

# Exchange on Tax Rulings XML Schema

User Guide for Tax Administrations

June 2019

# **Exchange on Tax Rulings XML Schema: User Guide for Tax Administrations**

Version 2.0 – June 2019



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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The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

**Note by Turkey**

The information in the related XML Schema with reference to “Cyprus” relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Turkey recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Turkey shall preserve its position concerning the “Cyprus issue”.

**Note by all the European Union Member States of the OECD and the European Union**

The Republic of Cyprus is recognised by all members of the United Nations with the exception of Turkey. The information in the related XML Schema relates to the area under the effective control of the Government of the Republic of Cyprus.

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## *Foreword to the second edition*

This second version of the Exchange on Tax Rulings (ETR) XML Schema – User Guide for Tax Administrations reflects a number of technical changes that have been made to the ETR XML Schema, following input from jurisdictions using the schema. The main technical changes, compared to the previous version released in 2017 relate to the use of the Message Reference ID, the indicator for the message type and the length of string elements. In addition, the ISO country and currency lists have been updated to reflect the most recent developments in this respect.

Taking into account the implementation time needed, this second version of the ETR XML Schema will be used for all exchanges (i.e. both new reports, as well as corrections and deletions) as from 1 April 2020. After that time, the first version of the ETR XML Schema must no longer be used.



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## *Abbreviations and acronyms*

<b>APA</b>	Advance Pricing Agreement
<b>BEPS</b>	Base Erosion and Profit Shifting
<b>ETR</b>	Exchange of information on tax rulings
<b>EU</b>	European Union
<b>MNE</b>	Multinational Enterprises
<b>OECD</b>	Organisation for Economic and Co-operation Development
<b>PE</b>	Permanent Establishment
<b>TIN</b>	Tax Identification Number
<b>TP</b>	Transfer Pricing





## Introduction

### The OECD framework under BEPS Action 5

As part of the outcomes of Action 5 of the OECD's Action Plan on Base Erosion and Profit Shifting (BEPS) a framework for the compulsory spontaneous exchange of information in respect of rulings was approved. This includes six categories of taxpayer-specific rulings which in the absence of compulsory spontaneous exchange of information could give rise to BEPS concerns. These six categories are (i) rulings relating to preferential regimes; (ii) unilateral APAs or other cross-border unilateral rulings in respect of transfer pricing; (iii) cross-border rulings providing for a downward adjustment of taxable profits; (iv) permanent establishment rulings; (v) related party conduit rulings; and (vi) any other type of ruling agreed by the Forum on Harmful Tax Practices that in the absence of spontaneous information exchange gives rise to BEPS concerns. The availability of timely and targeted information on tax rulings, as contemplated in by Action 5, is essential to enable tax administrations to quickly identify risk areas.

The framework for the exchange on tax rulings under Action 5 was designed with a view to finding a balance between ensuring that the information exchanged is relevant to other tax administrations and that it does not impose an unnecessary administrative burden on either the country exchanging the information or the country receiving it. The approved **OECD template for ETR reports** can be found in **Annex C**.

As a general rule, exchange of information on rulings for the six categories need to take place with:

- a. The countries of residence of all related parties with which the taxpayer enters into a transaction for which a ruling is granted or which gives rise to income from related parties benefiting from a preferential treatment (this rule also applies in a PE context); and
- b. The residence country of the ultimate parent company and the immediate parent company.

The obligation to spontaneously exchange applies not only to *future rulings*, but also to *past rulings* that relate to earlier years. It has been agreed that information on rulings that have been issued on or after 1 January 2010 and were still in effect as from 1 January 2014 must be exchanged.

For countries that have the necessary legal basis, exchange of information under the OECD framework started as from 1 April 2016.

### The EU framework

Building further on the work undertaken at the level of the OECD with respect to Action 5, the EU has reached political agreement for a framework on the exchange on tax rulings which will require Member States to automatically exchange information on

advance cross-border tax rulings, as well as advance pricing arrangements. In addition, the EU Commission will maintain a secure central directory, where the information exchanged would be stored. The directory will be accessible to all Member States and, to the extent that it is required for monitoring the correct implementation of the directive, to the EU Commission. Information on rulings issued by a non-EU Member State that are exchanged with an EU Member State under the OECD framework will not be submitted to the EU central directory, even if the ruling issued by the non-EU Member State involves one or more EU Member States.

It is intended that the amended Directive on Administrative Co-operation (DAC 3) which will implement the automatic exchange on tax rulings in the EU is in line with OECD BEPS Action 5, while having a broader scope of rulings covered and a broader range of recipients, with rulings being exchanged with all EU Member States.

The new EU framework applies to all rulings granted as from 1 January 2017. For existing rulings that were issued before 1 January 2017, the following rules apply:

- If advance cross-border rulings and advance pricing arrangements are issued, amended or renewed between 1 January 2012 and 31 December 2013, such communication shall take place under the condition that they are still valid on 1 January 2014.
- If advance cross-border rulings and advance pricing arrangements are issued, amended or renewed between 1 January 2014 and 31 December 2016, such communication shall take place irrespectively of whether they are still valid or not.

## **Features and objectives of the ETR XML Schema**

In order to facilitate the swift and uniform implementation of the exchange on tax rulings under both the OECD and the EU frameworks, this ETR XML Schema and related User Guide have been designed to be able to accommodate the electronic preparation, filing and exchange on rulings under both frameworks in a single XML schema.

A schema is a data structure for electronically holding and transmitting information. XML, “extensible markup language”, is commonly used for this purpose. Examples are the OECD’s Common Reporting Standard XML Schema, the OECD XML Schema for Country-by-Country Reporting, the United States’ FATCA XML Schema and the European Union’s FISC 153 format.

This User Guide explains the information required to be included in each element to be reported in the ETR XML Schema. It also contains guidance on how to make corrections of data items within a file that can be processed automatically.

The ETR XML Schema has been built in a manner that there is a common set of data that has to be provided under both the OECD and the EU frameworks, with certain further items only required to be completed in case an exchange takes place under the EU framework. These items are highlighted as such throughout the User Guide and are regrouped under the EU Info element.

## **How the ETR User Guide links to the ETR XML Schema**

This 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 ETR XML Schema Information sections are:

- I. Message Header with the sender, recipient(s), message type, language of the message and the timestamp
- II. The structure for the identifying information to be provided for each Tax Payer to which the ruling(s) have been issued
- III. The body of the ETR XML Schema, containing the information on the Tax Payer(s), the validity, issuance, type and content of the ruling(s) and the legal basis on which the ruling(s) are exchanged, as contemplated by BEPS Action 5 and the EU exchange framework, respectively.

The ETR XML Schema is designed to be used for both the exchange of ETR reports between Competent Authorities under the mandatory spontaneous exchange framework contemplated by BEPS Action 5, as well as for the automatic exchange on rulings among EU Member States and to the European Commission under the amended EU Directive on Administrative Co-operation (DAC3).

The requirement field for each data element and its attribute indicates whether the element is validation or optional in the ETR 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 and, if they are not, a correction to the file should be made. The receiver may also check the presence of all validation elements and may reject the file in case such elements are missing.

Certain elements, such as the Tax Payer element, are labelled as “**Optional (Mandatory)**”, indicating that the element is in principle mandatory, unless the element must be left blank in the context of a correction of the other element (see the Corrections section below for further detail) or indicating that the element is only required to be filled in certain cases (i.e. the Other Biz Activity Info element is only to be provided if the value “Other” has been selected in the Business Activities element). The User Guide further details these situations and the criteria to be used.

“**Optional (EU Mandatory)**” indicates that the element (and the sub-elements) are only to be provided in case the information on a ruling entered in the schema is exchanged under the EU framework. Accordingly, these elements are to be left blank in case the exchange of the ruling information takes place under the OECD framework.

“**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).

Section VI of the ETR User Guide contains further guidance on corrections.

**Annex A** to the ETR User Guide shows a diagrammatic representation of the ETR 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.

**Annex B** to the ETR User Guide contains a Glossary of namespaces for the ETR XML Schema.



## ETR 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, the sender and receiver and the nature of the report (original, corrected, etc.).

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. It uses the 2-character alphabetic country code and country name list<sup>1</sup> based on the ISO 3166-1 Alpha 2 standard.

Element	Attribute	Size	Input Type	Requirement
ReceivingCountry			etr:CountryCodeList	Validation

The Receiving Country element indicates the jurisdiction(s) of the Competent Authority or Authorities that are the intended recipient(s) of the message. It uses the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.

As under the exchange on rulings under BEPS Action 5 the information can be sent to multiple affected jurisdictions, all intended receiving countries should be entered as a list separated by spaces. In case of an exchange under the EU framework, all EU Member States should be entered as recipients by means of a list separated by spaces.

In the context of the reporting of tax rulings (hereafter the “Ruling Report”) under the OECD framework, a jurisdiction, other than the jurisdiction of the sending Competent Authority, in which an entity of the group to which the ruling relates as per the criteria defined in the OECD framework (hereafter “Affected Entity”) is found to be resident on the basis of the information provided in the ruling issued by the jurisdiction of the sending Competent Authority should be entered in this field (i.e. the jurisdictions entered in the Tax Jurisdictions element). It will be for the sending Competent Authority to make a determination as to which jurisdictions can actually receive the Ruling Report, depending of the exchange relationships it has in effect for the purpose of the exchange on tax rulings

1. The following disclaimer refers to all uses of the ISO country code list in the ETR 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.*

under BEPS Action 5. The Receiving Country should be repeated only when the exact same information needs to be sent to more than one jurisdiction.

Element	Attribute	Size	Input Type	Requirement
MessageType			etr:MessageType_EnumType	Validation

This data element specifies the type of message being sent. The only allowable entry in this field is “ETR”.

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

This data element specifies the language in which the content of the Ruling Report is being provided, by indicating the relevant language code pursuant to ISO 639 – Part 1 (ISO 639-1:2002). Where it is not possible to submit certain elements within the Ruling Report (e.g. an address or a name of an Affected Entity) in the languages indicated above, the language in which these specific elements are provided may be indicated as an attribute to each of these elements.

The language in which the Ruling Report is to be submitted under the OECD framework is ideally either French or English, or any other language bilaterally agreed. Where this is not possible, the information can be provided in the native language of the sending Competent Authority. However, under the EU framework the Ruling Report may be submitted in all official languages, as provided for in domestic law of the relevant EU Member State in which the Ruling Report is filed.

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

This data element is a free text field allowing input of specific cautionary instructions about use of the Ruling Report.

Element	Attribute	Size	Input Type	Requirement
Contact		1 to 4'000 characters	stf: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 sending Competent Authority).

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

This data element is a free text field capturing the sender’s unique message identifier (created by the sender) that identifies the particular message being sent. The identifier allows both the sender and receiver to identify the specific message later if questions or corrections arise. For exchanges of Ruling Reports between Competent Authorities, the first part must be the country code of the jurisdiction of the sending Competent Authority, and the second part a unique identifier created by the sending jurisdiction.

Element	Attribute	Size	Input Type	Requirement
MessageTypeIndic			etr:EtrMessageTypeIndic_EnumType	Validation

This data element allows the sender to define the type of message sent. This element identifies whether data is new or corrected (see Guidance on the Correction Process below). Messages must contain all new or all corrected/deleted data, not a combination of both.

The possible values are:

- ETR401 – The message contains new information
- ETR402 – The message contains corrections/deletions for previously sent information

Element	Attribute	Size	Input Type	Requirement
CorrMessageRefID		1 to 170 characters	stf:StringMin1Max170_Type	Optional

This element is not to be used in the context of the ETR 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 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. OrganisationParty\_Type

This complex type is used to identify each of the Affected Entities to which the Ruling Report relates, including the Tax Payer(s) to which the ruling was issued in the jurisdiction of the sending Competent Authority. 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		1 to 200 characters	etr:TIN_Type	Validation

Element	Attribute	Size	Input Type	Requirement
IN		1 to 200 characters	etr:OrganisationIN_Type	Optional

Element	Attribute	Size	Input Type	Requirement
Name		1 to 200 characters	etr:EtrNameOrganisation_Type	Validation

Element	Attribute	Size	Input Type	Requirement
Address			etr:Address_Type	Validation

### IIa. ResCountryCode

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

This data element should contain the tax residence country code(s) of the tax jurisdiction of a Tax Payer or an Affected Entity (or, in case of a permanent establishment that is a Tax Payer or an Affected Entity, the jurisdiction in which such permanent establishment is subject to tax).



***IIb. TIN (TIN\_Type)***

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

This data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of residence of the Tax Payer or the Affected Entity. In case of the **Tax Payer**, the TIN in use by **tax administration of the jurisdiction that granted the ruling must be mandatorily provided**, whereas in case of an **Affected Entity the provision of the TIN should be provided to the extent the sending Competent Authority is in possession of this information**. In case the Tax Payer does not have a TIN, the value “NOTIN” should be entered. In case a TIN of an Affected Entity is not known by the sending Competent Authority, the value “N/A” should be entered.

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

This attribute describes the jurisdiction that issued the TIN.

***IIc. Entity IN (OrganisationIN\_Type)***

Element	Attribute	Size	Input Type	Requirement
IN		1 to 200 characters	etr:OrganisationIN_Type	Optional

This data element can be provided (and repeated) if there are other INs available, such as a company registration number or an 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 or the IN is not issued by a jurisdiction, then this element may be left blank. In such case, the body issuing the IN should be indicated in the Warning element.

Element	Attribute	Size	Input Type	Requirement
IN	INType	1 to 200 characters	stf:StringMin1Max200_Type	Optional

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

***IIId. Organisation Name***

Element	Attribute	Size	Input Type	Requirement
Name		1 to 200 characters	etr:EtrNameOrganisation_Type	Validation

This element should contain the full legal name of the Tax Payer or the Affected Entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document. In case the Tax Payer or the Affected Entity is a permanent establishment, the code ETR903 – P.E. should be selected as Name attribute. The element is repeatable in order to allow the name to be entered both in the original and transliterated version, as well as the trading name or another relevant name, to the extent appropriate.

Element	Attribute	Size	Input Type	Requirement
Name	nameType		etr:EtrOrganisationNameType_EnumType	Optional

In this attribute to the Name element, the type of the name(s), i.e. either the legal name of the Tax Payer, or the commonly used trading name of the Tax Payer or another type of name by which the Tax Payer is widely known, entered may be indicated. The possible values are:

- ETR901 – Legal
- ETR902 – Trading
- ETR903 – Permanent Establishment
- ETR904 – Other

Element	Attribute	Size	Input Type	Requirement
Name	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Name element, the language in which the name is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header.

## *IIe. Address\_Type*

There are two alternative options for Address type in the ETR XML schema – AddressFix and AddressFree. In principle, AddressFix should be in all cases, unless the sending Competent Authority is not in a position to define the various parts of a Tax Payer’s or an Affected Entity’s address, in which case the AddressFree type may be used.

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

This data element provides the country code associated with the relevant Affected Entity or Tax Payer.

Element	Attribute	Size	Input Type	Requirement
AddressFree		1 to 4'000 characters	stf:StringMin1Max4000_Type	Optional

This data element allows input of address information in free text. If the sending Competent Authority chooses to enter the data in “AddressFree”, all available address details shall be presented as one string of bytes, with blanks, slashes or carriage returns being used as a delimiter between parts of the address. This option should only be used if the data cannot be presented in the AddressFix format.

**NOTE:** If the sending Competent Authority selects AddressFix, it will have the option of inputting the full street address 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.). In the context of rulings issued to corporate Tax Payers, generally OECD 303 or OECD304 should be used. The possible values are:

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

Element	Attribute	Size	Input Type	Requirement
AddressType	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Address Type element, the language in which the address is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header.

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

Element	Attribute	Size	Input Type	Requirement
BuildingIdentifier		1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
SuiteIdentifier		1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
FloorIdentifier		1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
DistrictName		1 to 200 characters	stf:StringMin1Max200_Type	Optional

Element	Attribute	Size	Input Type	Requirement
POB		1 to 200 characters	stf:StringMin1Max200_Type	Optional

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

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

Element	Attribute	Size	Input Type	Requirement
CountrySubentity		1 to 200 characters	stf:StringMin1Max200_Type	Optional

The above data elements comprise the AddressFix type.

### III. ETR Body

The ETR Body contains the information on the identity of the Tax Payer(s) to which the ruling(s) are issued, as well as information on the validity, issuance, type and content of the ruling(s) and the legal basis on which the ruling(s) are exchanged, as contemplated by OECD and the EU exchange framework, respectively.

Element	Attribute	Size	Input Type	Requirement
EtrBody			etr:EtrBody_Type	Validation

The ETR Body element is composed of the following elements:

Element	Attribute	Size	Input Type	Requirement
TaxPayer			etr:CorrectableTaxPayer_Type	Optional (Mandatory)

The Tax Payer element contains the identifying information for the Tax Payer(s) to which the ruling(s) are issued. This element is mandatory for the exchange on rulings between jurisdictions, both under the OECD and the EU framework.

In case identifying information for more than one Tax Payer is provided in this element, it should be ensured that **all** rulings in the Ruling Reports element are issued to **all** Tax Payers identified in this element. In case a ruling relates to a different (set of) Tax Payer(s), a new ETR Body element should be completed, identifying the specific set of Tax Payers to which that ruling relates.

Element	Attribute	Size	Input Type	Requirement
RulingReports			etr:CorrectableRulingReport_Type	Optional (Mandatory)

The repeatable Ruling Reports element, containing detailed information about the time of issuance, the validity, the type and the content of each exchanged ruling issued by the sending jurisdiction. The Ruling Reports element is repeatable in order to allow the sending Competent Authority to send multiple Ruling Reports on the same (set of) Tax Payer(s) to a recipient Competent Authority in a single message.

#### *IIIa. Tax Payer*

Element	Attribute	Size	Input Type	Requirement
TaxPayer			etr:CorrectableTaxPayer_Type	Optional (Mandatory)

As indicated above, this data element identifies the Tax Payer(s) to which the ruling was issued by the jurisdiction of the sending Competent Authority. It may be left blank in case a correction or deletion is carried in the Ruling Reports element (see further guidance in the Corrections section below). The element is composed of:

Element	Attribute	Size	Input Type	Requirement
ID			etr:OrganisationParty_Type	Validation

This element contains the identifying information for each Tax Payer. The Entity element uses the OrganisationParty\_Type to provide the identifying information (see Section II above).

Element	Attribute	Size	Input Type	Requirement
BizActivities			etr:BizActivitiesList	Optional

In the Biz Activities element, the sending Competent Authority may identify the nature of the main business activity(ies) carried out by each Tax Payer to which the ruling was issued, by selecting one or more of the following codes and entering the relevant codes as a list separated by spaces:

- ETR501 – Research and Development
- ETR502 – Holding or Managing intellectual property
- ETR503 – Purchasing or Procurement
- ETR504 – Manufacturing or Production
- ETR505 – Sales, Marketing or Distribution
- ETR506 – Administrative, Management or Support Services
- ETR507 – Provision of Services to unrelated parties
- ETR508 – Internal Group Finance
- ETR509 – Regulated Financial Services
- ETR510 – Insurance
- ETR511 – Holding shares or other equity instruments
- ETR512 – Dormant
- ETR513 – e-Commerce
- ETR514 – Other

Element	Attribute	Size	Input Type	Requirement
OtherBizActivityInfo		1 to 4'000 characters	stf:StringMin1Max4000WithLang_Type	Optional (Mandatory)

In case the field ETR514 is selected, further detail on the business activities should be provided in the OtherBizActivityInfo element. Where available, the use of the ISIC classification of the business activities is recommended. The element is repeatable in order to allow the information to be entered both in the original and transliterated version, or in another language, if appropriate.

Element	Attribute	Size	Input Type	Requirement
OtherBizActivityInfo	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the OtherBizActivityInfo element, the language in which the information is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header, while bearing in mind that the use of the alternative language should be in line with the guidance on the use of language set out under the Language element in the Message Header section above.

Element	Attribute	Size	Input Type	Requirement
GroupName		1 to 4'000 characters	stf:StringMin1Max4000WithLang_Type	Optional (Mandatory)

In this element, the sending Competent Authority should indicate the name of the MNE Group to which the Tax Payer(s) to which the ruling was issued belongs, in case the name of the Tax Payer(s) differs from the name of the MNE Group, thus making it more difficult to identify the connection between the Tax Payer(s) and the group. The element is repeatable in order to allow the group name to be entered both in the original and transliterated version, if appropriate.

Element	Attribute	Size	Input Type	Requirement
GroupName	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Group Name element, the language in which the group name is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header.

Element	Attribute	Size	Input Type	Requirement
TurnOver			etr:MonAmnt_Type	Optional

In the Turnover element the annual turnover (i.e. the volume of business of an enterprise as contained in the profits and loss account, measured by reference to gross receipts, or gross amounts due, from the sale of goods or services) of the Tax Payer to which the ruling was issued may be entered. The latest figures available from either the rulings file or the taxpayer file should be entered.

Element	Attribute	Size	Input Type	Requirement
TurnOver	currCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement
ProfitOrLoss			etr:MonAmnt_Type	Optional

In the Profit or Loss element, the net profit (or loss), reflecting the difference between gross receipts from business transactions and deductible business expenses of the Tax Payer may be indicated. A loss is indicated by adding a minus in front of the amount (e.g. -3505000). The latest figures available from either the rulings file or the taxpayer file should be entered.

Element	Attribute	Size	Input Type	Requirement
ProfitOrLoss	currCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:DocSpec_Type	Validation

DocSpec identifies the particular record within the ETR message being transmitted. It permits the identification of record requiring correction (for further guidance see the Corrections section below).

### **IIIb. Ruling Reports**

As outlined above, the Ruling Reports element contains the information on each tax ruling that has been issued to a Tax Payer. The Ruling Reports element should be repeated for each ruling issued to the same Tax Payer. It may be left blank in case a correction or deletion is carried out on the Tax Payer element (see further guidance in the Corrections section below).

Element	Attribute	Size	Input Type	Requirement
RulingReports			etr:CorrectableRulingReport_Type	Optional (Mandatory)

The Ruling Reports element is composed of:

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:DocSpec_Type	Validation

DocSpec identifies the particular record within the ETR message being transmitted. It permits the identification of record requiring correction (for further guidance see the Corrections section below)

### **IIIb. Ruling Reports – Ruling Info**

Element	Attribute	Size	Input Type	Requirement
RulingInfo			etr:RulingInfo_Type	Validation

The Ruling Info element, containing detailed information about the time of issuance, the validity, the type and the content of the ruling to which the Ruling Report relates, is composed of:

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

This element should contain the reference number, if any, used by the tax authorities of the sending jurisdiction under which the ruling was issued. This element may be left blank in case no ruling reference number was issued by the tax authority granting the ruling.

Element	Attribute	Size	Input Type	Requirement
IssueDate			xsd:date	Validation

This element should specify the date on which the ruling was issued by the tax authorities of the sending jurisdiction and shall be entered in a YYYY-MM-DD format. The information to be entered will generally be the date shown on the ruling or any written confirmation given to the Tax Payer(s).

Element	Attribute	Size	Input Type	Requirement
AmendmentDate			xsd:date	Optional

This element allows specifying the date on which the initial ruling was last amended by the tax authorities of the sending jurisdiction and shall be entered in a YYYY-MM-DD format. The information to be entered would generally be the date shown on the last amendment to the ruling or any written confirmation given to the Tax Payer(s). In certain instances, the tax authorities may not systematically record information relating to the amendment date of a ruling, hence not allowing the exchange of this information.

Element	Attribute	Size	Input Type	Requirement
RenewalDate			xsd:date	Optional

This element allows specifying the date on which the initial ruling was last renewed by the tax authorities of the sending jurisdiction and shall be entered in a YYYY-MM-DD format. The information to be entered would generally be the date of renewal of the ruling, as reflected on the ruling or in any written confirmation given to the Tax Payer(s). In certain instances, the tax authorities may not systematically record information relating to the renewal date of a ruling, hence not allowing the exchange of this information.

Element	Attribute	Size	Input Type	Requirement
Validity				Validation

The Validity element specifies the validity period of the ruling and is composed of the Start Date and End Date elements.

Element	Attribute	Size	Input Type	Requirement
StartDate			xsd:date	Optional (Mandatory)

The Start Date element should contain the date on which the ruling became valid (e.g. the date of issuance).

Element	Attribute	Size	Input Type	Requirement
EndDate			xsd:date	Optional (Mandatory)

The End Date element should contain the date on which the ruling ceases to be valid, to the extent the end date is known (e.g. the date indicated in the ruling or the end date defined by domestic law). In case the end date is not known, the End Date element should be left blank. When a correction is made to change the end date and the reason for the change of the end date relates to a substantial change in the circumstances governing the ruling (e.g. the underlying facts or the tax status of the tax payer), such reasons should be further highlighted in the Summary element.

Element	Attribute	Size	Input Type	Requirement
ATRorAPA			etr:EtrATRorAPAType_EnumType	Validation

The ATR or APA element indicates whether the ruling is an advance tax ruling, an advance pricing arrangement or whether it is a mix of both. In case the sending Competent Authority does not classify rulings in accordance with the ATR and APA categories, the code ETR 1004 may be used. The following values may be entered:

- ETR1001 – Advance tax ruling
- ETR1002 – Advance pricing arrangement
- ETR1003 – Combined ruling and APA
- ETR1004 – Not classified



Element	Attribute	Size	Input Type	Requirement
RulingType				Validation

The RulingType element specifies the type of ruling that is being reported. The element is composed the Ruling Category and the Ruling Type Info elements.

Element	Attribute	Size	Input Type	Requirement
RulingCategory			etr:EtrRulingCategory_EnumType	Validation

This repeatable element specifies the type of ruling that is the subject of the Ruling Report by selecting one or more of the following codes:

- ETR601 – Relating to preferential regime
- ETR602 – Unilateral APA or other TP ruling
- ETR603 – Bilateral or multilateral APA
- (Only to be used for exchanges under the EU framework)
- ETR604 – Exchange of summary information on request for bilateral or multilateral APA (Only to be used for exchanges under the EU framework)
- ETR605 – Downward adjustment ruling
- ETR606 – PE ruling
- ETR607 – Conduit ruling
- ETR608 – Hybrid entity ruling (Only to be used for exchanges under the EU framework)
- ETR609 – Other

Element	Attribute	Size	Input Type	Requirement
RulingTypeInfo		1 to 4'000 characters	stf:StringMin1Max4000WithLang_Type	Optional (Mandatory)

In case the field ETR609 is selected, further detail on the type of ruling should be provided in the Ruling Type Info element. The element is repeatable in order to allow the information to be entered both in the original and transliterated version, or another language, if appropriate.

Element	Attribute	Size	Input Type	Requirement
RulingTypeInfo	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Ruling Type Info element, the language in which the information is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header, while bearing in mind that the use of the alternative language should be in line with the guidance on the use of language set out under the Language element in the Message Header section above.

Element	Attribute	Size	Input Type	Requirement
TransactionAmount			etr:MonAmnt_Type	Optional (EUMandatory)

In the Transaction Amount field the amount of the transaction (e.g. the loan amount, the share purchase price, etc.) on which the ruling was given may be entered. Under the

EU framework, the transaction amount is required to be provided, to the extent available in the ruling.

Element	Attribute	Size	Input Type	Requirement
TransactionAmount	currCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement
LegalBasisType			etr:EtrLegalBasisType_EnumType	Validation

In the Legal Basis Type element the international legal instrument on the basis of which the exchange on the rulings takes place should be indicated. In case the field ETR806 is selected, further detail on the applicable legal basis should be provided in the Summary element.

- ETR801 – Multilateral Convention on Mutual Administrative Assistance in Tax Matters
- ETR802 – EU Council Directive 2011/16/EU
- ETR803 – Double taxation treaty
- ETR804 – Tax information exchange agreement
- ETR805 – Nordic Mutual Assistance Convention
- ETR806 – Other legal basis

Element	Attribute	Size	Input Type	Requirement
Summary		1 to 4'000 characters	stf:StringMin1Max4000WithLang_Type	Validation

The Summary element is a repeatable free text field that allows the sender to provide further relevant summary information on the content of the ruling and any other relevant details (e.g. the legal basis for the ruling, if ETR806 was selected). The summary should include a description of the transaction or activity covered by the ruling and any other information that could help the receiving tax administration risk-assess the potential BEPS risks posed by the ruling. As the summary is intended to be high-level it should not generally include details of specific provisions in a country's tax code. The element is repeatable in order to allow the information to be entered both in the original and transliterated version, or another language, if appropriate.

Element	Attribute	Size	Input Type	Requirement
Summary	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Summary element, the language in which the information is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header, while bearing in mind that the use of the alternative language should be in line with the guidance on the use of language set out under the Language element in the Message Header section above.

### **IIIb. Ruling Reports – Ruling Info – EU Info**

This EU Info section of the ETR XML Schema contains those elements that only need to be provided in the context of the automatic exchange on rulings pursuant to the EU framework. As such the top element of this section, EU Info, has been labelled as Optional (EU Mandatory). Accordingly, this section is to be left blank in case the exchange on tax rulings takes place under the OECD framework.

Element	Attribute	Size	Input Type	Requirement
EUInfo				Optional (EU Mandatory)

The EU Info element is composed of EU APA Info, EU Ruling Number, EU Linked Cases and EU Member States.

Element	Attribute	Size	Input Type	Requirement
EUAPAInfo				Optional (Mandatory)

The EU APA Info element allows the sender to further specify relevant information on the content of an Advance Pricing Agreement, in case the ruling is exchanged under the EU framework and is composed of the Criteria, Method and Method Info elements.

Element	Attribute	Size	Input Type	Requirement
Criteria		1 to 4'000 characters	stf:StringMin1Max4000WithLang_Type	Validation

In the (repeatable) Criteria element, the sender may specify the criteria used to fix the transfer prices for which the APA was given in a free text format. The element is repeatable in order to allow the information to be entered both in the original and transliterated version, or another language, if appropriate.

Element	Attribute	Size	Input Type	Requirement
Criteria	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Criteria element, the language in which the information is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header, while bearing in mind that the use of the alternative language should be in line with the guidance on the use of language set out under the Language element in the Message Header section above.

Element	Attribute	Size	Input Type	Requirement
Method			etr:EtrAPAMethod_EnumType	Validation

In the Method element, the sender may specify the transfer pricing methods that were relied upon in the APA. One or more of the following values may be selected:

- ETR1101 – Comparable Uncontrolled Price Method (CUP)
- ETR1102 – Resale Price Method (RSM)
- ETR1103 – Cost Plus Method
- ETR1104 – Transactional Net Margin Method (TNMM)
- ETR1105 – Transactional Profit Split Method (PSM)
- ETR1106 – Other

Element	Attribute	Size	Input Type	Requirement
MethodInfo		1 to 4'000 characters	stf:StringMin1Max4000WithLang_Type	Optional (Mandatory)

In case the field ETR1106 is selected or in case more than one Method has been selected, further detail on the transfer pricing method(s) used should be provided in the Method Info element. The element is repeatable in order to allow the information to be entered both in the original and transliterated version, or another language, if appropriate.

Element	Attribute	Size	Input Type	Requirement
MethodInfo	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Method Info element, the language in which the information is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header, while bearing in mind that the use of the alternative language should be in line with the guidance on the use of language set out under the Language element in the Message Header section above.

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

In the EU Ruling Number element, the EU-specific ruling reference number, as specified by the European Commission, should be provided.

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

In the repeatable EU Linked Cases element, the reference number of all cases that have a link with the ruling for which the report is exchanged should be listed (if any), in accordance with the rules stipulated by the EU framework.

Element	Attribute	Size	Input Type	Requirement
EUMemberStates			etr:CountryCodeList	Optional (Mandatory)

In the EU Member States element, the sending Competent Authority should enter, by virtue of a list separate by spaces, all Member States that may be directly or indirectly concerned by the ruling (if any), in line with the requirements stipulated by the EU framework.

### ***IIIb. Ruling Reports – Exchange Reason***

Element	Attribute	Size	Input Type	Requirement
ExchangeReason			etr:EtrExchangeReasonType_EnumType	Validation

The Exchange Reason element indicates the reason(s) that have led the sending Competent Authority conclude that the ruling is to be exchanged with the receiving jurisdiction, by selecting one or more of the following codes:

- ETR701 – Ultimate parent
- ETR702 – Immediate parent
- ETR703 – Related party with which the taxpayer enters into a transaction for which a preferential treatment is granted or which gives rise to income benefiting from a preferential treatment

- ETR704 – Related party with whom the taxpayer enters into a transaction covered by the ruling
- ETR705 – Related party making payments to a conduit (directly or indirectly)
- ETR706 – Ultimate beneficial owner of income from a conduit arrangement
- ETR707 – Head office of permanent establishment/PE country
- ETR708 – Exchange with EU Member States under Directive 2011/16/EU

### IIIb. Ruling Reports – Affected Entities

Element	Attribute	Size	Input Type	Requirement
AffectedEntities			etr:OrganisationParty_Type	Optional (Mandatory)

Under the OECD framework, the Affected Entities element contains a list of all entities of the MNE group resident for tax purposes in the receiving jurisdiction to which the ruling issued to the Tax Payer(s) by the jurisdiction of the sending Competent Authority relates as per the criteria defined in the OECD framework. Under the EU framework, also entities outside of the MNE group that are affected by the ruling are to be entered. The information on Affected Entities is to be entered in accordance with the Organisation Party Type.

## IV. 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 ETR schema contains only the major version.

```
<xsd:schema xmlns:etr="urn:oe.cd:ties:etr:v2" xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:stf="urn:oe.cd:ties:etrstf:v5" xmlns:iso="urn:oe.cd:ties:isoetrtypes:v1"
targetNamespace="urn:oe.cd:ties:etr:v2" elementFormDefault="qualified"
attributeFormDefault="unqualified" version="2.0">
  <xsd:import namespace="urn:oe.cd:ties:isoetrtypes:v1" schemaLocation="isoetrtypes_v1.1.xsd"/>
  <xsd:import namespace="urn:oe.cd:ties:etrstf:v5" schemaLocation="oecdetrtypes_v5.0.xsd"/>
```

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

The root element ETR\_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 ETR schema version 2.0, the version attribute must be set to the value “2.0”.

## V. Transliteration

As reflected in the ETR XML Schema, the sending jurisdiction may send designatory data (e.g. name or address) and certain narrative information (e.g. on the transfer pricing criteria) in both domestic alphabet or literation and separately in Latin-1 alphabet, lower part up to 0x7F (which is the equivalent of ASCII-7), within each record if they so choose. UTF8 without BOM is to be used for encoding, both for the initial entry of information, as well as any transliterated information.

## VI. Corrections

### *Introduction*

In case the Competent Authority of a sending jurisdiction becomes aware of inaccurate information, be it in relation to the identification information of a Tax Payer, or be it in relation to the information provided on a ruling as part of the Ruling Reports a correction will need to be made. As long as the need for a correction is discovered prior to the filing of the ETR report by the Competent Authority of a sending jurisdiction, no correction, as set out in this section, would be required.

However, in case the need for a correction is discovered after the filing of the ETR report, adjustments to part of the ETR report will need to be made, in accordance with the guidance set out in this section.

In order to facilitate a targeted reporting of corrections, the ETR XML Schema is split into a number of correctable types, allowing correcting specific parts of the ETR report without needing to resubmit the entire ETR report. Such correctable types include the CorrectableRulingReport\_Type, allowing a correction of the information provided on a particular ruling and the CorrectableTaxPayer\_Type, allowing the correction of the identification information of a particular Tax Payer.

### *Technical guidance*

this section describes how to make automatic corrections by sending a file of corrected data that can be processed in the same systems as the original data that was received. Reference to corrections also includes deletion of data elements in the following section.

In order to identify the elements to correct, the top-level elements Tax Payer and Ruling Reports 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

DocSpec identifies the particular record within the ETR message being transmitted. It permits the identification of records requiring correction. The DocSpec element is composed of the following:

Element	Attribute	Size	Input Type	Requirement
DocTypeIndic			stf:OECDDocTypeIndic_EnumType	Validation

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

- OECD0 = Resent Data
- OECD1 = New Data
- OECD2 = Corrected Data
- OECD3 = Deletion of Data
- OECD10 = Resent Test Data
- OECD11 = New Test Data
- OECD12 = Corrected Test Data
- OECD13 = Deletion of Test Data

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

The resend option (OECD 0) can only be used in case new information is provided in either the Tax Payer and/or the Ruling Reports elements. In such case, all unchanged Tax Payer and Ruling Reports elements should be resent.

In case the information in either the Tax Payer or the Ruling Reports element is not altered, while a correction or deletion is made on the Ruling Reports or Tax Payer element, respectively, the uncorrected element may be left blank.

The codes OECD10 through OECD13 must only be used during agreed testing periods or on the basis of a bilateral agreement on testing. This is to ensure that the competent authorities avoid test data becoming mingled with “live” data.

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

The DocRefID is a unique identifier for the document (i.e. one record and all its children data elements). A correction (or deletion) must have a new unique DocRefID for future reference.

Element	Attribute	Size	Input Type	Requirement
CorrDocRefID		1 to 200 characters	stf:StringMin1Max200_Type	Optional

The CorrDocRefID references the DocRefID of the element to be corrected and/or deleted. It must always refer to the latest reference of the record (DocRefID) that was sent.

In this way, a series of corrections or amendments can be handled as each correction completely replaces the previous version. The ETR Correction examples below show how this works in practice.

Element	Attribute	Size	Input Type	Requirement
CorrMessageRefID		1 to 170 characters	stf:StringMin1Max170_Type	Optional

Since the DocRefID is unique in space and time, this element is not used for ETR reports at the DocSpec level.

### *Uniqueness of MessageRefID and DocRefID*

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).

The MessageRefID identifier can contain whatever information the sender uses to allow identification of the particular message but must start with the country code of the sending jurisdiction, followed by a unique identifier.

e.g. NL123456789

This MessageRefID indicates that the Netherlands is the country of the sending Competent Authority, and that the unique identifier is “123456789”.

The unique identifier in the DocRefID is used by the sending Competent Authority to identify a unique record and is composed of the country code of the sending jurisdiction, before a unique identifier.

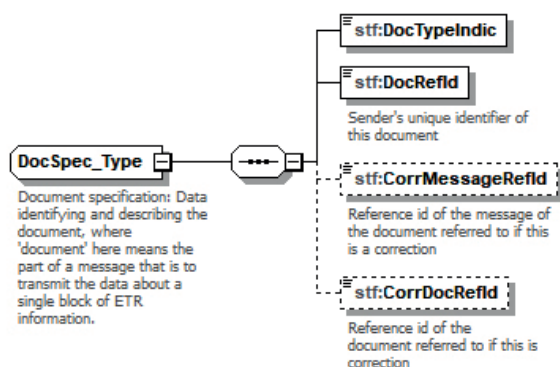
e.g. LU286abc123xyz

This DocRefID indicates that Luxembourg is the country of the sending Competent Authority, and the unique identifier is “286abc123xyz”.

### *MessageSpec, Corrections and Cancellations*

Correction messages must have their own unique MessageRefID so they can also be corrected in the future. There is no equivalent for the DocSpecIndic when it comes to messages as a whole.

To cancel a complete message, the MessageSpec.CorrMessageRefID should not be used. Instead, a correction message should be sent deleting all records of the erroneous message in these instances.



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



## ETR Correction examples

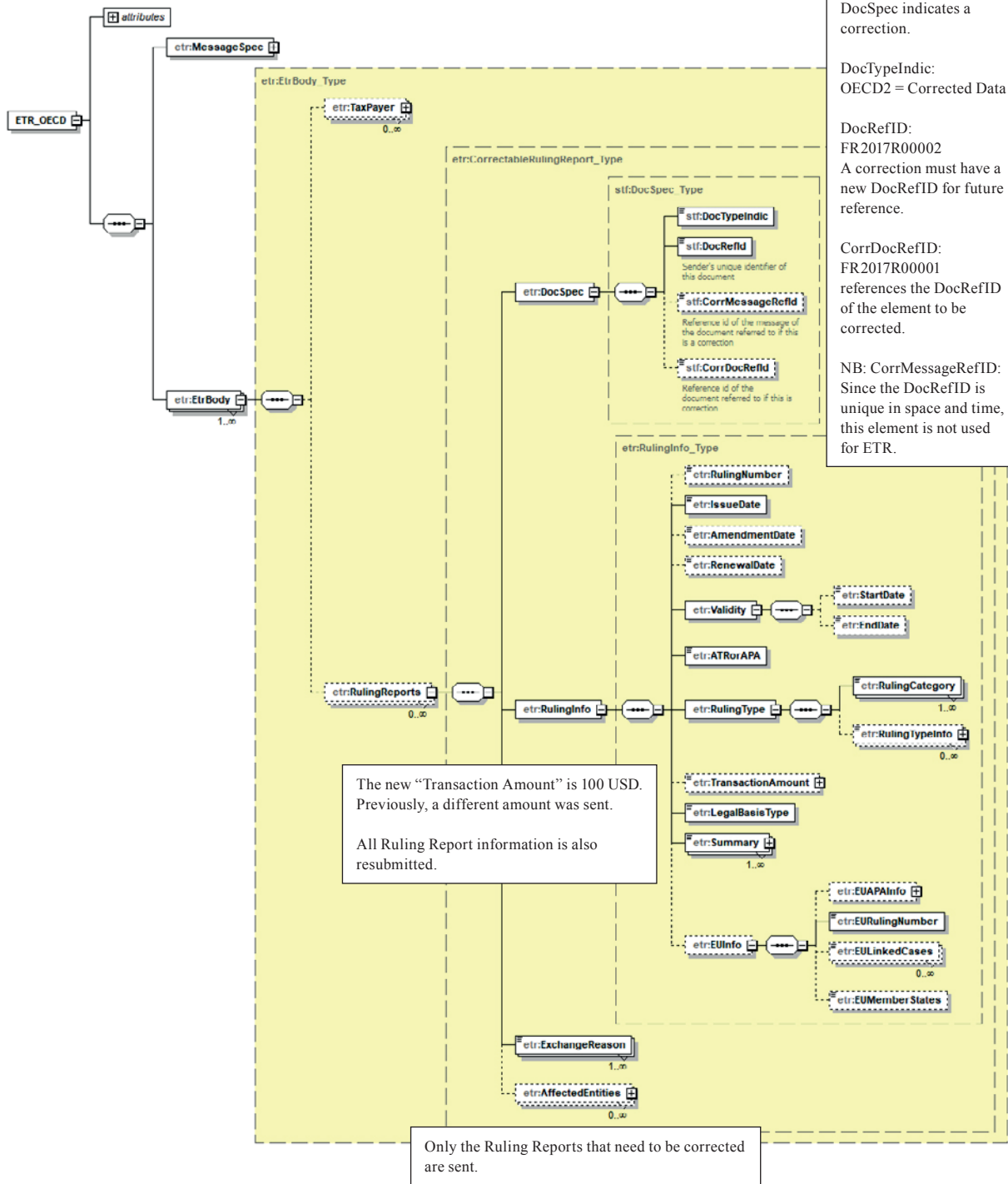
**First example:** a correction is made in relation to the Ruling Info for a Ruling Report. The correction is to be made in the Transaction Amount field.

The correction file is sent from France (containing only corrections, not a mix of new and corrected data).

MessageRefID: FR2017FranceNationalPart00001

For this Correction, the whole Ruling Report must be resubmitted with all its child elements (Ruling Info, Exchange Reason, Affected Entities). The Tax Payer element needs to be resubmitted only in case this information needs to be corrected (otherwise it should be omitted).

Note: In these examples, the sender (France) has decided to include the year the data was sent in its MessageRefID and DocRefID. This way, the sender can easily change the structure of these IDs in the next years and still be assured that these IDs are unique in time and space.



DocSpec indicates a correction.

DocTypeIndic:  
OECD2 = Corrected Data

DocRefID:  
FR2017R00002  
A correction must have a new DocRefID for future reference.

CorrDocRefID:  
FR2017R00001  
references the DocRefID of the element to be corrected.

NB: CorrMessageRefID:  
Since the DocRefID is unique in space and time, this element is not used for ETR.

The new "Transaction Amount" is 100 USD. Previously, a different amount was sent.

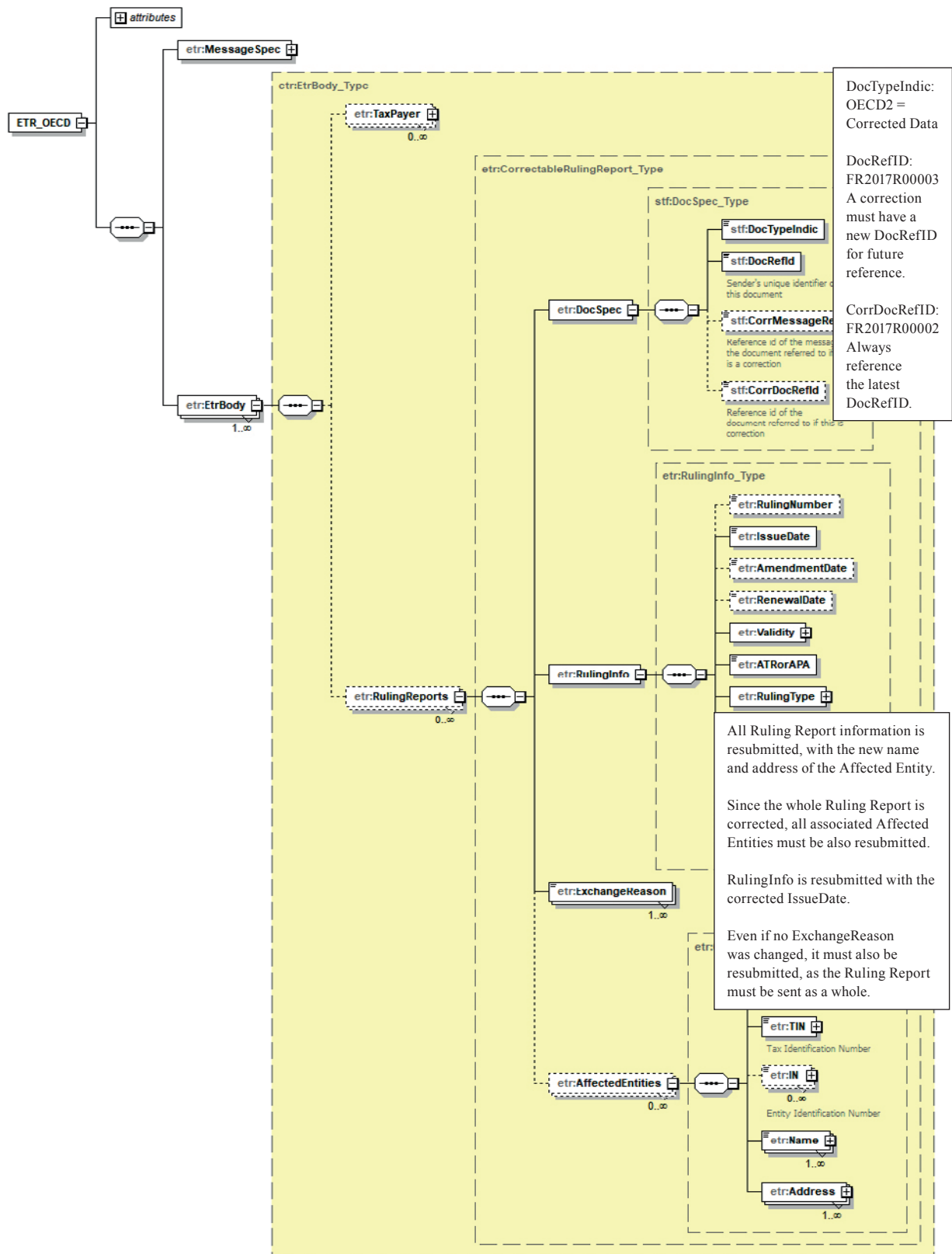
All Ruling Report information is also resubmitted.

Only the Ruling Reports that need to be corrected are sent.

**Second example:** a correction is made regarding the Issue Date and multiple identification items for an Affected Entities (e.g. name and address) but no Tax Payer information needs to be changed. The correction is made with regard to the previous correction (so it must reference the latest DocRefID: FR2017R00002).

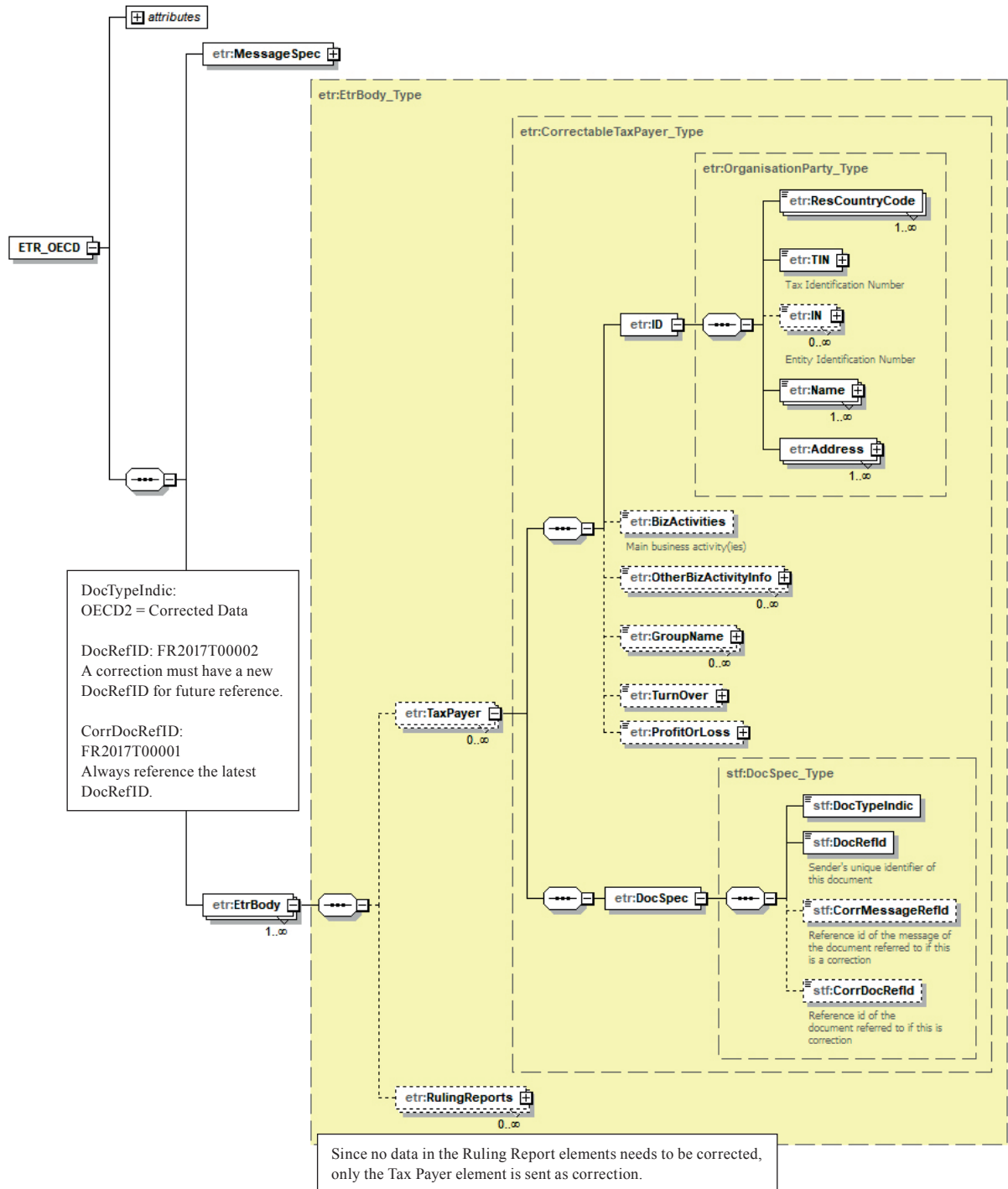
For this Correction, the whole Ruling Report must be resubmitted with all sub-elements (even if there is no change to these sub-elements). The Tax Payer element needs to be resubmitted only in case this information needs to be corrected (otherwise it should be omitted).

MessageRefID: FR2017FranceNationalPart00002



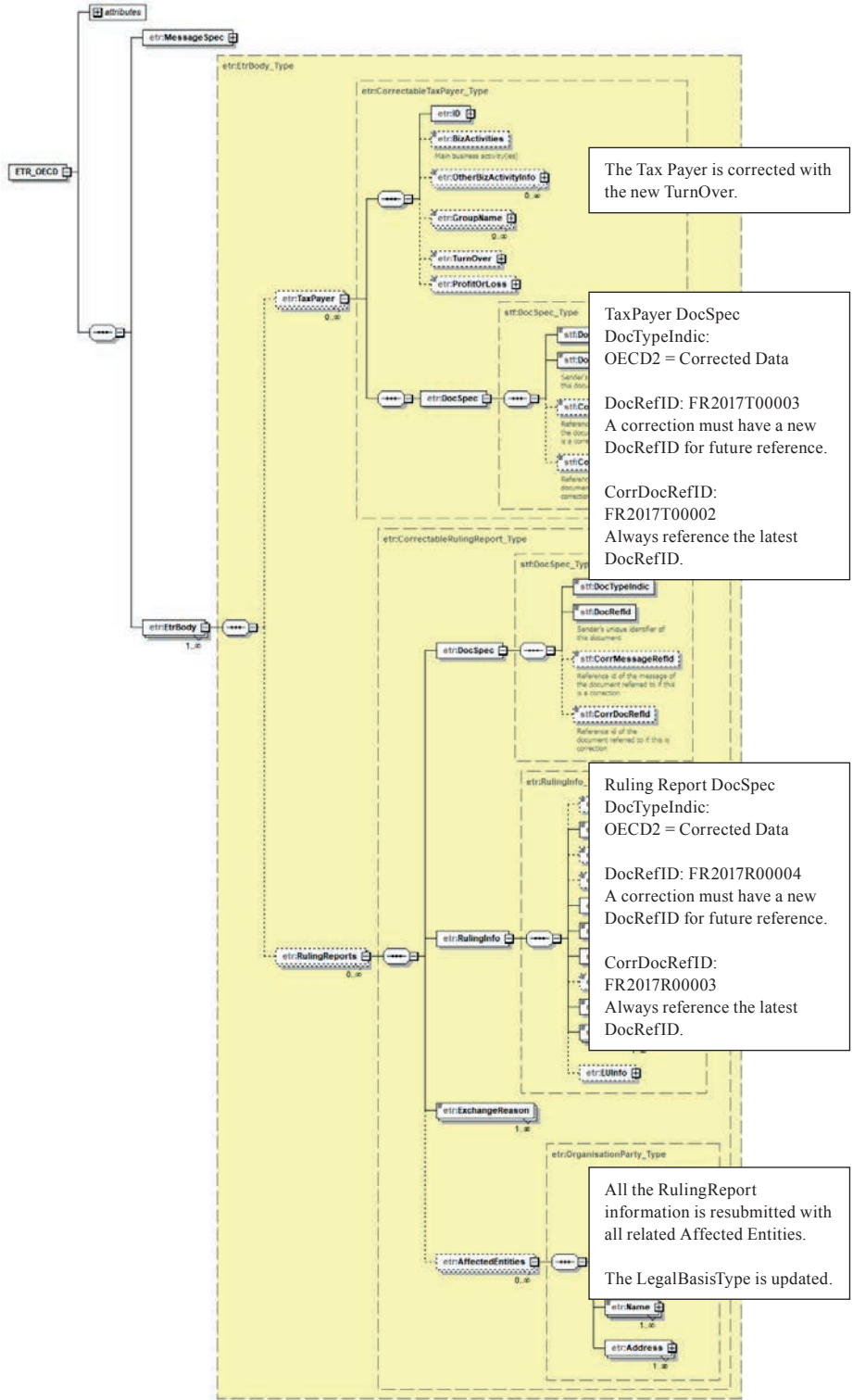
**Third example:** a correction is made only with respect to the Tax Payer; no Ruling Report data needs to be corrected. The correction must reference the Tax Payer element to be corrected via its DocRefID (in this example, assume the previous Tax Payer DocRefID was FR2017T00001).

MessageRefID: FR2017FranceNationalPart00003.



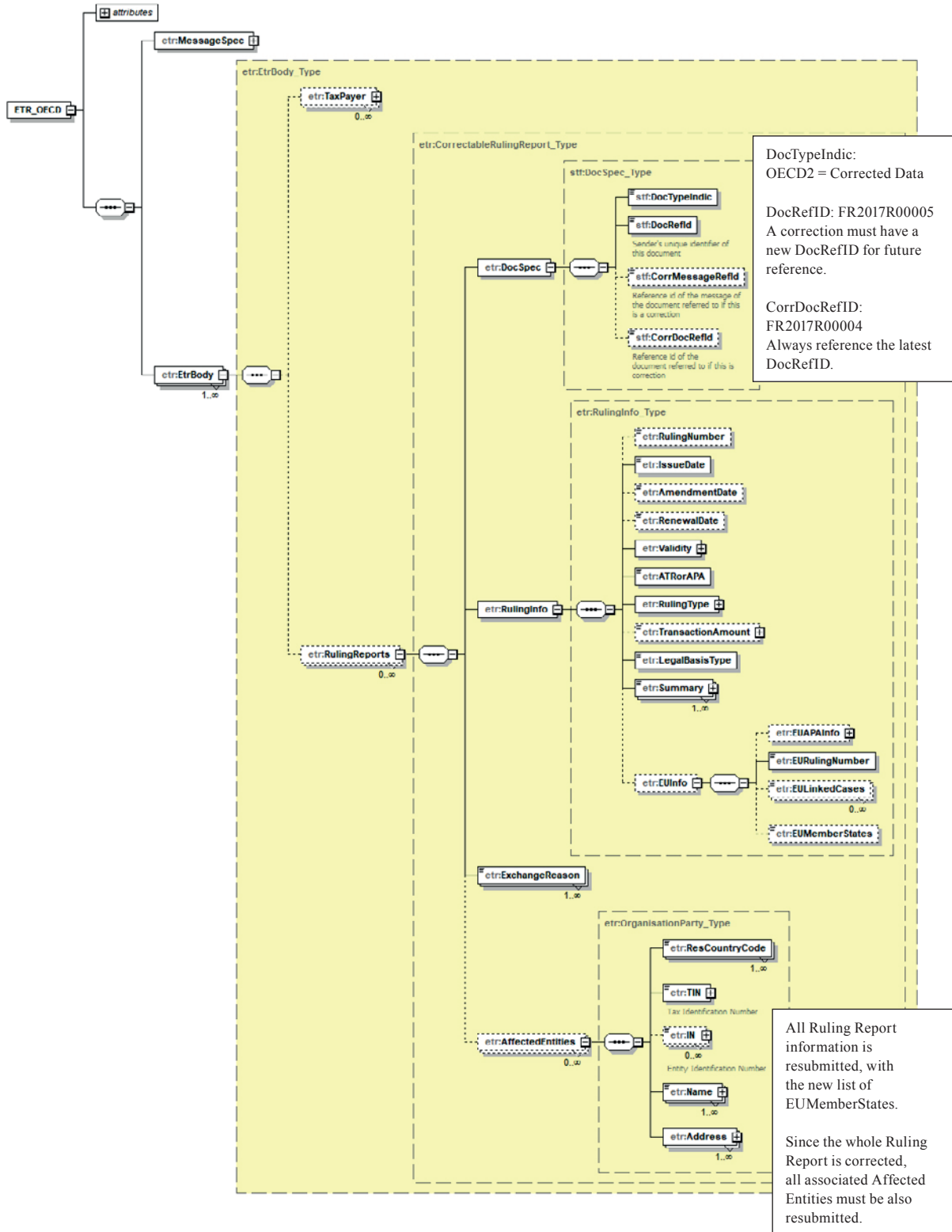
**Fourth example:** a correction is made to both the Tax Payer and Ruling Report. For the Tax Payer, the Turn Over must be corrected. For the Ruling Report, the Legal Basis Type must be corrected.

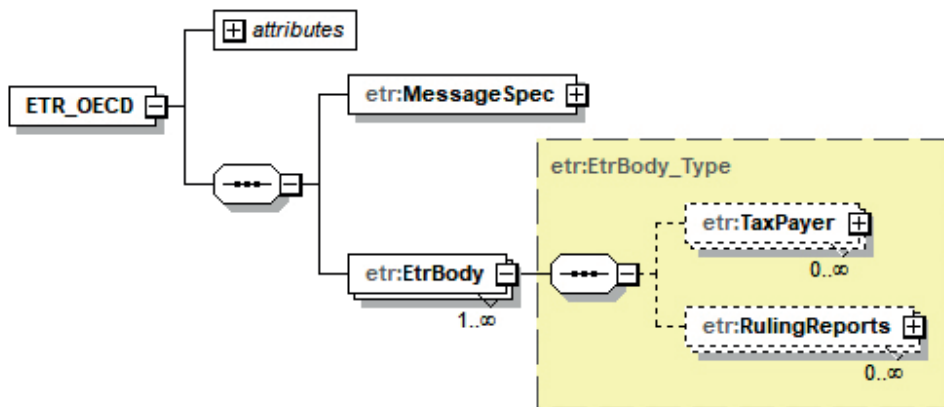
MessageRefID: FR2017FranceNationalPart00004.



**Fifth example:** a correction is made in relation to the Ruling Info for a Ruling Report. New EU Member States must be added.

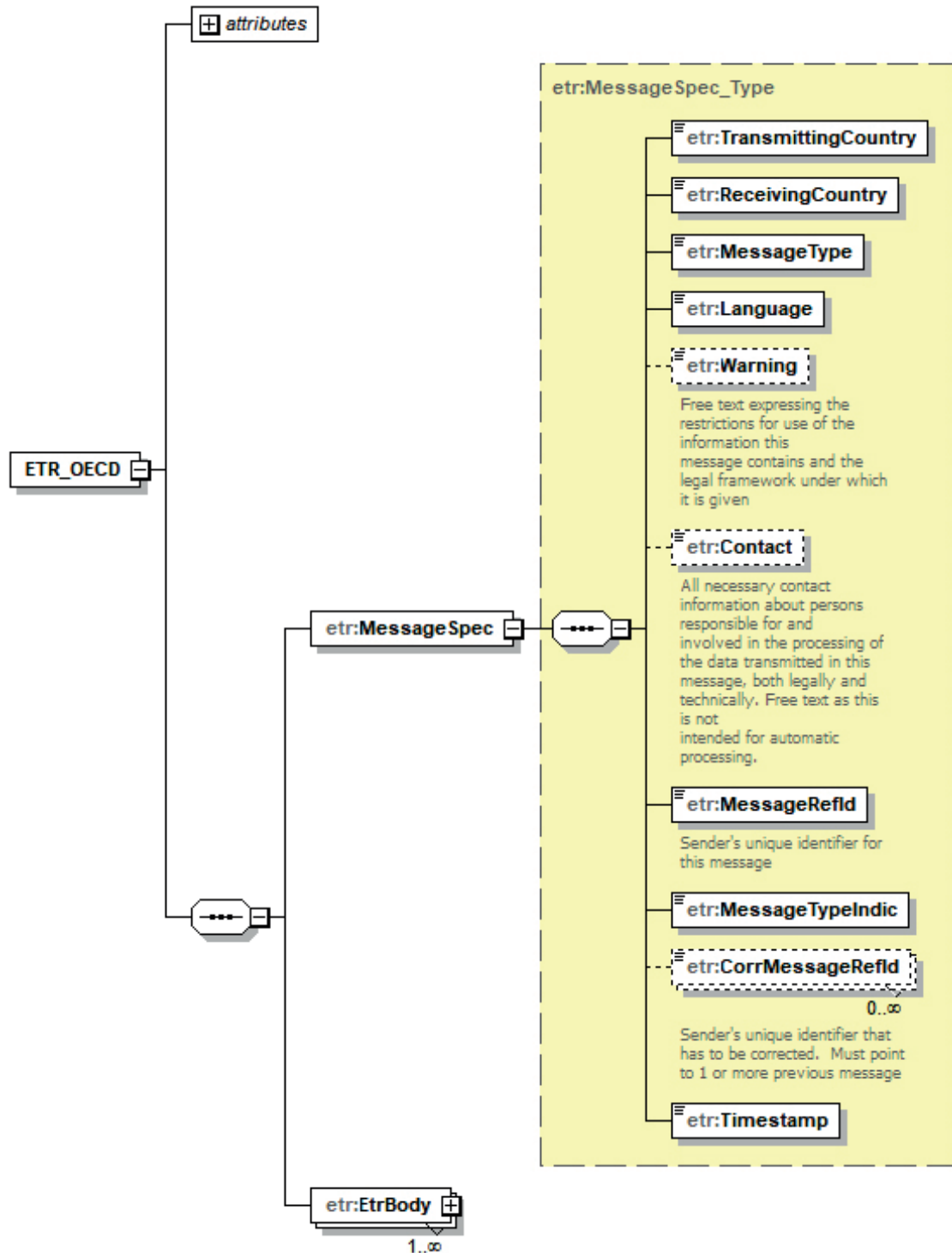
MessageRefID: FR2017FranceNationalPart00005.



*Annex A***ETR XML Schema V2.0 Diagrams**

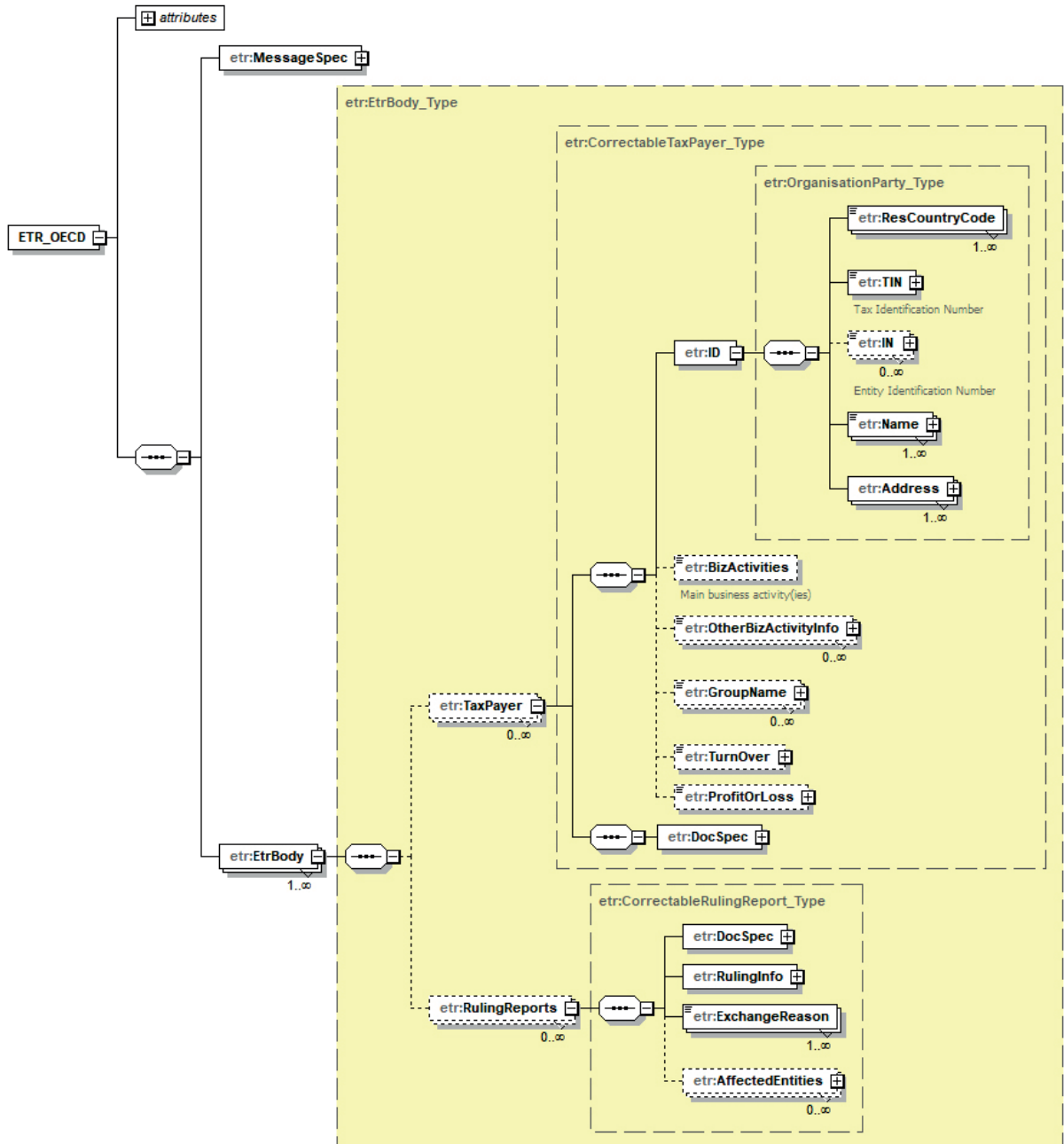


Message Header [Section I]

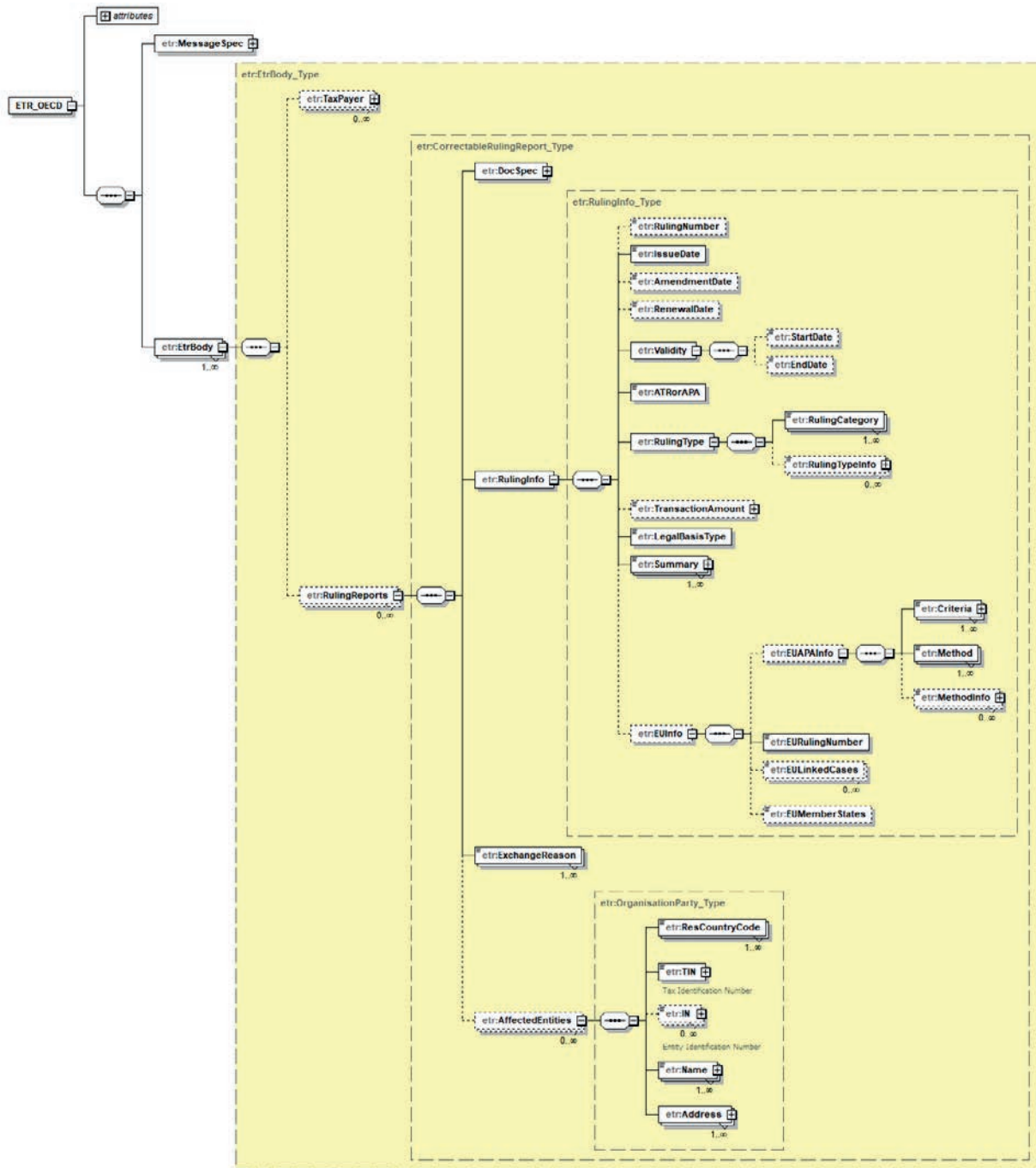


For practical reasons, the Language list is based on the ISO 639-1 language list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD of any opinion whatsoever concerning the legal status of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

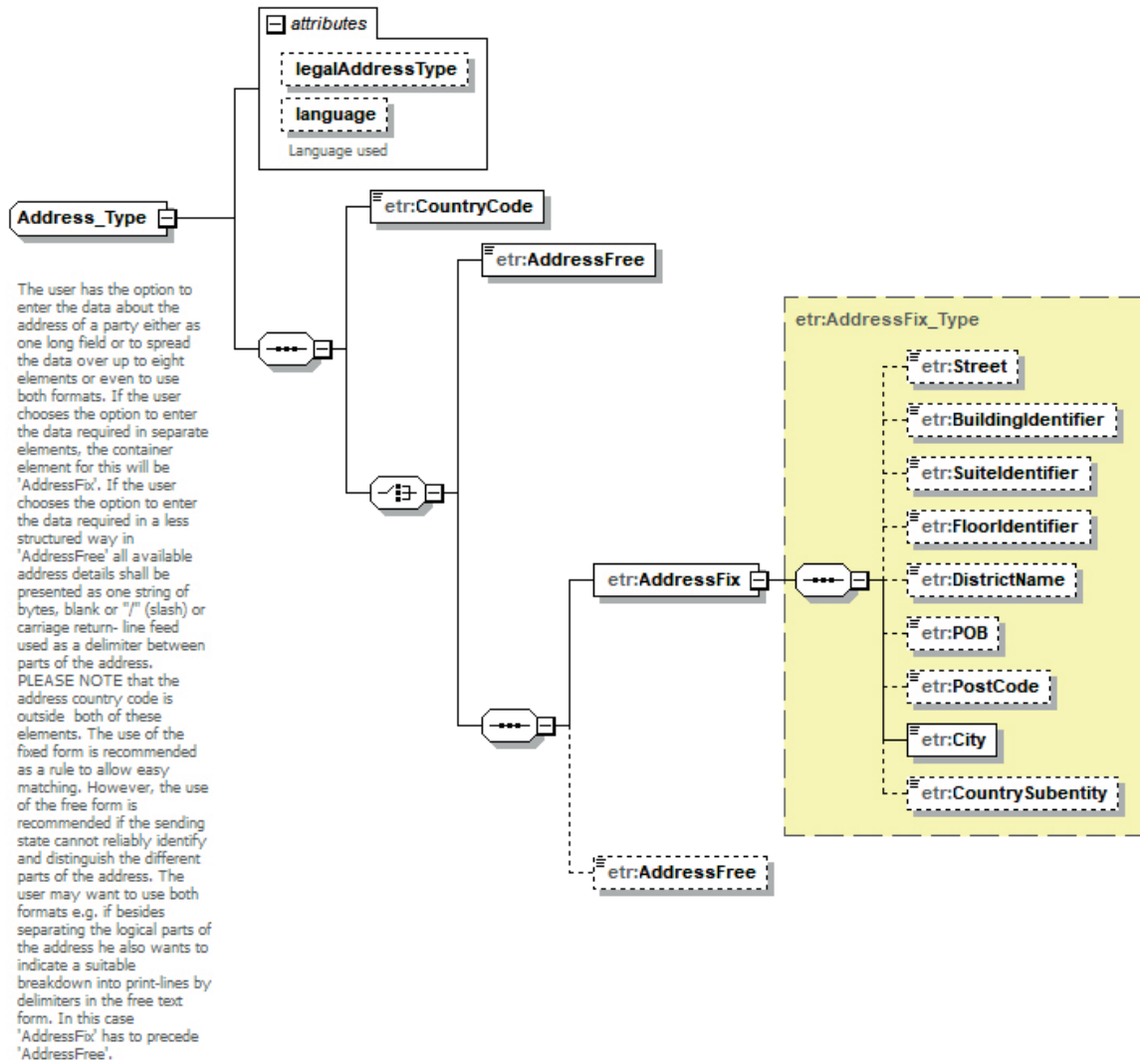
### Tax Payer [Section IIIa]



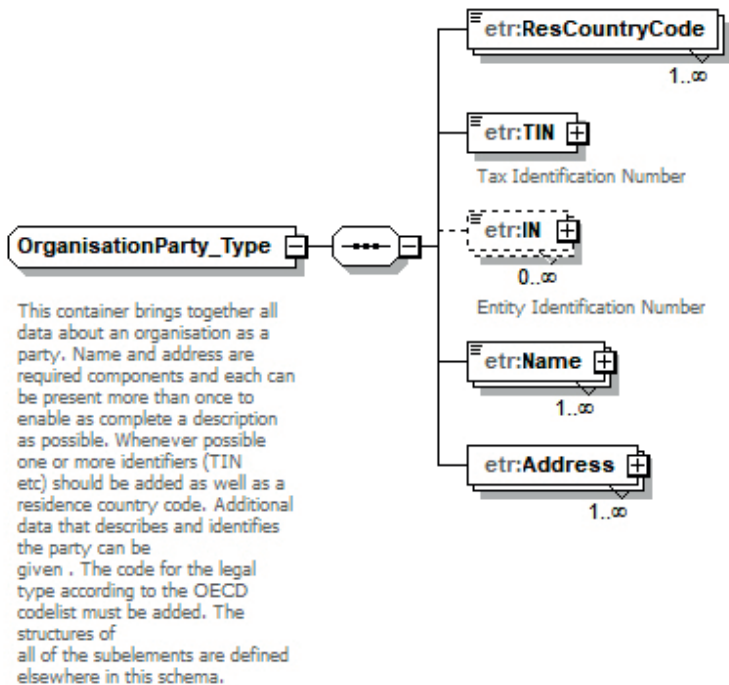
### Ruling Reports [Section IIIb]



## Address Type [Section II]



### Organisation Party Type [Section II]



For practical reasons, the ResCountryCode 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.

*Annex B***Glossary of namespaces****ETR XML Schema Namespaces**

<b>Namespace</b>	<b>Description</b>	<b>Filename</b>
etr	ETR types	EtrXML_v2.0.xsd
stf	OECD Common types	oecdetrtypes_v5.0.xsd
iso	ISO types (Country, Currency & Language codes)	isoetrtypes_v1.1.xsd

## *Annex C*

### OECD BEPS Action 5 Template for the Exchange on Rulings

*All fields are mandatory unless otherwise indicated.*

#### 1. Ruling reference number, if any.

--

#### 2. Identification of the taxpayer and where appropriate the group of companies to which it belongs.

Taxpayer identification number (TIN) or other tax reference number		
Legal name of the entity		
Address	Street	
	Building(optional)	
	Suite (optional)	
	Floor (optional)	
	District Name (optional)	
	Post Office Box (optional)	
	Post Code	
	City	
	Country	
	State/Province/Canto (optional)	
Taxpayer's main business activity (optional)		
Name of multinational enterprise (MNE) group, if different		

#### 3. Date of issuance.

--

#### 4. Accounting periods/tax years covered by the ruling.

--

**5. Type of ruling issued. Please check the appropriate box.**

Relating to preferential regime	<input type="checkbox"/>
Unilateral advance pricing arrangement (APA) or other transfer pricing (TP) ruling	<input type="checkbox"/>
Downward adjustment ruling	<input type="checkbox"/>
Permanent establishment (PE) ruling	<input type="checkbox"/>
Conduit ruling	<input type="checkbox"/>

**6. Additional information regarding the ruling and the taxpayer (optional).**

Transaction amount, if any	
Entity's annual turnover	
Profit of the entity	

**7. Short summary of the issue covered by the ruling ideally provided in one of the official languages of the Organisation for Economic Co-operation and Development (OECD) or other language bilaterally agreed. Where this is not possible this can be provided in the native language of the sending jurisdiction.**

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**8. Reason for exchange with the recipient jurisdiction.**

Ultimate parent	<input type="checkbox"/>
Immediate parent	<input type="checkbox"/>
Related party with which the taxpayer enters into a transaction for which a preferential treatment is granted or which gives rise to income benefiting from a preferential treatment	<input type="checkbox"/>
Related party with whom the taxpayer enters into a transaction covered by the ruling	<input type="checkbox"/>
Related party making payments to a conduit (directly or indirectly)	<input type="checkbox"/>
Ultimate beneficial owner of income from a conduit arrangement	<input type="checkbox"/>
Head office of permanent establishment/PE country	<input type="checkbox"/>



**9. Details of the entities in the recipient jurisdiction.**

	Name of entity	Address	TIN or other tax reference number, where available
1.			
2.			
3.			
...			

## Instruction Sheet for the Template on Exchange of Information on Rulings

*All fields are mandatory unless otherwise indicated.*

### 1. Ruling reference number, if any.

The ruling reference number should be provided, if it is available.

### 2. Identification of the taxpayer and where appropriate the group of companies to which it belongs.

This box includes all the information necessary to identify the taxpayer and determine its association with a multinational enterprise (MNE) group. In line with the “Organisation Party” block from the Common Reporting Standard (CRS) the following fields are required: **taxpayer identification number (TIN) or other tax reference number, legal name of the entity** (i.e. name of the taxpayer), and **address**. Within the address field only the “street”, “post code” “city” and “country” where the taxpayer is registered are mandatory fields.

**Taxpayer’s main business activity** field is optional and intended to be a drop-down menu with a list of predefined industry sector codes when used in an application that allows for such functionality.

**Name of MNE group, if different** aims to provide information on the association of the taxpayer with the MNE group to which it belongs. In some cases the name of the subsidiary may differ from the name of the MNE group making it more difficult to identify the connection between the taxpayer and the MNE group.

### 3. Date of issuance.

The date on which the ruling was issued is to be inserted in the box. This will generally be the date shown on the ruling or in certain countries where the ruling is held by the tax administrations, it could be the date provided on any written confirmation given to the taxpayer.

### 4. Accounting periods/tax years covered by the ruling.

This box may have a drop-down menu with the accounting periods/tax years covered by the ruling.

### 5. Type of ruling given.

These boxes identify the type of ruling that needs to be exchanged. All relevant boxes should be ticked so if a ruling combines several different elements, for instance, a unilateral advance pricing arrangement (APA) and an agreement on the tax treatment of a permanent establishment (PE), then both boxes should be ticked.

## 6. Further information on the ruling and taxpayer.

These boxes are intended to provide some form of materiality filter to help tax administrations decide if they want to include further information. These boxes are optional, therefore there is no obligation to obtain such information.

Transaction amount is the monetary value of the transaction. The entity's annual turnover is the volume of business of an enterprise as contained in the profits and loss account. It is usually measured by reference to gross receipts, or gross amounts due, from the sale of goods or services by the entity. The profit of the entity is net profit reflecting the difference between gross receipts from business transactions and deductible business expenses.

Where Box 6 of the template is completed this should include the latest figures available from either the rulings file or the taxpayer file and should specify the currency, which should be the currency used in any document made available to the tax administration when it issued the ruling. For example, the transaction amount would be the latest figure for a specific transaction that is covered by the ruling.

## 7. Short summary of the issue covered by the ruling.

In this box the tax administration should provide a short summary of the issue covered in the ruling and should include a description of the transaction or activity covered by the ruling and any other information that could help the receiving tax administration risk-assess the potential base erosion and profit shifting (BEPS) risks posed by the ruling. For example, in the case of a unilateral APA the summary could set out the type of transaction or income covered and the transfer pricing methodology agreed. As the summary is intended to be high-level it should not generally include details of specific provisions in a country's tax code. The information in the box should ideally be written in one of the official languages of the Organisation for Economic Co-operation and Development (OECD) or other language bilaterally agreed. Where this is not possible this can be provided in the native language of the sending administration.

## 8. Reason for exchange with the recipient jurisdiction.

The information provided in this field will tell the recipient jurisdiction why it is receiving the ruling. The recipient jurisdiction must be one of the relevant jurisdictions under the framework. The precise reason for the exchange will be indicated by the box ticked.

## 9. Details of the entities in the recipient jurisdiction.

This box provides further information on any entities to which the ruling relates and that are resident in the recipient jurisdiction. There is the ability to identify more than one entity where a ruling relates to more than one entity in that jurisdiction. The ***name of the entity*** and the ***address*** are mandatory and the ***TIN or other tax reference number*** should be provided where such information is available.



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