

Release notes “WMBBIANL_R1.1”

Overview

This release includes substantive clarifications, additional validation, and corrections, partly based on findings from the solution test and the publication of the DAC9 country lists on the ODB website. The changes have been implemented to prevent differences in interpretation, reduce international rejections, and ensure a consistent application of external references.

Release WMBBIANL_R1.1 contains the following changes:

- MANUAL “PART 2 - SPECIFICATION DATA FILE”
 - Use of empty tags
 - Reference to the ODB website
 - Resubmission after rejection
 - Validation scope alignment
 - Clarification of Interface Error Handling
 - Clarification of Dutch TIN (RSIN)
 - Correction of FTEAllocation figure
 - Change in GLOBEBody Cardinality
 - Business rules
- MANUAL “PART 3 - SPECIFICATION STATUS MESSAGE”
 - Minor textual corrections
 - Validation scope alignment
 - Business rules
- XSD “XSD_WMBBIANL - GLOBEXML”
 - GLOBEXML
 - *Document version GLOBEXML*
 - *Cardinality GLOBEBody*
- CORRESPONDING EU/OECD SPECIFICATIONS

Manual “Part 2 - Specification Data File”

Use of empty tags

To keep the specifications for the various international data exchanges as generic as possible, this manual has been updated by adding paragraph 3.1.3, which describes the use of empty tags.

Paragraph 3.1.2 describes the use of white space in the data, including several rules that apply to character series. One of these rules concerns empty tags that are permitted only when explicitly indicated as such, along with an example. This rule and its example have now been elaborated in more detail in paragraph 3.1.3.

Reference to the ODB website

Since the country list has been published on the ODB website, an explicit reference to this list has been included in the manual for all relevant elements under the Explanation field. These references have been included as follows:

- RecJurCode and JurisdictionName at various locations within paragraph 5.2
- Art10.3.5 in paragraph 5.2.2.1

Resubmission after rejection

Following a review comment, paragraph 3.3.1 has been amended to clarify that resubmission following a rejection is not considered a correction message and does not trigger the correction mechanism.

Validation scope alignment

Following review comments on the formulation of the validation scope in paragraph 3.2.2, including the explicit exception of RULE-70004 and an identified inconsistency with Part 3, paragraph 2.1, paragraph 3.2.2 has been textually amended to prevent differences in interpretation.

Clarification of Interface Error Handling

To clarify the returned error behavior, a description has been added to paragraph 3.2.2 specifying the error message that is returned when a submission request does not comply with the interface specifications.

Clarification of Dutch TIN (RSIN)

The documentation has been updated to clarify the submission of Dutch TINs (RSIN). It is specified that an RSIN consists of 9 digits without formatting and is padded with leading zeros if fewer than 9 digits are provided, as described in paragraphs 3.2.2.1 and 5.3.5 of the manual. In addition, paragraph 5.3.5 of the manual clarifies the expectation that when a Dutch TIN is provided with issuedBy = NL and TypeOfTIN = GIR3001, a valid Dutch TIN (RSIN) must be supplied.

Correction of FTEAllocation figure

Following the review comment that the FTEAllocation figure at the top of page 154 was partially missing, the missing part of the image has been replaced.

Change in GLOBEBody Cardinality

In paragraph 5.2 of the manual, the cardinality of the GLOBEBody element has been changed to 1..1, to align with the technical constraints of downstream processing systems that are configured to handle single

relationships. As a result of this change, the XSD has been updated accordingly (see XSD_WMBBIANL – GLOBEXML section in these release notes).

Business rules

New business rules have been added to the Manual and the following documents:

- WMBBIANL - Change log_Specification data file
- Manual Part 3 Specification Status Message

Added business rule

Business Rule 50007

This business rule is added to validate that the message can be successfully validated against the XSD.

[RULE-50007] The message must be XSD compliant.

Business Rule 60902

This business rule is added to validate that the RecJurCode represents an EU Member State or a country listed on the ODB website.

[RULE-60902] The RecJurCode must be an EU Member State or ODB-listed country.

Manual “Part 3 - Specification Status Message”

Minor textual corrections

Based on several review comments, minor textual corrections have been implemented to improve consistency and terminology within the document. In paragraph 3.4.1, the description under *FileMetaData* has been corrected to refer to a *group* rather than an *element*. A similar correction has been applied in paragraph 3.4.2 for *ValidationErrors*. In addition, a typographical error in the description of *GIRStatusMessage_OECD* in paragraph 3.2 has been corrected.

Validation scope alignment

As with Part 2 of the Specification Data File, the validation scope alignment has also been applied to Part 3 of the Specification Status Message. Following a review comment, paragraph 2.1 has been textually amended to reflect this alignment.

Business rules

Added business rules

Business rules 50007 and 60902, as described on page 3 of these release notes, have been added in to Part 3 (see paragraph 4.2).

XSD “XSD_WMBBIANL - GLOBEXML”

GLOBEXML

Change in GLOBEBody cardinality, as described on page 3 of these release notes, document version 1.1 introduces a change in the cardinality of the GLOBEBody element to 1..1, in order to align with the technical constraints of downstream processing systems that are designed to process a single partial submission identifier per delivery. In line with this, paragraph 5.2 of the manual has been updated to reflect this change, as these systems are configured to handle a single relationship only.

Document version GLOBEXML

As a result of this change, the GLOBEXML document version (XSD) has been increased to version 1.1, so that the adjusted cardinality of the GLOBEBody element can be clearly distinguished from earlier versions.

Old

```
<xsd:schema xmlns:globe="urn:oe.cd:t.ies:globe:v2"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:stf="urn:oe.cd:t.ies:globestf:v5"
xmlns:iso="urn:oe.cd:t.ies:isoglobetypes:v1" targetNamespace="urn:oe.cd:t.ies:globe:v2"
elementFormDefault="qualified" attributeFormDefault="unqualified" version="1.0">
```

New

```
<xsd:schema xmlns:globe="urn:oe.cd:t.ies:globe:v2"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:stf="urn:oe.cd:t.ies:globestf:v5"
xmlns:iso="urn:oe.cd:t.ies:isoglobetypes:v1" targetNamespace="urn:oe.cd:t.ies:globe:v2"
elementFormDefault="qualified" attributeFormDefault="unqualified" version="1.1">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Document version 1.1</xsd:documentation>
  </xsd:annotation>
```

Cardinality GLOBEBody

The cardinality of the GLOBEBody element has been restricted to 1..1. As a result, each message may contain only a single GLOBEBody element; messages containing multiple GLOBEBody elements are no longer supported.

Old

```
<xsd:sequence>
  <xsd:element name="GLOBEBody" type="globe:GLOBEBody_Type" maxOccurs="unbounded"/>
</xsd:sequence>
```

New

```
<xsd:sequence>
  <xsd:element name="GLOBEBody" type="globe:GLOBEBody_Type"/>
</xsd:sequence>
```

Corresponding EU/OECD Specifications

WMBBIA manual	EU functional specifications	EU technical specifications	OECD/EU XSD User guide	OECD/EU XSD
MAN_WMBBIANL_1.0_Part_2_Specification data file_20260508	AEOI DAC9-Functional Specifications-v1.00	AEOI DAC9-Technical Specifications-v1.00	202501_GloBE_XML_Schema_UG	GLOBEXML_v1.0 (2025-01-13) isoglobetypes_v1.1 oecdglobetypes_v5.0
MAN_WMBBIANL_1.0_Part_3_Specification status message_20260508			GIR_Status_Message_UG	GIRStatusMessageXML_v1.0 isocsmtypes_v1.1
MAN_WMBBIANL_1.0_Part_2_Specification data file_20251016	AEOI DAC9-Functional Specifications-v1.00	AEOI DAC9-Technical Specifications-v1.00	202501_GloBE_XML_Schema_UG	GLOBEXML_v1.0 (2025-01-13) isoglobetypes_v1.1 oecdglobetypes_v5.0
MAN_WMBBIANL_1.0_Part_3_Specification status message_20251016			GIR_Status_Message_UG	GIRStatusMessageXML_v1.0 isocsmtypes_v1.1
MAN_WMBBIANL_0.91_Part_2_Specification data file_20250825	Not available yet	Not available yet	202501_GloBE_XML_Schema_UG	GLOBEXML_v1.0 (2025-01-13) isoglobetypes_v1.1 oecdglobetypes_v5.0
MAN_WMBBIANL_0.91_Part_3_Specification status message_20250825				DAC7StatusMessageXML_v1.0 isodpitypes_v1.0 oecddpitypes_v1.0
MAN_WMBBIANL_Part_2_Specification data file_20250324_DRAFT	Not available yet	Not available yet	WP10(2024)10-REV2	GLOBEXML_v1.0 (2024-11-05) isoglobetypes_v1.1 oecdglobetypes_v5.0