



Inland Revenue Department

**The Government of the Hong Kong Special Administrative Region
of the People's Republic of China**

Supplementary User Guide for Preparing the GloBE Information Return

Website : www.ird.gov.hk

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Table of Contents

	Page
A Introduction	1
B General Information	1
C Technical Information	3
D Information to be provided in the GIR	5
E Guidance on Correction of Data	11
Appendix A	
Examples of Errors within the Message	12

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A Introduction

1. This supplementary User Guide facilitates a Part 4AA entity of an in-scope MNE group to prepare the information required in the standardised GloBE Information Return (GIR). It explains what information needs to be included in some data elements to be reported to the Inland Revenue Department (IRD) in the GIR.
2. It should be read in conjunction with the GIR XML Schema User Guide issued by the Organisation for Economic Co-operation and Development (OECD), which specifying the data structure and format for reporting the GIR.

B General Information

Validation Process

1. The data files uploaded into the Pillar Two Portal will go through validation checking. Filing Entity will be informed of the validation result by an e-message sent to its Message Box in the Business Tax Portal. If errors are identified, a list will be given for the Filing Entity to locate the relevant section in the XML file that contains error.
2. The validation is a two-stage process:
 - (a) *Schema Validation - File Structure*

The XML file is checked to ensure its structure is correct and complete.
 - (b) *Database Validation - Logical Checks*

The data contained in the XML file are checked for logical consistency. For example, for correction of data the system will check if a corresponding data record exists in the corresponding Pillar Two Portal account.
3. Some examples of errors within the XML message are provided at **Appendix A** for reference.
4. The top-up tax return will not be regarded as valid if the data file attached to it is subsequently found not conforming to the GIR XML Schema and the user guides specifications.

Submission of Test Data File for testing

5. Filing Entity can develop its own computer program for preparing the GIR. Before implementing its own program, Filing Entity can upload a test data file into the Pillar Two Portal to verify whether the GIR produced by its program conforms to the specifications in the GIR XML Schema. Filing Entity has to state in the Document Type Indicator that it contains test data only. The codes OECD10 through OECD13 are allowable entries. Please refer to the guidance set out in the Corrections section of the GIR XML Schema User Guide on page 126 for more description of this indicator.

C Technical Information

1. Filing Entity should observe the following standards in developing the GIR:
 - (a) All XML messages should be UTF-8 encoded.
 - (b) All element names are in Upper Camel Case (UCC), e.g. ReportingPeriod, and avoid hyphens, spaces, etc.
 - (c) Data contents of all elements are case sensitive unless specified otherwise.
 - (d) XML must be produced without Byte-Order-Mark. Please note that these can be added without user notification by opening the XML in certain text editors.

2. Some characters are not accepted within the data of the XML file:

Unacceptable Character(s)	Description	Acceptable XML equivalent	Remarks
&	Ampersand	&	-
'	Apostrophe	'	-
<	Less Than	<	-
>	Greater Than	>	-
"	Quotation Mark	"	-
&#	Ampersand Hash	None	Please do not include any &# symbols in the data of XML message.
--	Double dash	None	Please do not include any consecutive dashes in the data of XML message.
/*	Slash Asterisk	None	Please do not include any /* symbols in the data of XML message.

3. Data in the XML file must not be composed exclusively of whitespace characters.

4. XML message should be named with the following restrictions:
 - (a) The characters [] " = ; and \ are not allowed.
 - (b) The name should not exceed 150 characters.

5. When uploading a data file to the Pillar Two Portal, there is a file size limit which is currently 200MB (Megabytes).

D Information to be provided in the GIR

For domestic reporting purpose, the supplementary requirements on some data elements are imposed by the IRD in addition to the requirements set out in the GIR XML Schema User Guide.

1. Message Header

Element	Attribute	Size	Input Type	Requirement
TransmittingCountry		2 characters	iso:CountryCode_Type	Validation

For domestic reporting, the element “TransmittingCountry” should be the domestic Country Code, i.e. “HK”.

Element	Attribute	Size	Input Type	Requirement
ReceivingCountry		2 characters	iso:CountryCode_Type	Validation

For domestic reporting, the element “ReceivingCountry” should be the domestic Country Code, i.e. “HK”.

Element	Attribute	Size	Input Type	Requirement
MessageRefID		1 to 170 characters	stf:StringMin1Max170_Type	Validation

This data element is a free text field capturing the sender’s unique message identifier that identifies the particular message being sent. For domestic reporting, the first part should be the domestic Country Code “HK”, the second part the Reporting Fiscal Year to which the data relates. It should always be referenced as the last day of the reporting period, to be consistent with the value to be reported in the ‘ReportingPeriod’ element. For domestic reporting, the third part should be the domestic Country Code “HK”. The last part should be a unique identifier.

e.g. HK2026HK123456789

This MessageRefID indicates that 2026 is the year to which the GIR information relates, and that the unique identifier is “123456789”. Both HK before and after 2026 indicate that the message is for domestic reporting.

[Please refer to pages 10 to 11 of the GIR XML Schema User Guide for more information of the message header and page 127 for more information of MessageRefID.]

2. TIN Type

The TIN type indicates the TIN (if any) issued to the UPE, Constituent Entity, JV or JV Subsidiary by the jurisdiction where filing takes place.

Element	Attribute	Size	Input Type	Requirement
TIN	issuedBy	2 characters	iso:CountryCode_Type	Optional (Mandatory)

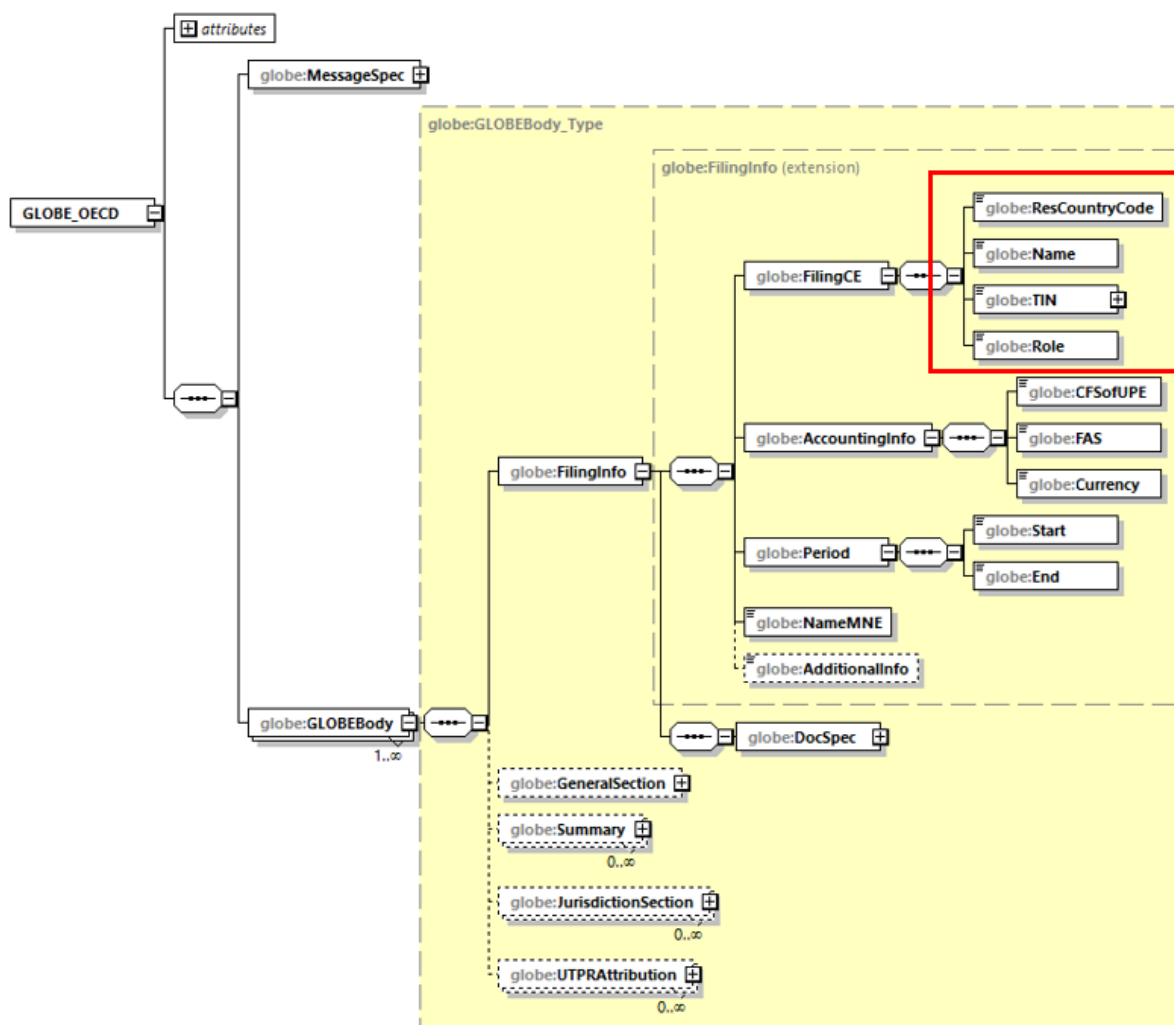
The attribute “issuedBy” describes the jurisdiction that issued the TIN. If “issuedBy” is “HK”, the entry of the TIN element should be the Business Registration Number.

[Please refer to pages 15 to 16 of the GIR XML Schema User Guide for more information of the TIN Type.]

3. GloBE Body

The GloBE Body element contains information on the Filing Constituent Entity, General Section, Summary, Jurisdiction Section, and UTPR Attribution of the GIR. For domestic reporting, only one “GloBEBody” element is allowed.

4. Filing CE



4.1 ResCountryCode

Element	Attribute	Size	Input Type	Requirement
ResCountryCode		2 characters	iso:CountryCode_Type	Validation

Only “HK” is the allowable entry.

4.2 Name

Element	Attribute	Size	Input Type	Requirement
Name		1 to 200 characters	stf:StringMin1Max200_Type	Validation

This data element indicates the full legal name of the Filing Entity.

4.3 TIN

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	globe:TIN_Type	Validation

The TIN element indicates the Business Registration Number of the Filing Entity. Where a Business Registration Number is unavailable, the value NOTIN should be provided.

4.4 Role

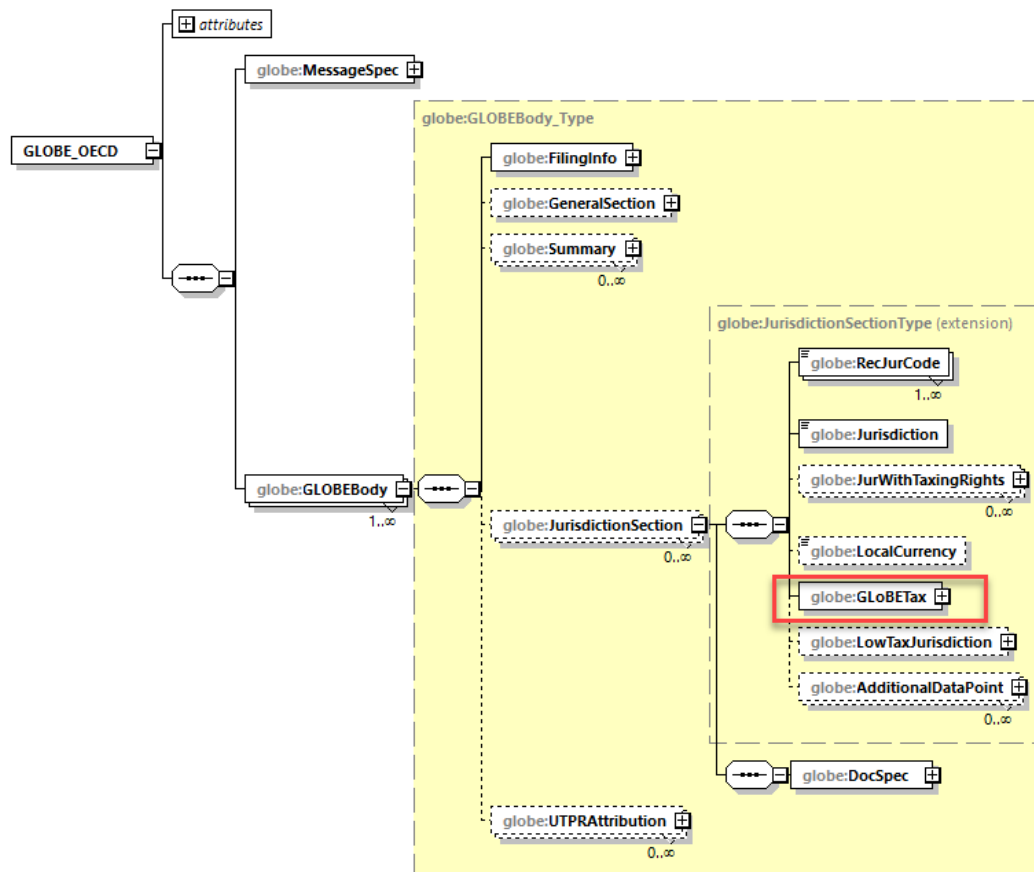
Element	Attribute	Size	Input Type	Requirement
Role			globe:FilingCERole_EnumType	Validation

The Role element indicates the role of the Filing Entity. The Role should be the same as the value reported in the top-up tax notification or top-up tax return.

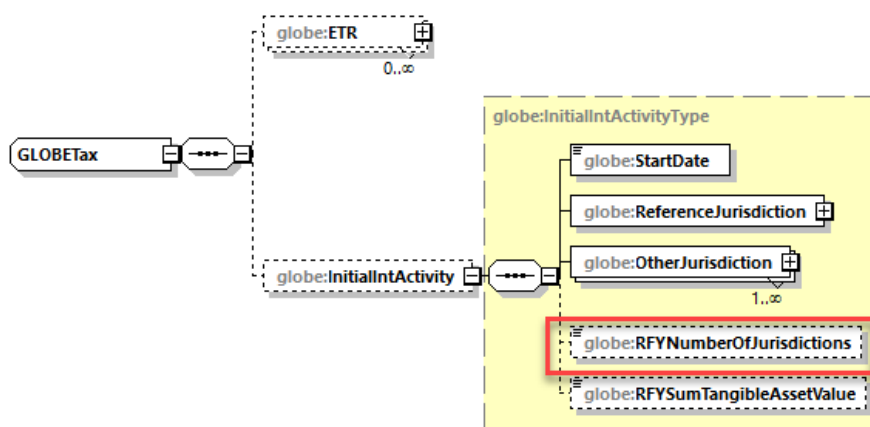
[Please refer to pages 19 to 20 of the GIR XML Schema User Guide for more information of the Filing CE.]

Unless otherwise specified Part D paragraphs 5 and 6 below, all elements with input type “xsd:integer” as specified in the GIR XML Schema User Guide are limited to 30 digits.

5 GloBETax



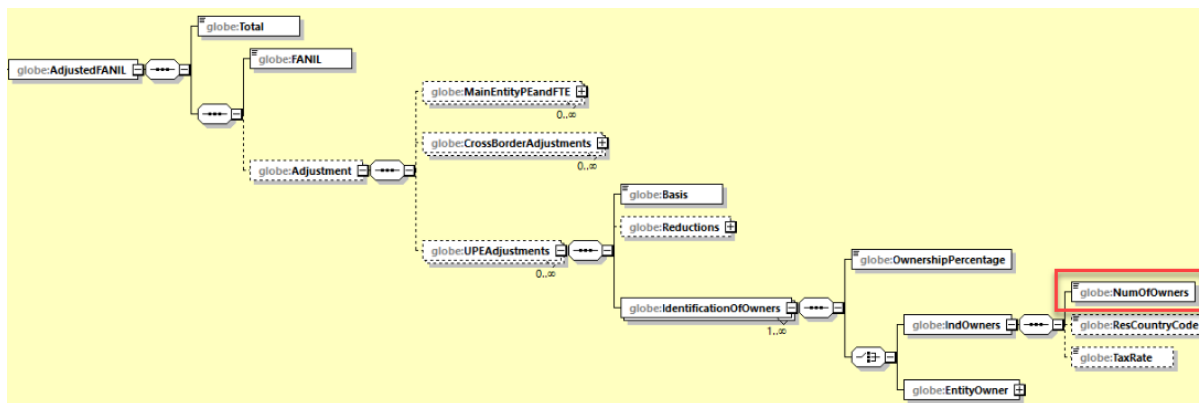
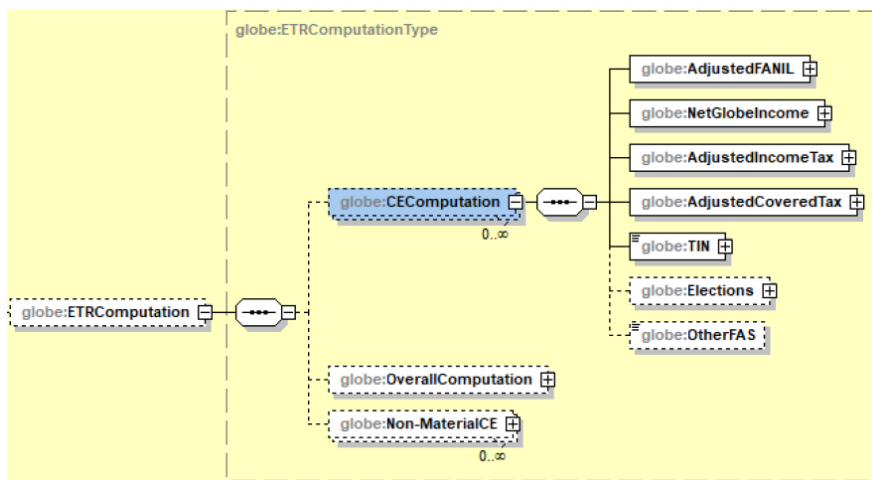
5.1 RFYNumberOfJurisdictions



Element	Attribute	Size	Input Type	Requirement
RFYNumberOfJurisdictions		3-digit	xsd:integer	Optional (Mandatory)

[Please refer to page 49 of the GIR XML Schema User Guide for more information of the RFYNumberOfJurisdictions.]

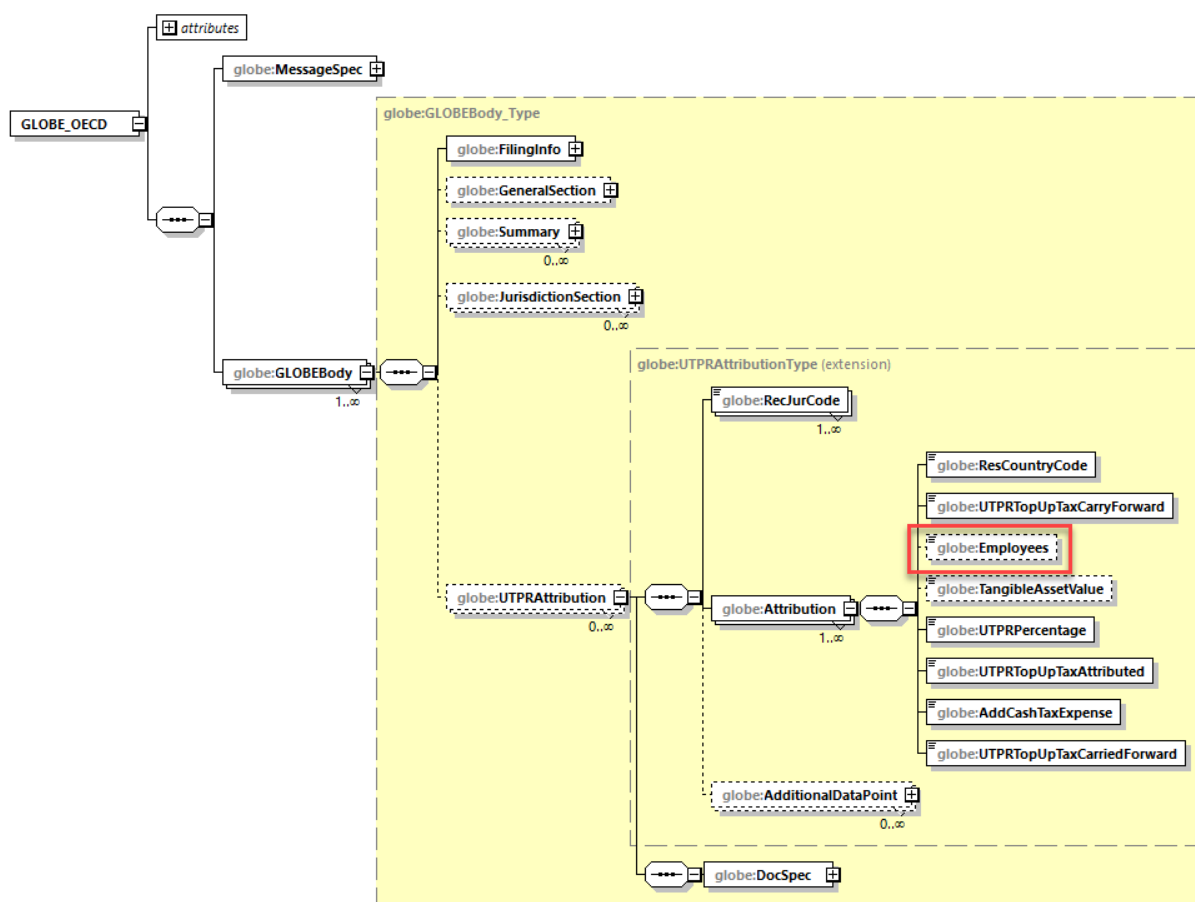
5.2 NumOfOwners



Element	Attribute	Size	Input Type	Requirement
NumOfOwners		8-digit	xsd:integer	Validation

[Please refer to page 67 of the GIR XML Schema User Guide for more information of the NumOfOwners.]

6 UTPRAtribution



6.1 Employees

Element	Attribute	Size	Input Type	Requirement
Employees		8-digit	xsd:integer	Optional (Mandatory)

[Please refer to page 124 of the GIR XML Schema User Guide for more information of the Employees.]

E Guidance on Correction of Data

1. In case the Filing Entity becomes aware of inaccurate information, a correction will need to be made. As long as the error is discovered prior to the filing of a top-up tax return, no correction would be required.
2. However, in case an error is discovered after filing of a valid top-up tax return and the GIR, adjustments to part of the schema will need to be made, in accordance with the guidance set out in the Corrections section of the GIR XML Schema User Guide (pages 126 to 128).

Appendix A

Examples of Errors within the Message

1. Uniqueness of Document Reference ID (DocRefId)

The Document Reference ID must be unique in space and time. Otherwise, the submission of data file will fail.

2. Wrong record type

Before a top-up tax return of a particular fiscal year is submitted, the Pillar Two Portal only accepts the data file with new data record for that fiscal year. The submission of data file will fail if it includes corrected data and / or deletion of data record.

3. Wrong reference to previously submitted record when making correction / deletion of data after submission of Return

If the Document Reference ID of a particular data record are not matched or not found in the Pillar Two Portal, the submission for correction / deletion of data will fail. It must always refer to the latest record that was sent to the Pillar Two Portal.

4. Wrong mixture of record type

A message must contain either (i) New Data or (ii) Corrected Data and / or Deletion of Data, but should not contain a mixture of both (i) and (ii). Otherwise, the submission of data file will fail.