



# **Inland Revenue Department**

**The Government of the Hong Kong Special Administrative Region**

## **Country-by-Country Return XML Schema v0.1**

### **User Guide**

**DRAFT**

**Amendment History**

Change Number	Revision Description	Pages Amended	Revision Number	Date

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# Country-by-Country Return XML Schema v0.1 User Guide

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## **A Background**

1. Subject to the passage of the relevant legislative amendment to the Inland Revenue Ordinance (Cap. 112), each Hong Kong Entity of a multinational enterprise (MNE) group that meets the threshold requirement<sup>1</sup> for the accounting period is required to give a notification informing whether it is the ultimate parent entity or the surrogate parent entity, and if not, to notify the identity and tax residence of the Reporting Entity of that group. If the Hong Kong Entity is an ultimate parent entity, a surrogate parent entity, or an entity to whom an assessor has given a notice to file a Country-by-Country Return (BIR81) (“Return”), it will be the Reporting Entity requiring to file the Return and submit the Country-by-Country (“CbC”) Report to the Inland Revenue Department (“IRD”) in a specified format for the accounting period.
2. The CbC Report requires aggregate tax jurisdiction-wide information relating to the global allocation of the income, the taxes paid, and certain indicators of the location of economic activity among tax jurisdictions in which the MNE group operates. The report also requires a listing of all the constituent entities for which financial information is reported, including the jurisdiction of incorporation of each of the constituent entities (if different from the jurisdiction of tax residence) and the main business activities carried out by that entity.
3. To help Hong Kong Entities fulfil their obligations, IRD has set up the CbC Reporting Portal for Hong Kong Entities to submit notifications and file Returns electronically. IRD has developed a data schema in Extensible Markup Language (XML), which is based on the CbC XML Schema v1.0.1 issued by the Organisation for Economic Co-operation and Development, for Reporting Entities to report the required CbC Report to the Department. The data received from Hong Kong ultimate parent entity and surrogate parent entity will be transmitted by IRD to the relevant tax jurisdictions.
4. Reporting Entity has to follow the specified format in the schema to create the data file containing the required information.

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<sup>1</sup> MNE group with a total consolidated group revenue of HK\$6.8 billion or more in the accounting period immediately preceding the reporting period.

5. This User Guide explains the information required to be included in each CbC data element to be reported in the Country-by-Country Return XML Schema (v0.1) (“the Return XML Schema”). It also contains guidance on how to make corrections of data items within a file that can be processed automatically.

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## **B General Information**

1. A schema is a data structure for holding and transmitting information electronically and in bulk. The Return XML Schema is used to verify whether the XML file transmitted by Reporting Entity conforms to the specifications for submission of the required information.
2. The term “message” (or “data file”) that is used throughout this document refers to an XML instance based on the Return XML Schema.
3. This User Guide provides information on specific data elements in the Return XML Schema and the attributes that describe that data element.
4. The Schema Information is divided into the following sections:

*Section 1 Message Header*

*Section 2 CbC Reports, which contain*

- *Summary of key indicators of the MNE Group’s business activities*
- *Information of all Constituent Entities*

*Section 3 Additional Information*

A diagrammatic representation of the Return XML Schema is shown in **Appendix A** in which corresponding section numbers are provided for easy reference.

5. The Return XML Schema allows CbC reporting for the relevant accounting period on an annual basis. Reporting Entity should not combine data of more than one accounting period in a single XML message. Data of two accounting periods should be reported in two separate XML messages.

### ***Schema Validation Checks***

6. The “Requirement” field for each data element (and its attribute) indicates whether the element is “**Validation**”, “**Optional**” or “**Optional (Mandatory)**”.
7. “**Validation**” elements **MUST** be present for ALL data records in a file and an automated validation check can be undertaken. The sender should do a technical check of the data file content using XML tools to make sure that all “**Validation**” elements are present.

8. “**Optional**” elements are, while recommended, not required to be provided and may in certain instances represent a choice between one type or another, where one of them must be used (e.g. choice between address fix or address free).
9. Some elements are shown as “**Optional (Mandatory)**”, indicating they are in principle required for CbC reporting, but only in certain instances, as further specified for the respective elements in this User Guide.

### ***Validation Process***

10. The data files uploaded into the CbC Reporting Portal will go through validation checking. Reporting Entity will be informed of the validation result by an e-message sent to its Message Box in the CbC Reporting Portal. If errors are identified, a list will be given for the Reporting Entity to locate the relevant section in the XML file that contains error.
11. 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 CbC Reporting Account of the Reporting Entity.
12. Some examples of errors within the XML message are provided at **Appendix B** for reference.
13. The Return will not be regarded as valid if the data file is subsequently found not conforming to the specifications issued by IRD.

***Submission of Test Data File for testing***

14. Reporting Entity can develop its own computer program for preparing the data file for Return submission purposes. Before implementing its own program, Reporting Entity should obtain prior consent from IRD by submitting a test data file for validation. Reporting Entity should upload a test data file into the CbC Reporting Portal to verify whether the data file produced by its program conforms to the specifications in the Return XML Schema. Reporting Entity has to state in the Document Type Indicator that it contains test data only. Please see Part D paragraph 2.1.1(a) for more description of this indicator.

***Currency***

15. All amounts provided in the CbC Report should be reported in one and the same currency, being the currency of the Reporting MNE. If statutory financial statements are used as the basis for reporting, all amounts should be translated to the stated functional currency of the Reporting MNE at the average exchange rate for the year stated in the Additional Info element.

## C Technical Information

1. IRD has adopted the following standards in developing this Return XML Schema:
  - (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) Complex types or simple types are set up when the particular types are likely to be re-used e.g. CbcId\_Type, Char120\_Type.  
(The generic data type “CharNN\_Type” requires input of at least one character and the value “NN” represents the maximum number of input characters.)
  - (e) There are two ‘import’ for this Schema, i.e. cbctypes and isobctypes (see **Appendix C**).
  - (f) 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	&amp;	-
'	Apostrophe	&apos;	-
<	Less Than	&lt;	-
>	Greater Than	&gt;	-
"	Quotation Mark	&quot;	-
&#	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. XML message should be named in accordance with the following format:

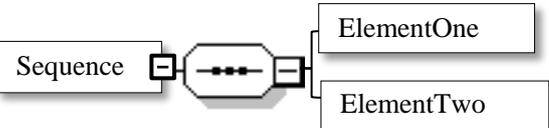
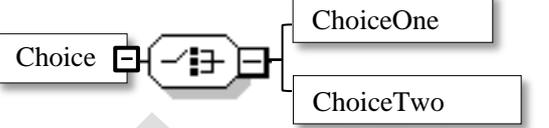
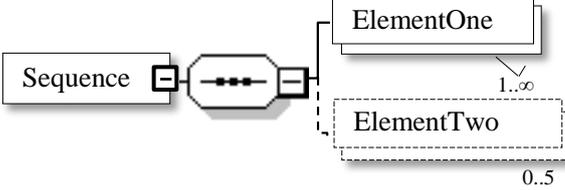
**YYYYXXXXXXXXYYYYMMDDHHMMSS99.xml**

- (a) The **first 4 digits** are the year in which the accounting period ends.
- (b) The **next 7 characters** are the unique CbC ID Number that was allotted to each Reporting Entity upon successful registration of its account in the CbC Reporting Portal.
- (c) The **next 8 digits** are the file creation date starting with year then month then day (all single digit day or month dates should have a leading zero). Example: 1st April 2017 would be 20170401.
- (d) The **next 6 digits** are the file creation time in hours, minutes and seconds.
- (e) The **last 2 digits** are an incremental number (e.g. 00-99) starting from '00' and increasing to '99' when a file is produced during the same second.

This name should also be used for the element "MessageRefId" in the XML message (see Part D paragraph 1.6).

4. When uploading a data file to the CbC Reporting Portal, there is a file size limit which is currently 50MB (Megabytes).

## 5. These XML symbols are used in this document.

Symbol	Explanation	Example
	This symbol means that an element is a sequence of other inner elements.	 <p>The element <i>Sequence</i> is composed of two (child) elements: <i>ElementOne</i> and <i>ElementTwo</i>.</p>
	This symbol means that an element is made of one and only one of the inner elements.	 <p>The element <i>Choice</i> contains as child element either <i>ChoiceOne</i> <b>or</b> <i>ChoiceTwo</i>.</p>
	This continuous border indicates a mandatory element or attribute within an instance document.  The three lines in the upper left corner indicate that the element has no child element (this notation does not apply to attributes).	 <p>The element <i>MandatoryElement</i> must be present in any XML instance document.</p>
	This dashed border means that the element or attribute is optional within an instance document.	 <p>The <i>OptionalElement</i> is optional in any XML instance document.</p>
	The figures indicate the cardinality.	 <p>The element <i>Sequence</i> is made of the following child elements:</p> <ul style="list-style-type: none"> <li>• <i>ElementOne</i>: this element must occur at least one time;</li> <li>• <i>ElementTwo</i>: this element is optional and can occur at most five times.</li> </ul>

## D Schema Information

### *Section 1 Message Header (MessageSpec\_Type)*

Information in the message header identifies the Reporting Entity that is sending the message. It specifies the name of the Reporting Entity, when the message was created, for what period (normally an accounting period) the report is made, and the nature of the report (i.e. new or corrected data).

#### *1.1 CbC ID*

Element	Attribute	Size	Input Type	Requirement
CbcId		7-character	stf:CbcId_Type	Validation

This data element identifies the Reporting Entity by its CbC ID. Reporting Entity shall register an Account under the CbC Reporting Portal. Upon successful registration, a CbC Reporting Account will be opened with a unique CbC ID for each Reporting Entity.

#### *1.2 Name of Reporting Entity*

Element	Attribute	Size	Input Type	Requirement
ReportingEntityName		120-character	stf:Char120_Type	Validation

This data element identifies the Name of the Reporting Entity as registered in the CbC Reporting Portal.

#### *1.3 Language*

Element	Attribute	Size	Input Type	Requirement
Language		2-character	iso:LanguageCode_Type	Optional (Mandatory)

This data element specifies the language in which the content of the Additional Info element, if any, has been provided, by indicating the relevant language code pursuant to ISO 639 – Part 1 (ISO 639-1:2002). Only English and Chinese languages are acceptable.

#### *1.4 Attention Note*

Element	Attribute	Size	Input Type	Requirement
AttentionNote		4,000-character	stf:Char4000_Type	Optional

This data element is a free text field allowing input of notes on matters requiring the attention of IRD. For example, if the reported data is for a period other than for a full

accounting period, this information can be given here as narrative, e.g. “ten month period”. Equally, the fact that the message contains reports of MNE Groups with diverging accounting periods may be specified here.

### 1.5 *Contact*

Element	Attribute	Size	Input Type	Requirement
Contact		120-character	stf:Char120_Type	Optional

This data element is a free text field allowing input of specific contact information for the sender of the message.

### 1.6 *Message Reference ID*

Element	Attribute	Size	Input Type	Requirement
MessageRefId		40-character	stf:Char40_Type	Validation

This data element is a free text field capturing the sender’s unique identifying number (created by the sender) that identifies the particular message being sent. The identifier allows both the sender and IRD to identify the specific message later if questions or corrections arise.

Reporting Entity should use the name of the XML message as the MessageRefId (see Part C paragraph 3 for the name format).

The MessageRefId should be unique. Any message bearing same MessageRefId as one submitted previously will be rejected.

### 1.7 *Message Type Indicator*

Element	Attribute	Size	Input Type	Requirement
MessageTypeIndic			cbc:CbcMessageTypeIndic_EnumType	Validation

This data element allows the sender to define the type of message sent. This is a Validation element. Messages must contain all new or all corrected data.

The possible values are:

- CBC401 = The message contains new information
- CBC402 = The message contains corrections for previously sent information

### 1.8 Reporting Period

Element	Attribute	Size	Input Type	Requirement
ReportingPeriod			xsd:date	Validation

This data element identifies the last day of the reporting period (i.e. the accounting period of the MNE Group) to which the message relates in YYYY-MM-DD format. For example, if the accounting period of the MNE Group runs from 1 April 2016 to 31 March 2017, the entry would be “2017-03-31”. If exceptionally the reporting period does not correspond to a full 12-month accounting period, the length of the reporting period should be indicated in the Attention Note element.

### 1.9 Date and Time of Message

Element	Attribute	Size	Input Type	Requirement
Timestamp			xsd:dateTime	Validation

This data element identifies the date and time when the message was compiled. The format for use is YYYY-MM-DD'T'hh:mm:ss. Fractions of seconds are not used. Example: 2018-02-15T14:37:40.

## Section 2 CbC Reports

The CbC Body contains the information on the Constituent Entities 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 set out in the CbC reporting template at **Appendix D**.

Element	Attribute	Size	Input Type	Requirement
CbcBody			cbc:CbcBody_Type	Validation

The CbC Body element is composed of the following elements:

Element	Attribute	Size	Input Type	Requirement
CbcReports			cbc:CorrectableCbcReport_Type	Optional (Mandatory)

The CbC Reports element contains, for each Tax Jurisdiction in which the MNE Group operates, the summary of key indicators, as well as a list of all Constituent Entities and their business activities.

Element	Attribute	Size	Input Type	Requirement
AdditionalInfo			cbc:CorrectableAdditionalInfo_Type	Optional

The Additional Info element allows entering any additional information on the CbC Report that the Reporting Entity wishes to make available to the receiving Competent Authorities in a free text format.

### 2.1 CbC Reports

As outlined above, the CbC Reports element contains, for each Tax Jurisdiction in which the MNE Group operates, the summary of key indicators, as well as a list of all Constituent Entities and their business activities. The CbC Reports element should be repeated for each Tax Jurisdiction in which the MNE Group operates through one or more Constituent Entities. It may be left blank in case a correction is carried out on the Additional Info element (see Part E for Guidance on Correction of Data).

Any amounts should be provided in full units, i.e. without decimals, with a maximum of 30-digit and any negative values should be identified by entering a “-“ in front of the amount (e.g. USD -1000).

Element	Attribute	Size	Input Type	Requirement
CbcReports			cbc:CorrectableCbcReport_Type	Optional (Mandatory)

The CbC Reports element is composed of:

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:DocSpec_Type	Validation

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

Element	Attribute	Size	Input Type	Requirement
Summary				Validation

Element	Attribute	Size	Input Type	Requirement
ConstEntities			cbc:ConstituentEntity_Type	Validation

### 2.1.1 Document Specification

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:DocSpec_Type	Validation

DocSpec identifies the particular report within the CbC message being transmitted. It permits the identification of reports requiring correction (see Part E for Guidance on Correction of Data). The DocSpec element is composed of the following:

#### (a) Document Type Indicator

Element	Attribute	Size	Input Type	Requirement
DocTypeIndic			stf:OECDDocTypeIndic_EnumType	Validation

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

- OECD1 = New Data
- OECD2 = Corrected Data
- OECD3 = Deletion of Data
- OECD11 = New Test Data
- OECD12 = Corrected Test Data
- OECD13 = Deletion of Test Data

A message can contain either new records (OECD1) or corrections and/or deletions (OECD2 and OECD3), but should not contain a mixture of both.

OECD11 – OECD13 should only be used for testing of data file. Reporting Entity should upload test data file into the CbC Reporting Portal to verify whether the data file produced by using its own computer program conforms to the

specifications in the Return XML Schema before implementing its self-developed software.

Before the Return of a particular year is submitted, the CbC Reporting Portal only accepts the data file with new data record (OECD1) for that year.

For OECD1 and OECD11, the CorrFileSerialNumber and CorrDocRefId must be omitted.

For OECD2 and OECD12, the CorrFileSerialNumber and CorrDocRefId must be specified.

For OECD3 and OECD13, the CorrFileSerialNumber and CorrDocRefId must be specified.

**(b) Document Reference ID**

Element	Attribute	Size	Input Type	Requirement
DocRefId		40-character	stf:Char40_Type	Validation

The DocRefId is a unique identifier for the document (i.e. one record and all its children data elements). The data contents of this element are case insensitive, so DocRefIds which differ only in letter case are considered to be the same.

The CbC Reporting Portal will reject any message with duplicate DocRefId when the message is submitted. DocRefId should never be reused.

**(c) CorrFileSerialNumber**

Element	Attribute	Size	Input Type	Requirement
CorrFileSerialNumber		8-digit	stf:FileSerialNumber_Type	Optional

This element is used for correction / deletion of data only. Please see Part E for Guidance on Correction of Data.

**(d) CorrDocRefId**

Element	Attribute	Size	Input Type	Requirement
CorrDocRefId		40-character	stf:Char40_Type	Optional

This element is used for correction / deletion of data only. Please see Part E for Guidance on Correction of Data.

### 2.1.2 Tax Jurisdiction

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

This data 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.

### 2.1.3 Summary

Element	Attribute	Size	Input Type	Requirement
Summary				Validation

The Summary element, setting out the key indicators for the MNE Group's business activities in a particular Tax Jurisdiction, is composed of:

#### (a) Revenues

Element	Attribute	Size	Input Type	Requirement
Revenues				Validation

In the Revenues element, the following information should be entered:

#### (i) Unrelated Party Revenues

Element	Attribute	Size	Input Type	Requirement
Unrelated		30-digit	stf:Integer30_Type	Validation

In the Unrelated element 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 indicated. Revenues should include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Revenues should exclude payments received from other Constituent Entities that are treated as dividends in the payer's Tax Jurisdiction.

Element	Attribute	Size	Input Type	Requirement
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 Standard.

**(ii) Related Party Revenues**

Element	Attribute	Size	Input Type	Requirement
Related		30-digit	stf:Integer30_Type	Validation

In the Related element the sum of revenues of all the Constituent Entities of the MNE Group in the relevant Tax Jurisdiction generated from transactions with associated enterprises is indicated. Revenues should include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Revenues should exclude payments received from other Constituent Entities that are treated as dividends in the payer's Tax Jurisdiction.

Element	Attribute	Size	Input Type	Requirement
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 Standard.

**(iii) Total Revenues**

Element	Attribute	Size	Input Type	Requirement
Total		30-digit	stf:Integer30_Type	Validation

In the Total element the sum of the Unrelated and Related elements should be entered.

Element	Attribute	Size	Input Type	Requirement
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 Standard.

**(b) Profit (Loss) Before Income Tax**

Element	Attribute	Size	Input Type	Requirement
ProfitOrLoss		30-digit	stf:Integer30_Type	Validation

In the Profit or Loss element, the sum of the profit or loss before income tax for all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction should be entered. The profit or loss before income tax should include all extraordinary income and expense items.

Element	Attribute	Size	Input Type	Requirement
ProfitOrLoss	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 Standard.

**(c) *Income Tax Paid (on Cash Basis)***

Element	Attribute	Size	Input Type	Requirement
TaxPaid		30-digit	stf:Integer30_Type	Validation

In the Tax Paid element, the total amount of income tax actually paid during the relevant accounting period by all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction should be provided. Taxes paid should include cash taxes paid by a Constituent Entity to the residence Tax Jurisdiction and to all other Tax Jurisdictions. Taxes paid should include withholding taxes paid by other entities (associated enterprises and independent enterprises) with respect to payments to the Constituent Entity. Thus, if company A resident in Tax Jurisdiction A earns interest in Tax Jurisdiction B, the tax withheld in Tax Jurisdiction B should be reported by company A.

Element	Attribute	Size	Input Type	Requirement
TaxPaid	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 Standard.

**(d) *Income Tax Accrued (Current Year)***

Element	Attribute	Size	Input Type	Requirement
TaxAccrued		30-digit	stf:Integer30_Type	Validation

In the Tax Accrued element, 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. The current tax expense should reflect only operations in the current year and should not include deferred taxes or provisions for uncertain tax liabilities.

Element	Attribute	Size	Input Type	Requirement
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 Standard.

**(e) Stated Capital**

Element	Attribute	Size	Input Type	Requirement
Capital		30-digit	stf:Integer30_Type	Validation

In the Capital element, the sum of the stated capital of all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction should be provided. With regard to permanent establishments, the stated capital should be reported by the legal entity of which it is a permanent establishment, unless there is a defined capital requirement in the permanent establishment Tax Jurisdiction for regulatory purposes. In such case, the capital attributed to a permanent establishment may be further specified in the Additional Info element.

Element	Attribute	Size	Input Type	Requirement
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 Standard.

**(f) Accumulated Earnings**

Element	Attribute	Size	Input Type	Requirement
Earnings		30-digit	stf:Integer30_Type	Validation

In the Earnings element, the sum of the total accumulated earnings of all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction as of the end of the year should be provided. With regard to permanent establishments, accumulated earnings should be reported by the legal entity of which it is a permanent establishment.

Element	Attribute	Size	Input Type	Requirement
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 Standard.

**(g) Number of Employees**

Element	Attribute	Size	Input Type	Requirement
NbEmployees		8-digit	stf:Integer8_Type	Validation

In the NbEmployees element, the total number of employees on a full-time equivalent (FTE) basis of all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction should be provided. The number of employees may be reported as of the year-end, on the basis of average employment levels for the year, or on any other basis consistently applied across Tax Jurisdictions and from

year to year. For this purpose, independent contractors participating in the ordinary operating activities of the Constituent Entity may be reported as employees. Reasonable rounding or approximation of the number of employees is permissible, providing that such rounding or approximation does not materially distort the relative distribution of employees across the various Tax Jurisdictions. Consistent approaches should be applied from year to year and across entities.

**(h) Tangible Assets other than Cash and Cash Equivalents**

Element	Attribute	Size	Input Type	Requirement
Assets		30-digit	stf:Integer30_Type	Validation

In the Assets elements, 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. With regard to permanent establishments, assets should be reported by reference to the Tax Jurisdiction in which the permanent establishment is situated. Tangible assets for this purpose do not include cash or cash equivalents, intangibles, or financial assets.

Element	Attribute	Size	Input Type	Requirement
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 Standard.

**2.1.4 Constituent Entities**

Element	Attribute	Size	Input Type	Requirement
ConstEntities			cbc:ConstituentEntity_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 and is composed of:

**(a) Constituent Entity**

Element	Attribute	Size	Input Type	Requirement
ConstEntity			cbc:OrganisationParty_Type	Validation

In the ConstEntity element the identifying information for a Constituent Entity should be entered, using the OrganisationParty\_Type as described in paragraph 2.1.5 below.

**(b) Tax Jurisdiction of Organisation or Incorporation if Different from Tax Jurisdiction of Residence**

Element	Attribute	Size	Input Type	Requirement
IncorpCountryCode		2-character	iso:CountryCode_Type	Optional (Mandatory)

In the IncorpCountryCode element, the Tax Jurisdiction under whose laws a Constituent Entity of the MNE Group is organised or incorporated should be indicated, if such Tax Jurisdiction is different from the Tax Jurisdiction of residence of the Constituent Entity.

**(c) Main Business Activity(ies)**

Element	Attribute	Size	Input Type	Requirement
BizActivities			cbc:CbcBizActivityType_EnumType	Validation

In the BizActivities element, 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:

- CBC501 – Research and Development
- CBC502 – Holding or Managing intellectual property
- CBC503 – Purchasing or Procurement
- CBC504 – Manufacturing or Production
- CBC505 – Sales, Marketing or Distribution
- CBC506 – Administrative, Management or Support Services
- CBC507 – Provision of Services to unrelated parties
- CBC508 – Internal Group Finance
- CBC509 – Regulated Financial Services
- CBC510 – Insurance
- CBC511 – Holding shares or other equity instruments
- CBC512 – Dormant
- CBC513 – Other

CBC 513 – Other should only be 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. In case the CBC513 – Other code is selected, further information as to the business activities of the Constituent Entity is to be provided in the Other Entity Info element. Care should be given that, in instances where the BizActivities element is corrected, an according correction is also carried out in the Other Entity Info element, in case related information has been provided in that element.

**(d) Other Entity Information**

Element	Attribute	Size	Input Type	Requirement
OtherEntityInfo		4,000-character	stf:Char4000_Type	Optional

In the Other Entity Info element any further relevant information relating to a specific Constituent Entity may be entered in a free text format. 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 Additional Info element.

**2.1.5 Constituent Entity Details (OrganisationParty\_Type)**

This complex type is used to identify each of the Constituent Entities, including the Reporting Entity, on which information is to be provided as part of the CbC Report.

It comprises the following data elements:

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

Element	Attribute	Size	Input Type	Requirement
TIN			cbc:TIN_Type	Validation

Element	Attribute	Size	Input Type	Requirement
IN			cbc:OrganisationIN_Type	Optional

Element	Attribute	Size	Input Type	Requirement
Name			cbc:NameOrganisation_Type	Validation

Element	Attribute	Size	Input Type	Requirement
Address			cbc:Address_Type	Optional

**(a) ResCountryCode**

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

This data element should contain the country code(s) of the Tax Jurisdiction 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).

**(b) TIN (TIN\_Type)**

Element	Attribute	Size	Input Type	Requirement
TIN		80-character	stf:Char80_Type	Validation

This data element provides the tax identification number (TIN) used by the tax administration of the Tax Jurisdiction of the Constituent Entity. In case the relevant Constituent Entity has a TIN that is used by the tax administration in its Tax Jurisdiction, such TIN is to be mandatorily provided, as to ensure the quality of the data, as well as the correct use thereof. In case a Constituent Entity does not have a TIN, the value “NOTIN” should be entered.

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

This attribute describes the jurisdiction that issued the TIN.

**(c) Entity IN (OrganisationIN\_Type)**

Element	Attribute	Size	Input Type	Requirement
IN		80-character	stf:Char80_Type	Optional

This data element can be provided (and repeated) if there are other INs available, such as a business registration number (BRN), a company registration number or a Global Entity Identification Number (EIN).

Element	Attribute	Size	Input Type	Requirement
IN	issuedBy	2-character	iso:CountryCode_Type	Optional

This attribute describes the jurisdiction that issued the IN. If the issuing jurisdiction is not known then this element may be left blank.

Element	Attribute	Size	Input Type	Requirement
IN	INType	30-character	stf:Char30_Type	Optional

This attribute defines the type of IN being sent (e.g. EIN).

**(d) Organisation Name**

Element	Attribute	Size	Input Type	Requirement
Name		120-character	stf:Char120_Type	Validation

This element should contain the full legal name of the Constituent Entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document. In case the Constituent Entity is a

permanent establishment, the name of the Constituent Entity should be followed by “(P.E.)”.

(e) *Address\_Type*

There are two alternative options for Address type in the Return XML Schema – AddressFix and AddressFree. In principle, AddressFix should be in all cases, unless the Reporting Entity is not in a position to define the various parts of a Constituent Entity’s address, in which case the AddressFree type may be used.

While the CbC reporting template does not require that the address of each Constituent Entity be reported, it is strongly recommended that this information is provided, as to ensure that the data in the Return XML Schema is of a high quality, as to ensure that the data is accurately matched and appropriately used by the receiving jurisdiction(s).

This data element is the permanent residence address of a Constituent Entity.

Element	Attribute	Size	Input Type	Requirement
CountryCode		2-character	iso:CountryCode_Type	Validation

This data element provides the country code associated with the Constituent Entity.

Element	Attribute	Size	Input Type	Requirement
AddressFree			cbc:AddressFree_Type	Optional

This data element allows input of address information in free text. If the data is entered in “AddressFree”, all available address details shall be presented in multiple lines of a maximum of 5. This option should only be used if the data cannot be presented in the AddressFix format.

Element	Attribute	Size	Input Type	Requirement
Line		150-character	stf:Char150_Type	Optional

At least one line should be provided if user chooses to enter the data in “AddressFree”.

If AddressFix is selected, there will be the option of inputting the full street address of a Constituent Entity in the AddressFree element rather than using the related fixed elements. In this case, the city, subentity, and postal code information should still be entered in the appropriate fixed elements.

Element	Attribute	Size	Input Type	Requirement
AddressType	legalAddressType		stf:OECDLegalAddressType_EnumType	Optional

## OECDLegalAddressType\_EnumType

This is a datatype for an attribute to an address. It serves to indicate the legal character of that address (residential, business, etc.)

The possible values are:

- OECD301 = residentialOrBusiness
- OECD302 = residential
- OECD303 = business
- OECD304 = registeredOffice
- OECD305 = unspecified

Element	Attribute	Size	Input Type	Requirement
Street		100-character	stf:Char100_Type	Optional
Element	Attribute	Size	Input Type	Requirement
BuildingIdentifier		70-character	stf:Char70_Type	Optional
Element	Attribute	Size	Input Type	Requirement
SuiteIdentifier		40-character	stf:Char40_Type	Optional
Element	Attribute	Size	Input Type	Requirement
FloorIdentifier		20-character	stf:Char20_Type	Optional
Element	Attribute	Size	Input Type	Requirement
DistrictName		70-character	stf:Char70_Type	Optional
Element	Attribute	Size	Input Type	Requirement
POB		70-character	stf:Char70_Type	Optional
Element	Attribute	Size	Input Type	Requirement
PostCode		35-character	stf:Char35_Type	Optional
Element	Attribute	Size	Input Type	Requirement
City		70-character	stf:Char70_Type	Validation
Element	Attribute	Size	Input Type	Requirement
CountrySubentity		70-character	stf:Char70_Type	Optional

The above data elements comprise the AddressFix type. The “City” data element is required for schema validation.

### ***Section 3 Additional Information***

<b>Element</b>	<b>Attribute</b>	<b>Size</b>	<b>Input Type</b>	<b>Requirement</b>
AdditionalInfo			cbc:CorrectableAdditionalInfo_Type	Optional

The Additional Info 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 Return XML Schema in a free text format, provided such information does not solely relate to a specific Constituent Entity, in which case the information should be entered in the Other Entity Info element of the concerned Constituent Entity. However, information entered in the Additional Info element may be “tagged” as set out below, with a view to facilitating the association of the information provided to particular jurisdictions and/or specific elements of the Summary element of the CbC Report.

The Additional Info element is composed of:

#### ***3.1 Document Specification***

<b>Element</b>	<b>Attribute</b>	<b>Size</b>	<b>Input Type</b>	<b>Requirement</b>
DocSpec			stf:DocSpec_Type	Validation

DocSpec identifies the particular report within the CbC message being transmitted. It permits the identification of reports requiring correction (see Part E for Guidance on Correction of Data). Please refer to paragraph 2.1.1 for details.

#### ***3.2 Other Information***

<b>Element</b>	<b>Attribute</b>	<b>Size</b>	<b>Input Type</b>	<b>Requirement</b>
OtherInfo		4,000-character	stf:Char4000_Type	Optional

The Other Info element allows additional information to be entered in a free text format. Per entry, a maximum of 4,000 characters are allowed. In case more space is needed, the Additional Info element may be repeated, as required.

#### ***3.3 Relevant Jurisdictions***

<b>Element</b>	<b>Attribute</b>	<b>Size</b>	<b>Input Type</b>	<b>Requirement</b>
ResCountryCode		2-character	iso:CountryCode_Type	Optional

For each Additional Info element, it is possible to indicate that the information provided specifically relates to one or more jurisdictions. In that case the relevant country codes should be entered in the ResCountryCode element.

### 3.4 *Relevant Summary Elements*

Element	Attribute	Size	Input Type	Requirement
SummaryRef			cbc:CbcSummaryListElementsType_EnumType	Optional

In addition, it is possible to indicate, for each Additional Info element, that the information provided specifically relates to one or more particular elements of the Summary element by selecting one or more of the corresponding values below. By doing so, the information contained in the relevant Additional Info element will be “tagged”, therewith facilitating the review of the CbC Report by the receiving jurisdiction(s).

The possible values, reflecting the structure of the Summary element, are:

- CBC601 – Revenues – Unrelated
- CBC602 – Revenues – Related
- CBC603 – Revenues – Total
- CBC604 – Profit or Loss
- CBC605 – Tax Paid
- CBC606 – Tax Accrued
- CBC607 – Capital
- CBC608 – Earnings
- CBC609 – Number of Employees
- CBC610 – Assets
- CBC611 - Name of MNE Group

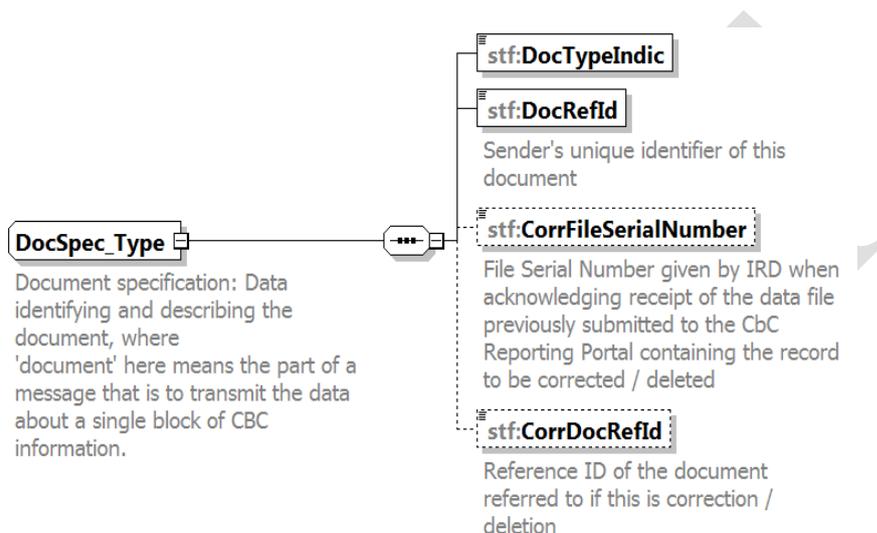
## **E Guidance on Correction of Data**

1. In case the Reporting Entity becomes aware of inaccurate information, be it in relation to the information provided on the Constituent Entities and their business activities or the summary of the activities of the MNE Group in a Tax Jurisdiction, a correction will need to be made. As long as the error is discovered prior to the filing of the Return and the CbC Report by the Reporting Entity for a given reporting period, no correction, as set out in this section, would be required.
2. However, in case an error is discovered after the filing of the Return and the CbC Report, adjustments to part of the CbC report will need to be made, in accordance with the guidance set out in this section.
3. In order to facilitate a targeted reporting of corrections, the Return XML Schema is split into a number of correctable types, allowing correcting specific parts of the CbC Report without needing to resubmit the entire CbC Report. Such correctable types include the top-level elements CbC Reports and Additional Info. In case the information in either the CbC Reports or the Additional Info element is not altered, such uncorrected element may be left blank.
4. A separate data element for identifying the Reporting Entity and its role is not included in this Schema as such information will be automatically extracted from the profile of its CbC Reporting Account. This data will be included as part of information to be exchanged with the relevant tax treaty partners. Reporting Entity should update its identifying information through the “Update Details of the Hong Kong Entity” function under “Profile” page and its business address through the “File Notification of Change of Address” function under “Notification” page of the CbC Reporting Portal.
5. This section describes how to make automatic corrections by sending a file of corrected data that can be processed in the CbC Reporting Portal as the original data that was received. Reference to corrections in the following paragraphs also includes deletion of data elements.
6. In order to identify the elements to correct, the top-level elements CbC Reports and AdditionalInfo include an element of the DocSpec\_Type, which contains the necessary information for corrections.

## DocSpec\_Type

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:DocSpec_Type	Validation

7. DocSpec identifies the particular report within the CbC message being transmitted. It permits the identification of reports requiring correction. The DocSpec element is composed of the following:



### 7.1 Document Type Indicator

Element	Attribute	Size	Input Type	Requirement
DocTypeIndic			stf:OECDDocTypeIndic_EnumType	Validation

For correction of data items, the allowable entries are:

- OECD1 = New Data  
(for addition of data that have previously been omitted)
- OECD2 = Corrected Data  
(for correction of data that had been incorrectly reported)
- OECD3 = Deletion of Data  
(for deletion of data that should not have been reported)

### 7.2 Document Reference ID

Element	Attribute	Size	Input Type	Requirement
DocRefId		40-character	stf:Char40_Type	Validation

A correction (or deletion) must have a new unique DocRefId for future reference.

### 7.3 *CorrFileSerialNumber*

Element	Attribute	Size	Input Type	Requirement
CorrFileSerialNumber		8-digit	stf:FileSerialNumber_Type	Optional

This element is required for Corrected Data (OECD2) / Deletion of Data (OECD3) only, and is the File Serial Number given by IRD when acknowledging receipt of the data file previously submitted to the CbC Reporting Portal containing the record to be corrected. Such reference number can be found in the CbC Reporting Account of the Reporting Entity through the “Manage Data File” function under “Manage Return” page.

If the CorrFileSerialNumber is not valid, the submission for correction / deletion of data will fail.

### 7.4 *CorrDocRefId*

Element	Attribute	Size	Input Type	Requirement
CorrDocRefId		40-character	stf:Char40_Type	Optional

This element is required for Corrected Data (OECD2) / Deletion of Data (OECD3) only. The CorrDocRefId identifies the DocRefId of the element to be corrected or deleted. It must always refer to the latest reference of this DocRefId that was sent. The data contents of DocRefId are case insensitive, those differ only in letter case are considered to be the same.

If the CorrDocRefId is not valid, the submission for correction / deletion of data will fail.

A CorrDocRefId is not valid if:

- It does not correspond to a previously submitted element having a DocSpec with a corresponding DocRefId.
- The element to be corrected has already been deleted by an OECD3 report.
- The reporting period to which the message contains the corrected element is not the same as the reporting period to which the message contains the correction.
- There is another correction within the same message which corrects the same previously submitted element.

8. In this way, a series of corrections or amendments can be handled as each correction completely replaces the previous version. The CbC Correction examples below show how this works in practice.
9. In order to ensure that a message and a record can be identified and corrected, the MessageRefId and DocRefId must be unique in space and time (i.e. there must be no other message or record in existence that has the same reference identifier).

#### **10. *FileSerialNumber and Corrections***

Correction messages will have their own unique FileSerialNumber, so they can also be corrected in the future. Such reference number can be found in the CbC Reporting Account of the Reporting Entity through the “Manage Data File” function under “Manage Return” page.

#### **11. *CbC Correction examples***

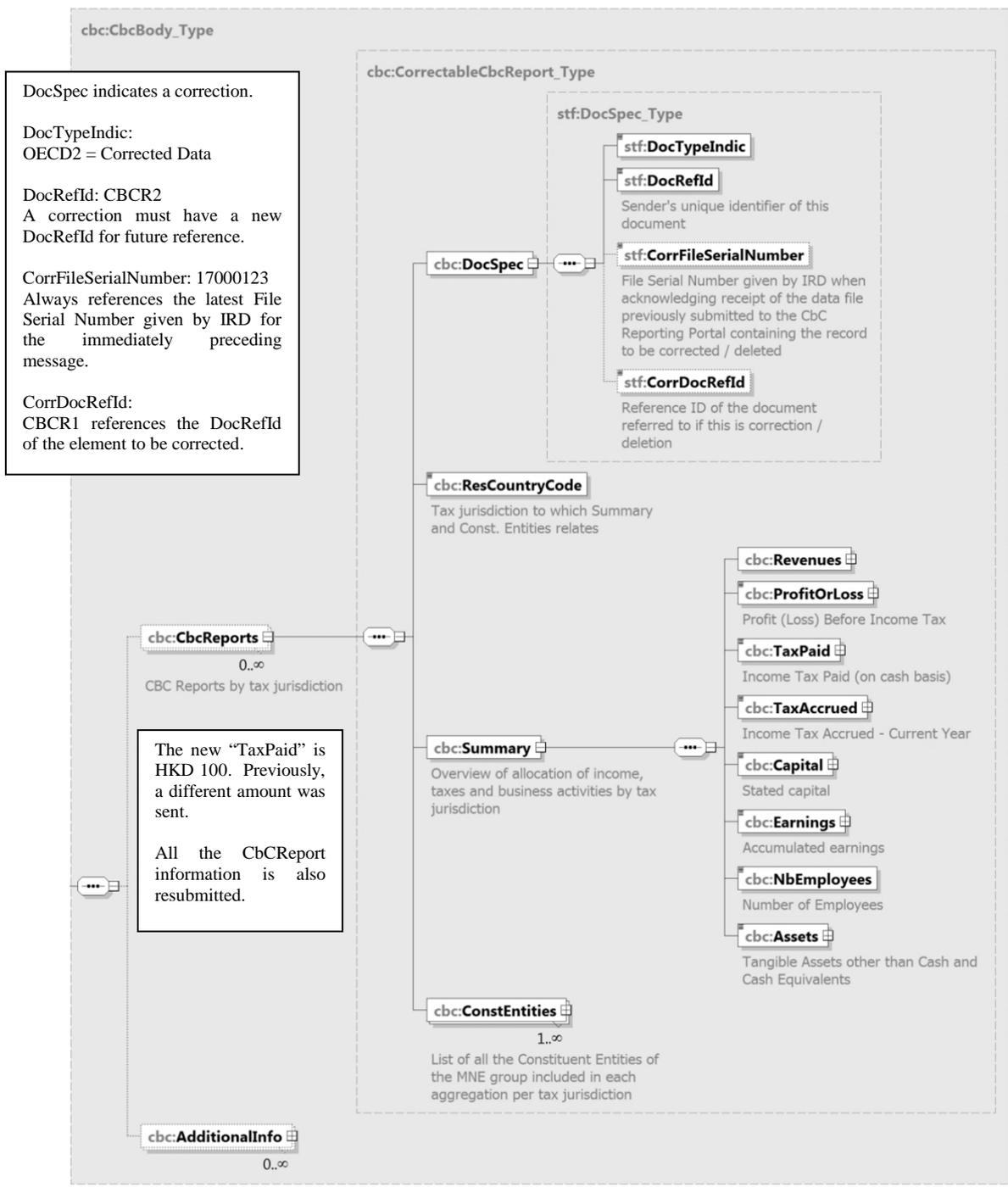
The following examples show how the DocSpec\_Type elements are used to correct one or multiple parts of data previously sent.

***First example:*** a correction is made in relation to the Summary for a CbC Report. The correction is to be made in the TaxPaid field.

The correction file is sent from a Reporting Entity with CbC ID: CA12345 (containing only corrections, not a mix of new and corrected data).

MessageRefId: 2017CA123452018021514374000

For this Correction, the whole CbC Report must be resubmitted with all the Summary and ConstEntities information. The content of the Additional Info and Other Entity Info elements must be verified with respect to its accuracy and corrected, if needed. In case no changes are to be made to the Additional Info element(s), it should be omitted.



DocSpec indicates a correction.

DocTypeIndic:  
OECD2 = Corrected Data

DocRefId: CBCR2  
A correction must have a new DocRefId for future reference.

CorrFileSerialNumber: 17000123  
Always references the latest File Serial Number given by IRD for the immediately preceding message.

CorrDocRefId:  
CBCR1 references the DocRefId of the element to be corrected.

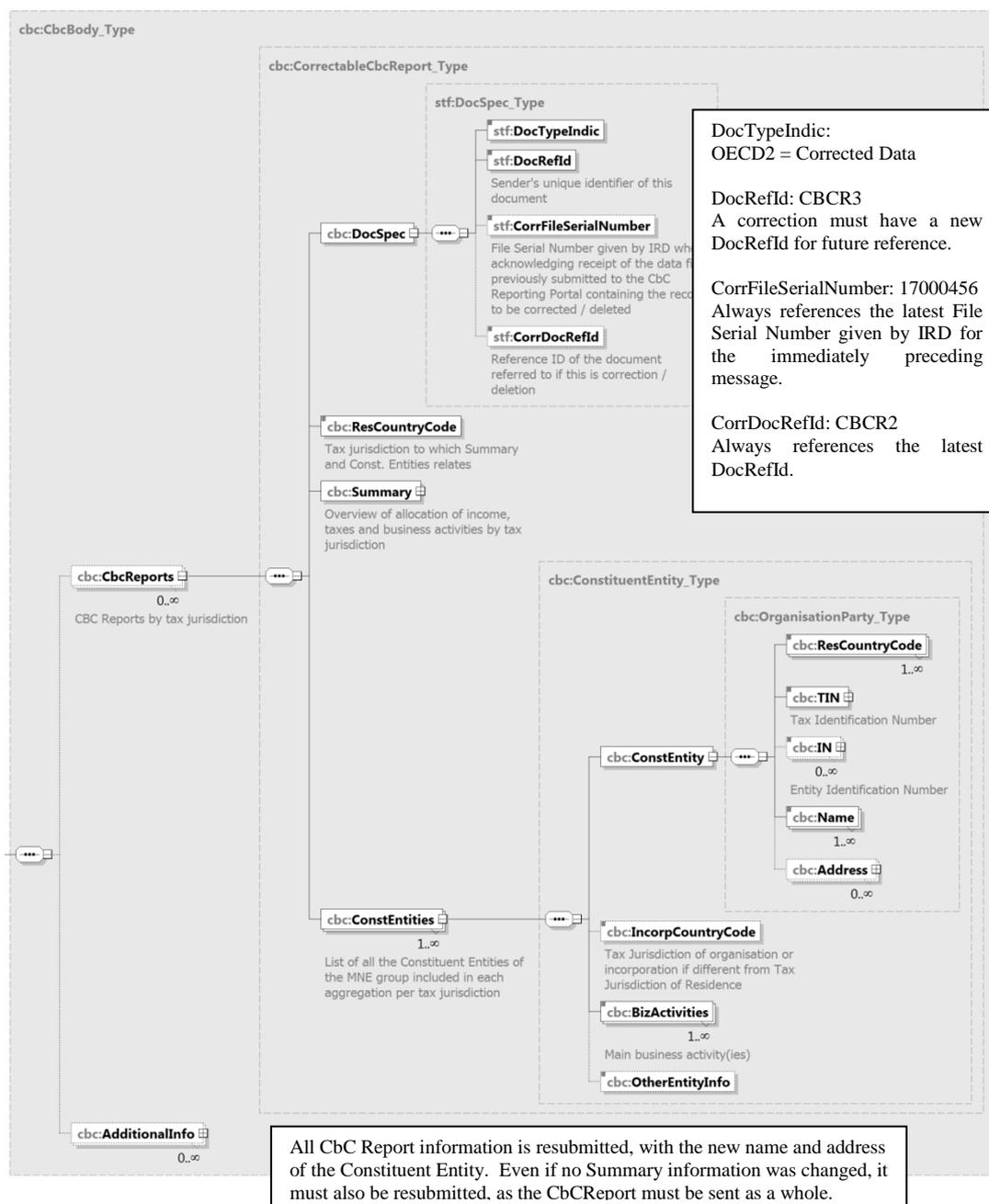
The new "TaxPaid" is HKD 100. Previously, a different amount was sent.

All the CbCReport information is also resubmitted.

**Second example:** a correction is made regarding multiple identification items for a Constituent Entity (e.g. name and address), but no Summary information needs to be changed. The correction is made to an already corrected record (so it must reference the latest DocRefId: CBCR2).

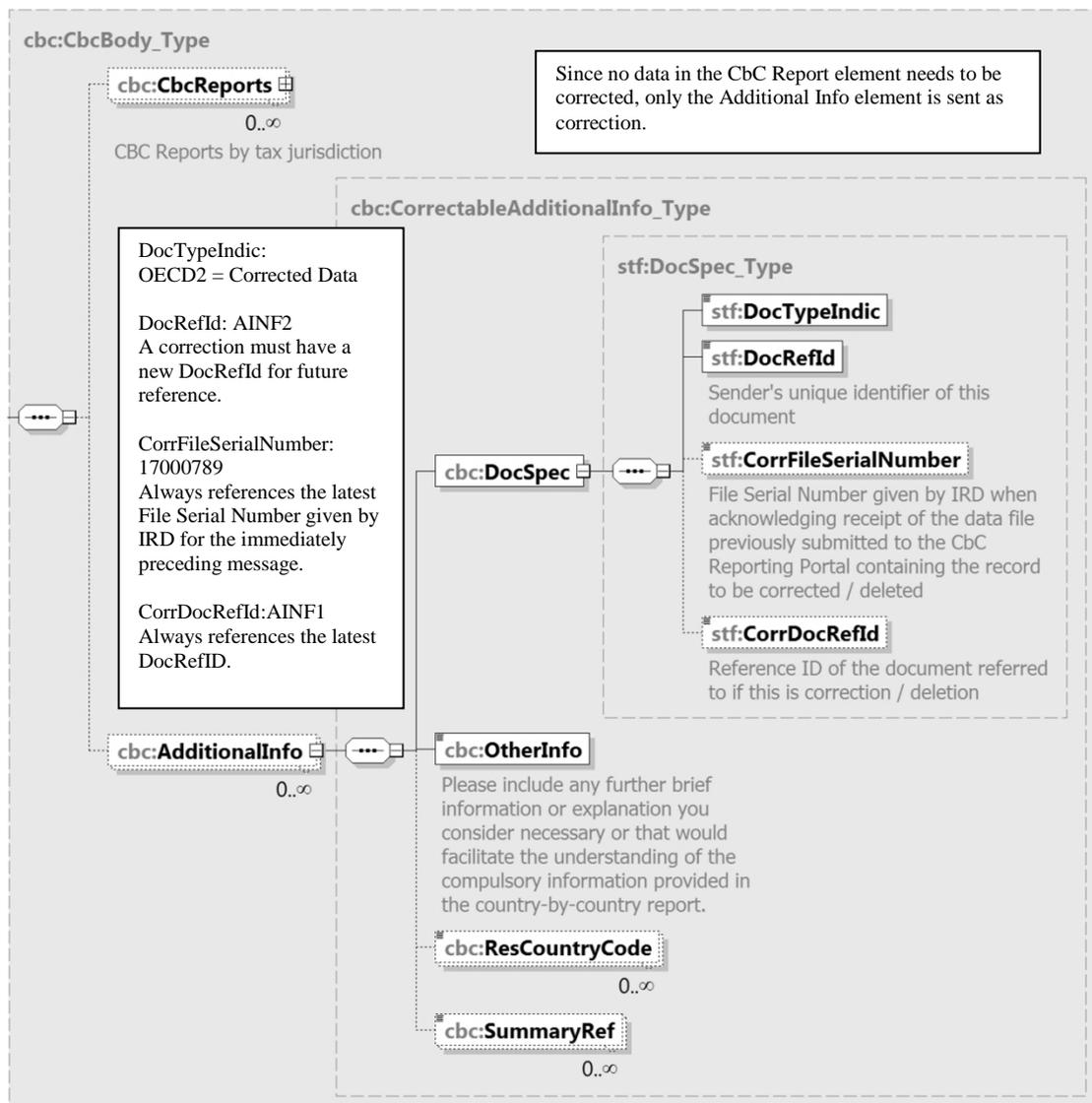
For this Correction, the whole CbC Report must be resubmitted with all Summary (even if there is no change to the Summary) and ConstEntities information. The content of the Additional Info and Other Entity Info elements must be verified with respect to its accuracy and corrected, if needed. In case no changes are to be made to the Additional Info element(s), it should be omitted.

MessageRefId: 2017CA123452018022009453000



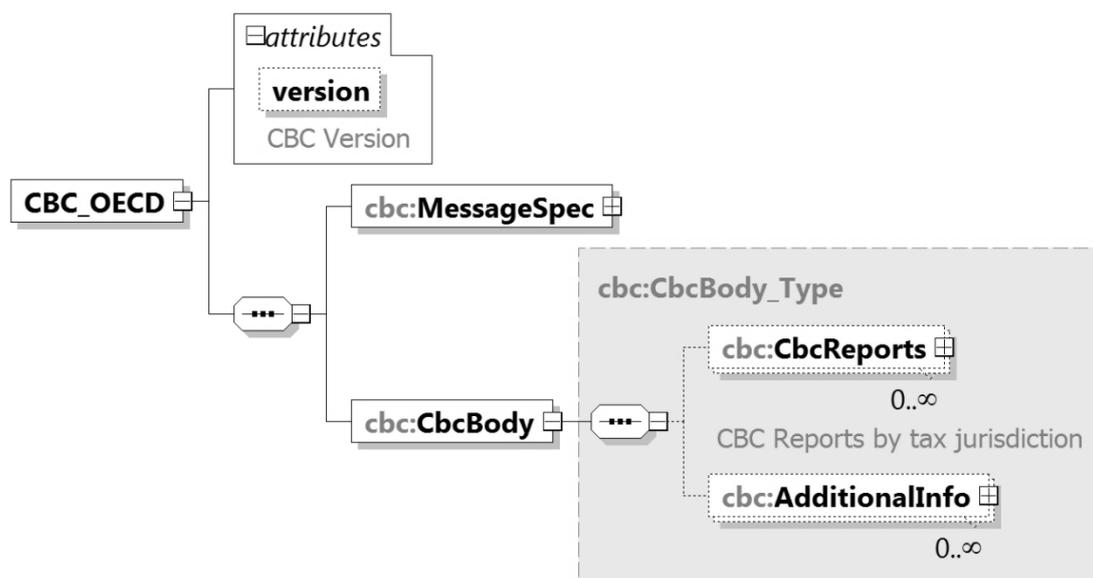
**Third example:** a correction is made only with respect to the Additional Info; no CbC Report data needs to be corrected. The correction must reference the Additional Info to be corrected, via its DocRefId (in this example, assume the previous Additional Info DocRefId was AINF1).

MessageRefId: 2017CA123452018022010203000



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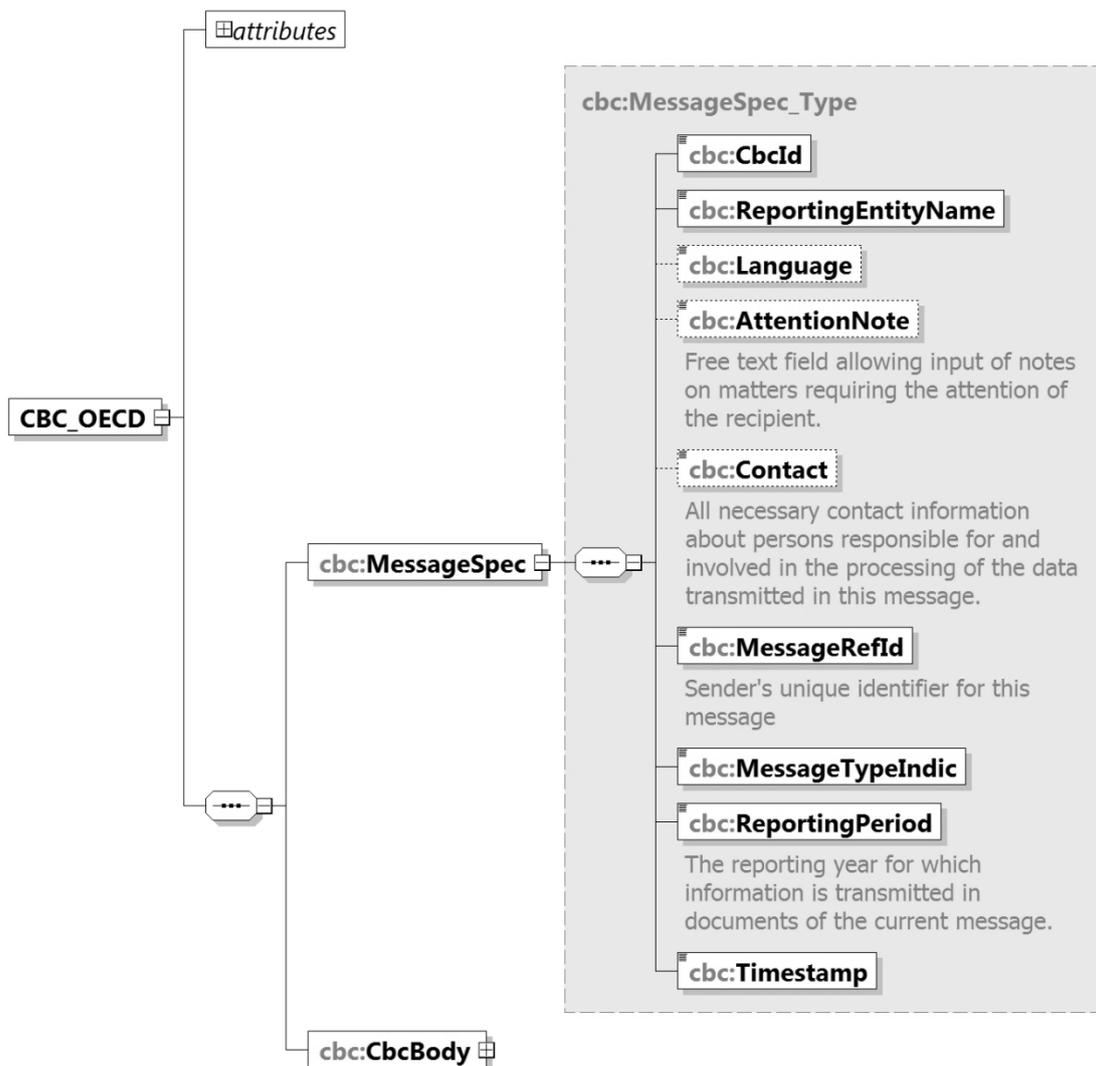
## Country-by-Country Return XML Schema v0.1 Diagrams



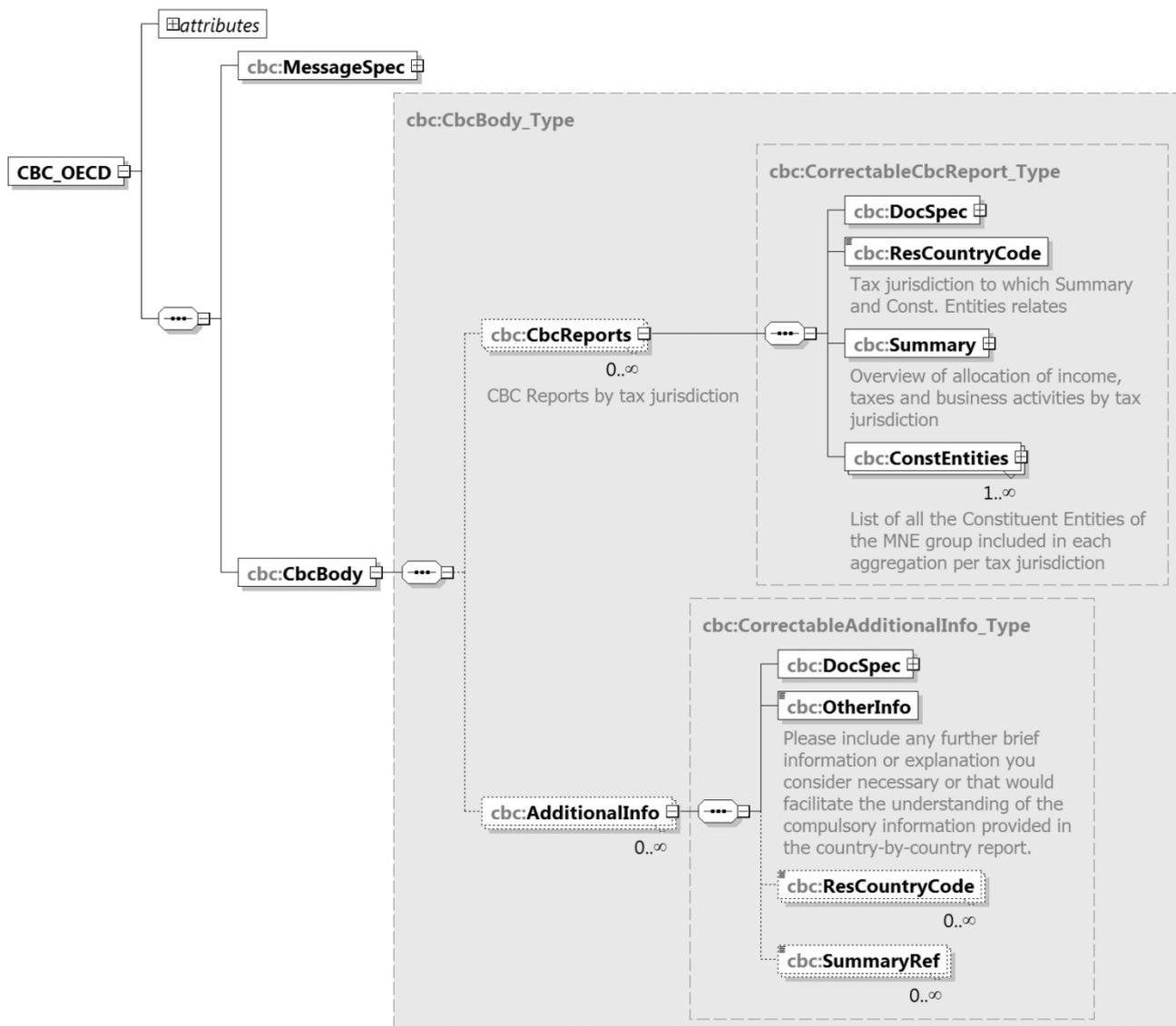
*Note: A separate data element for identifying the Reporting Entity and its role is not included in this Schema as such information will be automatically extracted from the profile of its CbC Reporting Account. This data will be included as part of information to be exchanged with the relevant tax treaty partners. Reporting Entity should update its identifying information through the “Update Details of the Hong Kong Entity” function under “Profile” page and its business address through the “File Notification of Change of Address” function under “Notification” page of the CbC Reporting Portal.*

## Message Header

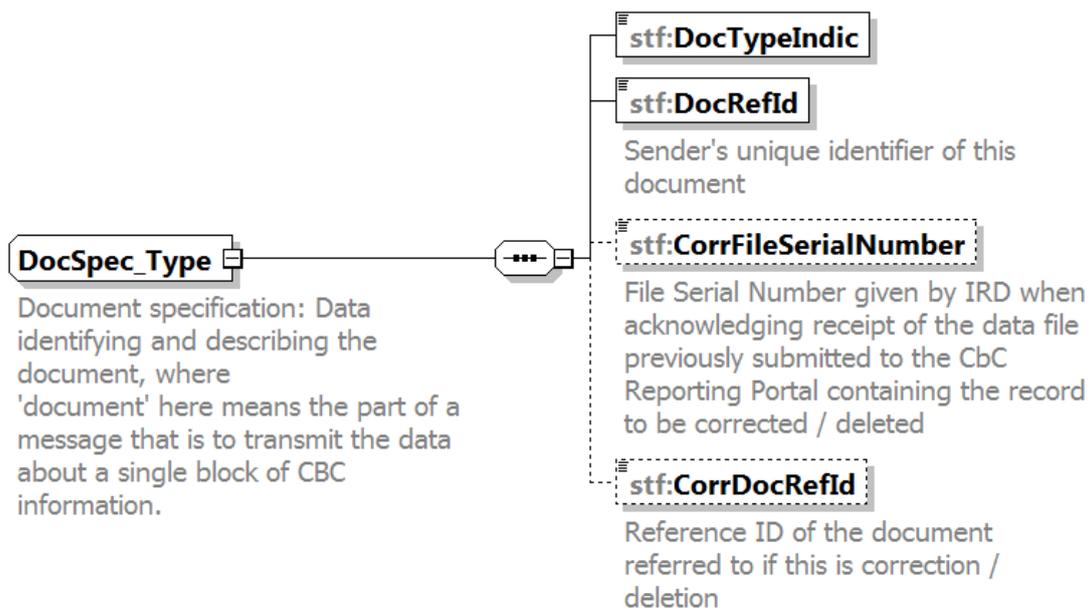
### (Section 1)



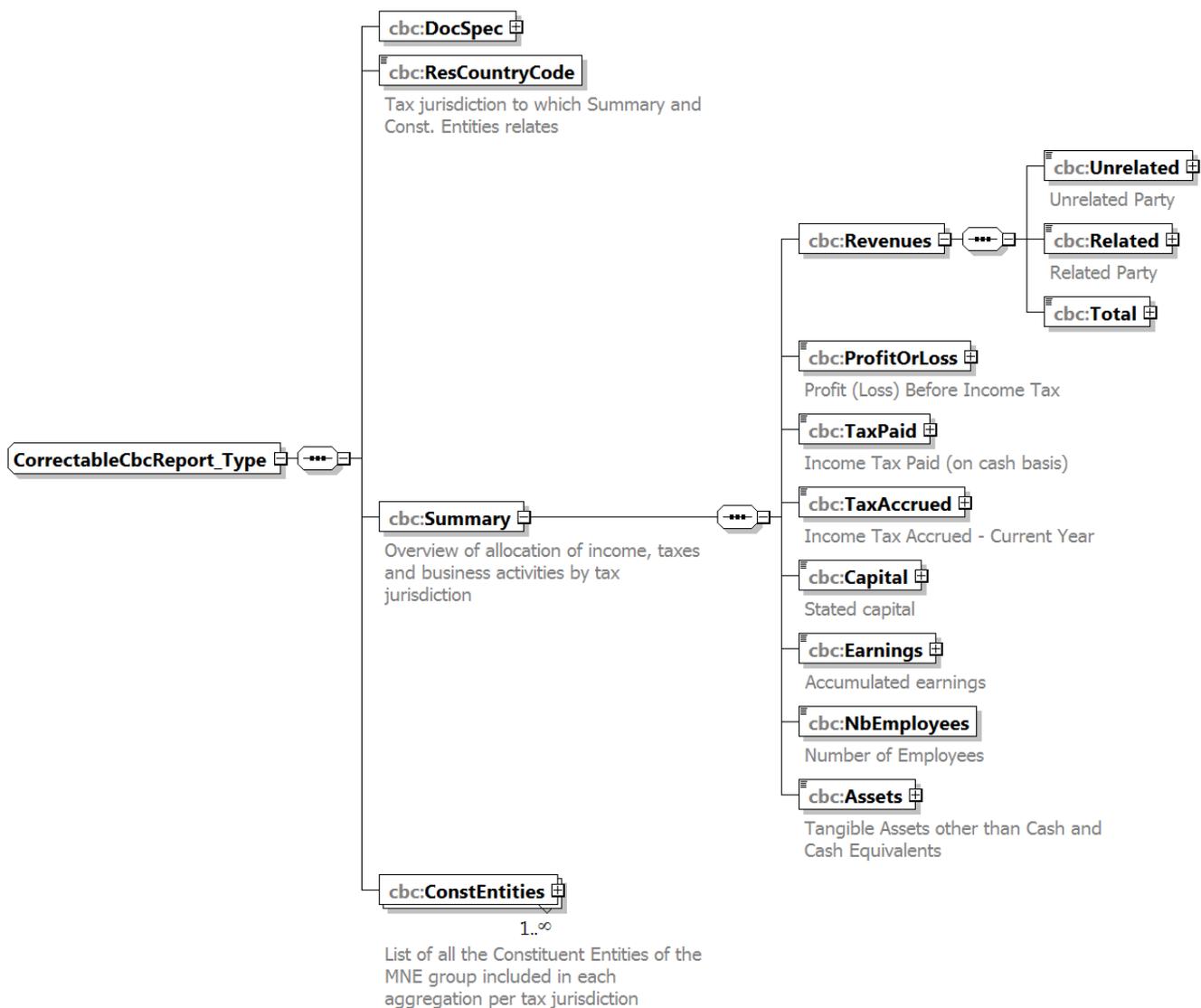
## CbC Reports *(Section 2.1)*



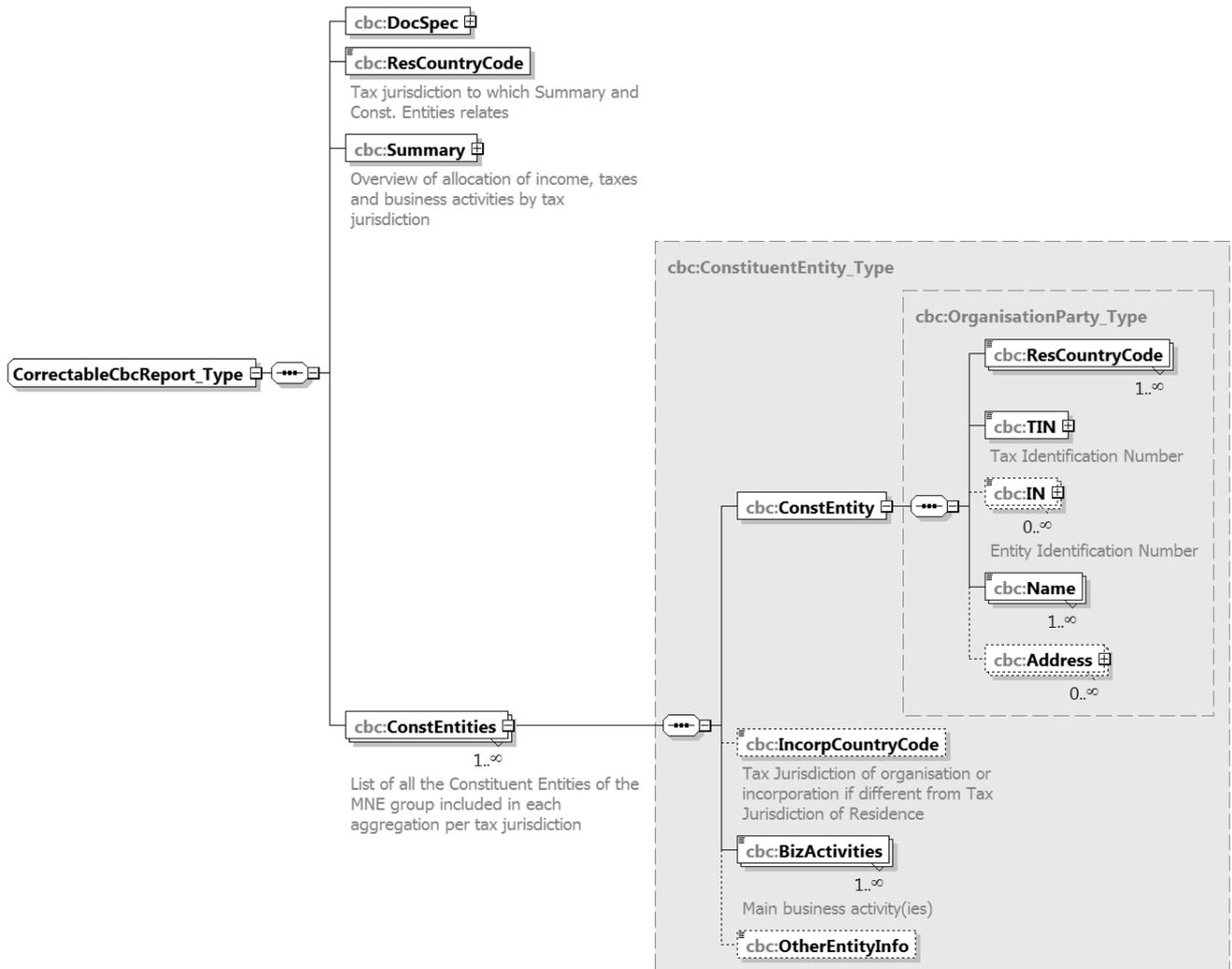
## Document Specification *(Section 2.1.1)*



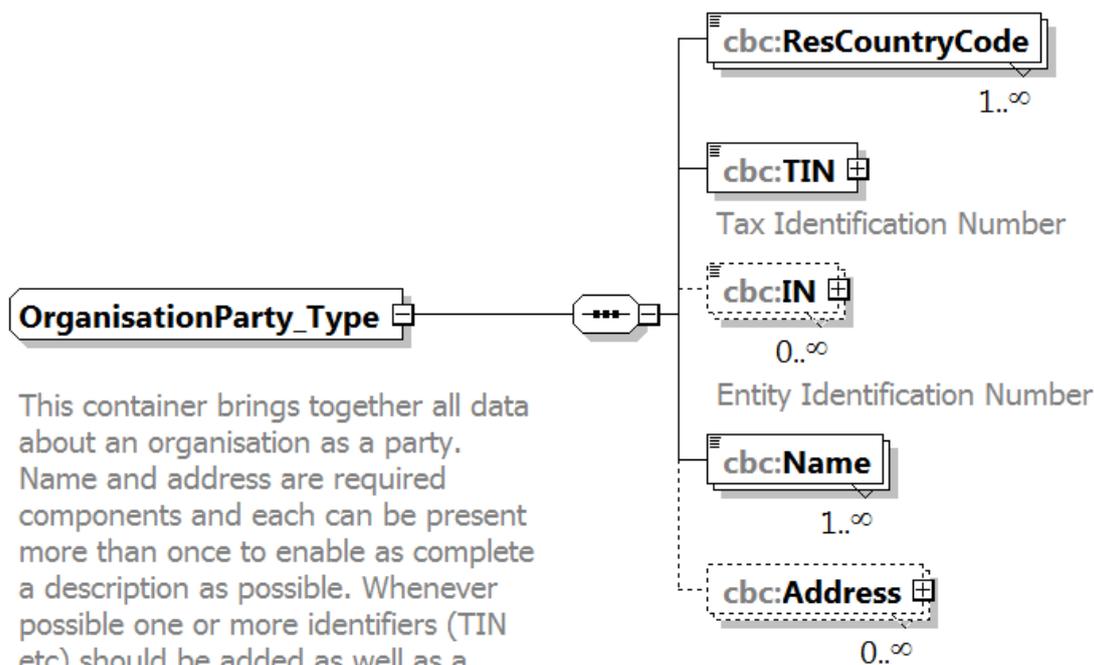
## Summary (Section 2.1.3)



## Constituent Entities (Section 2.1.4)



## Organisation Party Type *(Section 2.1.5)*



This container brings together all data about an organisation as a party. Name and address are required components and each can be present more than once to enable as complete a description as possible. Whenever possible one or more identifiers (TIN etc) should be added as well as a residence country code. Additional data that describes and identifies the party can be given. The code for the legal type according to the OECD codelist must be added. The structures of all of the subelements are defined elsewhere in this schema.



## Appendix B

### Examples of Errors within the Message

#### 1. Incorrect CbC ID

Reporting Entity must use the CbC ID issued by the CbC Reporting Portal within the message. If the CbC ID reported in the “CbCId” element is incorrect, the submission will fail.

#### 2. Incorrect Reporting Period

The Reporting Period identifies the last day of the accounting period to which the message relates. If the Reporting Period included in the message does not fall within the Reporting Year specified in the CbC Reporting Portal, the submission will fail.

#### 3. 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.

#### 4. Wrong record type

Before the Return of a particular year is submitted, the CbC Reporting Portal only accepts the data file with new data record for that year. The submission of data file will fail if it includes corrected data and / or deletion of data record.

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

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

#### 6. 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.

## Appendix C

### Imported Schema - ISO enumerations

#### **isocbtypes\_v1.0.1.xsd**

1. The above schema holds the enumerations (basically a list) of countries / jurisdictions and the international standard two letter character codes for each of those countries / jurisdictions. The list is based on the ISO 3166-1 Alpha 2 country list<sup>2</sup> which is currently used by banks and other financial institutions, and hence by tax administrations. Reporting Entity can select a two character code to include in the XML message rather than input a long description of the country. For Stateless entities, the ISO country code is "X5".
2. It also holds the three character international code for currencies (based on the ISO 4217 Alpha 3 currency list which is currently used by banks and other financial institutions, and hence by tax administrations). This is used when specifying any monetary amount in the XML message.
3. The schema also holds the two character international code for language (based on the ISO 639 – Part 1 (ISO 639-1:2002)) language list<sup>2</sup>. This is used when specifying the language in which the content of the additional information has been provided.

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<sup>2</sup> The use of this list does not imply the expression of any opinion whatsoever concerning the legal status of the territories listed. Its content is without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

**Template for the Country-by-Country Report**

**Table 1. Overview of allocation of income, taxes and business activities by tax jurisdiction**

Name of the MNE group: Accounting Period concerned: Currency:										
Tax Jurisdiction	Revenues			Profit (Loss) Before Income Tax	Income Tax Paid (on cash basis)	Income Tax Accrued – Current Year	Stated capital	Accumulated earnings	Number of Employees	Tangible Assets other than Cash and Cash Equivalents
	Unrelated Party	Related Party	Total							

**Table 2. List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction**

Name of the MNE group: Accounting Period concerned:														
Tax Jurisdiction	Constituent Entities resident in the Tax Jurisdiction	Tax Jurisdiction of organisation or incorporation if different from Tax Jurisdiction of Residence	Main business activity(ies)											
			Research and Development	Holding / managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant
	1.													
	2.													
	3.													
	1.													
	2.													
	3.													

<sup>3</sup> Please specify the nature of the activity of the Constituent Entity in the “Additional Information” section.

**Table 3. Additional Information**

Name of the MNE group: Accounting Period concerned:
<i>Please include any further brief information or explanation you consider necessary or that would facilitate the understanding of the compulsory information provided in the country-by-country report.</i>