Country-by-Country Reporting
Status Message XML Schema

User Guide for Tax Administrations

June 2019

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Country-by-Country Reporting Status Message XML Schema: User Guide for Tax Administrations

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OECD

This document and related XML Schema, as well as any data and any map included herein, are 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.

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Introduction

Under BEPS Action 13, participating jurisdictions automatically exchange Country-by-Country (CbC) Reports on an annual basis. From an IT perspective, jurisdictions rely on the CbC XML Schema, developed at the level of the OECD as part of BEPS Action 13, for exchanging the CbC Reports with each other.

As the information to be provided through the CbC XML Schema may contain errors, caused by either an incorrect file preparation and/or by incomplete or inaccurate record information, work has been taken up at the level of the OECD with a view to developing a common XML Schema for providing the sending Competent Authorities with information as to such file and record errors in a structured manner.

As a result of that work, this document contains the structure of the CbC Status Message XML Schema, as well as a User Guide setting out the practical guidelines for using the XML Schema.

The CbC Status Message XML Schema allows Competent Authorities that have received CbC Reports through the CbC XML Schema to report back to the sending Competent Authority, whether the file received contained any of the agreed file and/or record errors.

In case file errors are discovered, this will generally entail that the receiving Competent Authority is not in a position to open and use the file. As such, file errors are of a fundamental nature and therefore it is expected that a CbC Status Message is sent to the sending Competent Authority in these instances, with a view to timely receiving a new file (without the file error) with the CbC Reports contained in the initial erroneous file sent.

Record errors address key issues of data quality of the CbC Reports information received, but do not as such impede the receiving Competent Authority from opening and using the file. The record errors contained in the CbC Status Message XML Schema reflect the additional validations that were agreed and, at this stage, relate only to the handling of identification numbers for message and documents in the context of corrections and bilaterally agreed custom errors. As these agreed additional record-level validations are a recommendation, record errors are, unlike file errors, not required to be provided, but are a matter of best efforts. However, in case record errors are communicated to the sending Competent Authority through the CbC Status Message XML Schema, it is recommended that the sending Competent Authority undertakes action to address these errors and to provide the receiving Competent Authority with corrected information.

While the CbC Status Message XML Schema allows providing structured information to the sender of the initial CbC message on any file and/or record errors, the schema does not accommodate substantive follow-up requests or qualitative feedback. For this type of input, Competent Authorities should rely on the usual bilateral communication methods.

Table of contents

How the User Guide links to the CbC Status Message XML Schema

Structure and general requirements

Part A of the User Guide contains further guidance on the use of the CbC Status Message XML Schema. The User Guide is divided into logical sections based on the schema and provides information on specific data elements and any attributes that describe that data element.

The CbC Status Message XML Schema Information sections are:

I.   Message Header with the sender, recipient(s), message type and the timestamp

II. he body of the CbC Status Message XML Schema, containing information as to whether any file and/or record errors were detected or whether the file had no errors, as well as the details of any file and/or record errors found and the decision as to accept or reject the CbC message. The error codes to be used are contained in Part B of this User Guide.

The requirement field for each data element and its attribute indicates whether the element is validation or optional in the CbC Status Message XML Schema.

"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 all validation elements are present.

"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.

Certain elements, such as the Original Message Ref ID element, are labelled as **"Optional (Mandatory)"**, indicating that the element is in principle mandatory, but is only required to be filled in certain cases (i.e. to the extent the Original Message Ref ID is available). The User Guide further details these situations and the criteria to be used.

Appendix A to the CbC Status Message User Guide shows a diagrammatic representation of the CbC Status Message XML Schema with all its elements. The numbers next to the headings are the corresponding section numbers in the User Guide text, which provides further guidance on the information to be provided in each element.

Appendix B to the CbC Status Message User Guide contains a Glossary of namespaces for the CbC Status Message XML Schema, as well as a list of frequently used terms.

Part B of the User Guide contains further guidance on the file and record error codes to be used when populating the CbC Status Message XML Schema.

General principles for using the CbC Status Message XML Schema

For each CbC message received, the receiving Competent Authority will send a CbC Status Message to indicate the outcomes of the file (and any record) validations.

A CbC Status Message refers to only one initial CbC message (CbC XML Schema file), indicated in the field OriginalMessage.OriginalMessageRefID.

Although a validation of the CbC Status Message is recommended, no CbC Status Message should be sent with respect to another CbC Status Message. As such, CbC Status Messages may only be sent in relation to a CbC message.

A request to correct or delete any of the records in a CbC message (i.e. a CbC XML Schema file) should not be sent by the sending Competent Authority until the earlier of the receiving Competent Authority indicating through a CbC Status Message that the initial file has been received as valid (Status is Accepted) or 15 days as of the sending of the CbC message.

Referencing

Each Status Message sent in accordance with the CbC XML Status Message Schema must only refer to one CbC Message (i.e. one CbC XML Schema file), as indicated in the field OriginalMessage. OriginalMessageRefID. No Status Message is to be sent for another Status Message, as there will be no validation carried out on a status message.

Relationship between the status indicated and validation errors

When the Competent Authority that has received the original CbC message indicates in the CbC Status Message XML Schema that the original CbC message has been rejected, at least one error (file error or record error) must be specified. When no file error or record error is indicated, the original CbC message must be accepted.

Even if error(s) are specified, the original CbC message can still be accepted, in which case it describes errors deemed not substantial enough to justify a rejection by the receiver.

For instance, in case of file errors, a file could still be accepted, if there are only minor XML validation errors (while notifying the file errors).

In case of record errors, the general approach should be that the file is accepted, unless the record errors are so recurrent and frequent that the file is to be rejected as a whole.

When the Status is rejected, the file must be corrected and resubmitted when the rejection is due to file errors. In case the Status is rejected due to a large number of record errors, the concerned sending and receiving Competent Authorities may consult each other with a view to resolving the issues.

When the Status is accepted, only the records errors must be corrected via a new correction message.

How to report error(s) through the CbC Status Message

If the Competent Authority receiving the initial CbC message encounters one or more file errors, it rejects the received file and returns a CbC Status Message with the found errors. The Competent Authority that sent the initial CbC message must then correct its implementation and send back the message. Since the first message is ignored (the file was rejected), a correction message is not needed (unless the file was already a correction, in which case the new file remains of the same type).

If the Competent Authority receiving the initial CbC message encounters one or more record errors, it can decide how it wishes to proceed. If the error is deemed substantial enough, it rejects the message, and the Competent Authority that sent the initial CbC message proceeds as if the file was rejected for file error(s) (see above). If the errors are not considered as substantial, the Competent Authority receiving the initial CbC message integrates the data in its national system and sends a CbC Status Message indicating acceptance of the received message, but mentioning the detected errors.

Can the sending Competent Authority reuse the MessageRefID for the CbC message to correct errors?

For traceability purposes, the new message must have a different MessageRefID than the rejected one, even if it mostly holds the same content.

In case of record error(s), a correction message must always have a new MessageRefId.

Example for the sequence of exchanges under the CbC Status Message XML Schema

In relation to an exchange of CbC information between Canada and France, the following events occur:

1. Canada sends an CbC message with new data to France

    - France is not able to decrypt the file and sends an CbC Status Message

2. Canada corrects the file with proper encryption

    - France found XML validation errors and send an CbC Status Message

3. Canada corrects the XML validation issues and resubmits the file

    - France found no file error. France accepts the file

4. Canada corrects ten records errors (the file contains only ten corrected records)

    - France found no further errors. France accepts the file.

Sending TA (Canada)	Common Transmission System (CTS)	Receiving TA (France)

CbCReport with **new data**
[MsgRefID: *CA20160001*, CTS Trans. ID: CTS01]

CbCStatus Message with file error **Failed Decryption** [**Status: Rejected**,
MsgRefID: StatusFR2016CA01, Original MsgRefID: *CA20160001*, FileMetaDataCTS Trans. ID: CTS01]

CbCReport with new data (**with proper encryption**)
[MsgRefID: *CA20160002*, CTS Trans. ID: CTS02]

CbCStatus Message with file error **Failed Xml Validation** [**Status: Rejected**,
[MsgRefID: StatusFR2016CA02, Original MsgRefID: *CA20160002*, FileMetaDataCTSTrans. ID: CTS02]

CbCReport with new data (**valid against the CbCXml schema**)
[MessageRefID: *CA20160003*, CTS Trans. ID: CTS03]

CbCStatus Message with **record errors (10 records in error)**   [**Status: Accepted**,
MessageRefID: StatusFR2016CA03, Original MsgRefID: *CA20160003*, FileMetaDataCTSTrans. ID: CTS03]

CbCReport with **corrected data (contains only the 10 corrected records)**
[MsgRefID: *CA20160004*, CTS Trans. ID: CTS04]

CbCStatus Message with **no errors**   [**Status: Accepted**,
MessageRefID: StatusFR2016CA04, Original MsgRefID: *CA20160004*, FileMetaDataCTSTrans. ID: CTS04]

Part A

CbC Status Message XML schema information

I. Message Header

Information in the message header identifies the Competent Authority that is sending the message, as well as the Competent Authorities receiving the message. It specifies when the message was created and the nature of the report.

Element	Attribute	Size	Input Type	Requirement
SendingCompanyIN		1 to 200 characters	stm:StringMin1Max200_Type	Not used (Optional)

The Sending Company IN element is only to be used if the CbC Status Message Schema is used by the MNE's Reporting Entity in the context of domestic reporting with its Competent Authority.

[*Only to be provided, if the CbC Status Message XML Schema is used domestically. When this element is used, it could reflect the Sending Entity IN of the MNE's Reporting Entity that sent the initial CbC message.*]

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

This data element identifies the jurisdiction of the Competent Authority transmitting the message, which is the Competent Authority that has **received the initial CbC message** to which the Status Message relates. It uses the 2-character alphabetic country code and country name list[1] based on the ISO 3166-1 Alpha 2 standard.

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

This data element identifies the jurisdiction of the Competent Authority receiving the message, which is the Competent Authority that has **sent the initial CbC message** to which the Status Message relates. This data element identifies the jurisdiction of the

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1. The following disclaimer refers to all uses of the ISO country code list in the CBC Status Message XML Schema: For practical reasons, the list is based on the ISO 3166-1 country list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD 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.

Competent Authority that is the intended recipient of the message. It uses the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.

Element	Attribute	Size	Input Type	Requirement
MessageType			stm:MessageType_EnumType	Validation

This data element specifies the type of message being sent. The only allowable entry in this field is "CbCMessageStatus".

Element	Attribute	Size	Input Type	Requirement
Warning		1 to Max 4'000 characters	stm:StringMin1Max4000_Type	Optional

This data element is a free text field allowing input of specific cautionary instructions about use of the CbC Status Message.

Element	Attribute	Size	Input Type	Requirement
Contact		1 to Max 4'000 characters	stm:StringMin1Max4000_Type	Optional

This data element is a free text field allowing input of specific contact information for the sender of the message (i.e. the Competent Authority sending the CbC Status Message).

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

This data element is a free text field capturing the sender's unique message identifier (created by the sender) that identifies the particular CbC Status Message being sent. The identifier allows both the sender and receiver to identify the specific message later if questions arise.

It should be noted that the unique identifier for the CbC Status Message to be entered here is not to be confused with OriginalMessageRefID which indicates the MessageRefID of the **original** CbC message, in relation to which the CbC Status Message is provided.

The MessageRefID identifier can contain whatever information the sender of the CbC Status Message uses to allow identification of the particular CbC Status Message but must start with the word "Status", followed by the sender country code (i.e. the Competent Authority receiving the original CbC message) as the first element for Competent Authority to Competent Authority transmission, then the fiscal year to which the data relates, then the receiver country code (i.e. the sender of the original CbC message) before a unique identifier.

e.g. StatusFR2013CA123456789

Element	Attribute	Size	Input Type	Requirement
MessageTypeIndic			stm:CbCMessageTypeIndic_EnumType	Not used (Optional)

This element is not to be used in the context of the CbC Status Message XML Schema.

Element	Attribute	Size	Input Type	Requirement
CorrMessageRefID		1 to 170 characters	stm:StringMin1Max170_Type	Not used (Optional)

This element is not to be used in the context of the CbC Status Message XML Schema.

Element	Attribute	Size	Input Type	Requirement
ReportingPeriod			xsd:date	Not used (Optional)

This element is not to be used in the context of the CbC Status Message XML Schema.

Element	Attribute	Size	Input Type	Requirement
Timestamp			xsd:dateTime	Validation

This data element identifies the date and time when the message was compiled. It is anticipated this element will be automatically populated by the host system. The format for use is YYYY-MM-DD'T'hh:mm:ss.nnn. Fractions of seconds may be used (in such a case the milliseconds will be provided in 3 digits, see ".nnn" in the format above). Examples: **2018-02-15T14:37:40 or 2018-02-15T14:37:40.789 (with milliseconds).**

II. CbC Status Message

The body of the CbC Status Message is composed of the following three top elements:

Element	Attribute	Size	Input Type	Requirement
OriginalMessage			stm:OriginalMessage_Type	Validation

The Original Message element indicates the original CbC message (i.e. which CbC XML file) for which a CbC Status Message is provided. It specifies the MessageRefID of the original CbC message and the File Meta Data information.

Element	Attribute	Size	Input Type	Requirement
ValidationErrors			stm:ValidationErrors_Type	Validation

The Validation Errors element indicates if the Competent Authority that has received the initial CbC message has found errors with respect to that original CbC message, with the result being either file errors found, record errors found or no error found.

[*If the CbC Status Message XML Schema is used domestically, the CbC Status Message will be sent from the Competent Authority to the MNE's Reporting Entity that provided the original CbC message.*]

Element	Attribute	Size	Input Type	Requirement
ValidationResult			stm:ValidationResult_Type	Validation

The Validation Result element indicates whether the original CbC message was accepted or rejected by the Competent Authority receiving the original CbC message.

[*If the CbC Status Message XML Schema is used domestically, the CbC Status Message will be sent from the Competent Authority to the MNE's Reporting Entity that provided the original CbC message.*]

IIa.   Original Message

Element	Attribute	Size	Input Type	Requirement
OriginalMessage			stm:OriginalMessage_Type	Validation

The Original Message element is composed of the Original Message Ref ID element, which identifies the original CbC message to which the CbC Status Message relates, and a File Meta Data element, which contains the file meta data for the file transmission of the original CbC message.

Element	Attribute	Size	Input Type	Requirement
OriginalMessageRefID		1 to 170 characters	stm:StringMin1Max170_Type	Optional (Mandatory)

The Original Message Ref ID element should contain the unique identifier of the original CbC message for which this CbC Status Message is provided. It should be noted that this Original Message Ref ID is not to be confused with the Message. Message Ref ID in the message head of the CbC Status Message, as the latter is the unique identifier for this CbC Status Message.

In case the Original Message Ref ID cannot be read from the CbC XML file (e.g. the file cannot be decrypted), then this element can be omitted. In all other cases, this element must be provided. For record error(s), the Original Message Ref ID element must always be provided.

Element	Attribute	Size	Input Type	Requirement
FileMetaData			stm:FileMetaData_Type	Optional (Mandatory)

The File Meta Data element provides the file meta data information of the original CbC Message to which this CbC Status Message relates. The element FileMetaData is mandatory for exchanges between competent authorities, unless this information is not available to the Competent Authority that has received the original CbC message.

[*The File Meta Data element is optional for domestic use.*]

IIa. Original Message – File MetaData

Information in this section is structured for transmissions through the CTS. If another transmission system is used, these fields may be populated accordingly or left blank, as appropriate.

Element	Attribute	Size	Input Type	Requirement
FileMetaData			stm:FileMetaData_Type	Optional (Mandatory)

The File Meta Data element contains information about the original transmission of the CbC message. In case the data was sent through the CTS, this data includes the CTS Transmission ID for the original transmission as sent by the sending Competent Authority, the date and time the transmission was sent through the CTS, the sender of the original transmission, and the size of the decrypted, uncompressed CbC message. Accordingly, the File Meta Data element for transmissions through the CTS is composed of:

Element	Attribute	Size	Input Type	Requirement
CTSTransmissionID		1 to 200 characters	stm:StringMin1Max200_Type	Optional (Mandatory)

The CTS Transmission ID element should specify the CTS Transmission ID assigned to the original transmission by the CTS when the original CbC message was transmitted, to the extent the CTS Transmission ID is available to the receiver of the original CbC

message. Including this identifier will help the sender correlate the CbC Status Message to the original transmission of the CbC message.

[*The CTS Transmission ID element is not used domestically.*]

Element	Attribute	Size	Input Type	Requirement
CTSSendingTimeStamp			xsd:dateTime	Optional

The CTS Sending Time Stamp element contains the date and time the original transmission was initially delivered to the receiving Competent Authority by the CTS. The format for use is YYYY-MM-DD'T'hh:mm:ss. Fractions of seconds may be used. Example: **2018-02-15T14:37:40.**

Element	Attribute	Size	Input Type	Requirement
UncompressedFileSizeKBQty			xsd:integer	Optional

The Uncompressed File Size KB Qty element provides the size of the decrypted, decompressed payload file (in kilobytes) in which the error condition triggering the sending of the CbC Status Message was detected.

This optional element may be provided to the Competent Authority that has sent the original CbC message, if available.

IIb.   Validation Errors

Element	Attribute	Size	Input Type	Requirement
ValidationErrors			stm:ValidationErrors_Type	Validation

The Validation Errors element specifies whether the Competent Authority that has received the original CbC message has found errors in that original CbC message.

[*If the CbC Status Message XML Schema is used domestically, the CbC Status Message will be sent from the Competent Authority to the MNE's Reporting Entity that provided the original CbC message.*]

The Validation Errors element allows providing:

- File validation errors;
- Record validation errors

If no error is found, both the File Error and Record Error elements should be omitted.

Element	Attribute	Size	Input Type	Requirement
FileError			stm:FileError_Type	Optional

The File Error element indicates that one or more file errors have been found in the original CbC message.

Element	Attribute	Size	Input Type	Requirement
RecordError			stm:RecordError_Type	Optional

The Record Error element indicates that one or more record errors have been found in the original CbC message.

IIb. Validation Errors – File Error

Element	Attribute	Size	Input Type	Requirement
FileError			stm:FileError_Type	Optional

The File Error element is composed of:

Element	Attribute	Size	Input Type	Requirement
Code		1 to 10 characters	stm:StringMin1Max10_Type	Validation

In the Code element one appropriate file error code should be entered. The list of applicable file error codes and their description is contained in Part B of this User Guide. Only file error codes listed in the latest version of the aforementioned User Guide may be provided here.

Element	Attribute	Size	Input Type	Requirement
Details		1 to Max 4'000 characters	stm:ErrorDetail_Type	Optional

The Details element is a free text field, allowing to further explain the cause of the error. This element is optional, but any available information to help with detecting the error source, even if the information is technical (e.g. XSD validation error codes), should be provided here.

Element	Attribute	Size	Input Type	Requirement
Details	Language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Details element, the language in which the further details on the error are provided can be specified.

IIb. Validation Errors – Record Error

Element	Attribute	Size	Input Type	Requirement
RecordError			stm:RecordError_Type	Optional

The Record Error element is composed of:

Element	Attribute	Size	Input Type	Requirement
Code		1 to 10 characters	stm:StringMin1Max10_Type	Validation

In the Code element one appropriate record error code should be entered. The list of applicable record error codes and their description is contained in Part B of this User Guide. Only record error codes listed in the latest version of the aforementioned User Guide may be provided here.

Element	Attribute	Size	Input Type	Requirement
Details		1 to Max 4'000 characters	stm:ErrorDetail_Type	Optional

The Details element is a free text field, allowing further explaining the cause of the error. This element is optional, but any available information to help with detecting the error source, even if the information is technical should be provided here.

Element	Attribute	Size	Input Type	Requirement
Details	Language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Details element, the language in which the further details on the error are provided can be specified.

Element	Attribute	Size	Input Type	Requirement
DocRefIDInError		1 to 200 characters	stm:StringMin1Max200_Type	Optional

The Doc Ref ID in error element should contain the DocRefID of the record for which an error was detected. This element can be repeated if the error concerns more than one record.

Element	Attribute	Size	Input Type	Requirement
FieldsInError				Optional

The Fields in Error element allows listing the fields (i.e. the CbC XML Schema elements) which are causing the error. The element can be repeated in case the error is caused by more than one field. The Fields in Error element is composed of the File Path element.

Element	Attribute	Size	Input Type	Requirement
FieldPath		1 to 400 characters	stm:StringMin1Max400_Type	Optional

The Field Path element allows specifying the path (i.e. the XPATH without the namespaces) of the field (i.e. CbC XML Schema element) which is causing the record error. For field-level errors in records of CbC XML files, the Field Path value will be the complete path to the data element requiring correction, in the following form:

"/element1/sub-element1.1/sub-element1.1.1/…/finalsubelement"

IIc.   Validation Results

Element	Attribute	Size	Input Type	Requirement
ValidationResult			stm:ValidationResult_Type	Validation

The Validation Result element indicates the result of the validation of the file and the records contained therein by the Competent Authority receiving the original CbC message and is composed of:

Element	Attribute	Size	Input Type	Requirement
Status			stm:FileAcceptanceStatus_EnumType	Validation

The Status element contains the result of the message handling by the receiver. The possible Status values are:

Accepted – The file has been accepted; or

Rejected – The file has been rejected (for further guidance on acceptance and rejection rules, see the introduction)

Element	Attribute	Size	Input Type	Requirement
ValidatedBy		1 to 400 characters	stm:StringMin1Max400_Type	Validation

The Validated By element specifies the version of the tool(s) used for carrying out the validation process (e.g. a commonly agreed validation tool or a country-specific tool). This element can be repeated.

III. Schema version

The version of the schema and the corresponding business rules have a unique version number assigned that usually consists of two numbers separated by a period sign: major and minor version (ex: 2.0). The version number could also contain a third number (ex: 2.0.1) which indicates that the schema was revised with very minor changes (ex: only new enumerations were added).

The version is identified by the version attribute on the schema element. The target namespace of the CbC Status Message schema contains only the major version.

<xsd:schema xmlns:stm= "urn:oecd:ties:cbcstm:v2" xmlns:xsd= "http://www.w3.org/2001/XMLSchema" xmlns:iso= "urn:oecd:ties:cbcstm:isostmtypes:v1" targetNamespace= "urn:oecd:ties:cbcstm:v2" elementFormDefault= "qualified" attributeFormDefault= "unqualified" version= "2.0">

Element	Attribute	Size	Input Type	Requirement
CbCStatusMessage_OECD	version	1 to 10 characters	stm:StringMin1Max10_Type	Optional (Mandatory)

The root element CbCStatusMessage_OECD version attribute in the XML report file must be set to the value of the schema version. This will identify the schema version that was used to create the report.
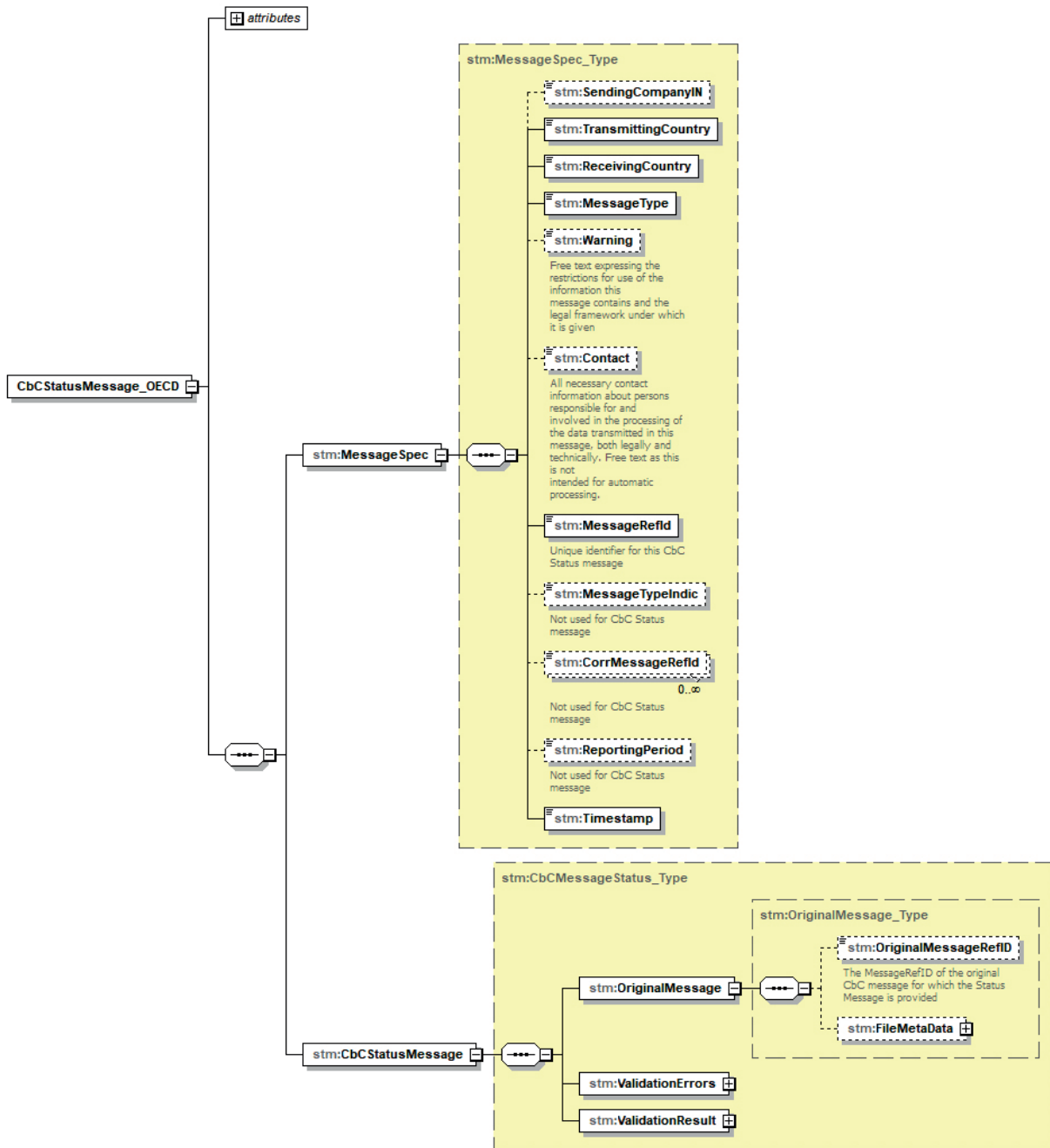
For the CbC Status Message schema version 2.0, the version attribute must be set to the value "2.0".

# *Appendix A*

CbC Status Message XML schema diagrams
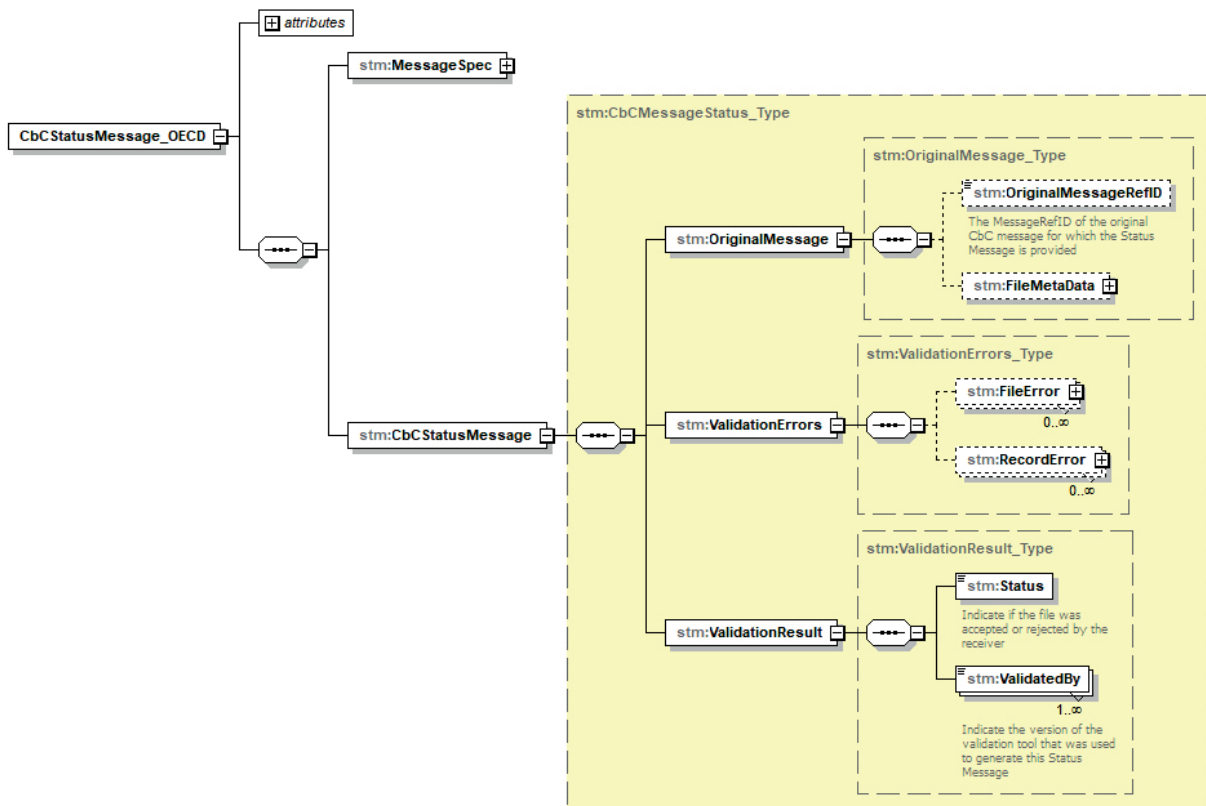
Message Header [Section I]

For practical reasons, the Transmitting Country and Receiving Country list is based on the ISO 3166-1 country list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD 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.
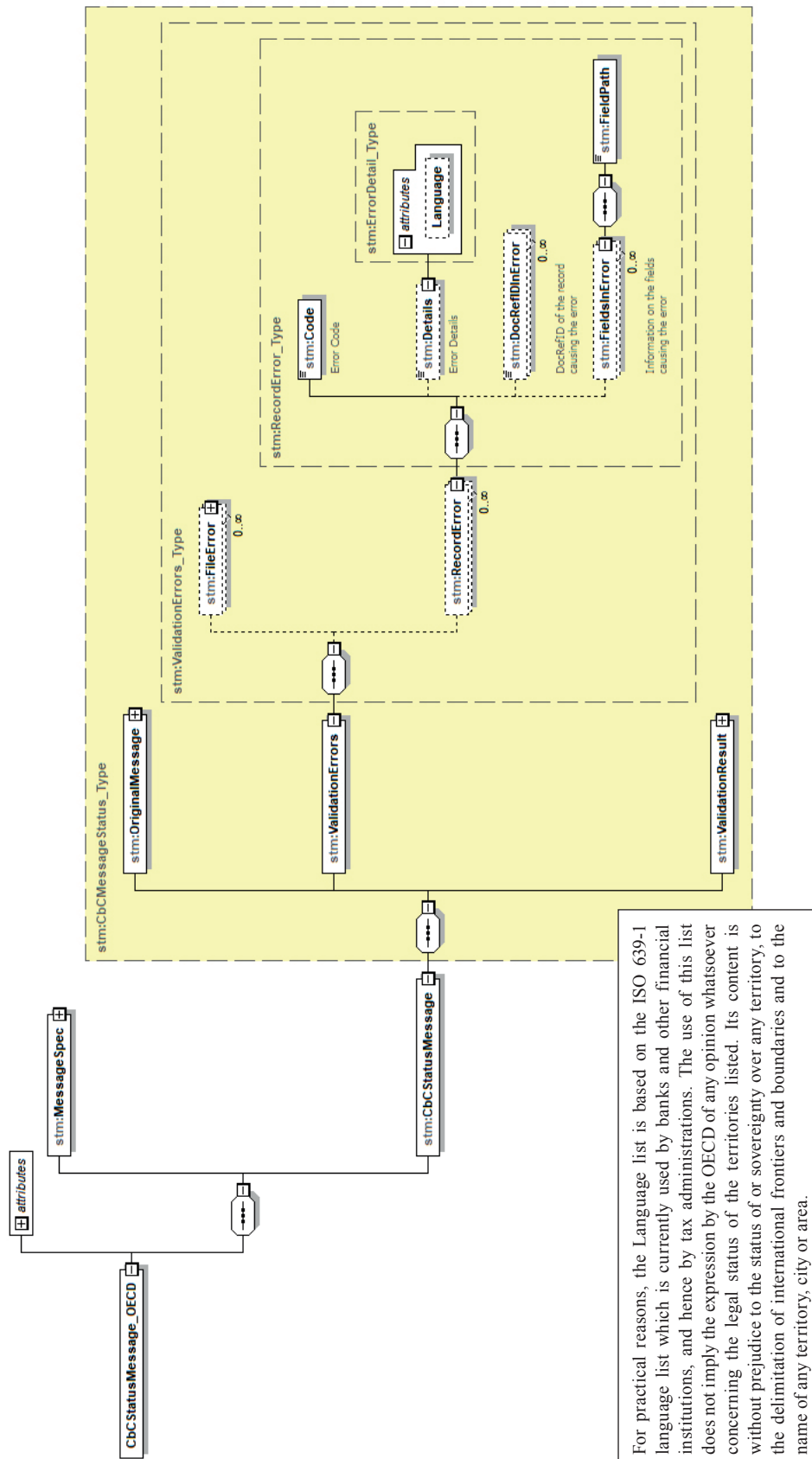
Original Message [Section IIa]
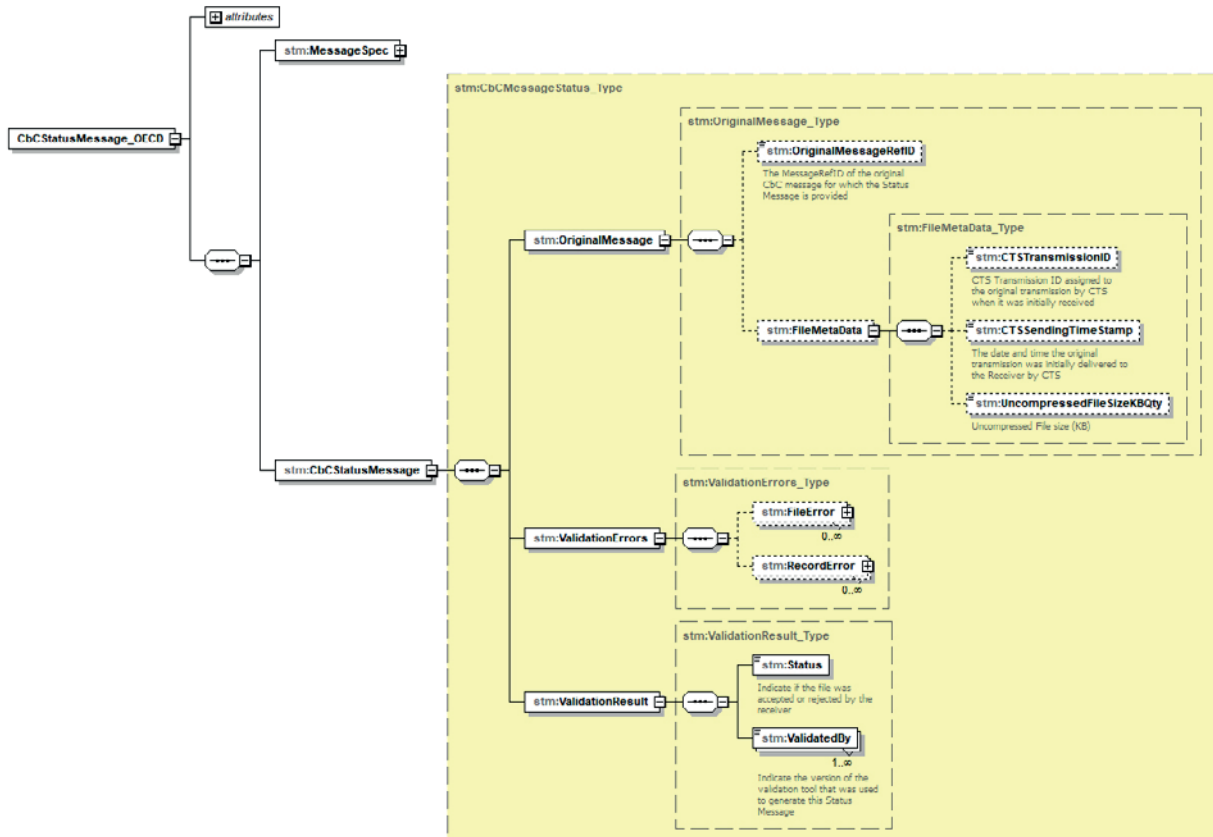
Validation Errors – File Error [Section IIb]
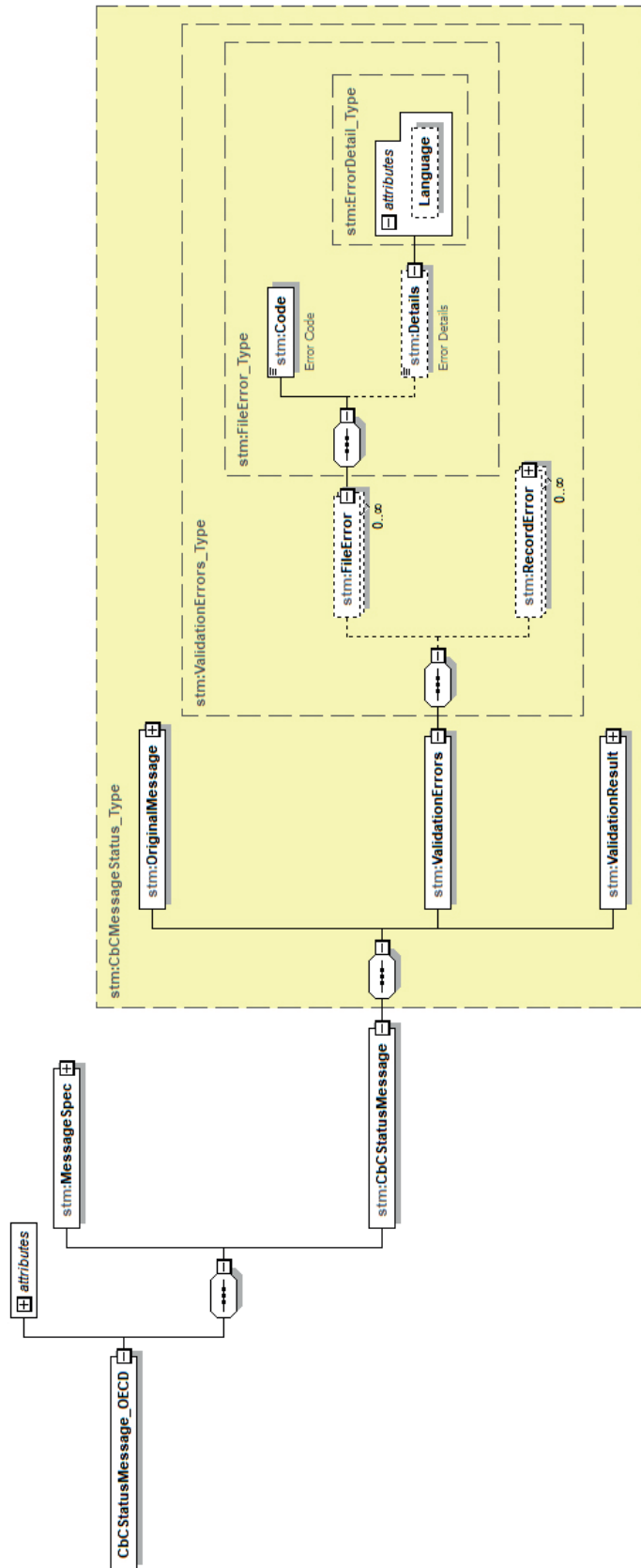
For practical reasons, the Language list is based on the ISO 639-1 language list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD of any opinion whatsoever concerning the legal status of 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.

**Validation Errors – Record Error [Section IIb]**

For practical reasons, the Language list is based on the ISO 639-1 language list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD 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.

Validation Results [Section IIc]
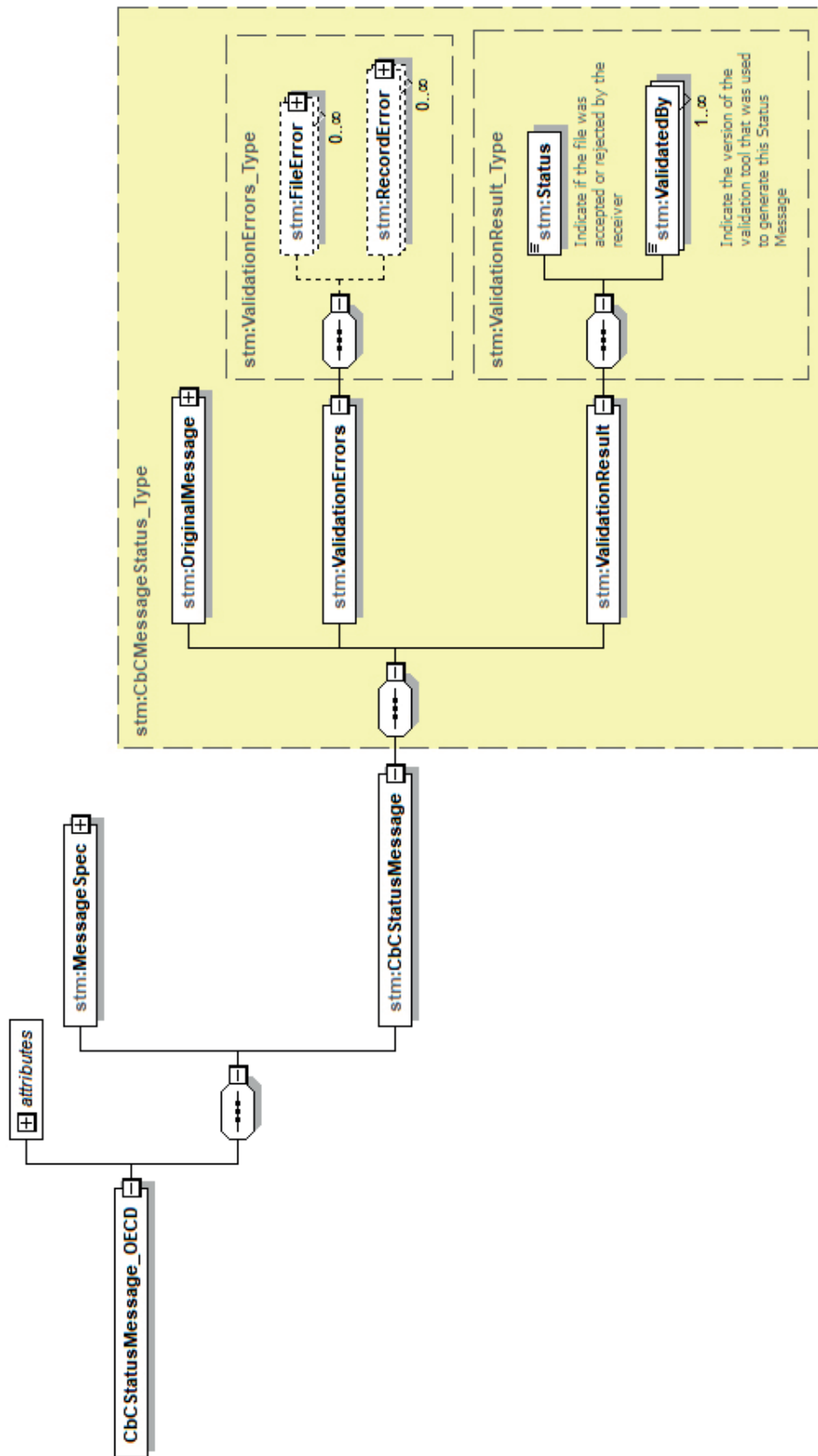
Appendix B

Glossary of namespaces and frequently used terms

CbC Status Message XML Schema Namespaces

Namespace	Description	Filename
stm	CbC Status Message types	CbcStatusMessageXML_v2.0.xsd
iso	ISO types (Country & Language codes)	isostmtypes_v1.1.xsd

Frequently used terms

Term	Definition
CbC Status Message	The CbC Status Message allows to reports errors found on the previously transmitted CbC Message.
XML validation	XML validation allows validating CbC XML data file against the CbC XML Schema.
Additional validation	Additional validation allows providing additional checks that are not performed by the XML Validation. Additional validations include both file validations and record validations.
File validation	File validation verifies if the XML file can be received, read and validated. When file validation is successful, the record validation can be performed. Examples of file validation: Failed to download, decrypt, decompress, check signature, found viruses or threats, failed XML Validation, etc.
Record validation	Record validation provides additional validation of the CbC data (which are not already validated by the CbC XML Schema itself).
File error	A file error allows reporting that a CbC XML file has failed the file validation.
Record error	A record error allows reporting that a CbC XML file has failed the record validation.
Record	For the CbC XML Schema, the term record refers to the correctable records ReportingEntity, CbcReports and AdditionalInfo. The correctable records contain a DocSpec (and a DocRefID), thus allowing for future corrections.
CTS	The Common Transmission System, developed under the auspices of the Forum on Tax Administration and operated within the framework the Global Forum.

Part B

CbC Status Message Validations user guide

This second part of the CbC Status Message XML Schema User Guide contains further guidance on the error codes to be used for indicating a file or record error within the XML Schema. Only such codes explicitly stated in this section should be provided in the CbC Status Message XML Schema.

I.   Validation process

Record errors

For record errors, only one Status Message should be sent for a specific MessageRefID (i.e. for a specific CbC Report file).

File errors

For file errors, only one Status Message should be sent for a specific MessageRefID (i.e. for a specific CbC Report file), but a different CTSTransmissionID should be provided (if the message is sent through the CTS). For example, the first time a file is sent the Receiving Competent Authority could return the Failed Decryption error via the Status Message. In such case, XML validation and other sub-sequent validations have not been performed since the file could not be decrypted.

In case a file error is detected, the file should be resubmitted by the sender, using a new, unique MessageRefID

II.   File Validations (50 000 – 59 999)

II.1   Failed Download (50001)

File error code: 50001

Failed Download

File error description:

The receiving Competent Authority could not download the referenced file.

Action Requested:

Please resubmit the file.

II.2   *Failed Decryption (50002)*

File error code: 50002

Failed Decryption

File error description:

The receiving Competent Authority could not decrypt the referenced file.

Action Requested:

Please re-encrypt the file with a valid key and resubmit the file.

II.3   *Failed Decompression (50003)*

File error code: 50003

Failed Decompression

File error description:

The receiving Competent Authority could not decompress the referenced file.

Action Requested:

Please compress the file (before encrypting) and resubmit the file.

II.4   *Failed Signature Check (50004)*

File error code: 50004

Failed Signature Check

File error description:

The receiving Competent Authority could not validate the digital signature on the referenced file.

Action Requested:

Please re-sign the file with the owner's private key using procedures as defined in the context of the common approach to file preparation.

II.5   *Failed Threat Scan (50005)*

File error code: 50005

Failed Threat Scan

File error description:

The receiving Competent Authority detected one or more potential security threats within the decrypted version of the referenced file. Such threats include but are not limited to hyperlinks, Java script, and executable files.

Action Requested:

Please scan the file for known threats and viruses, remove all detected threats and viruses prior to encryption and re-encrypt and resubmit the file.

II.6   *Failed Virus Scan (50006)*

File error code: 50006

Failed Virus Scan

File error description:

The receiving Competent Authority detected one or more known viruses within the decrypted version of the referenced file.

Action Requested:

Please scan the file for known threats and viruses, remove all detected threats and viruses prior to encryption, and re-encrypt and resubmit the file.

II.7   *Failed Schema Validation (50007)*

File error code: 50007

Failed Schema Validation

File error description:

The referenced file failed validation against the CbC XML Schema.

Action Requested:

Please re-validate the file against the CbC XML Schema, resolve any validation errors, and re-encrypt and resubmit the file.

II.8   *Invalid MessageRefID format (50008)*

File error code: 50008

Invalid MessageRefID format

File error description:

The structure of the MessageRefID is not in the correct format, as set out in the CbC User Guide.

The CbC User guide indicates that the MessageRefID can contain whatever information the sender uses to allow identification of the particular record but must start with the country code of the sending jurisdiction, followed by the year to which the data relates before a unique identifier (e.g. NL2017123456789).

Action Requested:

Please ensure the MessageRefID follows structure defined in the CbC User guide, and resubmit the file.

II.9   *MessageRefID has already been used (50009)*

File error code: 50009

MessageRefID has already been used

File error description:

The referenced file has a duplicate MessageRefID value that was received on a previous file.

Action Requested:

Please replace the MessageRefID field value with a unique value (not containing all blanks), and resubmit the file.

II.10   File Contains Test Data for Production Environment (50010)

File error code: 50010

File Contains Test Data for Production Environment

File error description:

The referenced file contains one or more records with a DocTypeIndic value in the range OECD11-OECD13, indicating test data. As a result, the receiving Competent Authority cannot accept this file as a valid CbC file submission.

For more information on the DocTypeIndic data element, please consult the CbC User Guide.

Action Requested:

If this file was intended to be submitted as a valid CbC file, please resubmit with DocTypeIndic values in the range OECD1-OECD3 (see CbC User guide).

II.11   File Contains Production Data for Test Environment (50011)

File error code: 50011

File Contains Production Data for Test Environment

File error description:

The referenced file was received in a test environment with one or more records having a DocTypeIndic value in the range OECD1-OECD3. These DocTypeIndic values indicate data in this file may have been intended as a valid CbC file submission. CbC messages received in test environments are not accepted by the receiving Competent Authority as a valid CbC file submission. Submissions to the test environment should only include records with DocTypeIndic in the range OECD11-OECD13, indicating test files.

Action Requested:

If this file was intended to be submitted as a valid CbC file, please resubmit with DocTypeIndic values in the range OECD1-OECD3. If this file was intended as a test file, please correct the DocTypeIndic for all records and resubmit.

II.12   The received message is not meant to be received by the indicated jurisdiction (50012)

File error code: 50012

The received message is not meant to be received by the indicated jurisdiction

File error description:

The records contained in the CbC payload file are not meant for the receiving Competent Authority, but should have been provided to another jurisdiction.

Action Requested:

The file is to be immediately deleted by the initial, erroneous receiver and that receiving Competent Authority will promptly notify the sending Competent Authority about the erroneous transmission through the CbC Status Message XML Schema.

II.13 *An incorrect AES key size was detected by the receiving jurisdiction (50013)*

File error code: 50013

The AES key size has been detected as incorrect by the receiving jurisdiction

File error description:

The recipient has detected one or more of the following errors:

- Data packet transmitted with ECB cipher mode

- (or any cipher mode other than CBC)

- Data packet does not include IV in Key File

- Data packet key size is not 48 bytes

- Data packet does not contain the concatenated key and IV.

Action Requested:

The sending Competent Authority should resend the file (newly encrypted, with a new unique MessageRefID and with the correct AES key size).

III. Record Validations

In the context of the CbC XML Schema, the following validations are to be applied at record level in the context of corrections and for domestic or bilaterally agreed custom errors.

Please do not submit a request to correct or delete any of the records in this file until you receive a CbC Status Message that this file has been received as valid (Status is Accepted).

IIIb. *Fields used for the correction process (80 000 – 89 999)*

The record error codes indicate errors that have been detected in the context of the correction of previously sent records.

Record Error Code	Validation name	Validation description
80000	DocRefID already used	The DocRefID is already used for another record.
80001	DocRefID format	The structure of the DocRefID is not in the correct format, as set out in the User Guide.
80002	CorrDocRefId unknown	The CorrDocRefId refers to an unknown record.
80003	CorrDocRefId no longer valid	The corrected record is no longer valid (invalidated or outdated by a previous correction message). As a consequence, no further information should have been received on this version of the record.
80004	CorrDocRefId for new data	The initial element specifies a CorrDocRefId.
80005	Missing CorrDocRefId	The corrected element does not specify any CorrDocRefId.
80006	DocSpec. CorrMessage RefID	The CorrMessageRefID is forbidden within the DocSpec_Type.
80007	MessageSpec. CorrMessage RefID	The CorrMessageRefID is forbidden within the Message Header.
80008	Resend option	Resend option may only be used for the Reporting Entity element.
80009	Delete Reporting Entity	The ReportingEntity cannot be deleted without deleting all related CbcReports and AdditionalInfo (either in same message or in previous messages).
80010	Message TypeIndic	A message can contain either new records (OECD1) or corrections/deletions (OECD2 and OECD3), but should not contain a mixture of both.
80011	CorrDocRefID twice in same message	The same DocRefID cannot be corrected or deleted twice in the same message.
80013	Resend option, unknown DocRefID	An unknown DocRefID was specified for the Resend option (OECD0).
80014	Resend option, DocRefID is no longer valid	The DocRefID specified for the Resend option (OECD0) is no longer valid (invalidated or outdated by a previous correction message).

IIIc. *Record Validation – Domestic error codes (98 000 – 98 999)*

These error codes may be used for domestically defined record errors.

IIId. *Record Validation – Custom error (99 999)*

The use of the Custom error code must be agreed bilaterally between the exchange partners.

Record Error Code	Validation name	Validation description
99999	Custom error	The received message contains an error for which no specific error code exists. The details must specify what the error is.

Please note, a custom error should not cause the file to be rejected, unless agreed bilaterally between the exchange partners.