaxAsset/Total should equal to the following calculation: sum of all PostFilingAdjust/DeferTaxAsset/AmountAttributed/Amount	Record error
143	The PostFilingAdjust/CoveredTaxRefund/Total should equal to the following calculation: sum of all PostFilingAdjust/CoveredTaxRefund/AmountAttributed/	Record error

	Amount	
144	The Year should correspond to or be before the YYYY value reported in the Period Start Date.	Record error
145	If more than one year is provided, the years cannot be the same.	Record error
146	The Year should correspond to or be before the YYYY value reported in the Period Start Date.	Record error
147	If more than one year is provided, the years cannot be the same.	Record error
ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax		
148	The year cannot be a date which is after the Period End Date.	Record error
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).	Record error
150	The EndAmount is equal to the following calculation: StartAmount – TotalDDT	Record error
151	The EndAmount must NOT be a negative.	Record error
152	The TotalDDT is equal to the following calculation: DDTYear-0 + DDTYear-1 + DDTYear-2 + DDTYear-3	Record error
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.	Record error
ETRComputation/OverallComputation/AdjustedCoveredTax/TransBlendCFC		
154	The TransBlendCFC total should equal the following calculation: Sum of all AggAllocTax	Record error
155	The SubGroupTIN should match GLOBETax/ETR/Subgroup/TIN.	Record error
ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt		
156	The total element should be equal to the following calculation: (PreRecast + Recast/Higher - Recast/Lower)	Record error
157	The BefRecastAdjust element should be equal to the following calculation: DefTaxAmt - DiffCarryValue + GLOBEValue	Record error
158	The PreRecast element should be equal to the following calculation: BefRecastAdjust + TotalAdjust	Record error
159	Each code for AdjustmentItem must be used only once per in the ETR element in the jurisdiction section.	Record error
160	The total element should be equal to the following calculation: (DeferredTaxAssetStart or DeferredTaxAssetRecast) - DeferredTaxAssetExcluded	Record error
161	When the DeferredTaxAsset element is provided, then one of DeferredTaxAssetStart or DeferredTaxAssetRecast must contain the value of '0'.	Record error
ETRComputation/OverallComputation/ExcessNegTaxExpense		
162	The Remaining value should equal the following calculation: PriorYearBalance + GeneratedInRFY - UtilizedInRFY	Record error
163	If the AdjustedCoverTax/Adjustments/AdjustmentItem	Record error

	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.	
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.	Record error
ETRComputation/OverallComputation TopUpTax calculation		
165	TopUpTax must equal the following calculation: $(\text{TopUpTaxPercentage} * \text{ExcessProfits}) + (\text{NONArt.4.1.5/AdditionalTopUpTax} + \text{Art4.1.5/AdditionalTopUpTax}) - \text{QDMTT/Amount}$	Severe record error
166	The ExcessProfits integer is equal to the following calculation but is NOT less than 0: $\text{NetGlobeIncome/Total} - \text{SubstanceExclusion/Total}$	Record error
167	The Total integer for the SubstanceExclusion is equal to the following calculation: $\text{PayrollCost} * \text{PayrollMarkUp} + \text{TangibleAssetValue} * \text{TangibleAssetMarkup}$	Record error
169	The Art4.1.5 element must be completed if the OverallComputation/NetGlobeIncome/Total is a negative value.	Record error
170	The AdjustedCoveredTax value should be a negative value.	Record error
171	The GlobeLoss element must be the same as OverallComputation/NetGlobeIncome/Total value.	Record error
172	The ExpectedAdjustedCoveredTax must be equal to the following calculation: $\text{GlobeLoss} * 15\%$	Record error
173	[RULE-xxxxx (173)] The AdditionalTopUpTax integer is equal to the following calculation but is NOT less than 0: $\text{ExpectedAdjustedCoveredTax} - \text{AdjustedCoveredTax}$	Record error
175	The Year must NOT be greater than the YYYY value reported in the Period End Date.	Record error
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.	Record error
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.	Record error
177	AdditionalTopUpTax is calculated as follows: $\text{Recalculated/TopUpTax} - \text{Previous/TopUpTax}$	Record error
LowTaxJurisdiction/LTCE/IIR		
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.	Severe record error
179	The InclusionRatio must equal the following calculation: $(\text{NetGlobeIncome} - \text{OtherOwnershipAllocation}) / \text{NetGlobeIncome}$	Record error
180	The IIR/ParentEntity/TopUpTaxShare must equal the following calculation: $\text{IIR/TopUpTax} * \text{InclusionRatio}$	Record error
181	The IIR/ParentEntity/TopUpTax integer must equal the following	Severe record error

	calculation: IIR/ParentEntity/TopUpTaxShare - IIROffset	
ETRComputation/CEComputation/AdjustedFANIL		
194	Total must be equal to FANIL plus the sum of all Additions minus the sum of all Reductions in the MainEntityPEandFTE element.	Severe record error
196	OtherTIN must NOT be the same as the CEComputation/TIN.	Record error
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.	Record error
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).	Record error
199	When the Basis is GIR1907 then the ResCountryCode element must be completed (i.e. the choice must be IndOwners).	Record error
200	When the Basis is GIR1903 or GIR1908, then the IndOwners element must be completed.	Record error
202	When the Basis is GIR1904 or GIR1909, then the ExTypeOfEntity must be completed (i.e. the choice must be EntityOwner).	Record error
203	When the Basis is GIR1904, then the ExTypeOfEntity must NOT contain the value of GIR2805.	Record error
204	When the Basis is GIR1909, then the ExTypeOfEntity must NOT contain the value of GIR2804.	Record error
ETRComputation/CEComputation/NetGlobalIncome		
205	Total must be equal to AdjustedFANIL/Total plus the sum of all the Adjustment/Amounts.	Severe record error
206	If two values are provided for the Amount, then one value must be negative and the other value positive.	Record error
207	When the AdjustmentItem element contains the value GIR2022 and/or GIR2023 then the UPEAdjustments element must be completed	Record error
208	When the AdjustmentItem element contains the value GIR2025 then the IntShippingIncome element must be completed.	Record error
209	When the AdjustmentItem element contains the value GIR2024 then the Art7.6 element must be completed.	Record error
ETRComputation/CEComputation/AdjustedCoveredTax		
210	The Total element shall equal the following calculation: AdjustedIncomeTax/Total + Sum of all values reported in Adjustments/Amount	Record error
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).	Record error
212	Each code for AdjustmentItem must be used only once in the ETR element in the jurisdiction section.	Record error
213	The Total element shall equal the following calculation: DeferTaxExpense + Sum of all values reported in Adjustments/Amount + Recast/Higher + Recast/Lower	Record error
214	Each code for AdjustmentItem must be used only once	Record error

	in the ETR element in the jurisdiction section.	
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).	Record error
ETRComputation/CEComputation/AdjustedIncomeTax		
216	The Total element will be equal to the following calculation: IncomeTax + Sum of all instances of the CrossAllocation (additions + reductions)	Record error
217	The Additions element must NOT have a negative value.	Record error
218	The Reductions element must NOT have a negative value.	Record error

4.10 UTPRAttribution

Error Code	Description	Severity
185	The sum of UTPRTopUpTaxAttributed should be equal to the sum of TotalUTPRTopUpTax amount in the JurisdictionSection element in respect to all jurisdictions.	Record error
187	When the UTPRCalculation is provided and the TotalUTPRTopUpTax element contains a value greater than 0, then the UTPRAttribution must be completed.	Record error
188	The Employees must be completed unless the UTPRTopUpTaxCarryForward contains the value of 0.	Record error
189	The TangibleAssetValue must be completed unless the UTPRTopUpTaxCarryForward contains the value of 0.	Record error
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.	Record error
191	The UTPRTopUpTaxCarriedForward must be a positive value.	Record error
192	The UTPRTopUpTaxCarriedForward is equal to the following calculation: UTPRTopUpTaxCarryForward + UTPRTopUpTaxAttributed - AddCashTaxExpense	Record error