

	Element	Attribute	Size	InputType	Requirement	BUSINESS RULES	TYPE ERROR ACK	Xpath
I.Message Header	CBC_OECD	Version		xsd: string	Mandatory	Mandatory = Validation	WrongVersion	cbc:CBC_OECD/@version
	TransmittingCountry		2 digits	iso:CountryCode_Type	Validation	This element identifies the domestic country code of the Reporting Entity's country of residence . Must equal « BE »	TransmittingCountryBE	cbc:CBC_OECD/cbc:MessageSpec/cbc:TransmittingCountry
	ReceivingCountry		2 digits	iso:CountryCode_Type	Validation	When submitting a report to FPS Finance, this value must equal « BE ».	ReceivingCountryBE	cbc:CBC_OECD/cbc:MessageSpec/cbc:ReceivingCountry
	MessageType			cbc:MessageNumType	Validation	Must equal « CBC »	XMLNotValid	cbc:CBC_OECD/cbc:MessageSpec/cbc:MessageType
	MessageRefID		Max.100 characters	xsd: string	Validation	Structuring the MessageRefID in the following format:  <b>BE0XXXXXXXX-GUID</b>  where:  - <b>“BE0XXXXXXXX”</b> is the BCE/KBO number (Crossroads Bank for Enterprises) of the ReportingEntity  - <b>“-“</b> is a dash character separating the BCE/KBO number from the GUID  - <b>“GUID”</b> or <b>“Globally Unique Identifier”</b> is a unique number identifying the particular message	MesRefIDNotVal // MesIDNotUniq	cbc:CBC_OECD/cbc:MessageSpec/cbc:MessageRefId
	MessageTypeIndic			cbc:CbcMessageType_EnumType	Mandatory	This element identifies the type of message being sent and must be present within the CbC-file submitted to FPS Finance. The possible values are: <b>CBC401</b> = New information <b>CBC402</b> = Correction or deletion of previously sent information	MessTypeIndicNotAllowed	cbc:CBC_OECD/cbc:MessageSpec/cbc:MessageTypeIndic
	ReportingPeriod			xsd:data	Validation	Last day of the reporting period (i.e. fiscal year of the MNE Group) to which the message relates in <b>YYYY-MM-DD</b> format. If exceptionally the reporting period does not correspond to a full 12-month fiscal year, the length of the reporting period should be indicated in the <b>optional Warning element.</b>	ReportPerNotOk	cbc:CBC_OECD/cbc:MessageSpec/cbc:ReportingPeriod
	Timestamp			xsd :dateTime	Validation	<b>One of the following formats can be used:</b> - <b>YYYY-MM-DD'T'hh:mm:ss</b> (e.g. 2017-11-25T14:37:40) - <b>YYYY-MM-DD'T'hh:mm:ss.nnn</b> (e.g. 2017-11-25T14:37:40.789)	XMLNotValid	cbc:CBC_OECD/cbc:MessageSpec/cbc:Timestamp

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	Element	Attribute	Size	InputType	Requirement	BUSINESS RULES	TYPE ERROR ACK	Xpath
II. OrganisationParty_Type	ResCountryCode		2-character	iso:CountryCode_Type	Validation	This data element must contain the country code(s) of the tax jurisdiction(s) of the Constituent Entity (or in case of a permanent establishment that is a Constituent Entity, the jurisdiction in which such permanent establishment is subject to tax).	<i>XMLNotValid</i>	<b>ReportingEntity</b> cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:Entity/cbc:ResCountryCode <b>ConstituentEntity</b> cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ConstituentEntities/cbc:ConstEntity/cbc:ResCountryCode
	TIN		Minimum 1 character	cbc:TIN_Type	Mandatory	The Tax Identification Number (BE TIN) as known by the FPS Finance must be submitted for the ReportingEntity	<i>BETINReportingEntityMandatory</i>	<b>ReportingEntity</b> cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:Entity/cbc:TIN
					Mandatory	The Tax Identification Number used by the tax administration of the tax jurisdiction of the Constituent Entity is to be mandatorily provided.	<i>NOTIN</i>	<b>ConstituentEntity</b> cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ConstituentEntities/cbc:ConstEntity/cbc:TIN
II b. TIN Type	TIN	issuedBy	2-character	iso:CountryCode_Type	Optional (Mandatory)	This attribute describes the jurisdiction that issued the TIN. Mandatory if TIN is completed. For Reporting Entities the TIN issued by « BE » must be submitted.	<i>NoIssuedByTINReportingEntity</i>	<b>ReportingEntity</b> cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:Entity/cbc:TIN
					Optional (Mandatory)	This attribute describes the jurisdiction that issued the TIN. For Constituent Entities, the issuing jurisdiction must be submitted.	<i>TINNoIssuedBy</i>	<b>ConstituentEntity</b> cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ConstituentEntities/cbc:ConstEntity/cbc:TIN
II d. Organisation Name	Name			cbc:NameOrganisation_Type	Validation	This element should contain the full legal name of the Entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document.	<i>XMLNotValid</i>	<b>ReportingEntity</b> cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:Entity/cbc:Name <b>ConstituentEntity</b> cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ConstituentEntities/cbc:ConstEntity/cbc:Name
II e. Address_Type	CountryCode		2-character	iso:CountryCode_Type	Validation	This element provides the country code associated with the address of the Entity involved.	<i>XMLNotValid</i>	<b>ReportingEntity</b> cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:Entity/cbc:Address/cbc:CountryCode <b>ConstituentEntity</b> cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ConstituentEntities/cbc:ConstEntity/cbc:Address/cbc:CountryCode
	AddressFree			xsd:string	Optional	AddressFree cannot be used alone => <b>AddressFix is a mandatory element.</b>  If the AddressFree element is used, the <b>City</b> and <b>Postcode</b> information should still be entered in the appropriate AddressFix element for the ConstituentEntity.  AddressFree should only be used if the data cannot be presented in the AddressFix format.	<i>AddressConstEntNotComplete</i>	<b>ConstituentEntity</b> cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ConstituentEntities/cbc:ConstEntity/cbc:Address/cbc:AddressFix/cbc:City cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ConstituentEntities/cbc:ConstEntity/cbc:Address/cbc:AddressFix/cbc:CountrySubentity cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ConstituentEntities/cbc:ConstEntity/cbc:Address/cbc:AddressFix/cbc:PostCode
					Optional	AddressFree cannot be used alone => <b>AddressFix (City) is a mandatory element.</b>	<i>XMLNotValid</i>	<b>ReportingEntity</b> cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:Entity/cbc:Address/cbc:AddressFix/cbc:City

	Element	Attribute	Size	InputType	Requirement	BUSINESS RULES	TYPE ERROR ACK	Xpath
III. CbC Body	CbcBody			cbc:CbcBody_Type	Validation	<p>This element is mandatory and contains the information on the Constituent Entities, including the Reporting Entity, of the MNE Group for which a CbC Report is filed, as well as the key indicators of both the MNE Group as a whole and the individual Constituent Entities, as foreseen in the CbC reporting template.</p> <p>The CbcBody element is composed of the following elements:</p> <ul style="list-style-type: none"> <li>- the ReportingEntity element,</li> <li>- all CbcReport elements,</li> <li>- all AdditionalInfo elements.</li> </ul> <p>A report submitted to FPS Finance can contain <b>only one CbcBody</b>.</p>	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody
III a. Reporting Entity	ReportingEntity			cbc:CorrectableReportingEntity_Type	Optional (Mandatory)	<p>This element contains the identifying information for the entity of the MNE Group that ensures the preparation and filing of the CbC Report. This element is mandatory, both when the message contains new information (MessageTypeIndic = CBC401) and when the message contains corrections of previously sent information (MessageTypeIndic = CBC402).</p>	ReportingEntityMandatory	cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity
	Entity			cbc:OrganisationParty_Type	Validation	<p>This element contains the identifying information for the Reporting Entity.</p>	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:Entity
	ReportingRole			cbc:CbcReportingRole_EnumType	Validation	<p>The ReportingRole element specifies the role of the Reporting Entity with respect of the filing of the CbC Report.</p> <p>Possible values are :</p> <ul style="list-style-type: none"> <li>• CBC701 – Ultimate Parent Entity</li> <li>• CBC702 – Surrogate Parent Entity</li> <li>• CBC703 – Local Filing</li> <li>• <b>CBC704 – Local Filing with Incomplete Information</b></li> </ul>	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:ReportingRole
	ReportingPeriod				Validation	<p>The Reporting Period element indicates the Start and the End Date of the Fiscal Year of the MNE Group for which the CbC Report is filed.</p>	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:ReportingPeriod
	StartDate			xsd:date	Validation	<p>This element contains the Start Date of the Fiscal Year of the MNE Group for which the CbC Report is filed.</p> <p>The given StartDate cannot fall more that two years before the given EndDate.</p>	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:ReportingPeriod/cbc:StartDate
	EndDate			xsd:date	Validation	<p>This element contains the End Date of the Fiscal Year of the MNE Group for which the CbC Report is filed.</p>	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:ReportingPeriod/cbc:EndDate
	DocSpec			Stf:DocSpec_Type	Validation	<p>DocSpec identifies the particular ReportingEntity within the Cbc message being transmitted. (For further guidance on the DocTypeIndic and structure DocRefId , see the general DocSpec section below).</p>	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:DocSpec

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	Element	Attribute	Size	InputType	Requirement	BUSINESS RULES	TYPE ERROR ACK	Xpath
III b. CbC Reports	CbcReports			cbc:CorrectableCbcReport_Type	Optional (Mandatory)	The CbcReports element should be repeated for each tax jurisdiction in which the MNE Group operates through one or more Constituent Entities.  This element is mandatory when the message contains new information (MessageTypeIndic = CBC401).	CbcReportsMandatory	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports
	DocSpec			Stf:DocSpec_Type	Validation	DocSpec identifies the particular report within the CbC message being transmitted. (For further guidance on the DocTypeIndic and structure DocRefld , see the general DocSpec section below).	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:DocSpec
	ResCountryCode		2-character	Iso:CountryCode_Type	Validation	This element should contain the country code of the tax jurisdiction for which the summary of key indicators and the list of Constituent Entities and their business activities is prepared.  Per CbcReport only one ResCountryCode is permitted.	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ResCountryCode
III b. CbC Reports – Summary	Summary				Validation	This element contains the key indicators of the MNE Group's business activities in one particular tax jurisdiction.	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:Summary
	Revenues				Validation	The mandatory information to be provided for the Revenues element and its sub elements is provided in the section IIIb. CbC Reports – Summary – Revenues that is mentioned below.	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:Summary/cbc:Revenues
III b. CbC Reports – Summary – Revenues	Unrelated			cbc:MonAmt_Type	Validation	The sum of revenues of all the Constituent Entities of the MNE Group in the relevant tax jurisdiction generated from transactions with independent parties should be provided here.  All amounts must be provided <b>in full units</b> (without decimals) and any negative values should be entered with a "-" in front of the amount (e.g. EUR -100). <b>It is not allowed to shorten amounts</b> (i.e. an amount of 123456789 should be reported as 123456789 and should not be shortened, for example, to 123456).	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:Summary/cbc:Revenues/cbc:Unrelated
		currCode	3-character	Iso:currCode_Type	Validation	All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 <b>Currency Code Standard</b> .	XMLNotValid	
	Related			cbc:MonAmt_Type	Validation	The sum of revenues of all the Constituent Entities of the MNE Group in the relevant tax jurisdiction generated from transactions with associated enterprises should be provided here.  All amounts must be provided <b>in full units</b> (without decimals) and any negative values should be entered with a "-" in front of the amount (e.g. EUR -100). <b>It is not allowed to shorten amounts</b> (i.e. an amount of 123456789 should be reported as 123456789 and should not be shortened, for example, to 123456).	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:Summary/cbc:Revenues/cbc:Related
		currCode	3-character	Iso:currCode_Type	Validation	All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 Currency Code Standard.	XMLNotValid	

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Total			cbc : MonAmnt_Type	Validation	The sum of the Unrelated and Related elements should be entered in the total revenues.  All amounts must be provided <b>in full units</b> (without decimals) and any negative values should be entered with a "-" in front of the amount (e.g. EUR -100). <b>It is not allowed to shorten amounts</b> (i.e. an amount of 123456789 should be reported as 123456789 and should not be shortened, for example, to 123456).	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:Summary/cbc:Revenues/cbc:Total
	currCode	3-character	Iso : currCode_Type	Validation	All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 <b>Currency Code Standard</b> .	XMLNotValid	
ProfitOrLoss			cbc : MonA mnt_Type	Validation	This element should contain the sum of the profit or loss before income tax for all Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The profit or loss before income tax should include all extraordinary income and expense items.  All amounts must be provided <b>in full units</b> (without decimals) and any negative values should be entered with a "-" in front of the amount (e.g. EUR -100). <b>It is not allowed to shorten amounts</b> (i.e. an amount of 123456789 should be reported as 123456789 and should not be shortened, for example, to 123456).	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:Summary /cbc:ProfitOrLoss
	currCode	3-character	Iso : currCo de_Type	Validation	All amounts must be accompanied by the appropriate 3 character currency code, based on the ISO 4217 Alpha 3 <b>Currency Code Standard</b> .	XMLNotValid	
TaxPaid			cbc : MonA mnt_Type	Validation	The total amount of income tax actually paid during the relevant fiscal year by all Constituent Entities resident for tax purposes in the relevant tax jurisdiction should be provided.  All amounts must be provided <b>in full units</b> (without decimals) and any negative values should be entered with a "-" in front of the amount (e.g. EUR -100). <b>It is not allowed to shorten amounts</b> (i.e. an amount of 123456789 should be reported as 123456789 and should not be shortened, for example, to 123456).	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:Summary /cbc:TaxPaid
	currCode	3-character	Iso : currCo de_Type	Validation	All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 <b>Currency Code Standard</b> .	XMLNotValid	
TaxAccrued			cbc : MonA mnt_Type	Validation	The sum of the accrued current tax expense recorded on taxable profits or losses of the year of reporting of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction should be provided.  All amounts must be provided <b>in full units</b> (without decimals) and any negative values should be entered with a "-" in front of the amount (e.g. EUR -100). <b>It is not allowed to shorten amounts</b> (i.e. an amount of 123456789 should be reported as 123456789 and should not be shortened, for example, to 123456).	XMLNotValid	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:Summary /cbc:TaxAccrued
	currCode	3-character	Iso : currCode_Type	Validation	All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 <b>Currency Code Standard</b> .	XMLNotValid	

	Element	Attribute	Size	InputType	Requirement	BUSINESS RULES	TYPE ERROR ACK	Xpath
	Capital			cbc:MonAmnt_Type	Validation	The sum of the stated capital of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction should be provided.  All amounts must be provided <b>in full units</b> (without decimals) and any negative values should be entered with a "-" in front of the amount (e.g. EUR -100). <b>It is not allowed to shorten amounts</b> (i.e. an amount of 123456789 should be reported as 123456789 and should not be shortened, for example, to 123456).	<i>XMLNotValid</i>	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:Summary/cbc:Capital
		currCode	3-character	Iso:currCode_Type	Validation	All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 <b>Currency Code Standard</b> .	<i>XMLNotValid</i>	
	Earnings			Cbc:MonAmnt_Type	Validation	The sum of the accumulated earnings for all Constituent Entities resident for tax purposes in the relevant tax jurisdiction as of the end of the year should be provided.  All amounts must be provided <b>in full units</b> (without decimals) and any negative values should be entered with a "-" in front of the amount (e.g. EUR -100). <b>It is not allowed to shorten amounts</b> (i.e. an amount of 123456789 should be reported as 123456789 and should not be shortened, for example, to 123456).	<i>XMLNotValid</i>	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:Summary/cbc:Earnings
		currCode	3-character	Iso:currCode_Type	Validation	All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 <b>Currency Code Standard</b> .	<i>XMLNotValid</i>	
	NbEmployees			Xsd:integer	Validation	The total number of employees on a fulltime equivalent (FTE) basis of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction should be provided.	<i>XMLNotValid</i>	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:Summary/cbc:NbEmployees
	Assets			cbc:MonAmnt_Type	Validation	The sum of the net book values of tangible assets of all Constituent Entities resident for tax purposes in the relevant tax jurisdiction should be provided.  All amounts must be provided <b>in full units</b> (without decimals) and any negative values should be entered with a "-" in front of the amount (e.g. EUR -100). <b>It is not allowed to shorten amounts</b> (i.e. an amount of 123456789 should be reported as 123456789 and should not be shortened, for example, to 123456).	<i>XMLNotValid</i>	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:Summary/cbc:Assets
		currCode	3-character	Iso:currCode_Type	Validation	All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 <b>Currency Code Standard</b> .	<i>XMLNotValid</i>	

	Element	Attribute	Size	InputType	Requirement	BUSINESS RULES	TYPE ERROR ACK	Xpath
III b. CbC Reports – Constituent Entities	ConstEntities			cbc:OrganisationParty_Type	Validation	The ConstEntities element is to be repeated for each Constituent Entity (including the Reporting Entity, if applicable) that is resident for tax purposes or subject to tax as a permanent establishment in the relevant tax jurisdiction. The identifying information should be entered, using the OrganisationParty_Type.	<i>XMLNotValid</i>	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ConstEntities/cbc:ConstEntity
	IncorpCountryCode		2-character	Iso:CountryCode_Type	Optional (Mandatory)	The tax jurisdiction under whose laws a Constituent Entity of the MNE Group is organised or incorporated should be indicated here, if such tax jurisdiction is different from the jurisdiction of residence of the Constituent Entity		cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ConstEntities/cbc:IncorpCountryCode
	BizActivities			cbc:CbcBizActivityType_EnumType	Validation	<p>The nature of the main business activity(ies) carried out by a Constituent Entity in the relevant tax jurisdiction should be specified, by selecting at least one of the following codes:</p> <ul style="list-style-type: none"> <li>• <b>CBC501</b> Research and Development</li> <li>• <b>CBC502</b> Holding or Managing intellectual property</li> <li>• <b>CBC503</b> Purchasing or Procurement</li> <li>• <b>CBC504</b> Manufacturing or Production</li> <li>• <b>CBC505</b> Sales, Marketing or Distribution</li> <li>• <b>CBC506</b> Administrative, Management or Support Services</li> <li>• <b>CBC507</b> Provision of Services to unrelated parties</li> <li>• <b>CBC508</b> Internal Group Finance</li> <li>• <b>CBC509</b> Regulated Financial Services</li> <li>• <b>CBC510</b> Insurance</li> <li>• <b>CBC511</b> Holding shares or other equity instruments</li> <li>• <b>CBC512</b> Dormant</li> <li>• <b>CBC513</b> Other</li> </ul>	<i>XMLNotValid</i>	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ConstEntities/cbc:BizActivities
	OtherEntityInfo		Max. 4000 characters	cbc:StringMaxLengthForLongText_Type	Optional	<p><b>Cbc513 (Other)</b> – This value should be only selected in case the business activities of the Constituent Entity cannot be accurately reflected through the selection of one or more of the other codes.</p> <p>If the Other code (CBC513) is selected, further information is to be provided in the <b>OtherEntityInfo</b> element.</p> <p>In case additional information does not solely relate to a specific Constituent Entity, but also has relevance for the MNE Group as a whole, such information should instead be provided in the AdditionalInfo element.</p>	<i>XMLNotValid/OtherEntityInfoMandatory</i>	cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:ConstEntities/cbc:OtherEntityInfo
III c. Additional Info	AdditionalInfo			cbc:CorrectableAdditionalInfo_Type	Optional	<p>This optional element allows any further brief information or explanation to be entered that is deemed necessary or that would facilitate the understanding of the compulsory information provided in the other elements of the CbC XML Schema in a free tekst format, provided such information does not solely relate to a specific Constituent Entity.</p> <p>If AdditionalInfo is related to a specific Constituent Entity, it should be entered in the OtherEntityElement of the concerned Constituent Entity.</p>		cbc:CBC_OECD/cbc:CbcBody/cbc:AdditionalInfo

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DocSpec Type	DocTypeIndic		Stf :OECD DocTypeIndic_EnumType	Validation	<p>One of the following codes must be used to indicate the type of data contained in the ReportingEntity element, the CbcReports element and/or the AdditionalInfo element:</p> <ul style="list-style-type: none"> <li>• OECD0 = Resent Data</li> <li>• OECD1 = New Data</li> <li>• OECD2 = Corrected Data</li> <li>• OECD3 = Deletion of Data</li> </ul> <p>A <b>new message</b> (with MessageTypeIndic CBC401) can only contain new data (OECD1).</p> <p>A <b>corrective message</b> (with MessageTypeIndic CBC402) can either contain supplementary new records (OECD1) or corrections and/or deletions (OECD2 and OECD3), but cannot contain a mixture of both.</p> <p>Within a corrective message, the resent data code "OECD0" may only be used for the ReportingEntity element when one or more CbcReports and/or AdditionalInfo elements contain new, corrected or deleted information, while the ReportingEntity element needs to remain unchanged.</p> <p>CbcReports elements and AdditionalInfo elements that do not need correction, should not be included in the corrective message, therefore the resent data code OECD0 cannot be used in these elements.</p> <p>The following codes cannot be used in XML files submitted via MyMinfinPro:</p> <ul style="list-style-type: none"> <li>• <del>OECD10 = Resent Test Data</del></li> <li>• <del>OECD11 = New Test Data</del></li> <li>• <del>OECD12 = Corrected Test Data</del></li> <li>• <del>OECD13 = Deletion of Test Data</del></li> </ul>	<i>DocTypeNotAllowed //DocTypeIndicMixed</i>	<p><b>Reporting Entity :</b></p> <p>cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:DocSpec</p> <p><b>CbC Reports</b></p> <p>cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:DocSpec</p> <p><b>AdditionalInfo</b></p> <p>cbc:CBC_OECD/cbc:CbcBody/cbc:AdditionalInfo</p>
	DocRefID	Max. 200 Characters	xsd: string	Validation	<p>The structure of the DocRefID must be the following:</p> <p><b>BE[Fiscal year]-GUID</b></p> <p>Where:</p> <ul style="list-style-type: none"> <li>- "<b>BE[Fiscal year]</b>" mentions "BE" followed by the fiscal year to which the data relates, e.g. BE2017,</li> <li>- "-" is a dash character separating the fiscal year from the GUID,</li> <li>- "<b>GUID</b>" or "<b>Globally Unique Identifier</b>" is a unique series of letters and/or numbers identifying the particular element.</li> </ul> <p>The maximum length of the element DocRef is 200 characters. This data element must be a unique identifier of the specific element it is contained in.</p>	<i>DocRefIDNotVal // DocRefIDNotUniq</i>	<p><b>Reporting Entity</b></p> <p>cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:DocSpec/stf:DocRefId</p> <p><b>CbC Reports</b></p> <p>cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:DocSpec/stf:DocRefId</p> <p><b>AdditionalInfo</b></p> <p>cbc:CBC_OECD/cbc:CbcBody/cbc:AdditionalInfo/cbc:DocSpec/stf:DocRefId</p>



	Element	Attribute	Size	InputType	Requirement	BUSINESS RULES	TYPE ERROR ACK	Xpath
	CorrDocRefID		Max. 200 Characters	Xsd :string	Optional	<p>The CorrDocRefID corresponds to the DocRefID of the element in the previously sent message which needs to be corrected or deleted.</p> <p>It must always refer to the <b>latest</b> reference of the record (DocRefID) that was previously sent, e.g. the CorrDocRefID of the second correction of a CbcReport element should be the DocRefID of the first correction of that element.</p> <p>A CorrDocRefID is only included when the DocTypeIndic of that element is either OECD2 (Correction) or OECD3 (Deletion). A correction or deletion will not be accepted without a valid CorrDocRefID.</p> <p>New elements (DocTypeIndic OECD1) or resent elements (DocTypeIndic OECD0) should not have a CorrDocRefID. In a resent element the DocRefID should be identical to the DocRefID initially given to that element.</p>	<i>CorrDocRefIDNotf orNEW</i>	<p><b>ReportingEntity:</b> cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:DocSpec/stf:CorrDocRefID</p> <p><b>CbcReports:</b> cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:DocSpec/stf:CorrDocRefID</p> <p><b>AdditionalInfo:</b> cbc:CBC_OECD/cbc:CbcBody/cbc:AdditionalInfo/cbc:DocSpec/stf:CorrDocRefID</p>
	CorrMessageRefID				N/A	<p>Since the DocRefID is unique, this element is not used in CbC XML files.</p>	<i>CorrMessRefIDNotf orNEW</i>	<p><b>MessageSpec</b> cbc:CBC_OECD/cbc:MessageSpec/cbc:CorrMessageRefId</p> <p><b>ReportingEntity:</b> cbc:CBC_OECD/cbc:CbcBody/cbc:ReportingEntity/cbc:DocSpec/stf:CorrMessageRefId</p> <p><b>CbCReports:</b> cbc:CBC_OECD/cbc:CbcBody/cbc:CbcReports/cbc:DocSpec/stf:CorrMessageRefId</p> <p><b>AdditionalInfo:</b> cbc:CBC_OECD/cbc:CbcBody/cbc:AdditionalInfo/cbc:DocSpec/stf:CorrMessageRefId</p>

	Element	Attribute	Size	InputType	Requirement	BUSINESS RULES	TYPE ERROR ACK	Xpath
IV. All XSD-schema elements	All elements and its content			xsd: file	Mandatory	<p><b>Following special characters are prohibited and cannot be replaced:</b></p> <p>(Double dash) --</p> <p>(Slash Asterisk) /*</p> <p>(Ampersand Hash) &amp;#</p>	CharNotAllowed	
						<p><b>Following special characters should be replaced to conform the XML schema best practices:</b></p> <p>(Ampersand) &amp; should be replaced by &amp;amp;</p> <p>(Less Than) &lt; should be replaced by &amp;lt;</p> <p>(Apostrophe) ' should be replaced by &amp;apos;</p> <p>(Quotation Mark) " should be replaced by &amp;quot;</p> <p>(Greater Than) &gt; should be replaced by &amp;gt;</p>		
V. All XSD-schema elements	All present elements and its content			xsd :file	Mandatory	No element within a CbC XML file may be left blank or filled with one or more blank spaces.	NoBlankContentAllowed	
VI. Entire XML-file	Max. Size			xsd: file		100MB	XMLNotValid	
VII. Entire XML-file	Encoding			xsd: file		Encoding = "UTF-8"	NoUTF8	