



COUNTRY-BY-COUNTRY REPORTING

CORRECTION PROCESS

Versie 1.0 dd. 15.07.2019

TABLE OF CONTENTS

Guidelines for Reporting Entities on how to report corrections for previously sent CbC information	3
1. General context	3
2. Reasons to file corrections	3
2.1. Spontaneous corrections	3
2.2. Corrections following an audit by FPS Finance	3
2.3. Corrections at the request of a partner jurisdiction	4
3. Types of corrections	4
3.1. Addition of new information	5
3.2. Correction of inaccurate information and/or deletion of certain information	5
3.3. Deletion of all information	5
4. Technical guidance on the creation of corrective XML files	5
4.1. CbC XML User Guide	5
4.2. Rules specific to reporting in Belgium	6
4.2.1. TransmittingCountry and ReceivingCountry	6
4.2.2. MessageRefID and CorrMessageRefID	6
MessageRefID	6
CorrMessageRefID	6
4.2.3. MessageTypeIndic	7
4.2.4. DocTypeIndic	7
4.2.5. Resend option (OECD0) for the element ReportingEntity	7
4.2.6. CbcBody	8
4.2.7. TIN and Name	8
4.2.8. DocRefID	8
4.2.9. CorrDocRefID	9
5. SCHEMATIC Examples of the use of <i>MessageTypeIndic</i> , <i>DocTypeIndic</i> , <i>DocRefID</i> and <i>CorrDocRefID</i> in corrective messages	9
5.1. Addition of new information	9
5.2. Correction of inaccurate information	10
a. Correction of a CbcReport	10
b. Correction of a ReportingEntity	10
5.3. Deletion of certain information	11
5.4. Correction of inaccurate information and deletion of certain information	11
5.5. Deletion of all information	12
6. Reporting CbC corrections to the FPS Finance	12
7. Contact	13

GUIDELINES FOR REPORTING ENTITIES ON HOW TO REPORT CORRECTIONS FOR PREVIOUSLY SENT CBC INFORMATION

1. GENERAL CONTEXT

Within the context of Country-by-Country Reporting, Belgian reporting entities provide the Federal Public Service Finance (FPS Finance) per reporting period (usually annually) with the CbC Report of the multinational enterprise that they form part of, either as the ultimate parent entity, as a surrogate parent entity or as a constituent entity subject to Local Filing rules. These CbC Reports are subsequently exchanged by the FPS Finance with the Competent Authorities of all the relevant partner jurisdictions.

Each actor must ensure, at his level, the accuracy of the exchanged information. As such, it is essential that erroneous information is corrected without delay when the reporting entity itself, the FPS Finance or the recipient jurisdiction detects inaccuracies.

The Royal Decree of 29 June 2018 implementing Article 445, § 3 of the Income Tax Code of 1992 fixes the scale of the administrative fines for the submission of declarations that are intentionally incomplete or inaccurate. Circular letter 2019/C/14 comments on the implementation of Article 445, § 3 of the Income Tax Code of 1992.

In Belgium, all corrections must be communicated through the portal *MyMinfin* via the submission of a corrective XML file.

The purpose of this document is, on the one hand, to present and explain the corrective process implemented by the FPS Finance to meet the accuracy requirement and, on the other hand, to support Belgian reporting entities in the preparation of their corrective XML files.

2. REASONS TO FILE CORRECTIONS

As mentioned above, corrections can be initiated by one of the various actors in the CbC Reporting process.

2.1. Spontaneous corrections

If a reporting entity detects that previously sent CbC information contains an inaccuracy or omission, it is obliged to communicate, without delay, the appropriate corrections to the FPS Finance.

The correction process presented in these guidelines equally apply when a reporting entity wants to delete an entire previously submitted CbC Report.

2.2. Corrections following an audit by FPS Finance

If the FPS Finance, when performing its compliance audit duties, detects that the information previously submitted by the reporting entity to the FPS Finance contains errors or omissions, the competent local tax office shall request the reporting entity to submit the necessary corrections.

The reporting entity must provide the FPS Finance with the corrected information via a corrective XML file within the time limits mentioned in the request or, as the case may be, with a written clarification that the initial information was correct indeed.

After submitting the corrective XML file, the reporting entity should inform its competent local tax office thereof in writing, mentioning the date of submission.

2.3. Corrections at the request of a partner jurisdiction

If a partner jurisdiction has reason to believe that the information it received through the international exchange of information is incorrect or incomplete, the partner jurisdiction will inform the Belgian competent authority.

The FPS Finance will, in turn, through its competent local tax office, request the Belgian reporting entity concerned to verify the information previously sent and to submit, if necessary, corrected information via a corrective XML file. This request will mention the time limits for submitting the correction.

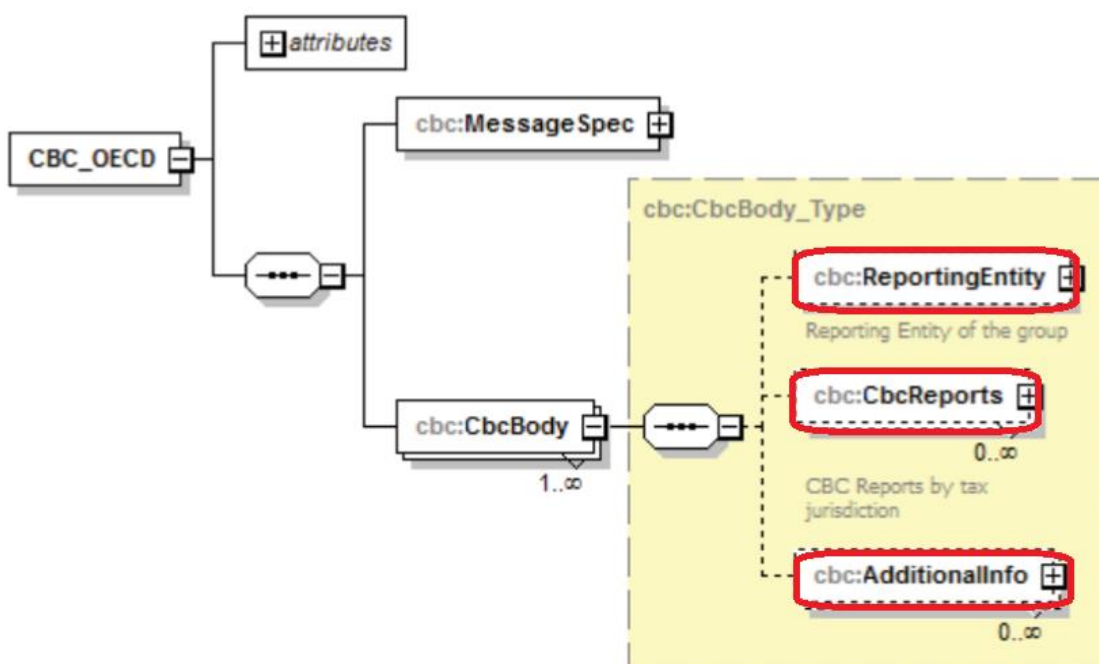
After submitting the corrective XML file, the reporting entity should inform its competent local tax office thereof in writing, mentioning the date of submission.

If, however, the initial information were correct indeed, the reporting entity should provide the competent local tax office with an written clarification within the time limits mentioned in the request.

Note: The same procedure will be followed in case a partner jurisdiction reports to the FPS Finance a case of non-compliance with the filing obligation, where the Belgian reporting entity subsequently will be requested to submit a Cbc Report through an initial XML file.

3. TYPES OF CORRECTIONS

Corrections may relate to any or all of the following elements of the original XML file: *ReportingEntity*, *CbcReports* and/or *AdditionalInfo*.



Note: A corrected message can either contain new records (OECD1) or corrections and/or deletions (OECD2 and OECD3), but should not contain a mixture of both. (See page 25 of the *Country-by-Country Reporting XML Schema User Guide*: <http://www.oecd.org/tax/beps/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations.htm>)

3.1. Addition of new information

If after submission it is detected that in the initially sent message CbCReport and/or AdditionalInfo elements were omitted, this missing information can be added via the submission of a corrective CbC XML file, using DocTypeIndic OECD1 for the previously missing information elements.

The addition of new information can not apply to the ReportingEntity element.

3.2. Correction of inaccurate information and/or deletion of certain information

Correction of inaccurate information:

If after an initial submission it is detected that the previously sent information contains errors, these errors can be corrected via the submission of a corrective CbC XML file, using DocTypeIndic OECD2 for corrected elements.

This type of correction can apply to information contained in the previously sent ReportingEntity element, the CbcReport elements, as well as the AdditionalInfo elements.

Deletion of certain information:

If after an initial submission, it appears that certain elements of the information should not have been communicated, the previously sent information must be cancelled via a corrective CbC XML file, using DocTypeIndic OECD3 for the deleted elements.

This type of correction can apply to both the CbcReport element and the AdditionalInfo element, but not to the ReportingEntity element.

3.3. Deletion of all information

If after an initial submission, it appears that none of the information should have been communicated or if an error had been made in the header of the XML file, e.g. if a wrong date was mentioned in the element ReportingPeriod, all previously sent information must be deleted via a corrective CbC XML file, using DocTypeIndic OECD3 for all elements.

This must be done by deleting the ReportingEntity element, as well as all CbcReport elements and all AdditionalInfo elements.

Note: For all types of correction, the MessageTypeIndic must be CBC402.

4. TECHNICAL GUIDANCE ON THE CREATION OF CORRECTIVE XML FILES

4.1. CbC XML User Guide

Corrective CbC XML files must be drawn up in accordance with the latest available version of the CbC XML Schema, which was created by the OECD, as it is the case for initial CbC XML files.

The latest version of the *Country-by-Country Reporting XML Schema: User Guide for Tax Administrations* can be found via the OECD website:

<http://www.oecd.org/tax/beps/country-by-country-reporting-xml-schema-user-guide-for-tax-administrations.htm>

or via the e-Services website BEPS13 of the FPS Finance:

<https://finances.belgium.be/fr/entreprises/international/prix-de-transfert-beps-13>.

This user guide follows the structure of the XML Schema and provides guidance on how to fill in the elements and attributes. Specific guidance relating to corrective XML files can be found on pages 25 to 35 of the CbC XML User Guide.

Further to the validation rules mentioned in the CbC XML User Guide, the FPS Finance added some additional Belgium specific validation rules. For detail, please see paragraph 4.2.

4.2. Rules specific to reporting in Belgium

As with initial CbC XML files submitted to the FPS Finance, some additional Belgium specific validation rules relating to corrective XML files were added to the OECD XML Schema. These country specific validation rules are added in order to guarantee authenticity and to ensure correct processing and quality control by the FPS Finance.

The supplementary validation rules, which are described below, can also be found in detail in the document “Business rules Country-by-Country XML”, which is available on the e-services website BEPS13: <https://financien.belgium.be/nl/E-services/beps13/hoef-beps13-xml-bestanden-opmaken>.

4.2.1. TransmittingCountry and ReceivingCountry

As with initial CbC XML files, when submitting a corrective CbC XML file the TransmittingCountry element and the ReceivingCountry element in the message header must both be filled in with “BE”.

4.2.2. MessageRefID and CorrMessageRefID

MessageRefID

Each initial and each corrective CbC XML file must have its own unique MessageRefID.

The structure of the MessageRefID must be the following:

BE0XXXXXXXXX-GUID

where:

- “**BE0XXXXXXXXX**” is the BCE/KBO number of the Reporting Entity,
- “-” is a dash character separating the BCE/KBO number from the GUID,
- “**GUID**” or “**Globally Unique Identifier**” is a unique series of letters and/or numbers identifying the particular message.

CorrMessageRefID

Since the DocRefID is unique, the CorrMessageRefID element is not included in the CbC XML Schema.

4.2.3. MessageTypeIdic

All corrective CbC XML files should have as MessageTypeIdic the value CBC402.

This applies to:

- additions of new information to an already submitted CbC XML file,
- corrections of inaccurate information in of previously sent information,
- deletions of certain elements of previously sent information,
- deletions of previously submitted CbC XML files in their entirety.

4.2.4. DocTypeIdic

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

- OECD0 = Resent Data
- OECD1 = New Data
- OECD2 = Corrected Data
- OECD3 = Deletion of Data

An initial CbC message containing only new information (MessageTypeIdic = CbC401) may only contain elements with DocTypeIdic OECD1 (New Data).

For corrective CbC message containing additions, corrections or deletions to previously submitted data (MessageTypeIdic = CbC402), the following combinations of DocTypeIdics are permitted:

- OECD0 (Resent Data) and OECD1 (New Data). This combination is used to add additional CbcReports or AdditionalInfo to previously submitted data,
- OECD0 (Resent Data), OECD2 (Corrected Data) and/or OECD3 (Deletion of Data). This combination is used to correct and/or delete certain elements in previously submitted data.

The DocTypeIdic OECD0 (Resent Data) should only be used to resend the data relating to the reporting entity. Apart from the element ReportingEntity, all previously communicated elements that do not require correction should be omitted from a corrective XML file.

4.2.5. Resend option (OECD0) for the element ReportingEntity

Corrective CbC XML files must always contain the ReportingEntity element. The ReportingEntity element should have DocTypeIdic:

- OECD0 (Resent Data) when no changes are needed within the ReportingEntity element, but new data or corrected/deleted data needs to be transmitted within one or more of the CbcReport or AdditionalInfo elements,
- OECD2 (Corrected Data) when errors need to be corrected within the ReportingEntity element,

- OECD3 (Deletion of Data) when all the previously transmitted data needs to be deleted.

The presence of the ReportingEntity element is systematically requested in all corrective XML files submitted via MyMinfin in order to verify and guarantee the authenticity of the reporter.

The XML Schema allows the following combinations of DocTypeIndic for the correctable elements in a corrective message:

		CbCReport / AdditionalInfo			
		OECD0	OECD1	OECD2	OECD3
ReportingEntity	OECD0		OK	OK	OK
	OECD1		OK		
	OECD2			OK	OK
	OECD3				OK

4.2.6. CbcBody

A CbC XML file submitted to FPS Finance can contain only one CbcBody, which comprises all information concerning the ReportingEntity, all CbcReport elements, as well as all AdditionalInfo elements regarding one reporting period.

4.2.7. TIN and Name

The Tax Identification Number (TIN) used to identify the Belgian reporting entity and the Belgian constituent entities of a CbcReport must be the BCE/KBO number, as known by the FPS Finance. The attribute “IssuedBy”, relating to the TIN of the Belgian reporting entity, must be filled in with “BE”.

The name element should contain the full legal name of the Belgian entities, including the designation of the legal form, as indicated in its articles of incorporation or any similar document.

4.2.8. DocRefID

The ReportingEntity element, all CbcReport elements and all AdditionalInfo elements must each have their own unique DocRefID when they contain new (OECD1), corrected (OECD2) or deleted (OECD3) information.

However, when in a corrective XML file the information within the ReportingEntity element remains unchanged and is simply resent (OECD0), the DocRefID of the initially sent ReportingEntity element should be reused.

The structure of the DocRefID must be the following:

BE[Fiscal year]-GUID

where:

- “**BE[Fiscal year]**” mentions “BE” followed by the fiscal year to which the data relates, e.g. BE2017,
- “-“ is a dash character separating the fiscal year from the GUID,
- “**GUID**” or “**Globally Unique Identifier**” is a unique series of letters and/or numbers identifying the particular element.

The maximum length of the DocRefID is 200 characters.

4.2.9. CorrDocRefID

All elements that contain corrected (OECD2) or deleted (OECD3) information, must mention in the element CorrDocRefID the DocRefID of the element to be corrected or deleted. It must always refer to the latest reference of the record (DocRefID) that was sent.

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

Elements in a corrective message that are resent (OECD0) or new information added to previously sent information (OECD1) do not require a CorrDocRefID.

5. SCHEMATIC EXAMPLES OF THE USE OF MESSAGETYPEINDIC, DOCTYPEINDIC, DOCREFID AND CORRDOCREFID IN CORRECTIVE MESSAGES

5.1. Addition of new information

Initial CbC message:		Corrective CbC message adding new information, in this example an additional CbcReport and an additional AdditionalInfo element:	
MessageSpec:		MessageSpec:	
<i>MessageRefID</i>	BE0123456789-Message0001	<i>MessageRefID</i>	BE0123456789- Message0002
<i>MessageTypeIndic</i>	CBC401	<i>MessageTypeIndic</i>	CBC402
CbcBody:		CbcBody:	
ReportingEntity:		ReportingEntity:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD0
<i>DocRefID</i>	BE2016-ReportingEntity	<i>DocRefID</i>	BE2016-ReportingEntity
CbcReport 1:		CbcReport 3:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD1
<i>DocRefId</i>	BE2016-CbcReport1	<i>DocRefId</i>	BE2016-CbcReport3
CbcReport 2:		AdditionalInfo 2:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD1
<i>DocRefId</i>	BE2016-CbcReport2	<i>DocRefId</i>	BE2016-AdditionalInfo2
AdditionalInfo 1:			
<i>DocTypeIndic</i>	OECD1		
<i>DocRefId</i>	BE2016-AdditionalInfo1		

5.2. Correction of inaccurate information

a. Correction of a CbcReport

Initial CbC message:		Corrective CbC message correcting inaccurate information in CbcReport 1:	
MessageSpec:		MessageSpec:	
<i>MessageRefID</i>	BE0123456789-Message0001	<i>MessageRefID</i>	BE0123456789- Message0002
<i>MessageTypeIndic</i>	CBC401	<i>MessageTypeIndic</i>	CBC402
CbcBody:		CbcBody:	
ReportingEntity:		ReportingEntity:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD0
<i>DocRefID</i>	BE2016-ReportingEntity	<i>DocRefID</i>	BE2016-ReportingEntity
<i>CbcReport 1:</i>		<i>CbcReport 1:</i>	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD2
<i>DocRefId</i>	BE2016-CbcReport1	<i>DocRefId</i>	BE2016-CbcReport1-Correction
		<i>CorrDocRefID</i>	BE2016-CbcReport1
<i>CbcReport 2:</i>			
<i>DocTypeIndic</i>	OECD1		
<i>DocRefId</i>	BE2016-CbcReport2		
<i>AdditionalInfo 1:</i>			
<i>DocTypeIndic</i>	OECD1		
<i>DocRefId</i>	BE2016-AdditionalInfo1		

b. Correction of a ReportingEntity

Initial CbC message:		Corrective CbC message correcting inaccurate information in the ReportingEntity element:	
MessageSpec:		MessageSpec:	
<i>MessageRefID</i>	BE0123456789-Message0001	<i>MessageRefID</i>	BE0123456789- Message0002
<i>MessageTypeIndic</i>	CBC401	<i>MessageTypeIndic</i>	CBC402
CbcBody:		CbcBody:	
ReportingEntity:		ReportingEntity:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD2
<i>DocRefID</i>	BE2016-ReportingEntity	<i>DocRefID</i>	BE2016-ReportingEntity-Correction
		<i>CorrDocRefID</i>	BE2016-ReportingEntity
<i>CbcReport 1:</i>			
<i>DocTypeIndic</i>	OECD1		
<i>DocRefId</i>	BE2016-CbcReport1		
<i>CbcReport 2:</i>			

<i>DocTypeIndic</i>	OECD1		
<i>DocRefId</i>	BE2016-CbcReport2		
<i>AdditionalInfo 1:</i>			
<i>DocTypeIndic</i>	OECD1		
<i>DocRefId</i>	BE2016-AdditionalInfo1		

5.3. Deletion of certain information

Initial CbC message:		Corrective CbC message deleting certain information, in this example AdditionalInfo 1:	
MessageSpec:		MessageSpec:	
<i>MessageRefID</i>	BE0123456789-Message0001	<i>MessageRefID</i>	BE0123456789- Message0002
<i>MessageTypeIndic</i>	CBC401	<i>MessageTypeIndic</i>	CBC402
CbcBody:		CbcBody:	
ReportingEntity:		ReportingEntity:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD0
<i>DocRefID</i>	BE2016-ReportingEntity	<i>DocRefID</i>	BE2016-ReportingEntity
CbcReport 1:		AdditionalInfo 1:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD3
<i>DocRefId</i>	BE2016-CbcReport1	<i>DocRefId</i>	BE2016-AdditionalInfo1-Deletion
		<i>CorrDocRefID</i>	BE2016-AdditionalInfo1
CbcReport 2:			
<i>DocTypeIndic</i>	OECD1		
<i>DocRefId</i>	BE2016-CbcReport2		
AdditionalInfo 1:			
<i>DocTypeIndic</i>	OECD1		
<i>DocRefId</i>	BE2016-AdditionalInfo1		

5.4. Correction of inaccurate information and deletion of certain information

Initial CbC message:		Corrective CbC message correcting inaccurate information and deleting certain information, in this example correcting CbcReport 2 and deleting AdditionalInfo 1:	
MessageSpec:		MessageSpec:	
<i>MessageRefID</i>	BE0123456789-Message0001	<i>MessageRefID</i>	BE0123456789- Message0002
<i>MessageTypeIndic</i>	CBC401	<i>MessageTypeIndic</i>	CBC402
CbcBody:		CbcBody:	
ReportingEntity:		ReportingEntity:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD0
<i>DocRefID</i>	BE2016-ReportingEntity	<i>DocRefID</i>	BE2016-ReportingEntity

CbCReport 1:		CbCReport 2:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD2
<i>DocRefId</i>	BE2016-CbcReport1	<i>DocRefId</i>	BE2016-CbcReport2-Correction
		<i>CorrDocRefID</i>	BE2016-CbcReport2
CbCReport 2:		AdditionalInfo 1:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD3
<i>DocRefId</i>	BE2016-CbcReport2	<i>DocRefId</i>	BE2016-AdditionalInfo1-Deletion
		<i>CorrDocRefID</i>	BE2016-AdditionalInfo1
AdditionalInfo 1:			
<i>DocTypeIndic</i>	OECD1		
<i>DocRefId</i>	BE2016-AdditionalInfo1		

5.5. Deletion of all information

Initial CbC message:		Corrective CbC message deleting all information:	
MessageSpec:		MessageSpec:	
<i>MessageRefID</i>	BE0123456789-Message0001	<i>MessageRefID</i>	BE0123456789- Message0002
<i>MessageTypeIndic</i>	CBC401	<i>MessageTypeIndic</i>	CBC402
CbCBody:		CbCBody:	
ReportingEntity:		ReportingEntity:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD3
<i>DocRefID</i>	BE2016-ReportingEntity	<i>DocRefID</i>	BE2016-ReportingEntity-Deletion
		<i>CorrDocRefID</i>	BE2016-ReportingEntity
CbCReport 1:		CbCReport 1:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD3
<i>DocRefId</i>	BE2016-CbcReport1	<i>DocRefId</i>	BE2016-CbcReport1-Deletion
		<i>CorrDocRefID</i>	BE2016-CbcReport1
CbCReport 2:		CbCReport 2:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD3
<i>DocRefId</i>	BE2016-CbcReport2	<i>DocRefId</i>	BE2016-CbcReport2-Deletion
		<i>CorrDocRefID</i>	BE2016-CbcReport2
AdditionalInfo 1:		AdditionalInfo 1:	
<i>DocTypeIndic</i>	OECD1	<i>DocTypeIndic</i>	OECD3
<i>DocRefId</i>	BE2016-AdditionalInfo1	<i>DocRefId</i>	BE2016-AdditionalInfo1-Deletion
		<i>CorrDocRefID</i>	BE2016-AdditionalInfo1

6. REPORTING CBC CORRECTIONS TO THE FPS FINANCE

Reporting entities can, at any time, submit the necessary corrections via the *MyMinfin* portal.

The process of submitting a corrective CbC XML file via *MyMinfin* is identical to the process of submitting a CbC XML file containing new information.

In the *MyMinfin* portal, in the history of CbC Reports submitted, it is no longer possible to cancel a previously sent message, as this action has now been deactivated. If a reporting entity wishes to cancel a previously sent CbC Report in its entirety, it can do so via the submission of a corrective CbC XML file, as described above in paragraphs 3.3 and 5.4.

The FPS Finance will always take into account the latest active information when exchanging CbC information with partner states.

7. CONTACT

Further questions can be addressed via e-mail to the CbC single contact point: BEPS13@minfin.fed.be.