Top-up tax information return and Notification of Filer – user guide

Part 04A-10-02

This document should be read in conjunction with Chapter 10 of Part 4A of the Taxes Consolidation Act 1997 and Tax and Duty Manuals Part 04A-01-01, Part 04A-01-02, Part 04A-10-01 and Part 04A-10-03.

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Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

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Executive Summary

This manual provides operational guidance for entities required to fulfil annual top-up tax reporting obligations per section 111AAI of Part 4A of the Taxes Consolidation Act 1997 as amended, (TCA 1997). The guidance applies to all in-scope entities, including multinational enterprise (MNE) groups, large-scale domestic groups, standalone entities, and their agents.

In-scope entities must meet one of the following obligations:

- file a Top-up tax information return (TIR) with Revenue via the Revenue Online Service (ROS), or
- submit a notification of filer (NOF) via ROS, where the TIR is filed in another jurisdiction by the group's ultimate parent entity (UPE) or a designated filing entity (DFE).

The TIR is also referred to as the Global Anti-Base Erosion (GloBE) information return (GIR) under the OECD's Pillar Two model rules, or DAC9 return under the Council Directive. The TIR contains the Pillar Two information required to be reported in a standardised return format.

This manual outlines the technical framework and procedures for the submission of both the TIR and the NOF. It complements the OECD's GloBE information return (GIR) XML Schema user guide, and supports compliance with international standards for the automatic exchange of information.

The manual covers:

- Section 1: Key terms and definitions
- Section 2: TIR reporting obligations
- Section 3: Legal framework governing TIR reporting
- Section 4: Operational provisions for TIR exchanges, including dissemination
- Section 5: TIR technical requirements including submission format, XML Schema structure and essential elements, and the specifications and validations required for successful submission
- Section 6: Electronic data transmission of a TIR via ROS
- Section 7: Electronic transmission of a NOF via ROS
- Section 8: Penalties
- Section 9: Revenue contact details for customers and agents
- Section 10: Agent access and client linking
- Appendix A: Reference Documents
- Appendix B: Resolving XML Schema and validation errors
- Appendix C: Working example for handling a TIR deletion and correction
- Appendix D: Practical matters for consideration for DAC9 / GIR MCAA Exchanges
- Appendix E: Checklist of key TIR and NOF pre-filing steps
- Appendix F: XML Message and Schema Codes
- Appendix G: Full list of Validation rules.

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This manual does not provide detailed rules for the computation of top-up tax liabilities or the completion of specific data points within the TIR.

1 Key terms and definitions

Relevant definitions for the purposes of Part 4A TCA 1997 are set out in section 111A TCA 1997 and section 111AAF TCA 1997.

For terms and definitions relevant to the interpretation and application of Chapter 10, Part 4A TCA 1997, reference should be made to the following Tax and Duty Manuals (TDMs):

- Part 04A-01-01 - Guidance on Pillar Two – Administration
- Part 04A-01-02 - Guidance on Pillar Two – General interpretation
- Part 04A-10-01 - Guidance on Pillar Two – Registration
- Part 04A-10-03 - Guidance on Returns and Payments

Irish Revenue guidance is also available at revenue.ie/pillartwo. Please refer to section 3 and Appendix A for further Irish legislation and OECD/EU central records and guidance.

The following key terms are relevant for the purposes of this manual. Where a term is defined in Part 4A TCA 1997, that definition applies for the purposes of this manual.

- Council Directive (EU) 2025/872[1] (DAC9) - provides for the reporting and exchange of Pillar Two information between EU Member States.

- Multilateral Competent Authority Agreement on the Exchange of GloBE Information (GIR MCAA) - the GIR MCAA is the international agreement that facilitates the automatic exchange of GloBE information between participating jurisdictions (outside the EU).

- Extensible Markup Language (XML) - XML is the format used for the electronic submission of TIR data.

- XML Schema - the XML Schema sets out the structured OECD framework that defines the format, elements and validation rules applicable to TIR submissions.

[1] Council Directive (EU) 2025/872 of 14 April 2025 amending Directive 2011/16/EU on administrative cooperation in the field of taxation

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2 TIR reporting obligations

2.1 Overview

The TIR is the Pillar Two information reporting return. Entities registering for IIR top-up tax (IIR), UTPR top-up tax (UTPR) and/or domestic top-up tax (QDTT), are also required to register for TIR, regardless of whether they will file the TIR. This enables:

- the filing of the TIR, or
- the submission of a NOF for cases where another entity will file the TIR in another jurisdiction.

2.2 Obligation to file a TIR

A constituent entity (CE) located in the State is obliged to prepare and deliver a TIR with Revenue on a self-assessment basis, on or before the specified return date. The TIR must be prepared in accordance with the standardised GIR template published by the OECD. Further information is set out in sections 2.13 and 4 in TDM 04A-01-01.

A TIR is not required to be filed locally where a non-Irish UPE or a DFE files the TIR in another jurisdiction that has an activated exchange relationship with the State.

2.3 Appointing a DLE

To simplify compliance, a CE located in the State may appoint a designated local entity (DLE) to fulfil the annual TIR reporting requirements on its behalf. The DLE acts as the central co-ordinating entity for TIR obligations within the State, preparing and filing the TIR or submitting a notification of filer to Revenue.

No more than one Irish entity within an MNE group or large-scale domestic group may be appointed as the DLE. Each CE can view their appointed DLE in ROS in the 'TIR role' tab of 'Manage Roles and Groups'. Groups should ensure that all CEs have appointed the same Irish entity as the DLE – see section 4.2 of TDM 04A-01-01.

2.4 Obligation to submit a NOF

A CE may nominate a DFE or a non-Irish UPE to file the TIR in another jurisdiction. Where such a nomination is made, the Irish CE is required to submit an annual NOF to Revenue by the specified return date.

For administrative efficiency, a CE may appoint a DLE to act on its behalf. Where a DLE is appointed the obligation to submit the annual NOF rests with the DLE, and individual CEs are not required to submit separate notifications. CEs that have appointed a DLE will still have the ability to submit a NOF on ROS.

Where a DFE or non-Irish UPE files the TIR in another filing jurisdiction, the Irish CE/DLE must ensure that:

1. the relevant filing jurisdiction has implemented DAC9 or has signed the Multilateral Competent Authority Agreement on the Exchange of GloBE Information (GIR MCAA),
2. the relevant exchange agreement (DAC9 or GIR MCAA) has been activated, where applicable, and

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3. A NOF is submitted to Revenue (either by the CE or by a DLE on its behalf) by the specified return date.

The submission of a NOF by an Irish CE/DLE confirms to Revenue that:

- the obligation to file a TIR in the State does not arise, and
- the TIR will be received through automatic exchange of information channels from the competent authority in the relevant jurisdiction.

A NOF must include:

- the name of the CE,
- the TIN of the CE,
- the name of the entity filing the TIR,
- the location of the entity filing the TIR,
- the TIN of the entity filing the TIR, and
- the start and end dates of the fiscal year.

The steps involved in the electronic transmission of a NOF are set out further in Section 7 below.

2.5 Date for filing a TIR or submitting a NOF

Under section 111AAI TCA 1997, the deadline for filing the TIR is the specified return date. The specified return date is:

- within 15 months of the end of the fiscal year, as defined in section 111A.
- within 18 months of the first fiscal year in which the entity is within scope.

By way of exception, where the specified return date would otherwise fall before 30 June 2026, the deadline is extended to 30 June 2026. This applies to the first period of TIR filings for fiscal years commencing on or after 31 December 2023.

A NOF is an annual filing obligation for each fiscal year in-scope for Pillar Two. The same deadlines that apply to the TIR, apply to the submission of a NOF.

Where a CE fails to meet its filing or notification obligations in respect of the TIR or the NOF, it may be subject to penalties. For further information, see section 17 of TDM 04A-01-01.

3 Legal framework governing TIR reporting

3.1 Irish legislation

Section 94 of Finance Act (No.2) 2023 (further amended by Finance Act 2024) transposes Council Directive (EU) 2022/2523[2] into Irish law under sections 111A-111AAAE Part 4A TCA 1997. This is supported by S.I. No. 675 of 2023[3].

[2] Council Directive (EU) 2022/2523 of 15 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union

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3.2 OECD Model Rules and Administrative Guidance

The OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS) developed the Pillar Two Model Rules, Commentary to the GloBE rules and Administrative Guidance to support a consistent and co-ordinated approach to Pillar Two implementation across jurisdictions.

Irish Pillar Two legislation closely follows the OECD Model Rules and relies on it for the interpretation of certain terms and concepts. Accordingly, the OECD Model Rules and associated guidance should be read in conjunction with Part 4A TCA 1997 and this manual. Differences may arise between the OECD Model Rules and Irish legislation. In the event of any inconsistency, the provisions in Irish legislation takes precedence.

3.3 Legal basis for TIR exchange

Information reported in the TIR is exchanged automatically between tax administrations in accordance with the relevant legal instruments under DAC9 or the GIR MCAA. The OECD GIR provides the framework for the reporting and exchange of information in relation Pillar Two. Ireland has signed the GIR MCAA, which allows for the central filing of a TIR with a single tax administration and the subsequent automatic exchange with other participating administrations.

Council Directive 2011/16/EU[4] (DAC) provides the legal basis for the exchange of taxpayer information between EU Member States. Council Directive (EU) 2025/872[5] (DAC9) amends the DAC to transpose the GIR into EU law. DAC9 supports the implementation and administration of Council Directive (EU) 2022/2523, which transposes the OECD Pillar Two (GloBE) rules into EU law. Information may also be exchanged with non-EU jurisdictions where an exchange agreement under the GIR MCAA has been activated.

3.4 Activation of exchange agreements

The transposition of DAC9 into domestic legislation provides the legal basis for exchange of the TIR among Member States. However, exchange agreements under the GIR MCAA only become effective once the relevant procedures have been completed. As set out in Section 8 of the GIR MCAA, the exchange relationships are established following the submission of notifications by the competent authorities to the OECD Co-ordinating Body Secretariat. The signing of the GIR MCAA and its domestic implementation are not sufficient to enable the exchange of information. An up-to-date list of activated exchange relationships is available on the OECD website.

3.4.1 First year of GIR exchanges

For the first year of GIR exchanges, not all implementing jurisdictions may have fully operational GIR filing portals in place or have activated exchange relationships by the filing deadline. To support compliance and preserve the benefits of central filing of GIRs, the OECD have released a Common understanding document to support central GIR filings and exchanges. The Annex to this document sets out a list of 2024 Implementing Jurisdictions that will have operational filing portals for GIR central filing in place before 31 May 2026.

[3] S.I. No. 675/2023

[4] Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC

[5] Council Directive (EU) 2025/872 of 14 April 2025 amending Directive 2011/16/EU on administrative cooperation in the field of taxation

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Where the GIR is centrally filed in a jurisdiction listed in the Annex on or before the specified filing deadline, the MNE group should not be required to undertake local GIR filing in any other 2024 Implementing Jurisdiction, provided it has complied with the notification requirements in that local jurisdiction. This is on the basis that these exchange relationships are expected to be activated and exchanges completed on or before 31 December 2026.

4 Operational provisions for TIR exchanges

4.1 Operation of TIR exchanges

Where the TIR is submitted by a DFE or a non-Irish UPE to another competent authority, Revenue will receive the TIR in accordance with the automatic exchange of information provisions.

Revenue will also exchange TIRs filed in the State with other competent authorities on the basis of the information reported by the taxpayer in the TIR. Other jurisdictions will only receive the sections of the TIR to which they are entitled under DAC9/GIR MCAA – see section 4.2 for further details on the dissemination approach.

Revenue exchanges TIR information with participating jurisdictions within three months of the filing deadline. For the first filing period, this timeline is extended to six months.

4.2 Dissemination Approach for TIR exchanges

The 'dissemination approach' is a process approved by the OECD/G20 Inclusive Framework on BEPS under the GIR MCAA and is set out in Article 8ae(2) of DAC9. This process ensures that each jurisdiction receives only the information relevant to the determination of any top-up tax liability arising in that jurisdiction, taking into account the application of the GloBE rules in other jurisdictions and the allocation of taxing rights.

A jurisdiction will not receive information relating to an MNE group unless the group has a CE in that jurisdiction. The dissemination approach applies only to 'implementing jurisdictions' with taxing rights, being jurisdictions that have implemented an IIR, UTPR or both.

A jurisdiction that has implemented only a QDTT cannot act as a central filing jurisdiction and will not disseminate TIR information to other jurisdictions. However, such jurisdictions may receive TIR information from other jurisdictions, based on their taxing rights under the GloBE rules.

The dissemination approach does not apply to jurisdictions that have not implemented any GloBE rules.

Where the TIR is filed centrally, tax administrations will use taxpayers' designations as the basis for disseminating TIR information – see section section 5.9.4 and Appendix D for further details on the importance of assigning the correct RecJurCodes to enable successful exchange of the TIR. A taxpayer may also choose to file the full TIR locally with all implementing jurisdictions or QDTT/QDMTT-only jurisdictions in which it has CEs.

Where an implementing jurisdiction cannot rely on central filing and exchange mechanisms, local filing may be required. In such cases, the information provided should be consistent with that contained in the centrally filed TIR and the local filing is only required to contain the information

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that the tax authority would have received under the dissemination approach, if reliance had been placed on central filing and exchange mechanisms. Therefore, taxpayers should provide the same information to a tax administration regardless of whether the TIR is filed centrally and subsequently exchanged, or filed locally.

In summary, the reportable elements of the TIR, as outlined in the following table, identify the jurisdictions entitled to receive information for the purposes of exchange under the dissemination approach.

Recipient Jurisdiction Profile	Information exchanged
UPE Jurisdiction (where located in an implementing jurisdiction)	Full TIR (including all jurisdictional sections)
Implementing Jurisdiction (with CE located in its jurisdiction)	Full general section (Section 1 of the standard TIR template)
QDMTT-only Jurisdiction (with conditions of CE activity in jurisdiction)	General section (excluding the high-level summary information in Section 1.4 of the standard TIR template for the TIR)
Jurisdiction with taxing rights (under the Pillar Two Directive or QDMTT)	Relevant jurisdictional sections (consistent with Sections 2 and 3 of the standard TIR template)
UTPR jurisdictions with a **UTPR percentage of zero**	Jurisdictional sections limited to only information on the attribution of top-up tax under the UTPR in respect of that jurisdiction (excerpt of Section 3.4.3 of the standard template for the TIR)

A jurisdiction may fall within more than one of the above categories. For example, an implementing jurisdiction with CEs located in its jurisdiction will receive both the general section and any jurisdictional sections for which it has taxing rights.

5 TIR technical requirements

5.1 Format of submission

The TIR must be prepared in accordance with the OECD XML Schema and corresponding User Guide published in January 2025. The XML Schema translates the OECD GIR/DAC9 standardised template into a common XML format, enabling the reporting and exchange of information in a standardised, computer-readable form.

The XML Schema definition used for DAC9 exchanges is based on the OECD framework and requires that:

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- DAC9 initial, nil, correction and deletion messages comply with the GloBE XSD; and
- DAC9 status messages comply with the TIR status XSD

Section 111AAI requires that a TIR shall be prepared in accordance with the standard template as set out in Section IV of Annex VII of DAC9, or the standardised GIR. The DAC9 TIR template is fully mapped to the elements of the GloBE XSD and therefore the same XSD schema is relevant for both templates.

The XML Schema package includes:

- an XSD file (the technical schema to be compatible with established AEOI portals), and
- an associated User Guide, which specifies the data required to be reported for each element.

TIR submissions must comply with the requirements set out in this TDM and with the standards defined by the OECD in the GIR XML Schema User Guide to enable successful transmissions.

5.2 GIR XML schema structure

The structure of the GIR XML file for submission is set out in the OECD Pillar Two User Guide. Where referenced, XSD element names are presented in angle brackets, e.g. <ElementName>.

The GIR XML schema comprises of a <MessageSpec> element and a repeatable <GloBEBody> element. The <GloBEBody> is further divided into five sections as outlined below:

Section	Description
Reporting entity and group details	Corresponds to sections 1.1 and 1.2 of the standardised TIR XML template, relating to the <FilingInfo> section. This section identifies the filing constituent entity, the MNE Group, the relevant accounting information and the reporting fiscal year to which the TIR relates.
Corporate Structure	Corresponds to section 1.3 <GeneralSection> of the template and contains information on the corporate structure of the group. The section also identifies the relevant recipient jurisdictions for exchange of information purposes.
Summary section	Corresponds to Section 1.4 <Summary> of the template and provides a high-level summary of GloBE information.

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Section	Description
Jurisdiction sections	Corresponds to sections 2 and 3 <JurisdictionSection> (excluding 3.4.3) of the Globe Model Rules. This section provides the jurisdictional information for each jurisdiction in which the MNE Group operates. This section is also used to report calculations under a QDMTT that meets the requirements to be treated as a safe harbour. It also indicates the relevant recipient jurisdictions of each <JurisdictionalSection> for exchange of information purposes. For jurisdictions where safe harbours and exclusions do not apply, the <JurisdictionSection> contains jurisdictional ETR computations, top-up tax computations (where necessary), and the allocation of top-up tax, if any. For jurisdictions where certain safe harbours and exclusions do apply, the <JurisdictionSection> contains more limited information (e.g. the routine profits test requires the Filing Constituent to complete Section 3.3.2 only).
Allocation of top-up tax to group jurisdictions	Corresponds to Section 3.4.3 <UTPRAttribution> of the TIR and contains information on the attribution of top-up tax among the relevant jurisdictions where UTPR is applicable.

Each data unit within the <GloBEBody> includes a child element i.e. <DocSpec>, which uniquely identifies the data using a <DocRefID> and specifies its type (i.e. new, corrected or deleted data). A summary of the main structure of the GIR XML Schema is as follows:

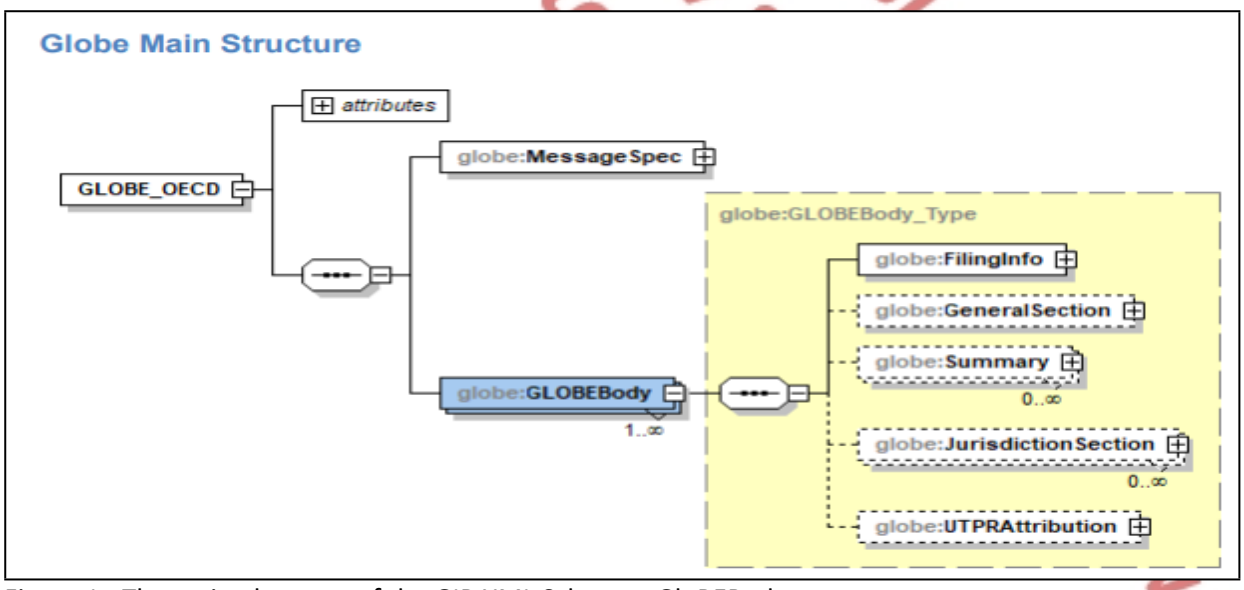

Figure 1 - The main elements of the GIR XML Schema <GloBEBody>

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5.3 Future updates to the GIR XML schema

Subject to developments planned by the OECD and the European Commission (EC), the structure of the standardised XML schema is not expected to change for the 2024 and 2025 fiscal years. The OECD continues to engage on an updated version of the GIR XML schema, including potential changes required in respect of the Side-by Side package. Further revisions to the GIR XML schema may be introduced that apply for fiscal years 2026 onwards.

5.4 Maximum file size

Only one XML file can be uploaded at any time. The maximum permitted size of a TIR XML for upload to ROS is 100MB. Files exceeding this limit will be rejected. Where a TIR XML file exceeds 100MB, the submission may be split into separate files - see section 5.6.4 for more details on splitting files.

5.5 GIR XML message and schema codes

A complete list of GIR XML Schema codes (e.g. GIR201) and Message codes (e.g. OECD1) referenced in this manual, are set out in Appendix F.

5.6 Message types

The ROS TIR upload facility supports all valid GloBE message types in accordance with the GIR XML Schema. A message may contain either:

- new records (OECD1); or
- corrections (OECD2) and/or deletions (OECD3)

but must not contain both new records and corrections/deletions.

- The cross-reference option (OECD0) may only be used for the <FilingInfo> element when it has already been submitted, i.e. in the case of corrections, cancellations or additions of information.

5.6.1 Initial message

An initial message contains only new information. The <MessageTypeIndic> element will be GIR101, and it includes only data where the <DocTypeIndic> is OECD0 or OECD1.

5.6.2 Correction and deletion message

Where a taxpayer wishes to amend a TIR XML submission that has passed all validations and has been accepted on Revenue's system, a taxpayer may submit a correction or deletion message. The <MessageTypeIndic> element will be GIR102, and it includes data where the <DocTypeIndic> is OECD2 (corrections) or OECD3 (deletions). See section 5.8 for further details on corrections and deletions. Two examples demonstrating the XML changes required to update an existing message to both a deletion message and a correction message are set out in Appendix C.

5.6.3 Nil Report message

A nil report message indicates that there is no data to report. The <MessageTypeIndic> element will be GIR103, and it includes only data where the <DocTypeIndic> is OECD0 or OECD1. A nil report contains only filing information and does not include any top-up tax data. It may be used where a CE was previously in scope but is no longer in scope for a particular reporting period (e.g.

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where it falls below the revenue threshold). In such cases, submitting a nil report may be more appropriate than ceasing a TIR registration, where the group may come back into scope in the future.

5.6.4 Split Messages

To comply with ROS file size limits, a TIR XML submission may be split into multiple files. This should only be done where strictly necessary. Each file must comply with the GIR XML Schema and follow the related structure and validation rules.

Each split file must include the <FilingInfo> element, using the resend option where relevant. The <DocTypeIndic> should be:

- OECD1 for the first declaration, and
- OECD0 for subsequent declarations.

Where possible, TIR sections relating to the same entities and the same jurisdictions should be submitted together to support validation and data accuracy (e.g. the summary section for a jurisdiction should be submitted with the corresponding jurisdictional ETR computations).

Each XML file is processed independently by ROS. Where a submission is split into several parts, all files must be successfully validated and accepted before the TIR is regarded as successfully submitted.

5.7 XML Validations and Errors

5.7.1 Overview

The OECD GIR Status Message XML Schema sets out the common validation rules approved by the Inclusive Framework. It was released in July 2025 to improve the quality and consistency of data exchanged through the GIR XML Schema.

The TIR, transmitted in XML format, may contain errors (e.g. due to incorrect file preparation or incomplete or inaccurate records). Following submission of a TIR via ROS, the filer will receive a message in their ROS inbox confirming the status of the submission.

This ROS inbox message will indicate whether:

- The TIR has passed validation and has been accepted.
- The TIR has been accepted with errors; or
- The TIR has been rejected and needs to be resubmitted.

Any identified errors will be listed in the message.

5.7.2 EC validation module

The TIR filing system in ROS incorporates the standard Validation Module (VM) developed by the EC. Any updates to the VM will be communicated by Revenue as they become available. The initial VM .jar file developed by the EC is provided for use by taxpayers.

Please refer to Appendix B for:

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1. Further details on the initial VM .Jar file (version 1)
2. Steps to follow to resolve XML schema and validation errors
3. Validation rules disabled for TIR filing on ROS (version 1 of the XML Schema), and
4. Recurring validation issues identified to date along with recommended guidance.

Please also refer to the OECD website for additional published interpretative guidance and technical issues affecting the rules developed within the VM.

5.7.3 Validation rules

The full list of validation errors is set out in Appendix G. These align with OECD rules, DAC9 requirements and those specified in the GIR Status XML Schema. In addition, Revenue has implemented custom validation rules not included in the VM to support the processing of local filing correction messages. These custom rules are set out in section 5.8.3.

Validation of a TIR XML file is applied at two stages within the ROS submission process to ensure compliance with both technical and business rules.

Stage	Validations	Origin	Type
First level validations - ROS XML upload	1. The file does not exceed the maximum size limit (100MB) 2. The file is not empty 3. The file is in XML format and adheres to the GIR XML Schema 4. The file does not contain malicious code 5. The file does not contain invalid schema errors (Custom '9999' correction message validation errors set out in section 5.8.3 below)	Revenue customised validations	File errors
Second level validations - post upload via ROS inbox	Validation Rules 60001 - 60028	OECD Schema	Severe record errors
	Validation Rules 70001 - 70124	OECD Schema	Other record errors
File errors mainly related to TIR exchanges between competent authorities	Validation Rules 50001 - 50011	OECD Schema	File errors

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5.7.4 First level validation

At the first validation stage, file level errors are scanned for detection during the ROS upload process. File errors prevent the XML file from being uploaded to ROS. Where such errors arise, the XML file is rejected, and the filer is returned to the upload screen. The file must be corrected before it can be successfully submitted on ROS.

5.7.5 Second level validation

Where the XML passes the first level validation, it gets submitted to ROS. This does not constitute successful submission of the TIR. At this stage, second level validations are applied to the submitted file.

The filer will receive a ROS Notice message in their ROS inbox confirming the status of the submitted TIR XML. This message may take a few minutes to appear. This message will indicate whether:

1. **the TIR is accepted,**
2. **the TIR is accepted with errors, or,**
3. **the TIR is rejected and must be resubmitted**.

The outcome depends on the type(s) of validation error identified:

- severe record errors result in rejection of the TIR submission, and
- other record errors result in the submission being accepted with errors.

Errors identified at the second stage are categorised as follows:

5.7.5.1 Severe record errors

Severe record errors relate to fundamental data quality issues. Where such errors are identified, the TIR is rejected. A rejected TIR is treated as not filed and the filing obligation remains outstanding. Taxpayers should resolve the errors and resubmit the TIR.

5.7.5.2 Other record errors

Other record errors relate to data quality issues in the TIR. Where such errors arise, the TIR will be accepted. A ROS inbox message will issue confirming that the file has been 'Accepted with Errors'. An error report will be made available for download, listing the details of the record validation errors identified. Best efforts should be made to correct other record errors where they arise.

5.7.6 Rounding validations

Certain validation rules involve calculations based on TIR elements. To accommodate differences in system implementation, while maintaining an appropriate level of precision, the following applies:

- values may be rounded to a maximum of four decimal places; and
- a tolerance margin for error of 1% will be applied before an error is raised.

Where the rounding function, applicable for decimal fractions, is applied, it must be converted to an integer and rounded to the nearest accepted value (i.e. in the case of an integer number: 1.4 would be cast to 1 and 1.5 will be cast to 2).

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5.8 Corrections and Deletions

Corrections and deletions are necessary where information previously submitted via ROS, or exchanged between competent authorities, must be modified. Competent authorities may also notify each other where they believe information included in a TIR requires correction.

Before making a correction / deletion submission, taxpayers and agents should familiarise themselves with all relevant OECD and Revenue guidance, the OECD XML Schema and the Status Message XML Schema

Corrections and deletions follow the same structure as the previously accepted message and must be linked to the original file through the <CorrDocRefId> field elements.

5.8.1 How to submit a correction / deletion message on ROS

The functionality to delete or correct a TIR is in-built within the construct of the XML file. To correct or delete a TIR that was successfully filed, a correction or deletion XML message type (GIR102) must be submitted (see section 5.6.2). This gives the direction to ROS to delete or correct the previous submission.

The corrected / deleted XML file is uploaded on ROS in the same manner as the original XML submission – see submission steps outlined in section 6 below.

Where a TIR has already been accepted on ROS for a relevant fiscal period, a new TIR submission (OECD1 <DocTypeIndic>) should not be submitted until after a correction (OECD2) or deletion (OECD3) message is submitted. Note: where an XML file does not upload successfully to ROS or fails the full XML Schema validation checks, then the initial message submission has not been accepted, and a correction / deletion is not necessary.

Where more than one TIR submission (i.e. OECD1) has been submitted and accepted on ROS, then any duplicate submissions should be deleted.

Two examples demonstrating the XML changes required to update an existing message to both a deletion message and a correction message are set out in Appendix C.

5.8.2 Practical considerations when submitting Deletion and Correction Messages

A correction and deletion message transmits modifications and deletions to a TIR XML that has been submitted to Revenue and which, depending on the timing of when the correction or deletion message is submitted, may have been exchanged with another Competent Authority[6]. The correction or deletion message relies on the <CorrDocRefId> mechanism for the identification of the modified elements.

[6] The deadline for DAC9/GIR exchanges between qualifying competent authorities is within three months of the filing deadline, which is extended to six months of the filing deadline for the initial filing year.

Where the TIR is filed later than the filing deadline (including a TIR that was amended or corrected following an initial filing), then the deadline for the DAC9/GIR exchange is within three months of the date of receipt of the TIR (extended to six months from the date of receipt for the initial filing year).

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Filers should note that no new or additional elements can be included in a correction or deletion message. If an element is missing from the original TIR XML submission and a taxpayer wants to amend an XML to add the missing (new) element, the first submission needs to be deleted and a new OECD1 initial message is required. If a taxpayer includes additional elements as part of submitting a correction/deletion message, this will trigger a severe record error (60004), and the submission will be rejected.

When deleting or correcting a TIR that has been filed on time, where the correction does not impact on the calculation of the top-up tax, including for example, the claiming of a safe harbour exclusion, then the (i) deletion and new submission, or (ii) corrected return, will be considered by Revenue to have been filed on time. This applies for the first year of filing only and is subject to ongoing review, in light of further OECD and EU guidance issuing. If the TIR is being amended after the specified filing deadline for an election or safe harbour claim, then contact should be made with Revenue and Revenue will consider the facts of each case individually.

5.8.3 Deletion Messages

To delete a previously accepted XML submission, the <DocTypeIndic> element must be set to OECD3. The <CorrDocRefId> element must equal to the <DocRefId> element related to the original record being deleted. Once deleted, a new XML submission can be submitted using the OECD1 (new data) <DocTypeIndic>.

5.8.4 Correction elements

Correction and deletion submissions may be included within a single file, however, new records cannot be combined with correction or deletion records. Each correction or deletion submission must be linked to the original file through the <CorrMessageRefId> and <CorrDocRefId> fields. These must match the corresponding identifiers in the original submission.

The correctable elements are those equipped with a <DocSpec> element, enabling the identification and specification of corrections. These elements can be corrected independently. However, corrections must apply to the element as a whole. It is not possible to only partially correct a correctable element. Where a correction targets a previously submitted child element of a top-level element, the related parent top-level element and all associated child elements must be re-submitted, including those unchanged.

The GloBE XSD User Guide provides technical guidance on the correction process and the use of the <DocSpec> element.

5.8.5 Structure of a correction message

A correction message follows the same structure as the previously accepted message to which it relates. To reduce the size of exchanges, top-level records must remain unchanged. Only the <FilingInfo> element must always be resubmitted, even where unchanged, to ensure compliance with the XSD.

For correction messages, the following applies:

- The <MessageTypeIndic> element must be set according to the correction
- The <DocSpec> element depends on the nature of the records:
    - **Unchanged** information:

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- The <DocRefId> element related to the unchanged record and included in the message previously accepted must be reused
- No <CorrDocRefId> element must be provided
- The <DocTypeIndic> element must be set to OECD0

- **New** information:
  - New <DocRefId> element must be generated to ensure that it is unique in time and space
  - No <CorrDocRefId> element must be provided
  - The <DocTypeIndic> element must be set to OECD1
- **Corrected** information:
  - New <DocRefId> element must be generated to ensure that it is unique in time and space
  - The <CorrDocRefId> element must equal the <DocRefId> element related to the record being corrected
  - The <DocTypeIndic> element must be set to OECD2
- **Deleted** information:
  - New <DocRefId> element must be generated to ensure that it is unique in time and space
  - The <CorrDocRefId> element must equal to the <DocRefId> element related to the record being deleted
  - The <DocTypeIndic> element must be set to OECD3
- As set out in validation rule 60004, combinations of <DocTypeIndic> elements is restricted within the same message. At the time of writing this document, this rule only covers the values provided for the <DocTypeIndic> elements independently from the value reported for the <MessageTypeIndic>.

5.8.6 Corrections - Custom validation errors

Revenue has implemented additional validation rules for local filing correction messages as follows:

Code	Description
9999	The <DocRefId> {%s} has <RecJurCodes> that do not match the original submission {%s}. Please issue a deletion and then resubmit with the correct <RecJurCodes>.
9999	The <DocRefId> {%s} has <FilingInfo> role that do not match the original submission. Please issue a deletion and then resubmit with the correct <FilingInfo> roles.
9999	The <ResCountry> for {%s} has changed from the original submission. Please issue a deletion and then resubmit with the correct <ResCountry>.

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Code	Description
9999	The Rules for {%s} has changed from the original submission. Please issue a deletion and then resubmit with the correct Rules.
9999	If this file is intended to be Correction please resubmit using the correct <MessageTypeIndic> value of GIR102.
9999	If this file is intended to be an initial message please resubmit using the correct <MessageTypeIndic> value of GIR101.
9999	If this file is intended to be a Nil Return please resubmit using the correct <DocTypeIndic> value of OECD1.
9999	To delete the <GeneralSection> please ensure that a deletion request has been sent for all associated <Summary>, <JurisdictionSection> and <UTPRAttribution> records.

5.9 Additional Schema Guidance - Key elements

For a TIR XML file to pass the validation rules and to allow corrections, certain key elements within the file must contain unique values.

Some of the key elements identified in the OECD GIR XML Schema are outlined below for ease of reference. Further details are available in the GIR XML Schema and User Guide.

- <DocTypeIndic>
- <MessageRefID>
- <DocRefID>
- <CorrDocRefID>
- <RecJurCode>

5.9.1 <DocTypeIndic>

The <DocTypeIndic> element indicates whether a record contains resent, new, corrected, or deleted data. The code is indicated at the level of each data unit. The possible values for <DocTypeIndic> are set out in the table below.

Message code	Meaning
OECD0	Resent Data
OECD1	New Data
OECD2	Corrected Data
OECD3	Deletion of Data
GIR101	The message only contains new information
GIR102	The message contains corrections/deletions for previously sent information
GIR103	The message advises there is no data to report

5.9.2 <MessageRefID> and <DocRefID>

The <MessageRefID> uniquely identifies a message in space and time and must be a unique value.

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The <DocRefID> uniquely identifies a document (i.e. one record and all associated data elements). An element containing a correction or deletion must have a new unique <DocRefID> for traceability.

Taxpayers may use any unique <MessageRefID> and <DocRefID. Revenue recommends that the reference begins with the year of the reportable period, followed by the group name and then a unique identifier; for example, ***2024GroupName123456789***. This format will support easier and quicker identification of messages in the event that follow-up is required on messages exchanged, etc.

5.9.3 <CorrDocRefID>

The <CorrDocRefID> references the <DocRefID> of the element to be corrected or deleted. It must refer to the latest reference of the record (<DocRefID>) that was submitted. A series of corrections or amendments can be handled, as each correction completely replaces the previous version. Corrections must have their own unique <MessageRefID> to allow for further corrections where required.

5.9.4 <RecJurCode>

The repeatable <RecJurCode> code identifies the receiving jurisdictions for the exchange of information. Where the TIR is filed locally, the jurisdiction code "IE" must be included for each occurrence of <RecJurCode>.

The taxpayer is responsible for correctly identifying the jurisdictions for TIR exchange. It is critically important that where centrally filing the TIR in Ireland, each section of the XML GloBE body contains all relevant RecJurCodes to enable successful exchange of the TIR with other Jurisdictions.

For example, where exchanging with an 'implementing jurisdiction' (i.e. a jurisdiction that has implemented an IIR, UTPR or both), the taxpayer should ensure that RecJurCodes have been assigned to every Summary section and not just the Summary Section relevant to that jurisdiction.

Where RecJurCodes have not been appropriately assigned, this may cause an exchange to be unsuccessful, which may give rise to a request for local filing of the GIR in the affected jurisdiction.

The exchange of information will follow the applicable dissemination approach (see section 4.2 for further details).

The <RecJurCode> element must be two characters long and correspond to a valid country's ISO code. It is included in several sections including:

- <GeneralSection>
- <Summary>
- <JurisdictionSection>
- <UTPRAttribution>

Note. The manual is currently subject to review and may not reflect up-to-date position. Most recent version.

6 TIR submission

Taxpayers with Pillar Two filing obligations must be registered for TIR; and all Irish CEs within scope of Pillar Two must be registered regardless of which CE is the TIR reporting entity. See TDM 04A-10-01 for information on the registration process.

Once registered, a taxpayer will submit a TIR to Revenue through ROS by uploading and submitting an XML file.

Successful submission of the TIR requires the XML file to pass the validation rules set out in section 5.7.3. XML files that do not meet these requirements will be rejected. A rejected TIR is treated as not filed and does not satisfy the filing obligation. The filing obligation remains outstanding until a TIR has been successfully submitted and accepted.

6.1 Log in and navigate to File a Return

Log in to ROS. The option to "File a Return" is located in the "My Services" tab.

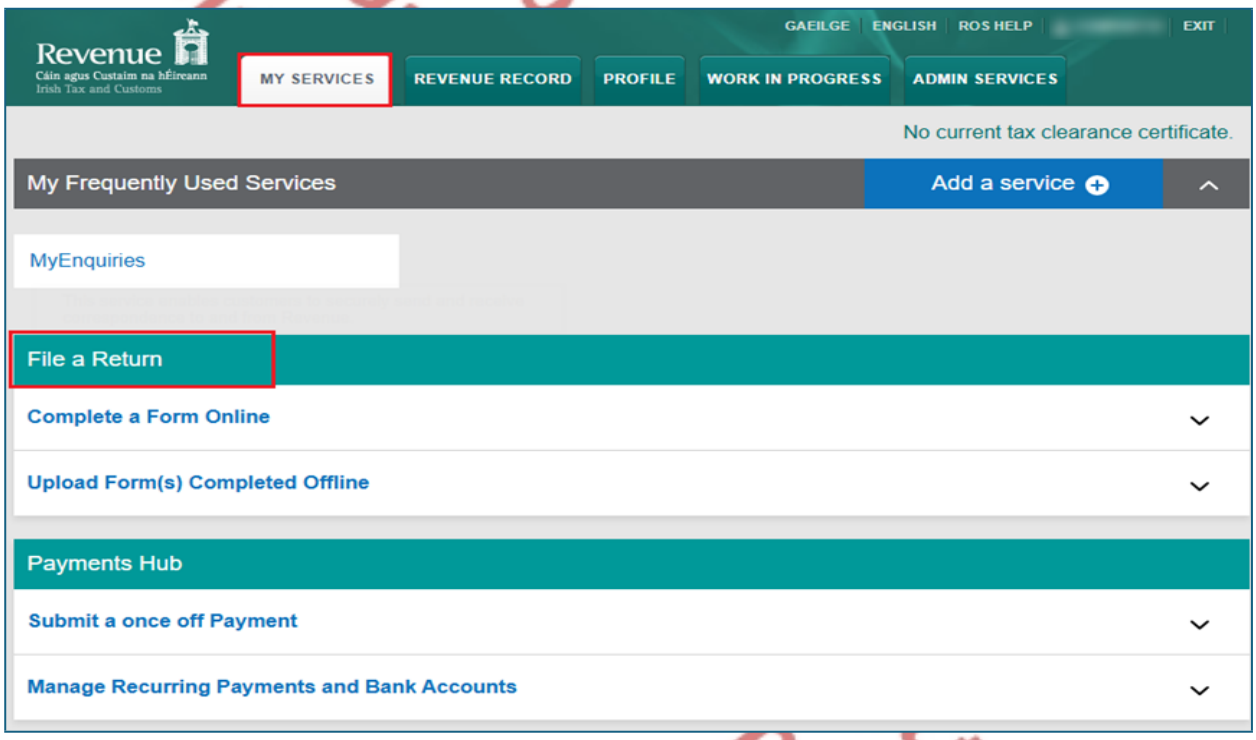

Figure 2 - My Services tab

Note: This manual may not be reproduced without permission. Not to review and

6.2 Start a new online form

Select "Complete a Form Online" to proceed. GloBE returns must be completed online – there is no offline option.

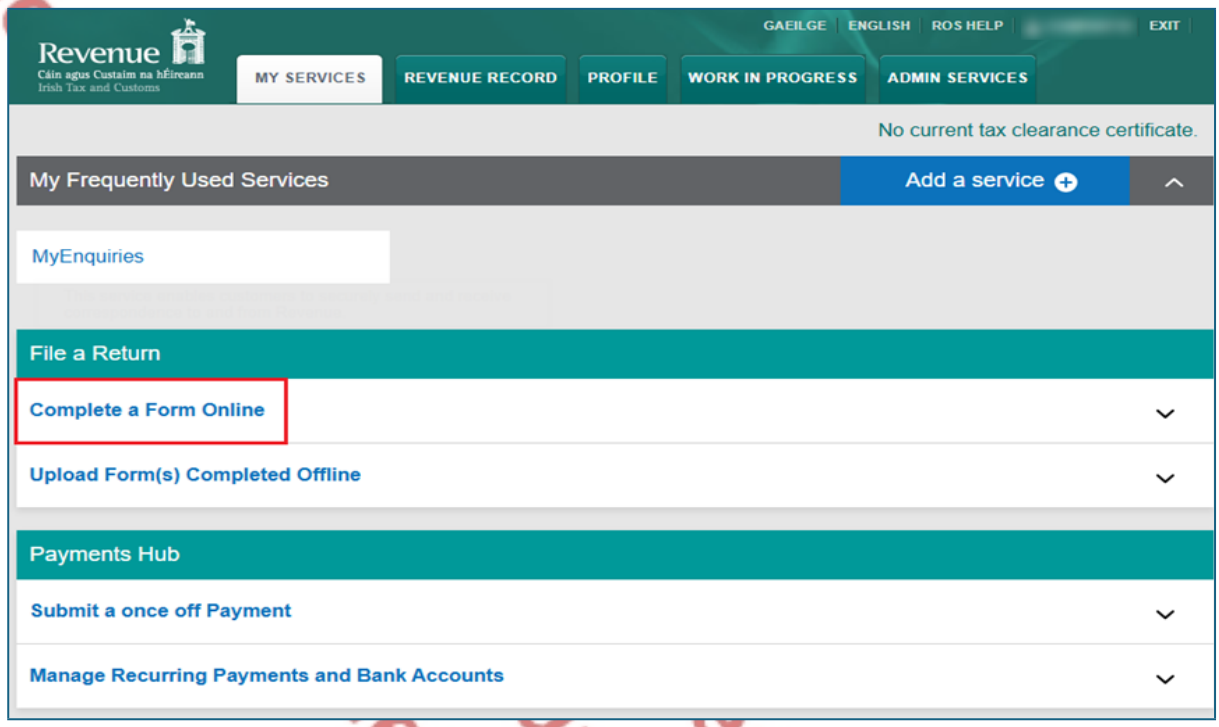

Figure 3 - Complete a Form Online

Not current version. Currently subject to review and correct up-to-date position.

6.3 Select the TIR reporting obligation

Select the "Reporting Obligations" radio button and choose "TIR" from the drop-down list.

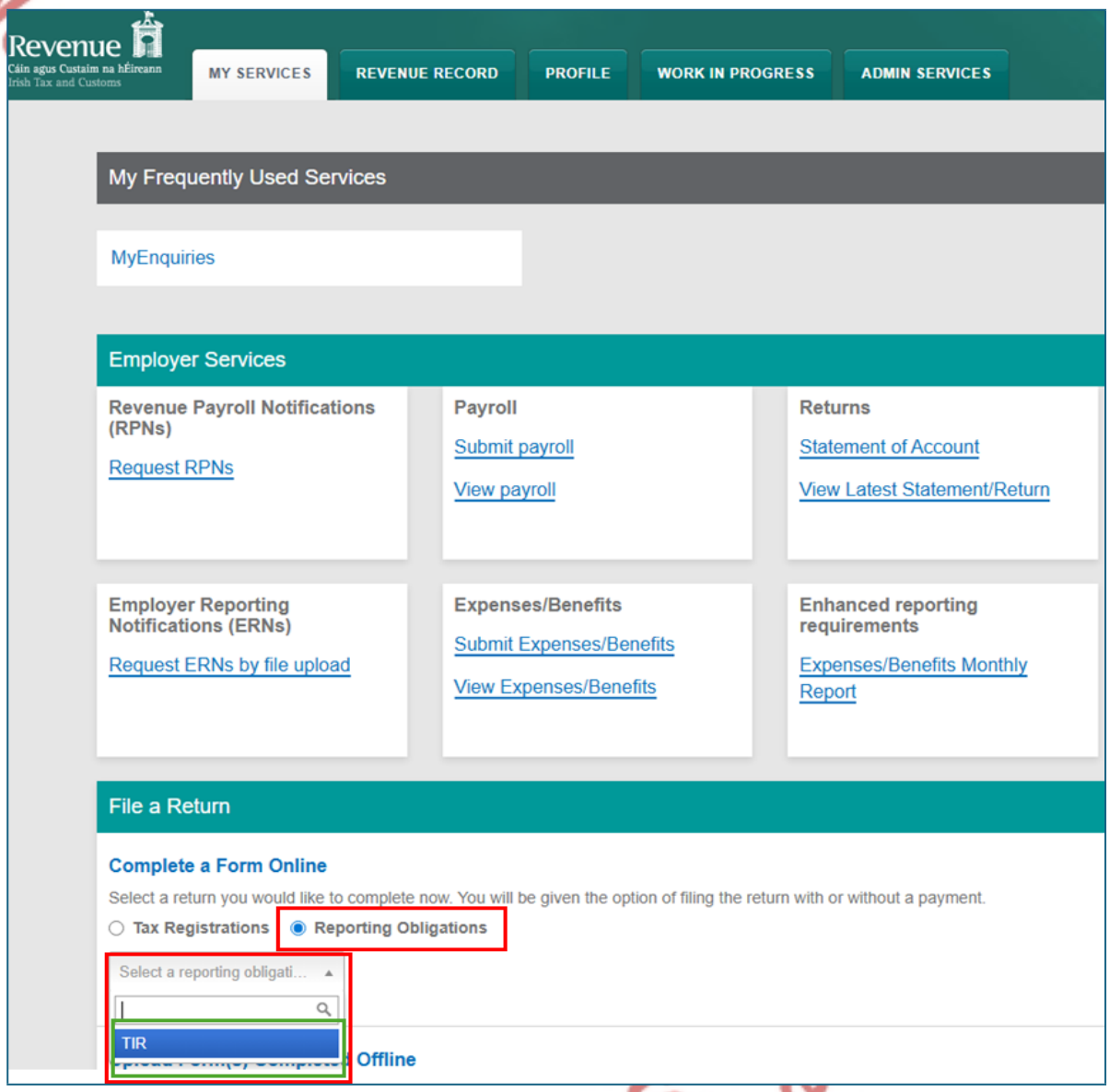

Figure 4 - Complete a Form Online – select reporting obligations

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e position.

Then select “Top Up Tax Information Return” from the drop-down list.

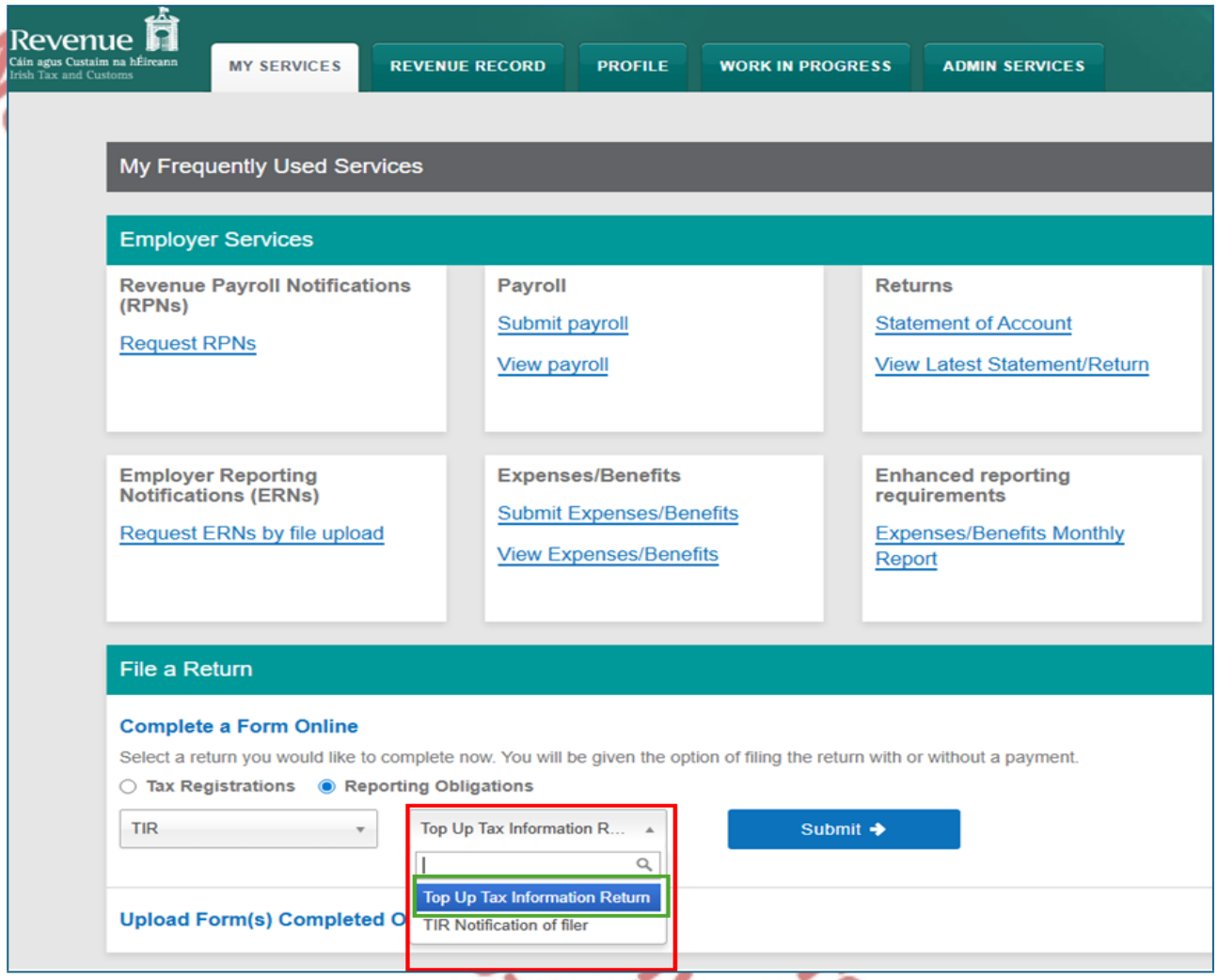


Figure 5 - Complete a Form Online, select Top Up Tax Information Return

sion.
y subject to review and
to-date position.

Select “Submit” to proceed to the next screen.

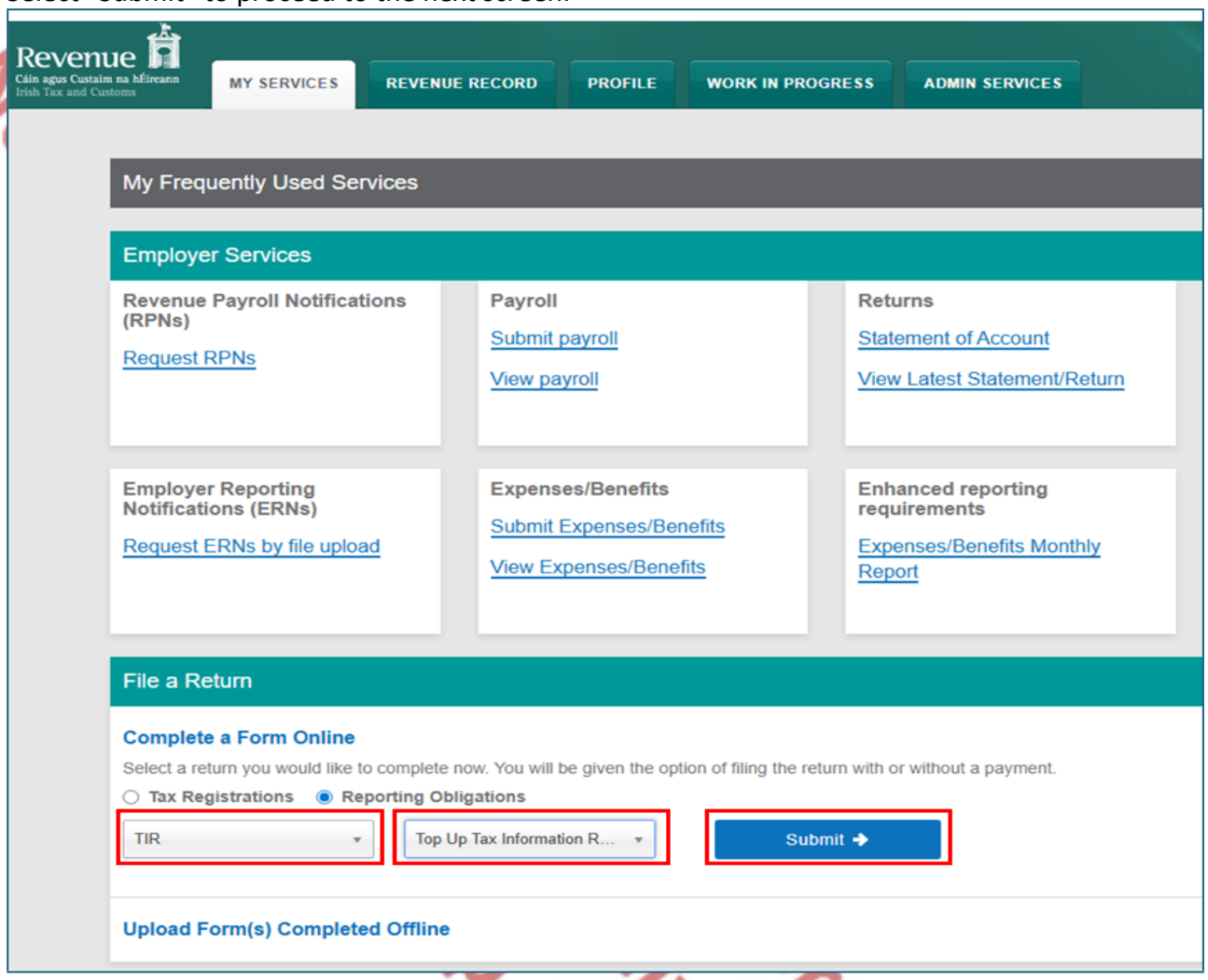


Figure 6 - Complete a Form Online – select Submit

6.4 Submit the TIR XML file

Upload the XML file by dragging and dropping the file into the upload area or by selecting “Browse for a file”. Only one XML file can be uploaded at a time.

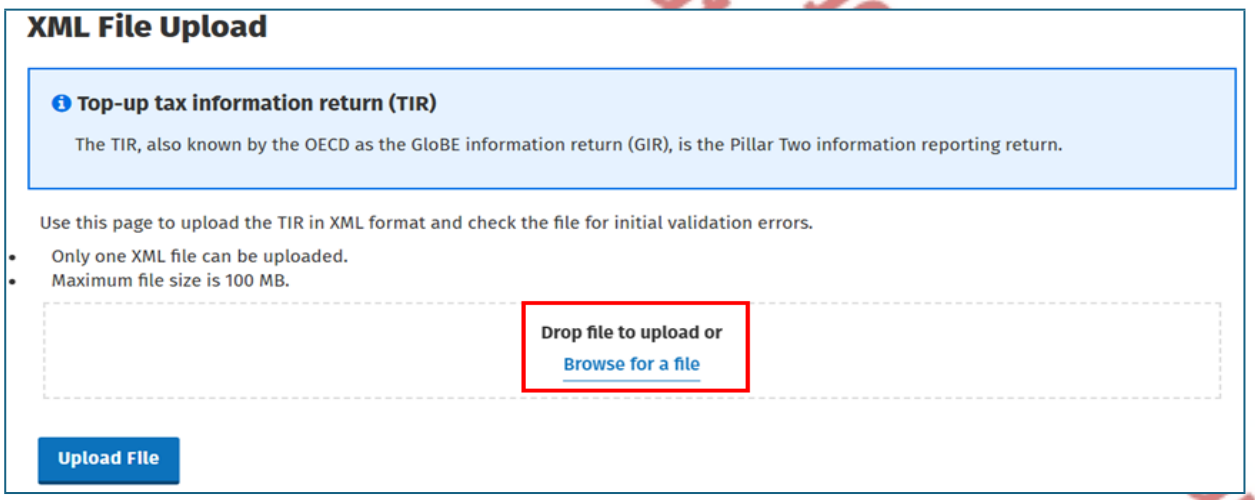


Figure 7- Upload XML file

Select “Upload file” to continue

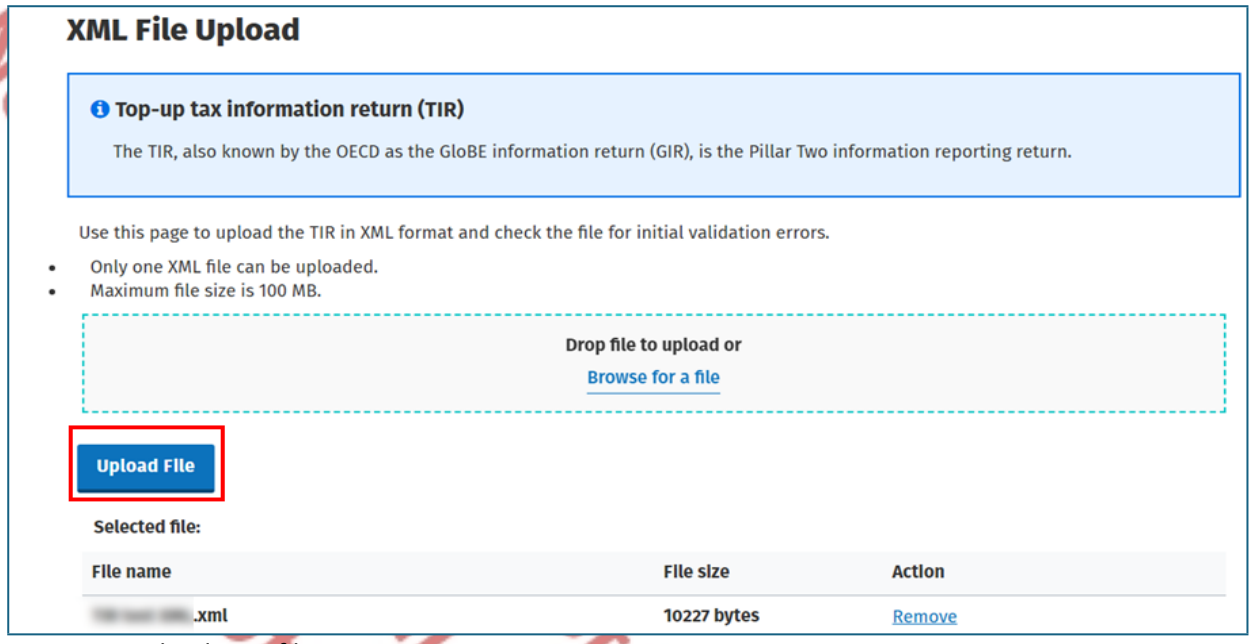


Figure 8 - Upload XML file

The XML file must pass the following initial validation checks:

1. The file does not exceed the maximum size limit (100MB)
2. The file is not empty
3. The file is in XML format and adheres to the GIR XML Schema
4. The file does not contain malicious code
5. The file does not contain invalid schema errors (Custom ‘9999’ correction message validation errors set out in section 5.8.3).

Where the file fails validation, an error message will be displayed. Select ‘Back’ and upload a corrected file.

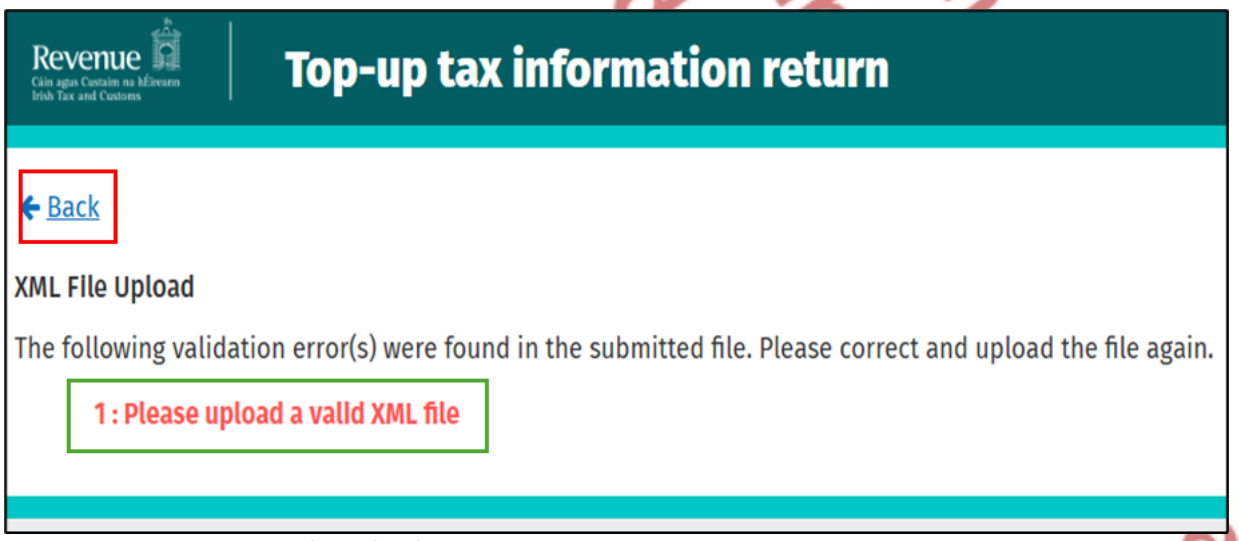


Figure 9 - Error message if the file fails validation and requires to be corrected

Once the XML file passes initial validation, the “Sign and Submit” screen is displayed. Enter the ROS password and select “Sign and Submit”.

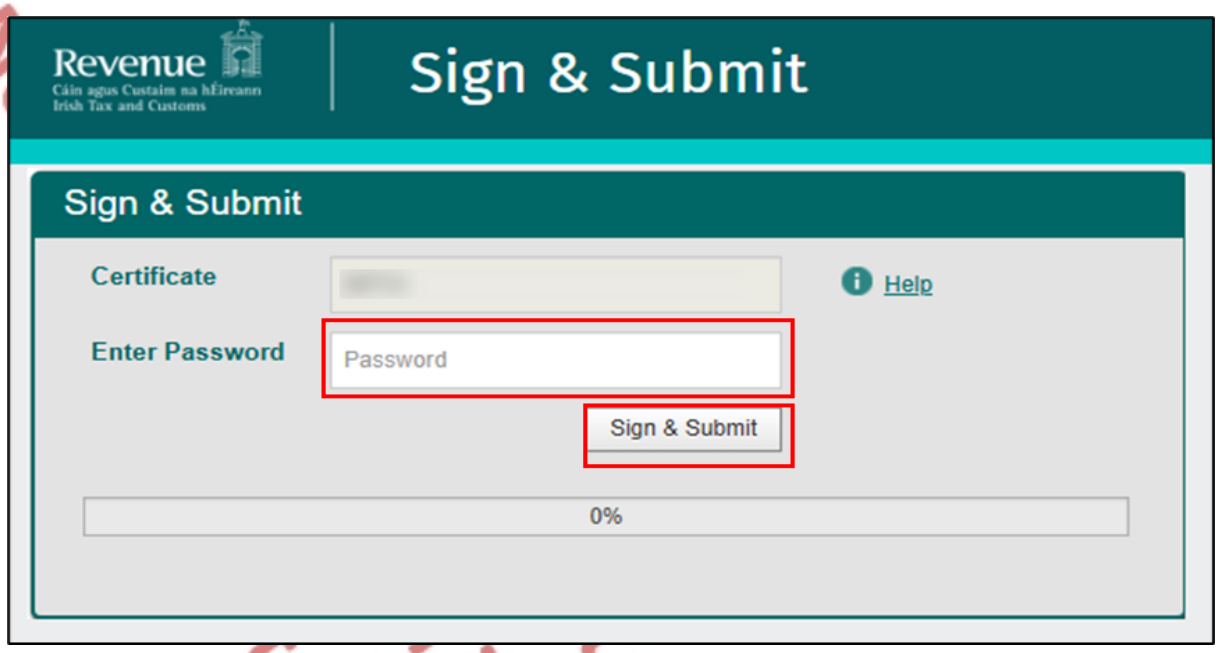


Figure 10 - Sign and submit

A confirmation message will appear following submission of the TIR XML file.

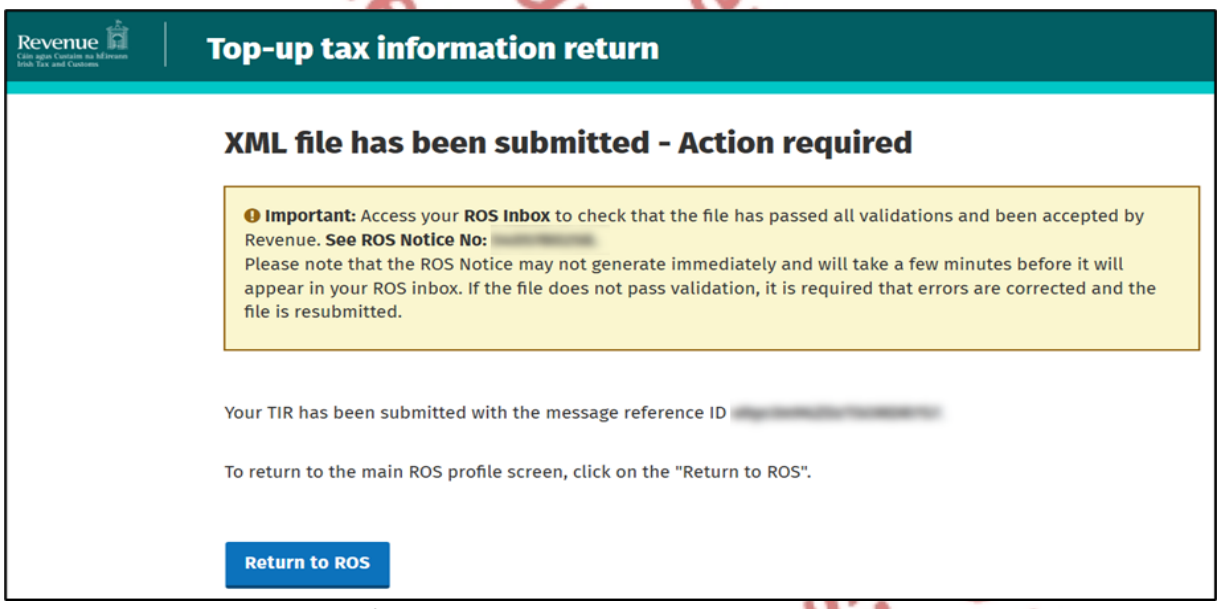


Figure 11 - XML submitted confirmation screen

NOTE: This confirmation message does not mean that the TIR has been successfully submitted. It confirms only that the XML file has passed the first level of validation.

The TIR is only treated as submitted where it has successfully passed the second level of validation. Taxpayers will receive a ROS inbox notification confirming the status of the submission.

Where the TIR is rejected, the XML file must be corrected and resubmitted.

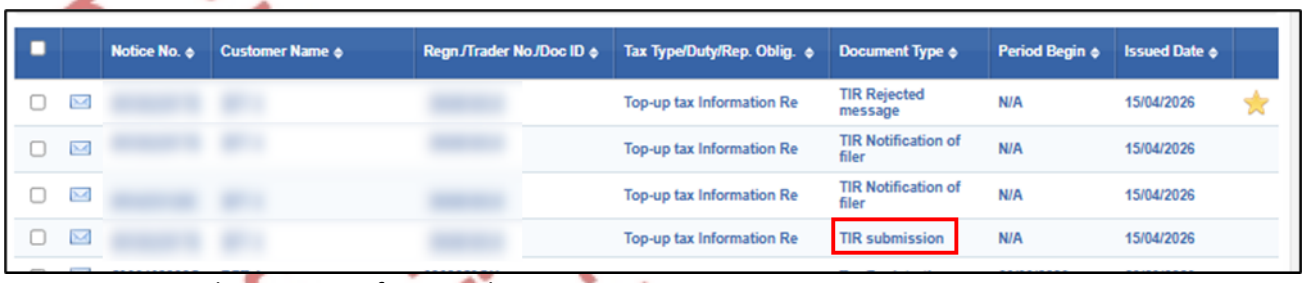
6.5 Verification of TIR submission status in ROS inbox

Messages confirming the status of the TIR will issue to the ROS inbox. The message may take a few minutes to appear. This message will indicate whether:

- The TIR is accepted,
- The TIR is accepted with errors, or,
- The TIR is rejected and must be resubmitted.

6.5.1 TIR accepted

Where the TIR has been successfully validated, a message confirming that the TIR has been accepted will issue to the ROS inbox.



Notice No.	Customer Name	Regn./Trader No./Doc ID	Tax Type/Duty/Rep. Oblig.	Document Type	Period Begin	Issued Date
[illegible]	[illegible]	[illegible]	Top-up tax Information Re	TIR Rejected message	N/A	15/04/2026
[illegible]	[illegible]	[illegible]	Top-up tax Information Re	TIR Notification of filer	N/A	15/04/2026
[illegible]	[illegible]	[illegible]	Top-up tax Information Re	TIR Notification of filer	N/A	15/04/2026
[illegible]	[illegible]	[illegible]	Top-up tax Information Re	TIR submission	N/A	15/04/2026

Figure 12 - ROS inbox message for TIR submission

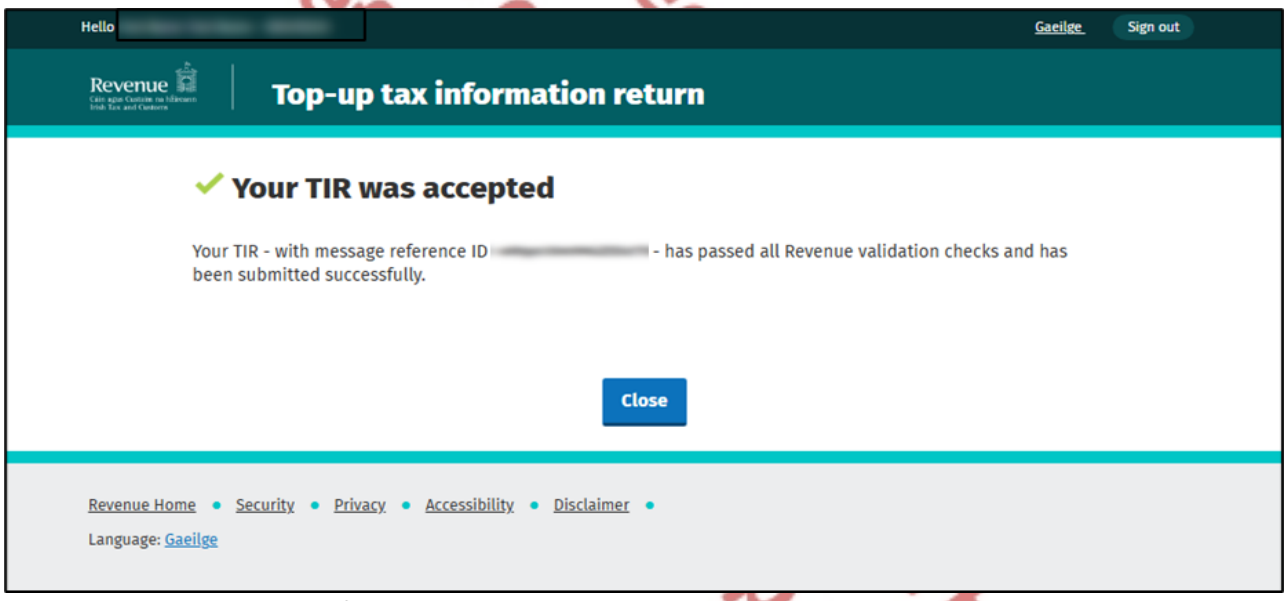


Figure 13 - TIR accepted confirmation screen

6.5.2 TIR accepted with errors

Where the TIR has passed validation but errors have been identified, a message confirming that the TIR has been accepted with errors will issue in the ROS inbox.

Note: This is a reference to review and position.

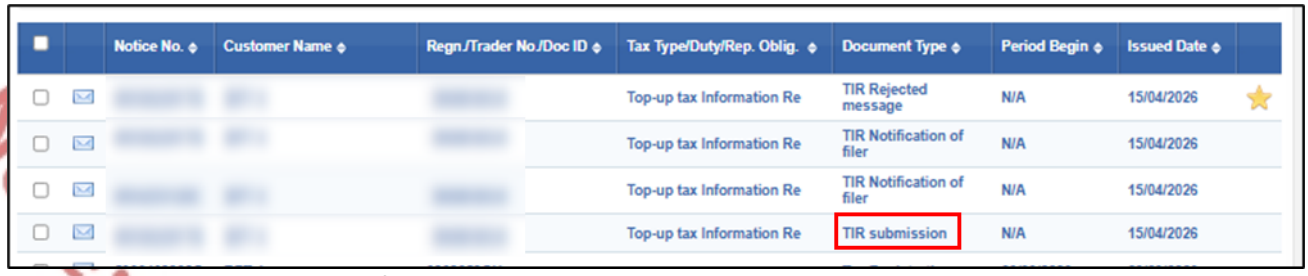


Figure 14 - ROS inbox message for TIR submission

Details of the validation errors will be displayed on screen. Taxpayers should review and correct such errors where appropriate.

Select 'Download' to download a file containing the full list of identified errors.

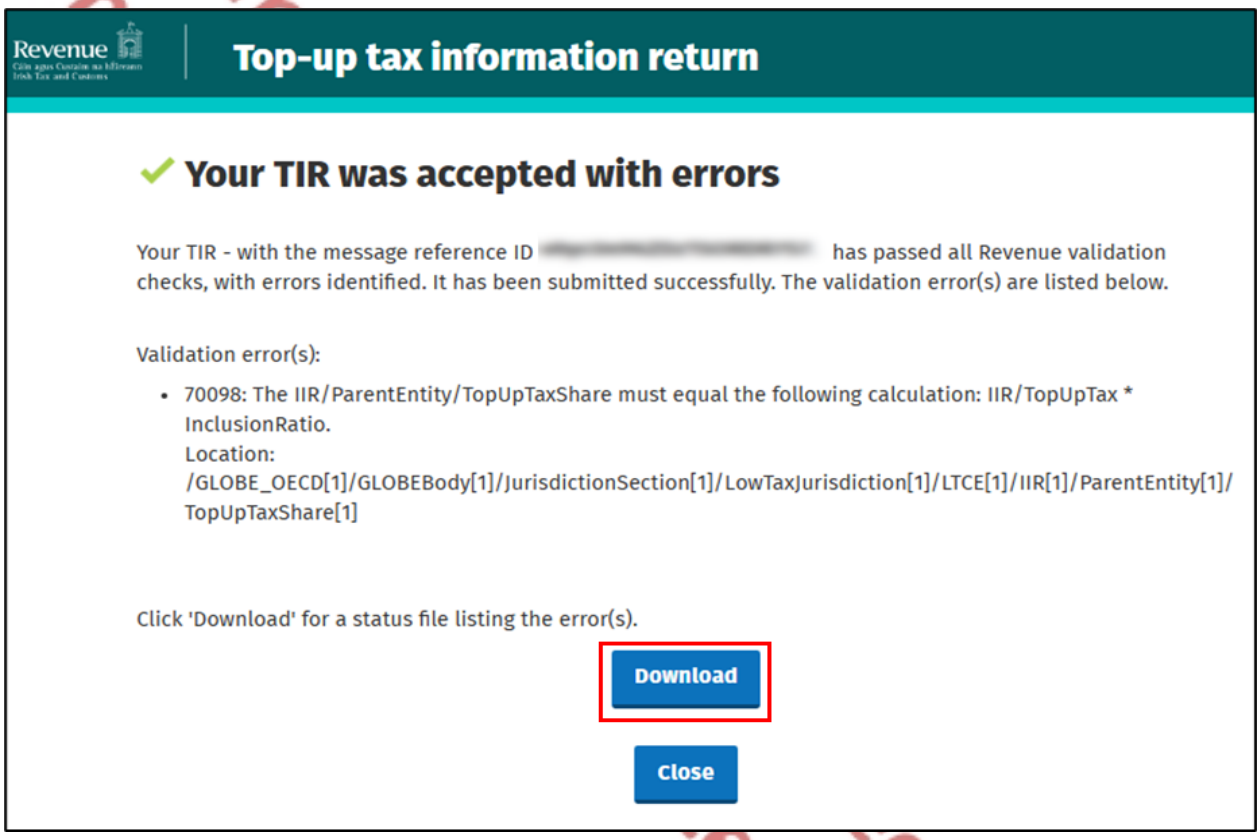


Figure 15 - TIR accepted with errors screen

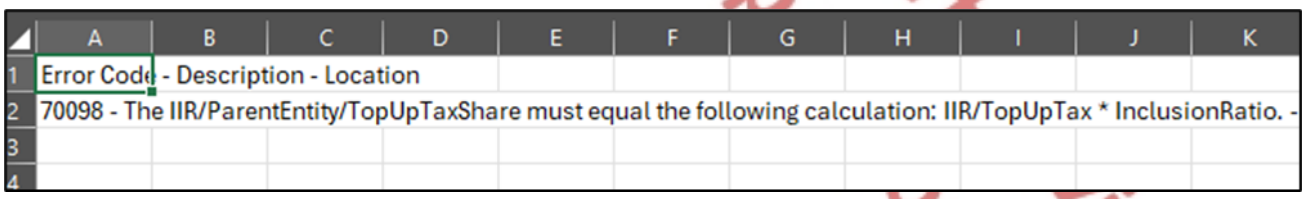


Figure 16 - List of validation errors

6.5.3 TIR rejected and must be resubmitted

Where the TIR fails validation, a rejection message will issue to the ROS inbox. This is flagged as a priority message.

A rejected TIR is not treated as filed and does not satisfy the filing obligation. The filing obligation remains outstanding until a TIR has been successfully submitted and accepted.

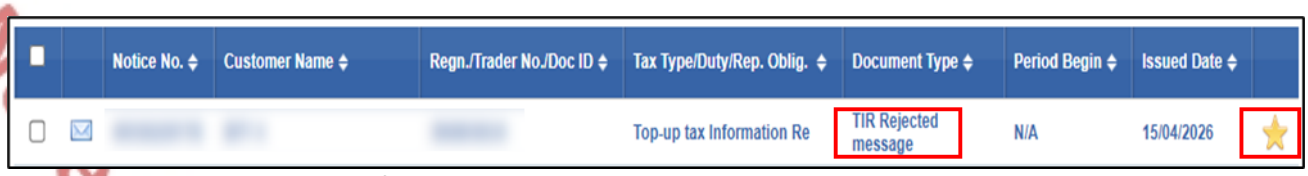


Figure 17 - ROS inbox message for TIR submission

Details of the validation errors will be displayed on screen. Taxpayers must correct the errors and resubmit the TIR. Select 'Download' to download a file containing the full list of identified errors.

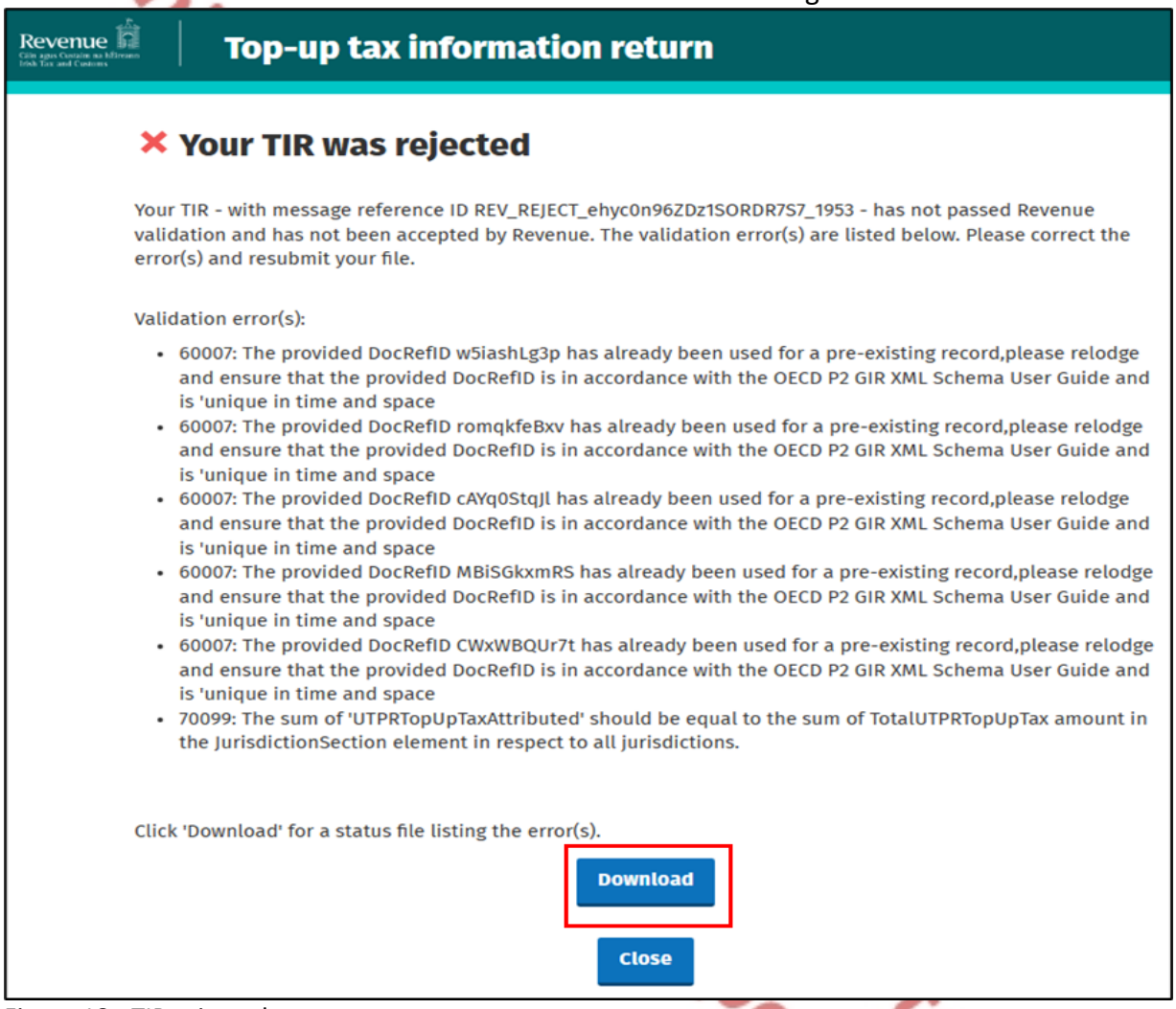


Figure 18 - TIR rejected screen

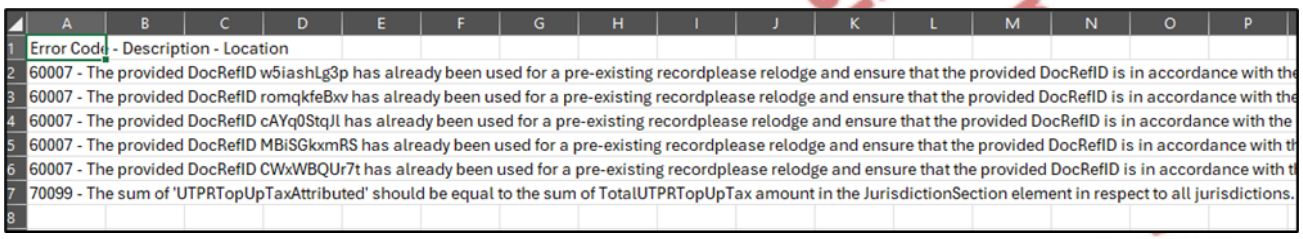


Figure 19 - List of validation errors

7 Notification of Filer submission

Taxpayers with Pillar Two filing obligations must use ROS to register for TIR. All Irish CEs within scope of Pillar Two are required to register for TIR, regardless of whether that CE is the TIR reporting entity. TIR registration is required to facilitate the submission of the NOF. Where an agent is acting on behalf of a reporting entity, the agent may register the client through ROS. See TDM 04A-10-01 for information on the registration process.

Once registered for TIR, a taxpayer can submit a NOF to Revenue via ROS. Where a CE has appointed a DLE to submit the NOF on its behalf, the CE retains the ability to submit a NOF.

7.1 Log in and navigate to File a Return

Log in to ROS. Under the 'My Services' tab, select "File a Return".

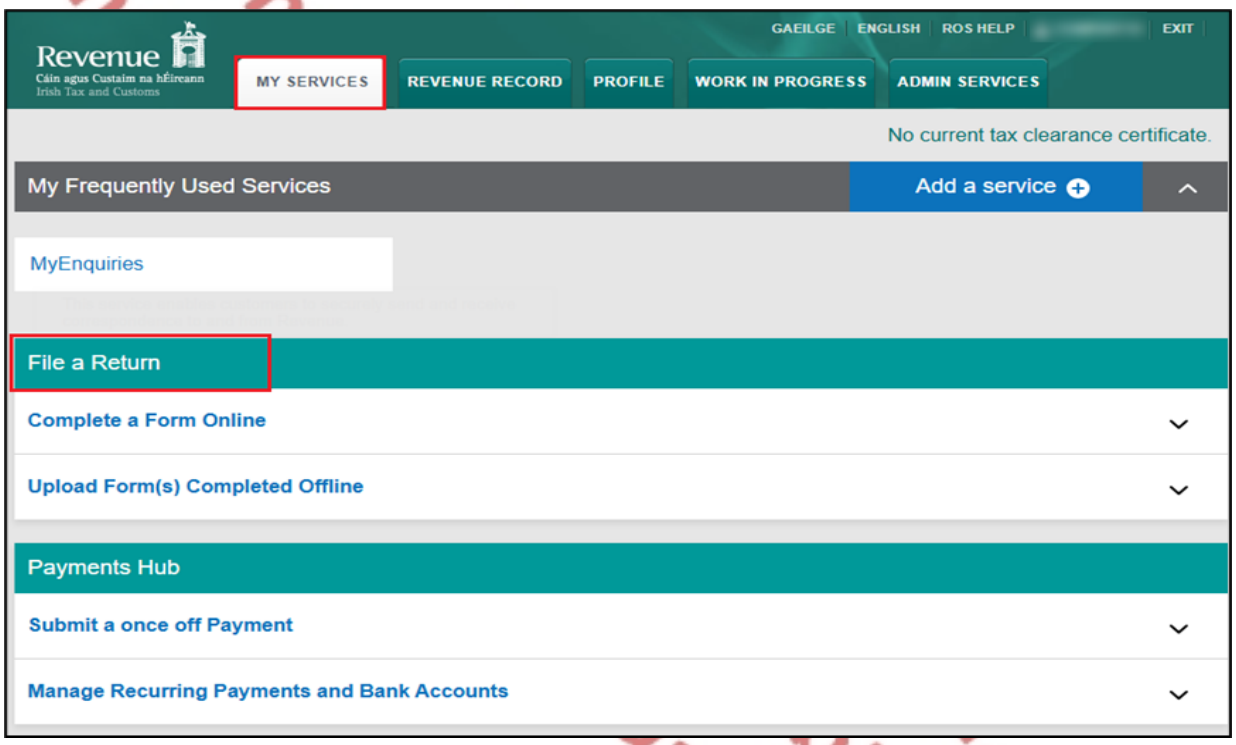


Figure 20 - My Services tab

Note: this p... subject to review and ...ate position.

7.2 Start a new online form

Select "Complete a Form Online" to proceed. GloBE returns must be completed online. There is no offline filing option.

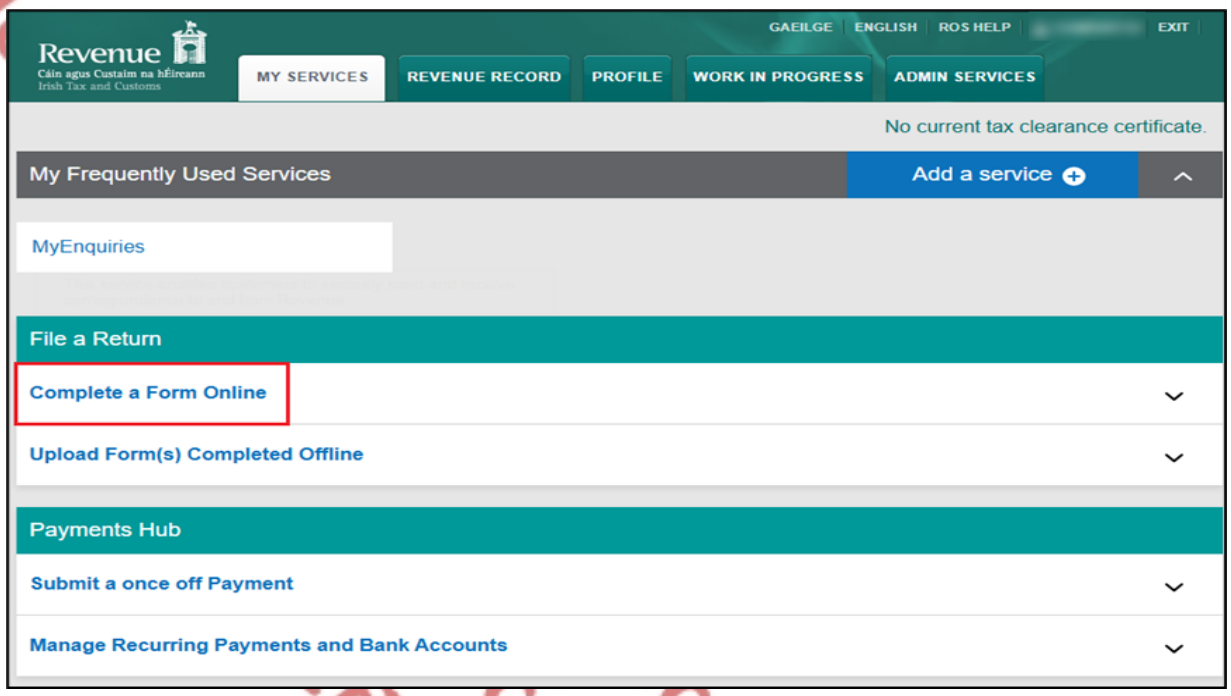


Figure 21 - Complete a Form Online

7.3 Select the TIR reporting obligation

Select the "Reporting Obligations" radio button. From the drop-down list, select "TIR".

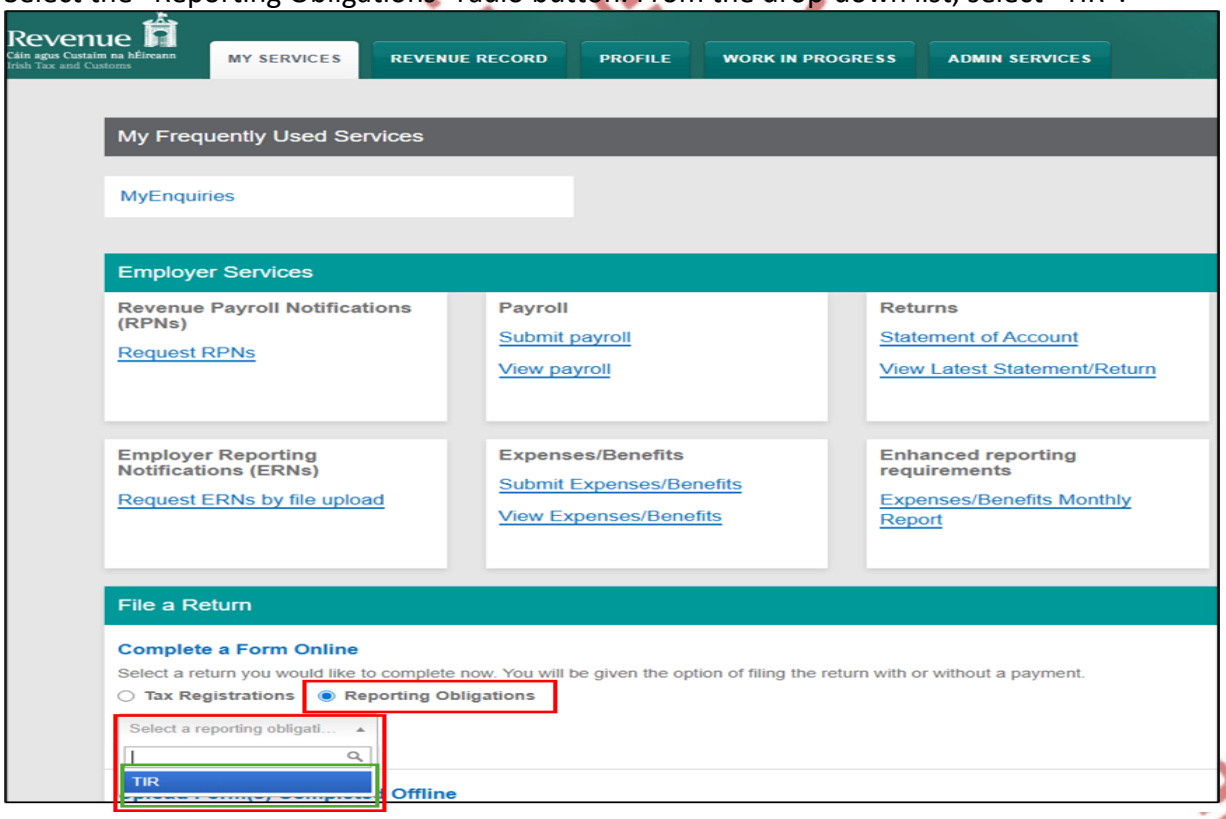


Figure 22 - Select the TIR reporting obligation

Then, from the second drop-down list, select 'TIR Notification of filer'.

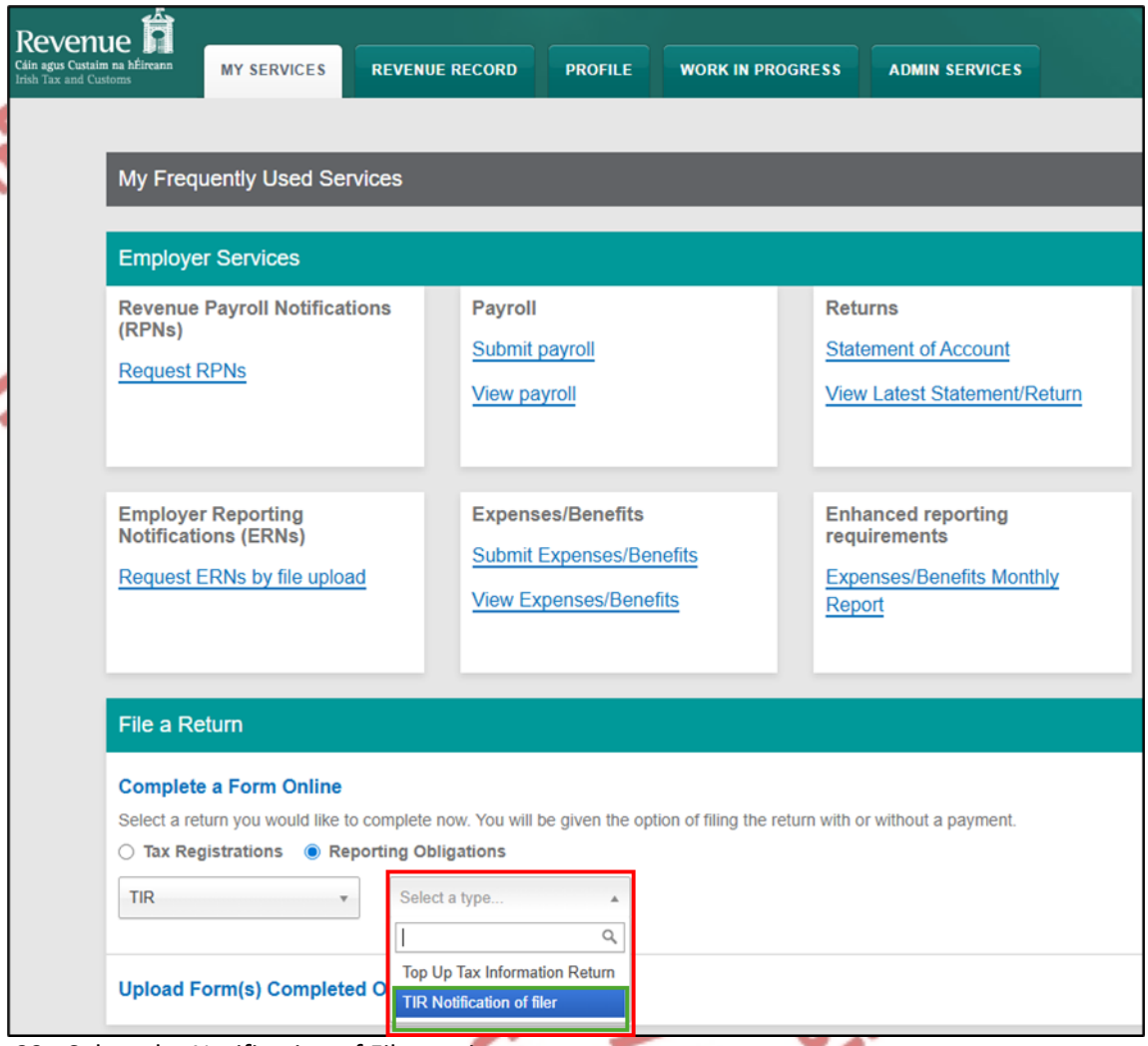


Figure 23 - Select the Notification of Filer option

Note ... subject to review and ... to-date position.

Then select “Submit” to proceed.

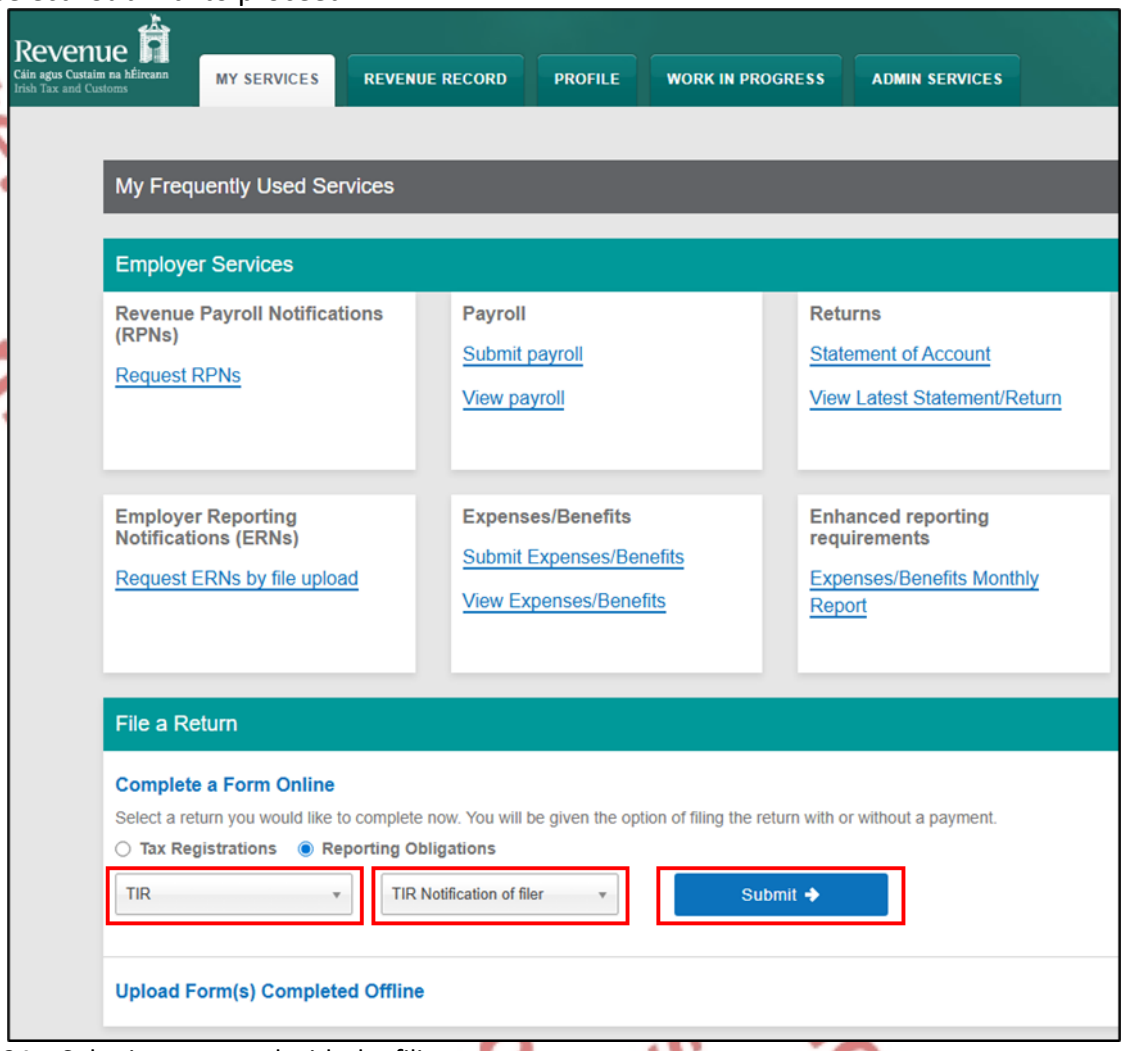


Figure 24 - Submit to proceed with the filing

Note. ... subject to review and ... to-date position.

7.4 Complete the notification of filer form

Complete the form as follows:

- Section 1 - The entity name and TIN should be prepopulated. Select “No” where a NOF is being submitted for the reporting fiscal year for the first time and is not deleting an existing notification.
- Section 2 – Enter the start and end dates of the reporting fiscal year
- Section 3 – Enter the details of the TIR filing entity. In line with section 3.4, taxpayers should ensure that the TIR filing entity is located in a jurisdiction that has an activated exchange agreement with the State.

When all required fields are complete select “Sign and submit.”

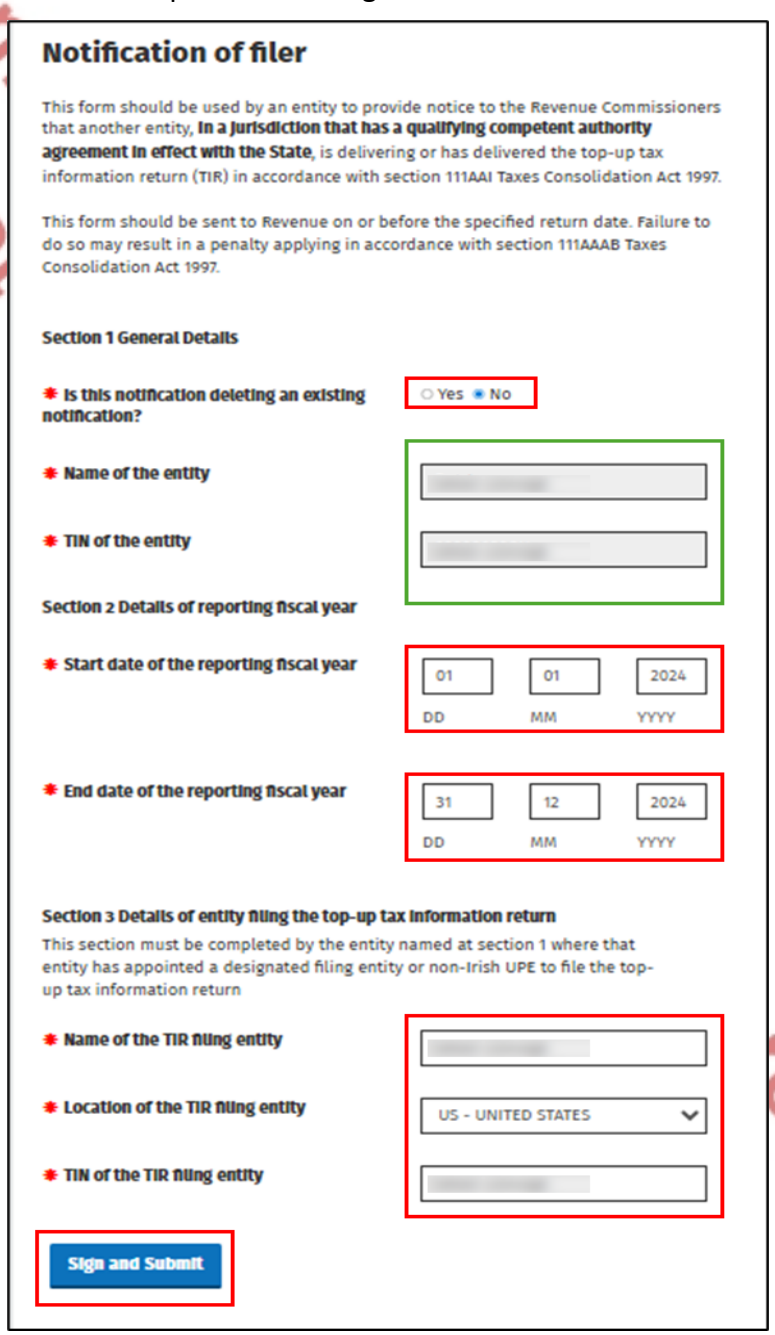


Figure 25 - Complete the notification of filer form, including mandatory fields highlighted

Note: This may not

review and

The “Sign and Submit” screen is displayed. Enter ROS password and select “Sign and Submit”.

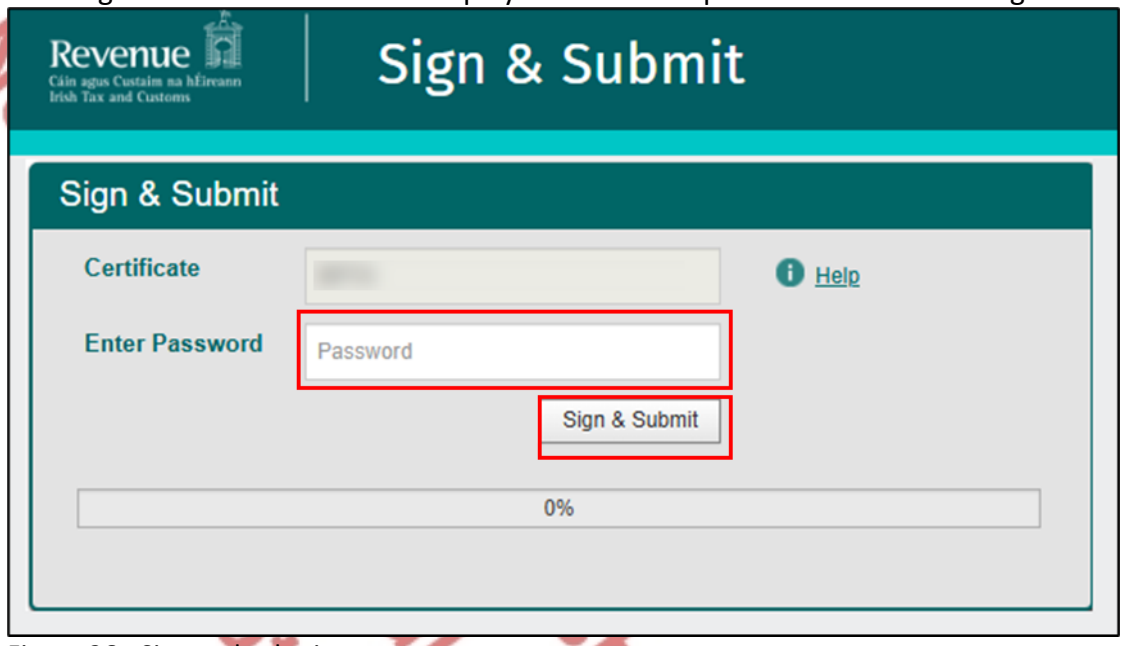


Figure 26 - Sign and submit

A confirmation message will display confirming that the NOF has been submitted.

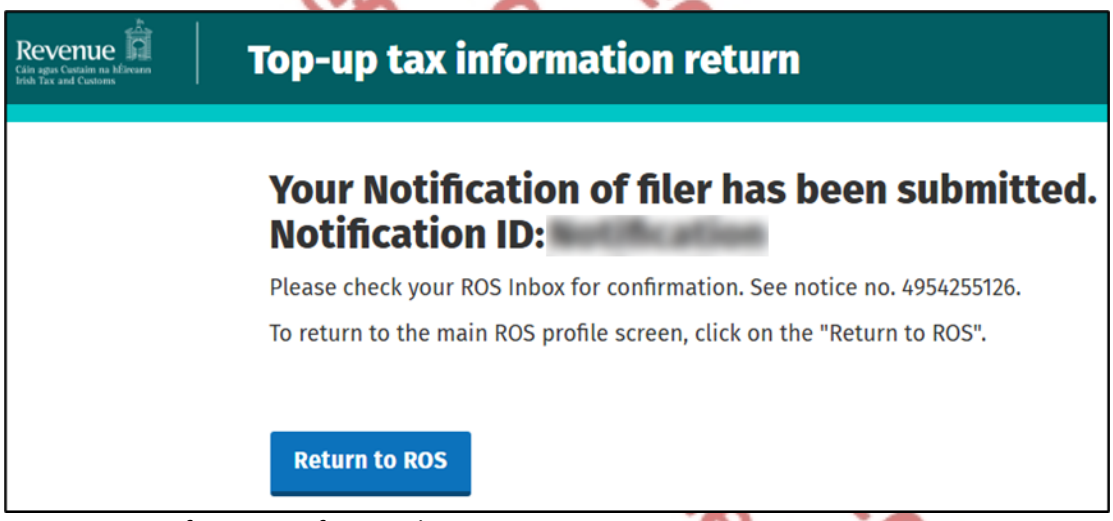


Figure 27 - Confirmation of NOF submission

A message confirming receipt of the NOF will appear in the ROS inbox.

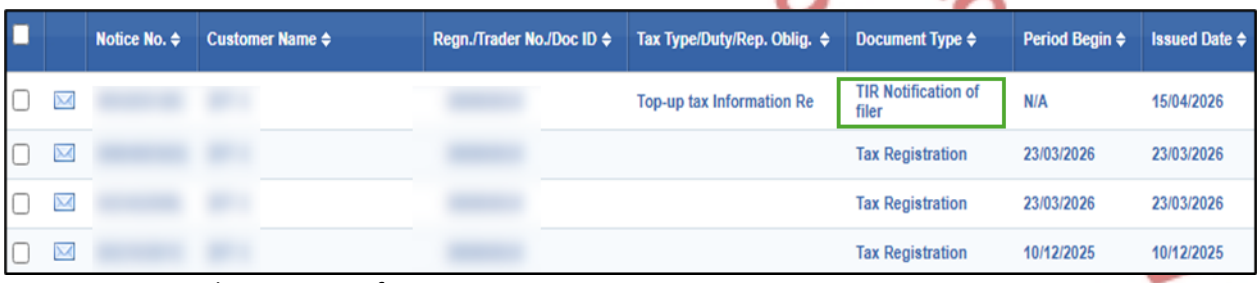


Figure 28 - ROS inbox message for TIR NOF

A confirmation screen will display showing that the NOF has been accepted, and the details that were entered.

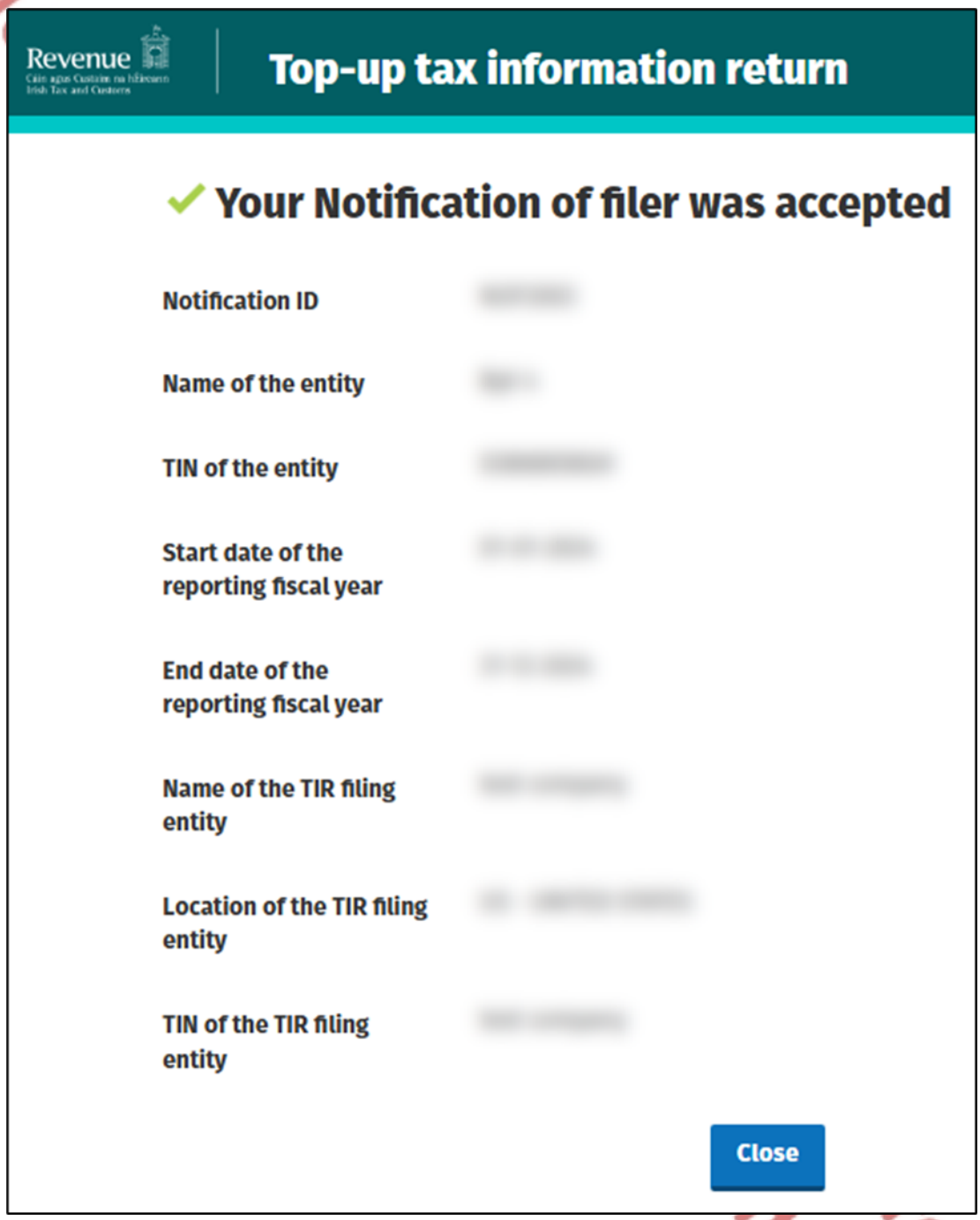


Figure 29 - Confirmation notification of filer was accepted

7.5 Deleting a notification of filer

Where a taxpayer detects an error in a previously submitted NOF, the NOF can be deleted. Where required, a new NOF can then be submitted with the correct details. Amendments or replacements to a previously submitted NOF are not available on ROS.

7.5.1 Complete the form to delete a NOF

In Section 1, select "Yes" to indicate that an existing NOF is being deleted. Enter the NOF ID of the NOF to delete. The NOF ID can be found on the ROS inbox message of the NOF previously submitted.

Where a valid NOF ID is entered, the remaining fields will be pre-populated with the details of the original submission. Review the information and select "Delete" to continue.

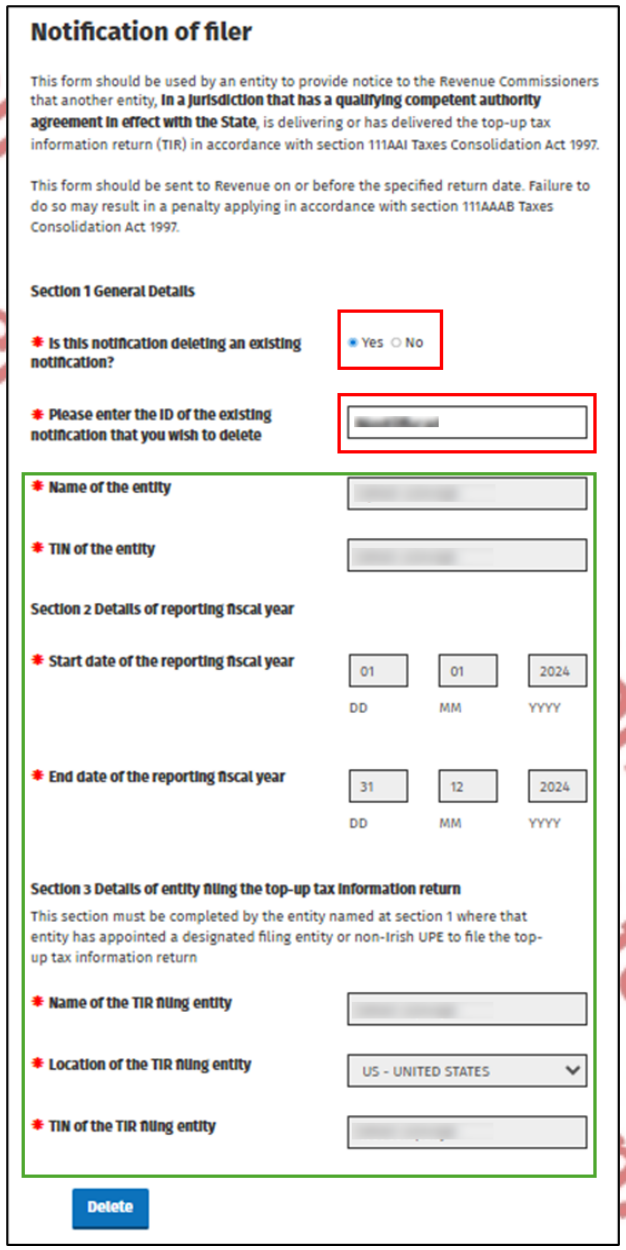


Figure 30 - Complete the form to delete the previous Notification

Note. This may not review and

A confirmation prompt will appear. Select “Yes” to confirm deletion.

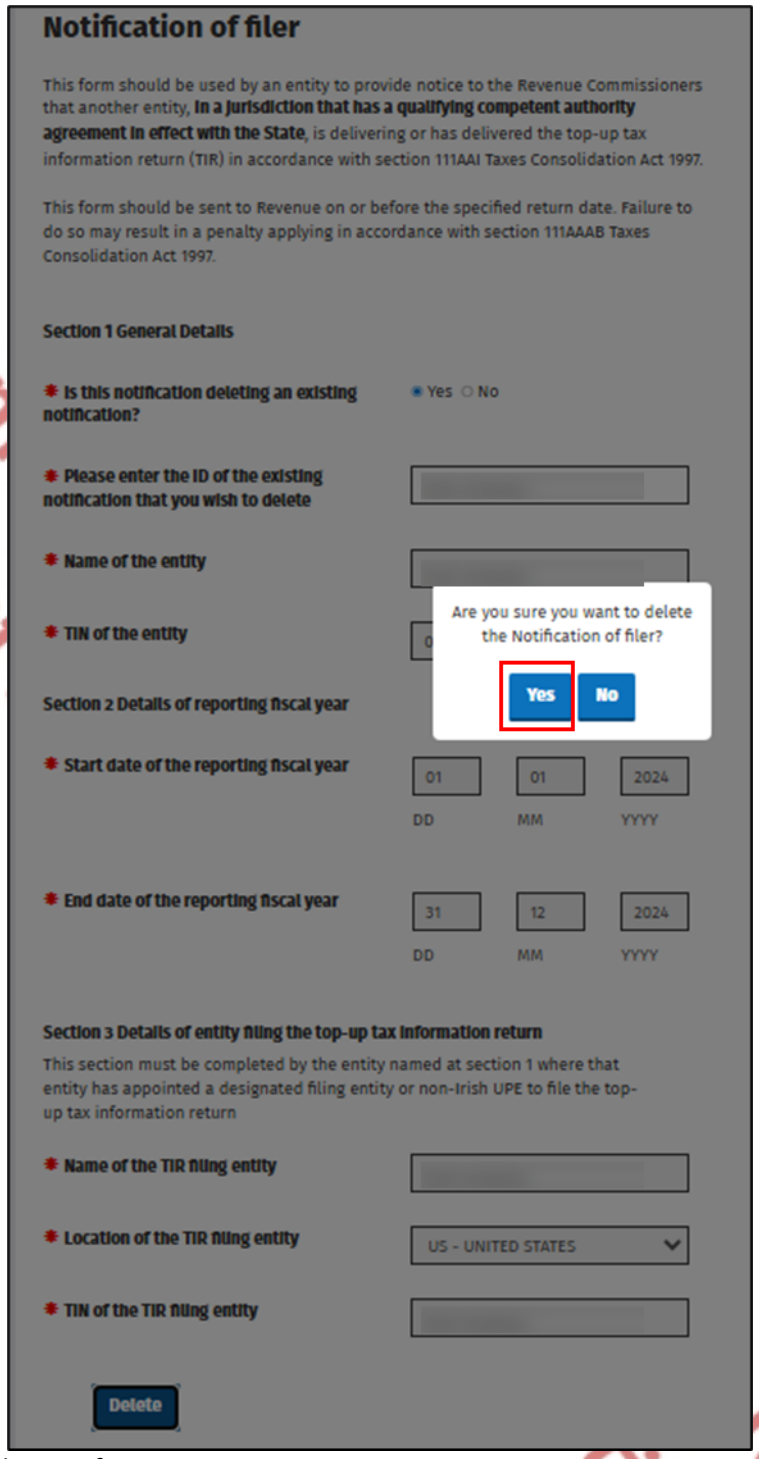


Figure 31 - Confirm deletion of NOF

Note: This may not review and

The “Sign and Submit” screen will be displayed. Enter the ROS password and select “Sign and Submit’.

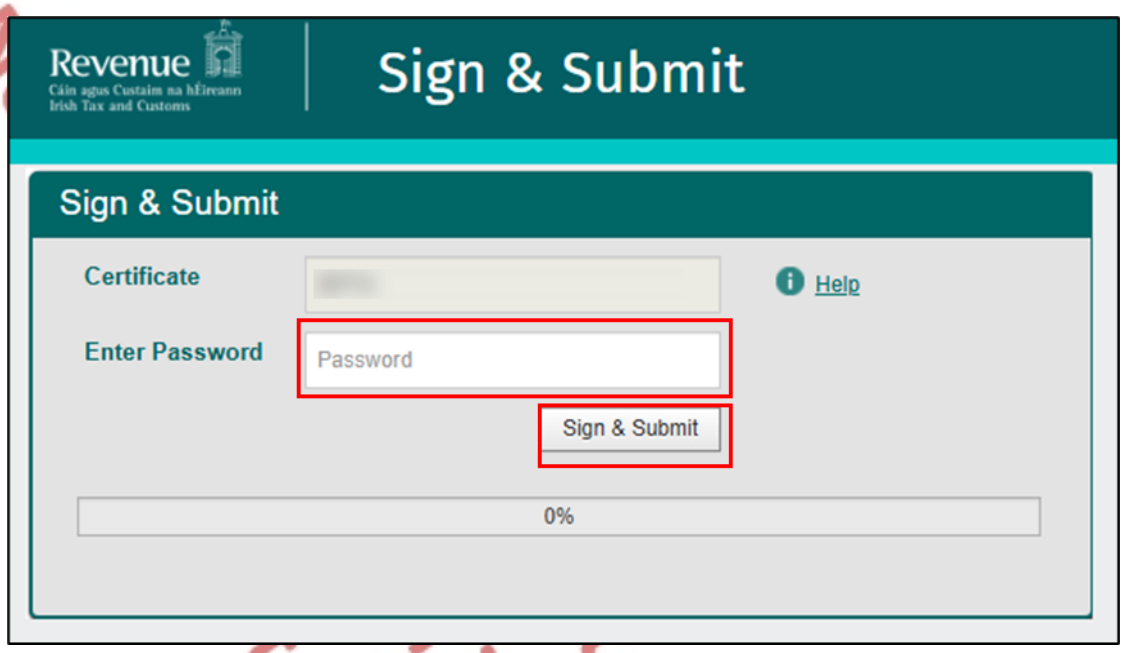


Figure 32 - Sign and submit

A confirmation message will display confirming that the NOF has been deleted.

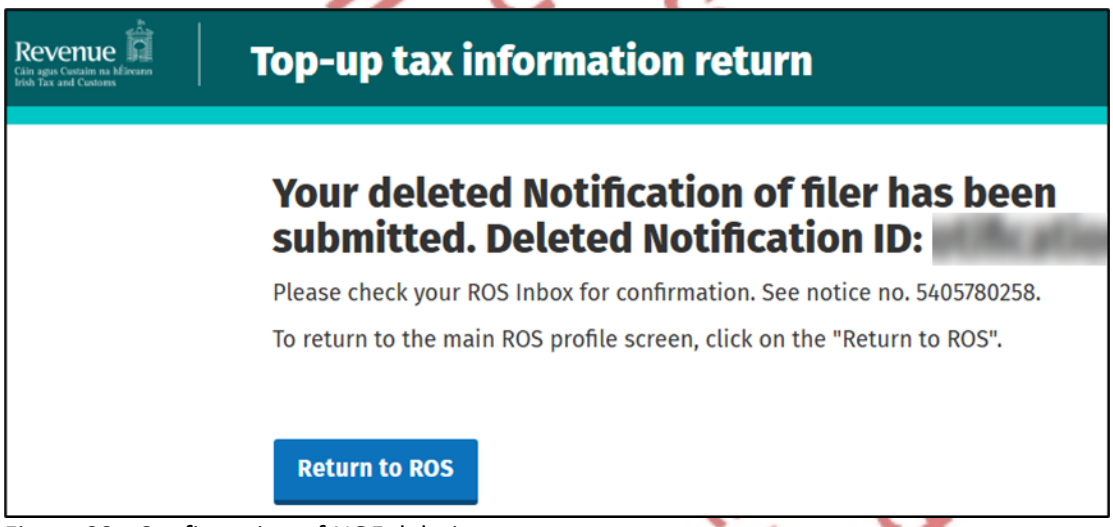


Figure 33 - Confirmation of NOF deletion

A message confirming receipt of the NOF deletion will appear in the ROS inbox.

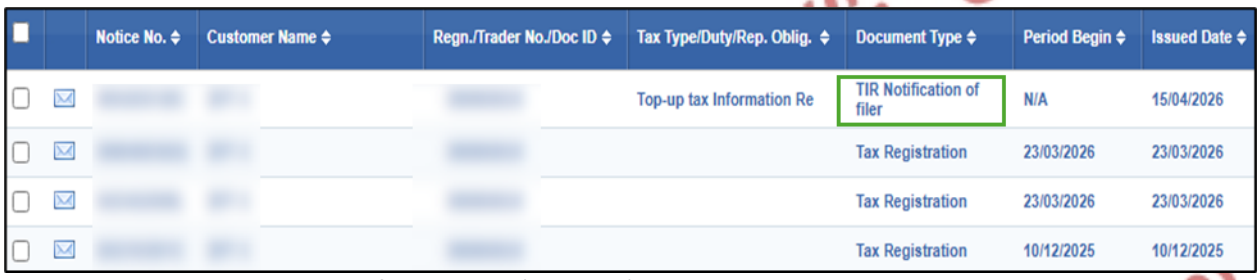


Figure 34 - ROS inbox message for TIR NOF (deletion)

A confirmation screen will display showing the deleted NOF has been accepted.

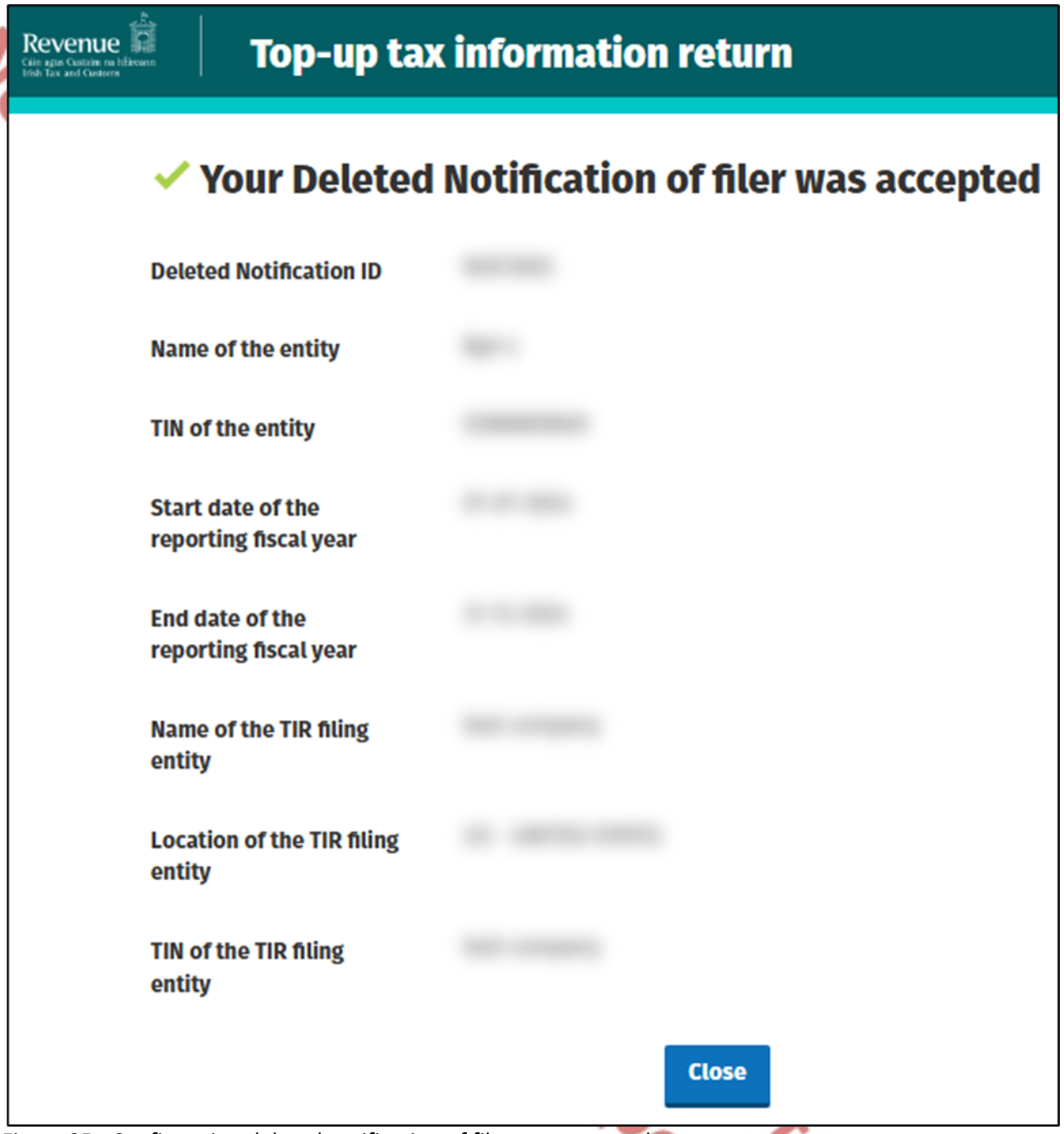


Figure 35 - Confirmation deleted notification of filer was accepted

to review and
osition.

8 Penalties

Where a CE fails to meet its TIR or NOF filing obligations for GloBE taxes, it may be subject to penalties. For further information, see section 17 of TDM 04A-01-01.

9 Revenue contact details for customers and agents/advisors

Revenue offers customers a wide range of contact options for queries.

9.1 TIR administration support

For general and technical queries (e.g. related to the filing of a TIR) and similar to other DAC filing queries:

Phone +353 1 738 36 52

MyEnquiries: Submit an enquiry selecting one of the headings:

- "Pillar Two" -> "TIR/DAC9", or
- "AEOI" -> "TIR/DAC9"

9.2 TIR Tax technical support

For operational tax related queries in respect of the population of the TIR itself:

MyEnquiries: Submit an enquiry selecting the headings: "Pillar Two" -> "TIR Tax technical".

9.3 ROS Technical Queries

Phone +353 1 738 36 99

Email roshelp@revenue.ie

MyEnquiries: Submit an enquiry selecting the headings: "Other than the above" -> "Revenue Online Service (ROS) Technical Support"

9.4 Revenue Online Services Downtime

ROS and myAccount will be unavailable at times due to scheduled essential maintenance and planned updates to our services. Any scheduled downtimes for ROS are communicated on the Service availability page on our website. If following ROS downtime, you are viewing a cached ROS screen, please note that the browser will be refreshed after 5 minutes of downtime. We try to minimise the impact of upgrades on customers by scheduling changes for off-peak hours, where possible. During ROS downtime the screen below will be displayed.

Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

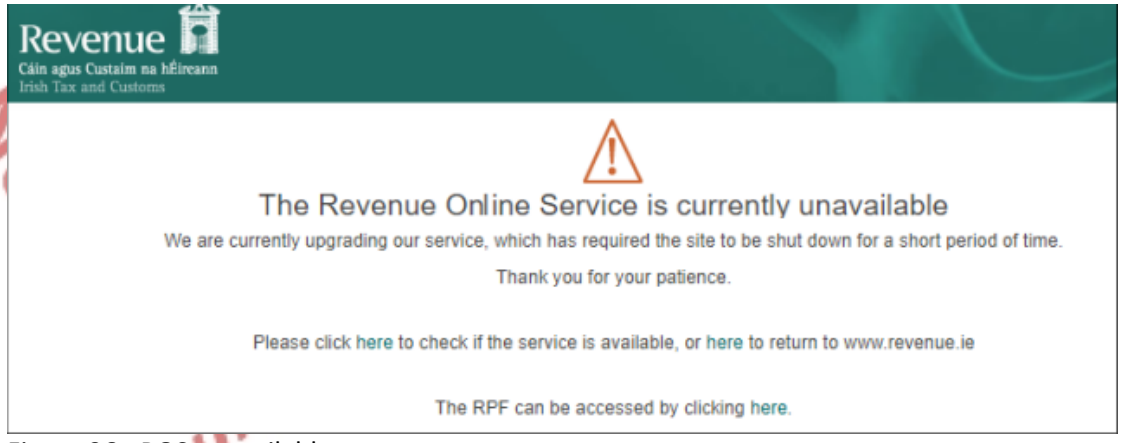


Figure 36 - ROS unavailable message

10 Agent access and client linking

All facilities and functionality described in this TDM are available to ROS agents and ROS-registered customers.

Where an agent will act on behalf of an entity to file a Pillar Two return, an agent link must be created for the relevant Pillar Two tax or TIR filing obligation.

In most cases, the agent link will have been created at the registration stage to allow the agent to act for the entity for registration purposes. If the agent did not act for the entity at registration, the agent link can be created after registration. The agent link must be in place before submission of the TIR or NOF so that the filing agent is authorised to act on behalf of the entity.

Appendix D of TDM 04A-10-01 provides guidance on completing an agent link request for:

- existing clients; and
- new clients (both those not registered for TIR and those already registered).

See also Appendix E of TDM 04A-10-01 for guidance on approving an agent link request. Allow sufficient time after submitting the request for the client to authorise it and for the system to reflect the change.

Most recent version. manual is currently subject to review and may not reflect up-to-date position.

11 Appendices

Appendix A – Reference Documents

- **Irish legislation & guidance:**
  - Finance (No.2) Act 2023
  - Finance Act 2024
  - Finance Act 2025
  - Notes for guidance - Part 4A TCA 1997 (sections 111A to 111AAAE)

- **Irish Revenue website(s)**: http://www.revenue.ie/pillartwo

- **OECD and EU Central Records:** The table below lists the OECD and EU documents that are referred to in the current manual.

Ref.	Title	Originator	Date
GloBE Model Rules (MR)	Tax Challenges Arising from the Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two): Inclusive Framework on BEPS	OECD	20/12/2021
GloBE information return (GIR)	Tax Challenges Arising from the Digitalisation of the Economy – GloBE Information Return (Pillar Two)	OECD	15/01/2025
GloBE XML Schema	User Guide for the GloBE Information Return XML Schema	OECD	15/01/2025
Status Message XML Schema	GIR Status XML Schema – User Guide for Tax Administration	OECD	30/07/2025
Commentary to the GloBE rules	Commentary to the GloBE rules	OECD	Various
Administrative Guidance	Administrative Guidance to the GloBE rules	OECD	Various
GIR MCAA	Multilateral Competent Authority Agreement on the Exchange of GloBE information	OECD	15/01/2025
DIR 2022/2523	Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union	Council of the European Union	22/12/2022

Note: This manual is currently subject to review and may not reflect up-to-date position. A recent version.

Ref.	Title	Originator	Date
DIR2025/872	Council Directive (EU) 2025/872 of 14 April 2025 amending Directive 2011/16/EU on administrative cooperation in the field of taxation	Council of the European Union	06/05/2025
DIR2011/16	Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EC	Council of the European Union	25/03/2021

Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

Appendix B – Resolving XML Schema and validation errors

Where Schema issues or validation errors arise, taxpayers and agents should first consult this TDM, along with the following resources:

- OECD GIR XML Schema userguide
- OECD GIR Status XML Schema User Guide
- OECD Guidance on the Use of the GIR XML Schema and Validation rules for first GIR filings and exchanges

Revenue's TIR filing system incorporates the standard Validation Module (VM) developed by the European Commission. The initial VM .jar file is available on Revenue's DAC9 Software Developers page and contains the logic used to apply the validation rules. This resource should also be consulted when investigating validation errors.

Note: Revenue did not assist in the development of the VM and has not modified the code in any way. Revenue cannot be held responsible for any issues caused by the .JAR file. The .JAR file is used entirely at an organisation's risk.

If the issue cannot be resolved using the resources above, please contact Revenue's customer support – see section 9. To assist with troubleshooting, include:

- A clear description of the issue,
- The validation error(s) received, and
- The relevant XML test file, where applicable.

Revenue have identified a number of recurring validation issues outlined below, that affect the first iteration of the XML Schema relevant for the 2024 and 2025 fiscal year filings. Guidance on these issues is set out below and will be updated periodically.

1. Validation Rules disabled for TIR filing on ROS

The following OECD validation rules have been disabled for TIR filing on ROS:

60001	70088	50003
60011	70089	50004
60025	70092	50005
60026	70120	50009
70028	70121	50010
70042	50001	50011
70043	50002	

2. Other record errors (Rules 70001 – 70124)

Taxpayers should make best efforts to correct other record errors where possible. However, where other record errors cannot be resolved, the XML file should still be accepted by Revenue on ROS, provided the submission does not contain any severe record or file errors. A number of tax

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administrations have chosen not to implement other record errors in the first year for local submissions.

Where a taxpayer believes a validation rules is operating incorrectly or producing an unexpected result, please contact Revenue's customer support – see section 9.

3. Validation Rule 60018 - At least one Country ISO Code in RecJurCode must be the same as the ReceivingCountry.

Rule 60018 requires that for each section of the TIR where a <RecJurCode> is used, the <ReceivingCountry> should be present. For TIR filings submitted in Ireland, the <ReceivingCountry> message code should be reported as <IE>.

For the Jurisdiction Section, the repeatable <RecJurCode> element reflects the intended recipient jurisdiction(s) of each Jurisdiction Section through exchange of information under Article 8.1.2 and in accordance with the dissemination approach. For TIR filings on ROS to pass this validation, the domestic jurisdiction <RecJurcode> (i.e. <IE> for Irish submissions), must be included in every Jurisdiction Section.

Example to illustrate the application of rule 60018

Receiving Country	Jurisdiction Section	Result
IE	IE, FR, DE	Pass
IE	FR, DE	Fail

4. Validation Rule 60019 - Where the FilingCE role is GIR403, GIR404, or GIR405 then the GIR is a local lodgement and must not be exchanged

Where a TIR is submitted in Ireland and no information is to be exchanged with other jurisdictions, selecting GIR403, GIR404, or GIR405 as the FilingCE role will trigger validation rule 60019.

To avoid this validation error, taxpayers may select GIR402 as the FilingCE role. Where all RecJurCodes values reported in the TIR as <IE>, the GIR will remain a local lodgement and will not be exchanged with any other jurisdiction. This issue relates solely to the operation of validation rule 60019.

5. Validation Rule 60028 - The Total must equal the following calculation: AdjustedFANIL/FANIL + (sum of all MainEntityPEandFTE/Additions elements) (sum of all MainEntityPEandFTE/Reductions elements)

Per the Status Message XML Schema whenever validation rules reflect calculations to be performed in respect of certain GIR elements, the numbers can be rounded with a maximum of four decimals. In addition, a margin for error of 1% is tolerated, before an error in respect of a validation rule reflecting GIR calculations may be reported through the GIR Status Message XML Schema.

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Rule 60028 of the DAC9 validation module does not allow for the 1% tolerance margin noted above.

This issue is expected to be addressed in a future release. In the meantime, where rule 60028 is triggered, as it is a severe record error, any rounding discrepancy will need to be removed for it to pass validation and be accepted as a valid submission.

6. Validation Rule 70004 – Where the TIN has the issuedBy value of (local jurisdiction), then the TIN should be a valid TIN per the local jurisdiction

Validation rule 70004 checks that the TIN entered conforms to the format of an Irish TIN. The rule is currently being applied to all TIN Type elements (GIR3001-GIR3004) where the issuedBy value is reported as IE. This validation should only be applied if the TIN type is GIR3001.

A system update is planned to address this issue in a future release. However, this update is not expected to be deployed before 30 June 2026. Where rule 70004 Is triggered, the TIR XML file should still upload successfully and be accepted as a valid submission with this error.

7. Validation Rule 70006 - GIR3004 is not permitted unless the entity's GloBE status is GIR316 or GIR318

Where dormant or dissolved entities within an MNE Group are required to be reported in the GIR, GIR3004 (NOTIN) may be selected, where these entities do not have a TIN. In such cases, validation rule 70006 can be triggered, as GIR3004 is only permitted where the entity's GlobeStatus is GIR316 or GIR318.

As dormant or dissolved entities are neither excluded entities nor non-group members, Revenue recommends the use of GIR3002 (Functionally equivalent number) and the entity's CRO number when reporting these entities.

Please also refer to Rule 70004 above.

8. Validation Rule 70007 – Where the TypeofTIN entered is GIR3003 a reference must be created in the format [P2JJYYYYMMDDCCCXXX]

Where TypeofTIN is GIR3003, validation rule 70007 can be triggered where the incorrect format is used. In accordance with OECD guidance, the TIN for GIR3003 must be reported in the following format:

- P2JJYYYYMMDDCCCXXX where,
    - P2 is constant
    - JJ is the ISO Code of the jurisdiction of location of the Constituent Entity
    - YYYYMMDD refers to the date of creation of the reference
    - CCC is a three letter reference to the company or group, and
    - XXX is a unique number for the entity within the GIR e.g. 001, 002, 003 to differentiate between multiple entities with designated references in the same report.

Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

9. Validation Rule 70019 - When the GlobeStatus contains the value of GIR305, then there must be another CE which contains the GlobeStatus of GIR306

Validation rule 70019 is triggered where GlobeStatus has the value GIR305 and there is no separate CE element contains GIR306. This validation rule requires another CE to be reported with a GlobeStatus of GIR306 where a CE is reported with a GlobeStatus of GIR305, within the same CE element.

Validation rule 70019 only checks for a GlobeStatus of GIR306 within CE elements and does not consider a GlobeStatus reported at the OtherUPE level.

This issue is expected to be addressed in a future release. Where rule 70019 is triggered, the TIR XML file should still upload successfully and be accepted as a valid submission with this error.

10. Validation Rule 70026 - When the GlobeStatus contains the value of GIR305, then the OwnershipPercentage must equal 100%

We are aware of an anomaly with this rule logic that requires integers only for ownership percentage rather than decimals to be reported (e.g. ownership of PE needs to be indicated as 1 rather than 1.000 to pass the validation test). This seems to be a nuance specific to this rule logic contained within the EU DAC9 validation module. This issue is expected to be addressed in a future release.

11. Validation Rule 70033 - The TIN provided must match with a TIN reported for any other CE in the CorporateStructure

Validation rule 70033 requires that the TIN reported in a QIIR exception element must match the TIN of another CE reported with in the CorporateStructure. Where the TIN referenced in the QIIR exception element corresponds to a UPE, which is reported in the CorporateStructure as an OtherUPE, rather than as a CE, validation rule 70033 may be triggered.

The OECD have clarified that the UPE should be considered a valid TIN for the purposes of Validation Rule 70033.

In circumstances where rule 70033 is triggered, the TIR XML file should still upload successfully and be accepted as a valid submission with this error.

12. Validation Rule 70037 - The summary section for a jurisdiction indicates that there is a subgroup with a separate ETR or Top-up Tax computation, while for the same jurisdiction in the Jurisdiction Section, no separate set of subgroup calculations has been provided.

Validation Rule 70037 requires that, where a Subgroup element is completed in the Summary section, the corresponding Subgroup element must also be completed in the JurisdictionSection and the TIN to identify such Subgroup must match. Difficulties may arise in matching subgroup elements reported in the Summary section and the JurisdictionSection, resulting in validation errors.

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A unique TIN (or GIR-specific number) should be used for each Subgroup to ensure efficient cross-checking of information by tax administrations and to ensure the proper operation of the GIR validation rules.

13. Validation Rule 70045 - A Transitional CbCR Safe Harbour has been selected in the summary section of the GIR, but no corresponding TransitionalCbCR element with the relevant CbCR calculations for the Tested Jurisdiction has been provided

Validation Rule 70046 - The TypeofSubgroup element must be completed and it cannot contain a value other than GIR1607 or GIR1608.

Validation Rule 70046 requires a Subgroup element to be reported in the ETR calculation where the Transitional CbCR Safe Harbour applies to a jurisdiction. As a result, Validation Rule 70045 requires a corresponding Subgroup element to be reported in the Summary section. This may result in the declaration of subgroups in both sections as soon as the MNE applies the Transitional CbCR Safe Harbour even if it only applies for a jurisdiction without subgroups.

For the application of Validation Rules 70045 and 70046 where the Transitional CbCR Safe Harbour applies to a jurisdiction without subgroups GIR1101 – Constituent Entities should be used to identify the subgroup.

14. Validation Rule 70090 - The GlobeLoss element must be the same as OverallComputation/NetGlobeIncome/Total value

The Globe Loss element is only reported where the Total Net Globe Income is negative. It is therefore unclear whether the validation is intended to apply only in cases where the Total Net Globe Income is negative. In addition, Total is reported as a negative amount when it represents a loss, whereas GlobeLoss is reported as a positive amount representing the loss amount.

Validation Rule 70090 is only required to be performed if there is a Globe Loss and that the amounts should correspond but with Globe Loss as a positive number and Total Net Globe Income as a negative number.

15. Validation Rule 70119 - Each code for this AdjustmentItem element cannot be used more than once per ETR element in the Jurisdiction Section

Validation rule 70119 provides that each code for the AdjustmentItem element cannot be used more than once per ETR element in the JurisdictionSection. The validation refers to the CEComputation. The CEComputation is a repeatable element and reflects the GloBE computations on an entity basis.

Revenue understands the targeted AdjustmentItem could be used more than once per ETR element (since the ETR can consist of several different CEComputations) but only once per CEComputation.

We expect this issue to be addressed in a future release. Where rule 70119 is triggered, the TIR XML file should still upload successfully and be accepted as a valid submission with this error.

Note: The most recent version of this manual is currently subject to review and may not reflect up-to-date position.

16.TIR reporting for LSDGs in the initial phase of International activity

TIR reporting for LSDGs is optional, except where a Joint Venture is located in another Member State. The <InitialIntActivity> elements (section 2.3 of the GIR) are generally not expected to be reported via the TIR for LSDGs. A validation rule currently prevents LSDGs from completing these elements.

As a workaround, information relating to the initial phase exclusion for LSDGs should be reported in the 'Additional Information' section of the XML schema. This includes any reporting required for QDMTT purposes and the requirement under Section 111AY(5) to inform Revenue of the start date of application of Section 111AY.

Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

Most recent manual is cu... may not reflect the ... ect to review and ... position.

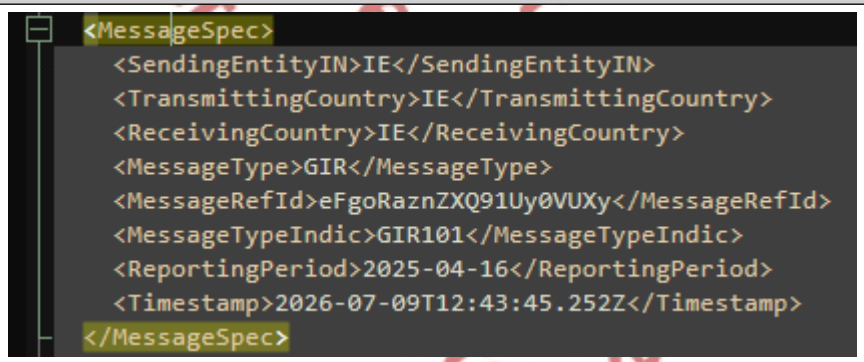
Appendix C – Working examples for handling a TIR Deletion and Correction Message

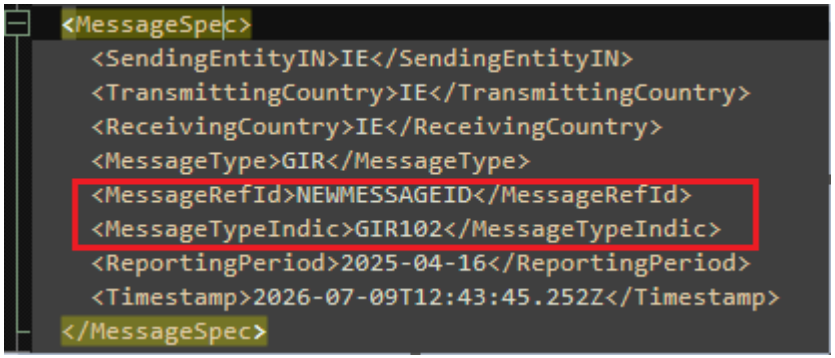
Guidelines for handling TIR Deletions and Corrections are set out in section 5.6.2 and section 5.8 above.

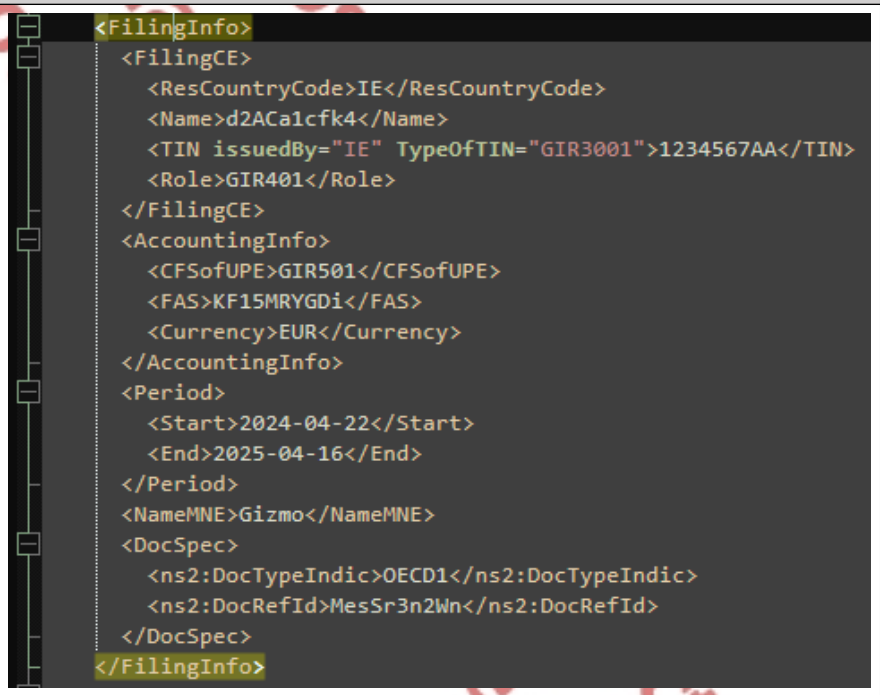
1. Deletion message

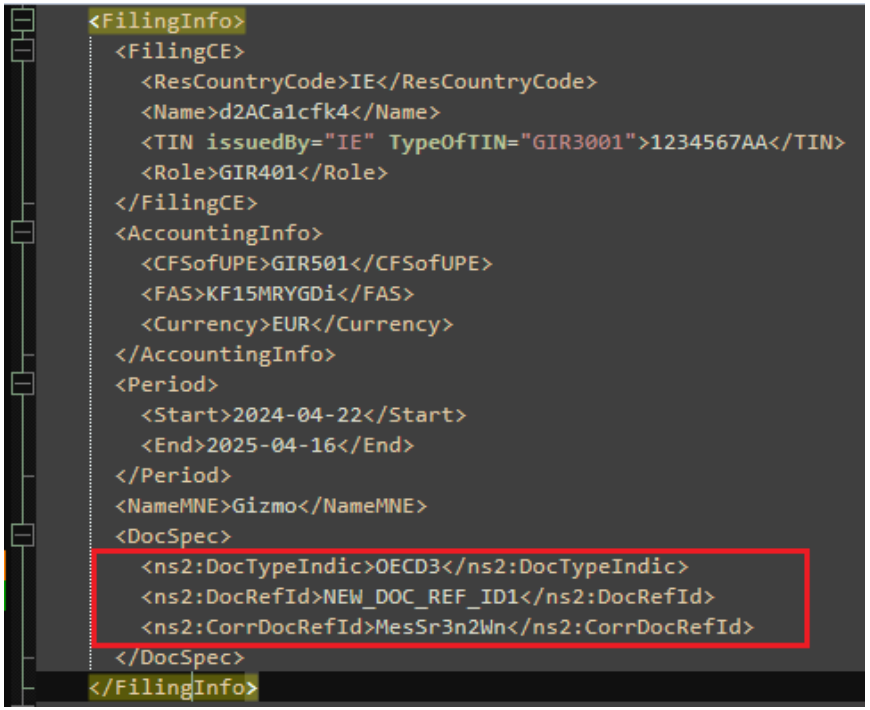
An example demonstrating the XML changes required to update an existing message to a deletion message is set out below:

XML Body	Original Existing Message	Deletion Message
<MessageSpec>	<MessageSpec> <SendingEntityIN>IE</SendingEntityIN> <TransmittingCountry>IE</TransmittingCountry> <ReceivingCountry>IE</ReceivingCountry> <MessageType>GIR</MessageType> <MessageRefId>eFgoRaznZXQ91Uy0VUXy</MessageRefId> <MessageTypeIndic>GIR101</MessageTypeIndic> <ReportingPeriod>2025-04-16</ReportingPeriod> <Timestamp>2026-07-09T12:43:45.252Z</Timestamp> </MessageSpec>	<MessageSpec> <SendingEntityIN>IE</SendingEntityIN> <TransmittingCountry>IE</TransmittingCountry> <ReceivingCountry>IE</ReceivingCountry> <MessageType>GIR</MessageType> <MessageRefId>NEWMESSAGEID</MessageRefId> <MessageTypeIndic>GIR102</MessageTypeIndic> <ReportingPeriod>2025-04-16</ReportingPeriod> <Timestamp>2026-07-09T12:43:45.252Z</Timestamp> </MessageSpec> 1. MessageRefId – a new unique value provided for MessageRefId 2. Message Type Indicator value changed from GIR101 -> GIR102









<table>
<tr><th>XML Body</th><th>Original Existing Message</th><th>Deletion Message</th></tr>
<tr>
<td><FilingInfo></td>
<td>

```
<FilingInfo>
  <FilingCE>
    <ResCountryCode>IE</ResCountryCode>
    <Name>d2ACa1cfk4</Name>
    <TIN issuedBy="IE" TypeOfTIN="GIR3001">1234567AA</TIN>
    <Role>GIR401</Role>
  </FilingCE>
  <AccountingInfo>
    <CFSofUPE>GIR501</CFSofUPE>
    <FAS>KF15MRYGDi</FAS>
    <Currency>EUR</Currency>
  </AccountingInfo>
  <Period>
    <Start>2024-04-22</Start>
    <End>2025-04-16</End>
  </Period>
  <NameMNE>Gizmo</NameMNE>
  <DocSpec>
    <ns2:DocTypeIndic>OECD1</ns2:DocTypeIndic>
    <ns2:DocRefId>MesSr3n2Wn</ns2:DocRefId>
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</FilingInfo>
```

</td>
<td>

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    <TIN issuedBy="IE" TypeOfTIN="GIR3001">1234567AA</TIN>
    <Role>GIR401</Role>
  </FilingCE>
  <AccountingInfo>
    <CFSofUPE>GIR501</CFSofUPE>
    <FAS>KF15MRYGDi</FAS>
    <Currency>EUR</Currency>
  </AccountingInfo>
  <Period>
    <Start>2024-04-22</Start>
    <End>2025-04-16</End>
  </Period>
  <NameMNE>Gizmo</NameMNE>
  <DocSpec>
    <ns2:DocTypeIndic>OECD3</ns2:DocTypeIndic>
    <ns2:DocRefId>NEW_DOC_REF_ID1</ns2:DocRefId>
    <ns2:CorrDocRefId>MesSr3n2Wn</ns2:CorrDocRefId>
  </DocSpec>
</FilingInfo>
```


Doc Type Indicator changes from OECD1 -> OECD3
DocRefId – a new unique value added
CorrDocRefId – Add a new CorrDocRefId field. The value contains the DocRefId from the original message

</td>
</tr>
</table>

Not to review and position.

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  <RecJurCode>GB</RecJurCode>
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  <CorporateStructure>
  <AdditionalDataPoint>
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    <ns2:DocRefId>dP2YTfxWdl</ns2:DocRefId>
  </DocSpec>
</GeneralSection>
</pre>
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  <RecJurCode>GB</RecJurCode>
  <RecJurCode>US</RecJurCode>
  <CorporateStructure>
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    <CE>
    <CE>
    <ExcludedEntity>
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  </CorporateStructure>
  <AdditionalDataPoint>
  <DocSpec>
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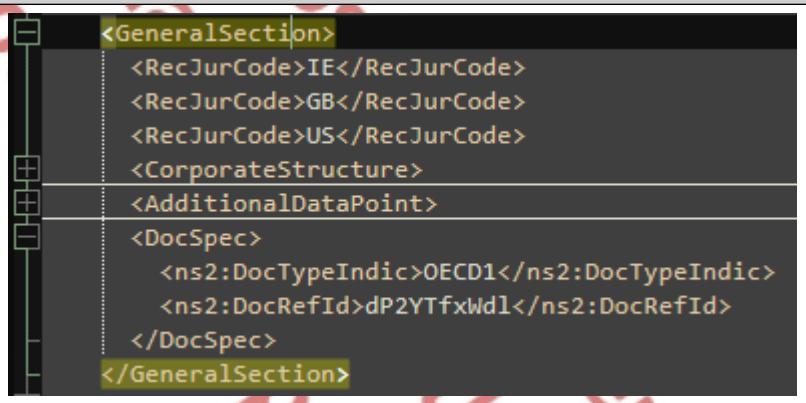
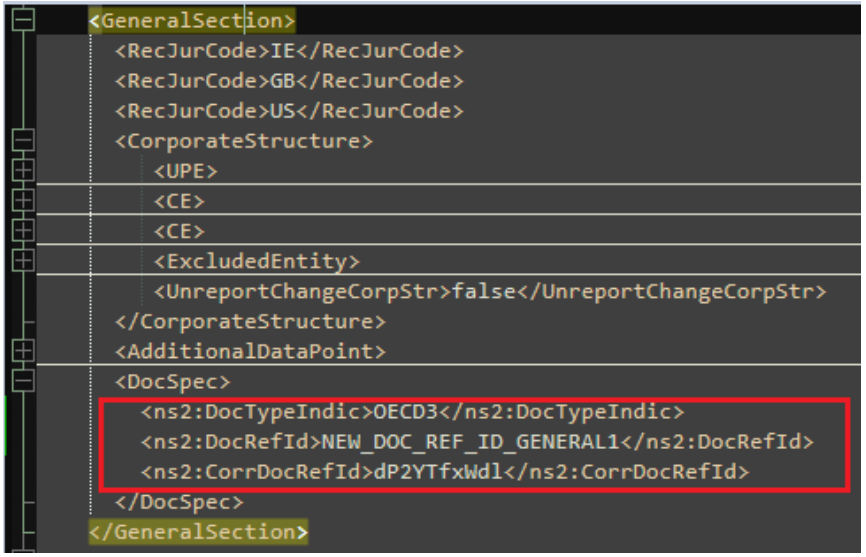
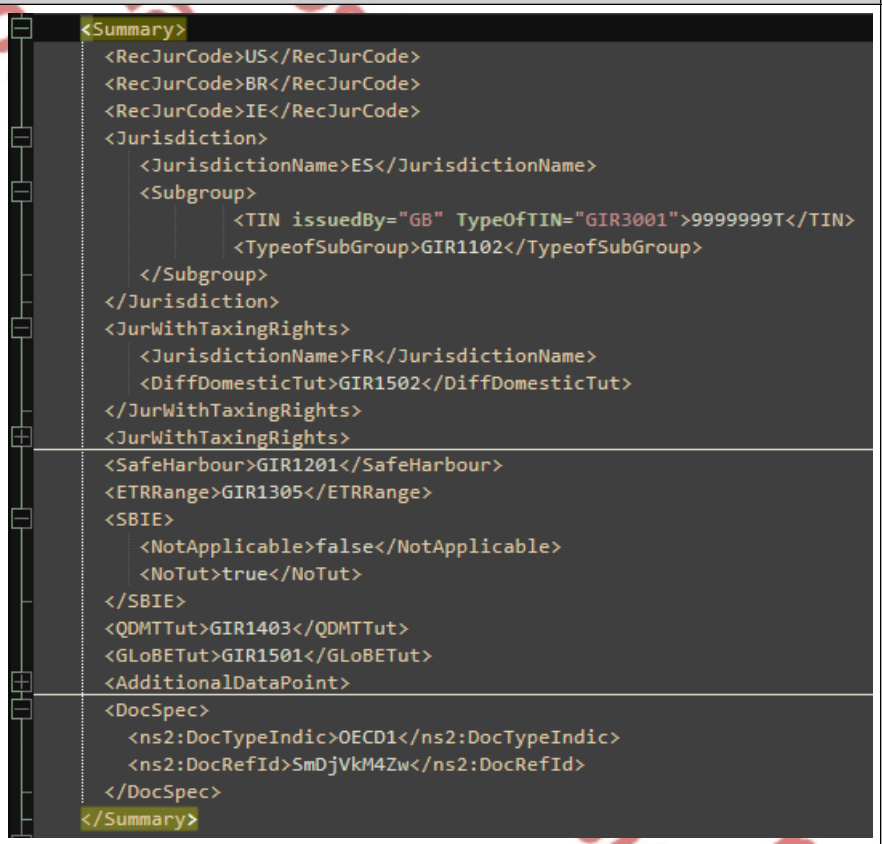
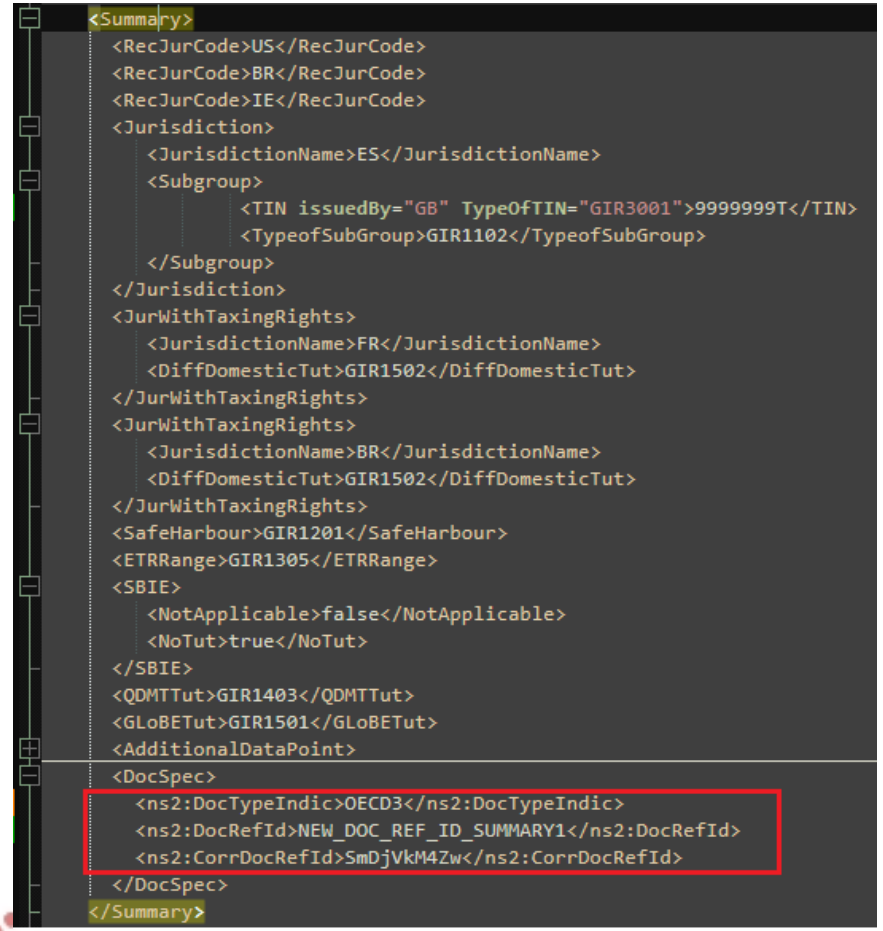
    <ns2:DocRefId>NEW_DOC_REF_ID_GENERAL1</ns2:DocRefId>
    <ns2:CorrDocRefId>dP2YTfxWdl</ns2:CorrDocRefId>
  </DocSpec>
</GeneralSection>
</pre>
1. Doc Type Indicator changes from OECD1 -> OECD3
2. DocRefId – a new value added
3. CorrDocRefID – Add a new CorrDocRefId field. The value contains the Doc Ref Id from the original message
</td></tr>
</table>



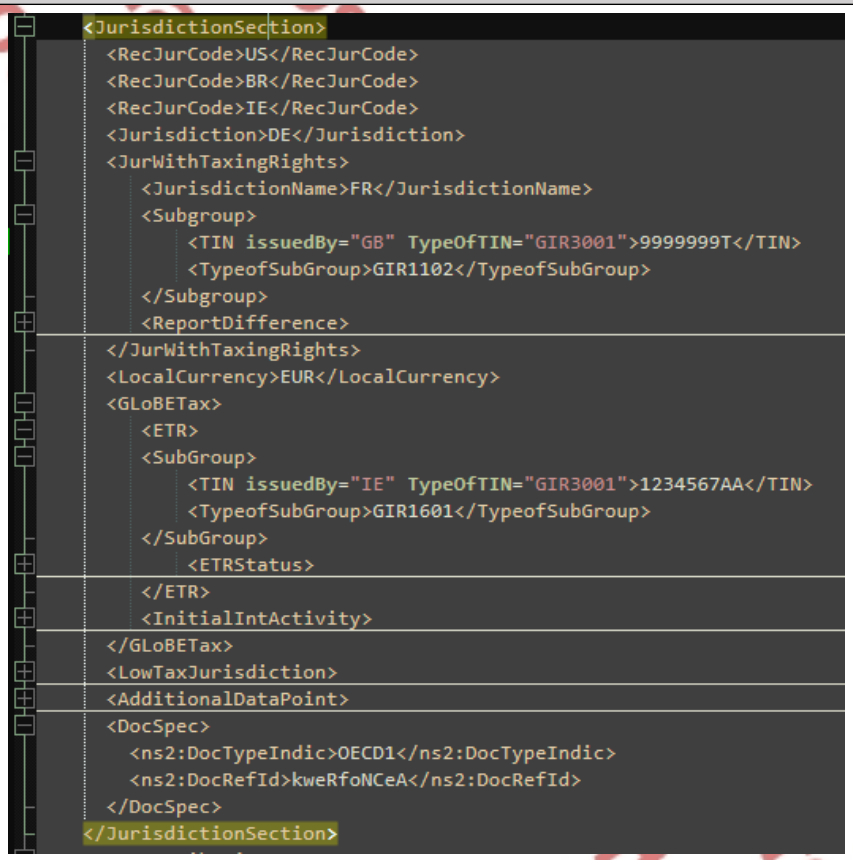


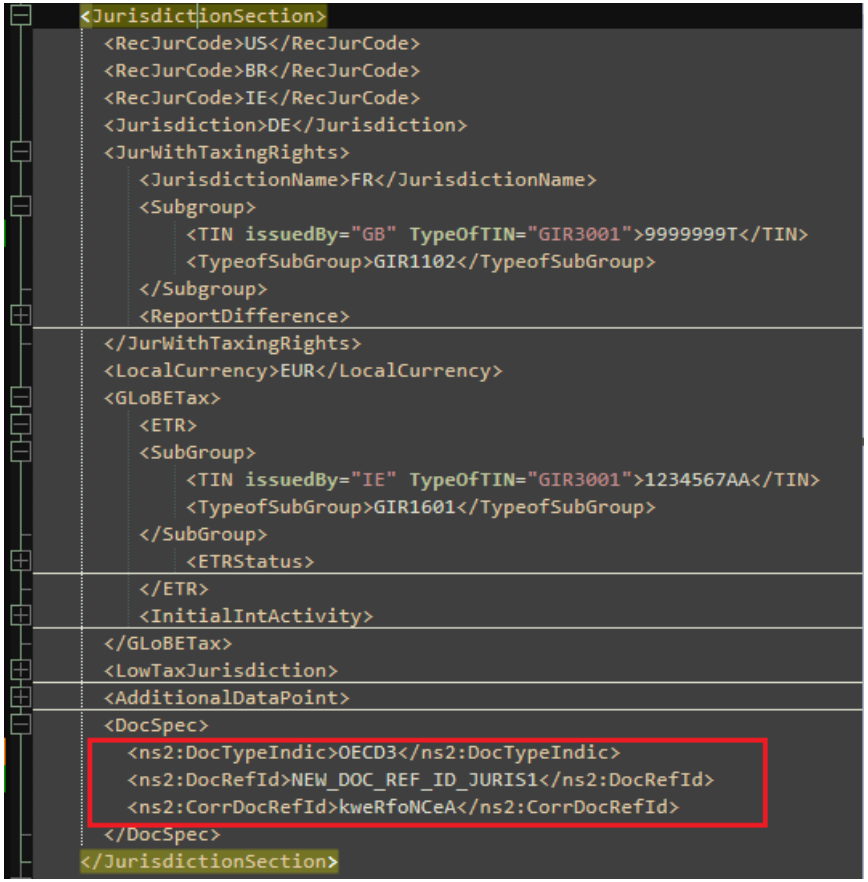
Not for manuscript version. Not for manuscript subject to review and may not be up-to-date position.

XML Body	Original Existing Message	Deletion Message
<Summary>		

1. Doc Type Indicator changes from OECD1 -> OECD3
2. DocRefId – a new value added
3. CorrDocRefID – Add a new CorrDocRefId field. The value contains the Doc Ref Id from the original message

manual is a summary. Not to be relied upon. Full text should be reviewed and consideration.





XML Body	Original Existing Message	Deletion Message
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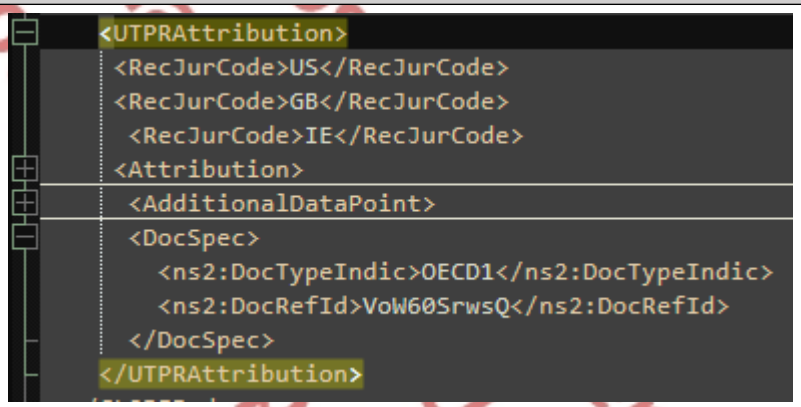

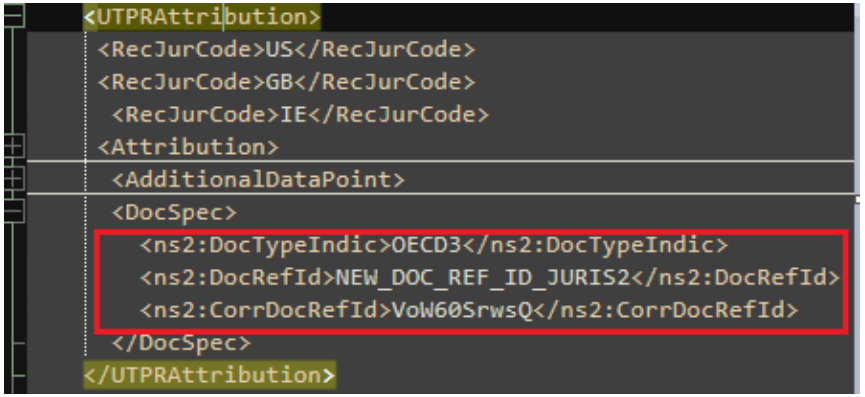

<table>
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 <RecJurCode>GB</RecJurCode>
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</td><td>
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 <RecJurCode>GB</RecJurCode>
  <RecJurCode>IE</RecJurCode>
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  <AdditionalDataPoint>
  <DocSpec>
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    <ns2:DocRefId>NEW_DOC_REF_ID_JURIS2</ns2:DocRefId>
    <ns2:CorrDocRefId>VoW60SrwsQ</ns2:CorrDocRefId>
  </DocSpec>
</UTPRAttribution>
```

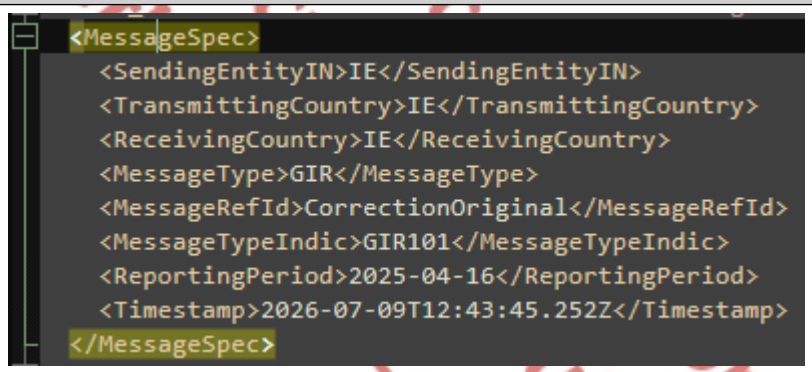
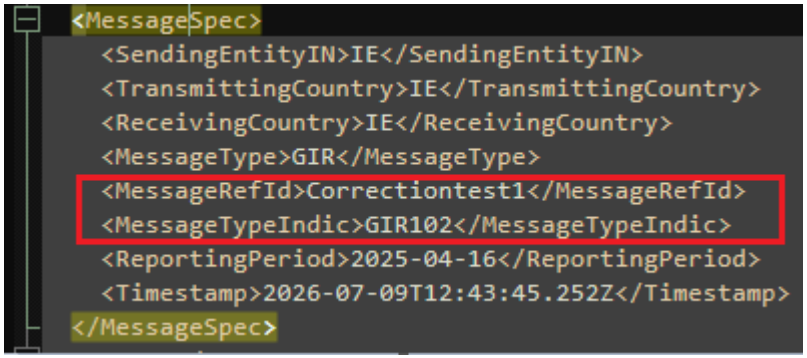

1. Doc Type Indicator changes from OECD1 -> OECD3
2. DocRefId – a new value added
3. CorrDocRefID – Add a new CorrDocRefId field. The value contains the Doc Ref Id from the original message

</td></tr>
</table>

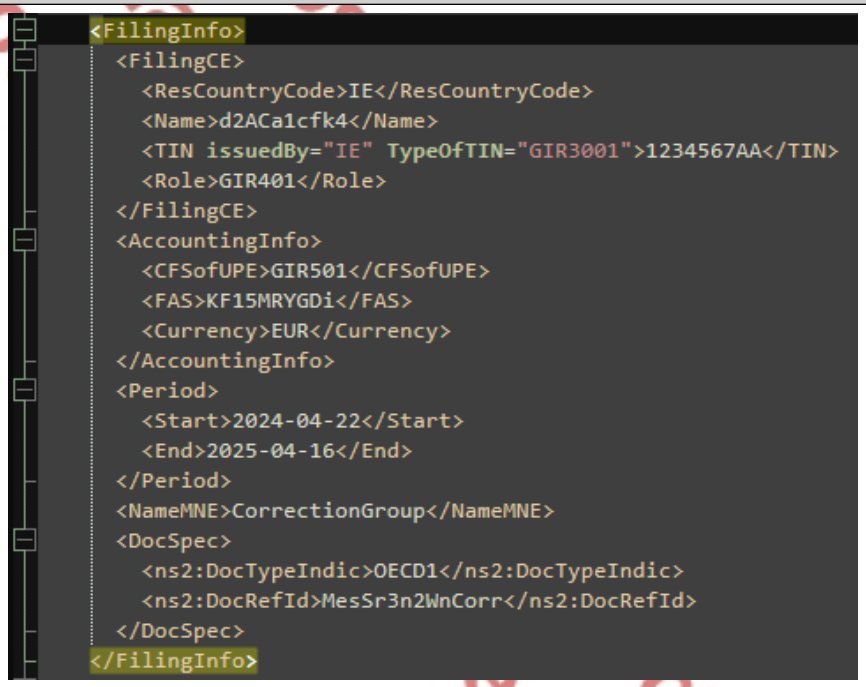
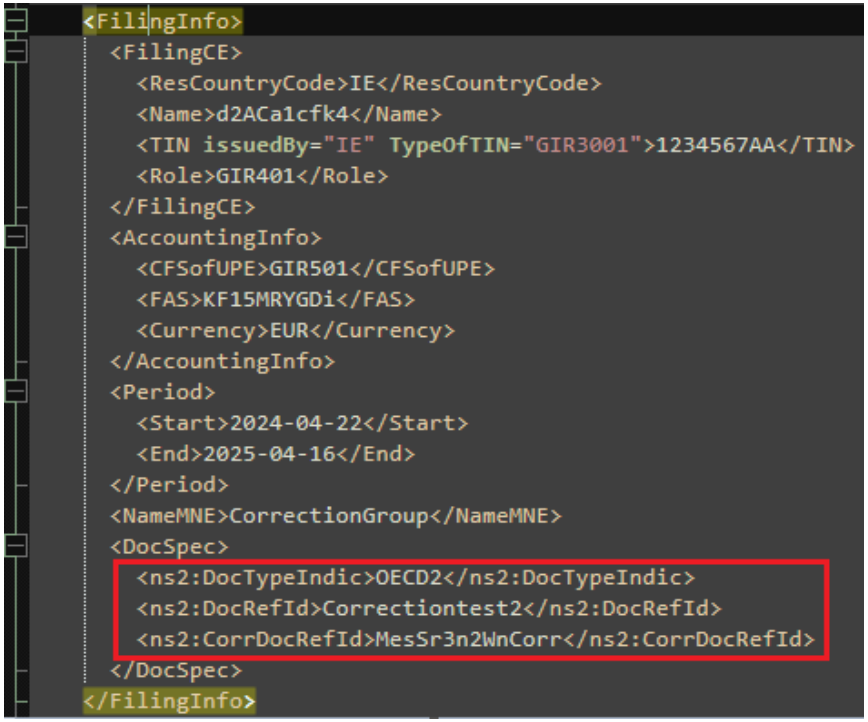
Not for manuscript version. Only subject to review and map-to-date position.

2. Correction Message

An example demonstrating the XML changes required to update an existing message to a correction message is set out below:

XML Body	Original Existing Message	Correction Message
<MessageSpec>		 1. MessageRefId – a new unique value provided for MessageRefId 2. Message Type Indicator value changed from GIR101 -> GIR102

manual is not subject to review and may not be the most up-to-date position.

XML Body	Original Existing Message	Correction Message
<FilingInfo>		 1. Doc Type Indicator changes from OECD1 -> OECD2 2. DocRefId – a new unique value added 3. CorrDocRefId – Add a new CorrDocRefId field. The value contains the DocRefId from the original message

marked as Revenue's position. Subject to review and

<table>
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    <UPE>
      <OtherUPE>
        <ID>
          <Name>Example Company</Name>
          <ResCountryCode>IE</ResCountryCode>
          <TIN issuedBy="IE" TypeOfTIN="GIR3001">1234567AA</TIN>
          <Rules>GIR201</Rules>
          <GlobeStatus>GIR301</GlobeStatus>
        </ID>
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      </OtherUPE>
    </UPE>
    <CE>
    <CE>
    <ExcludedEntity>
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  </CorporateStructure>
  <AdditionalDataPoint>
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  </DocSpec>
</GeneralSection>
</pre>
</td>
<td>
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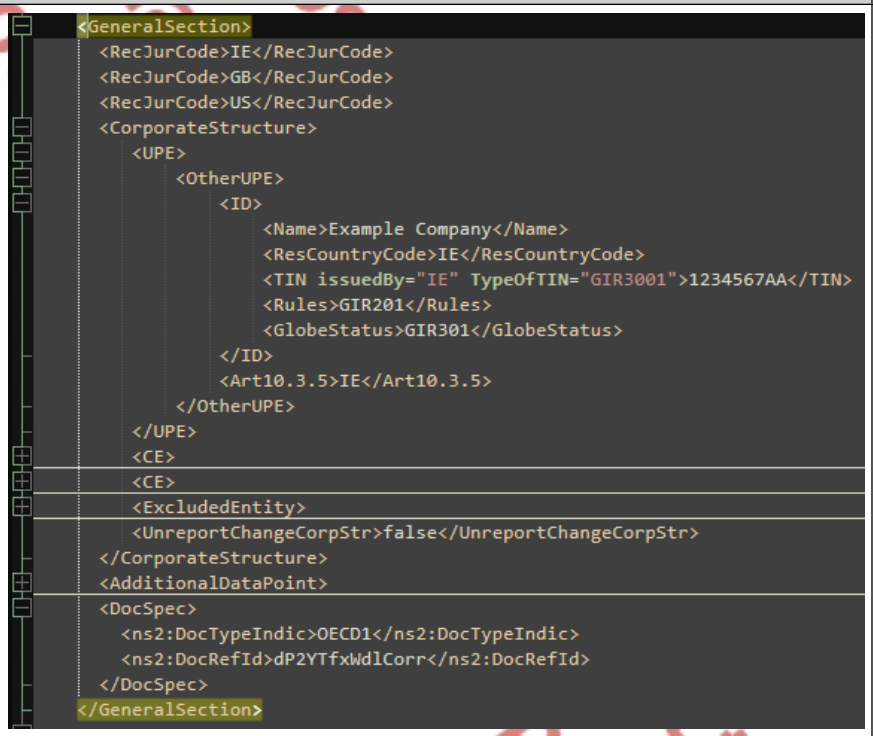
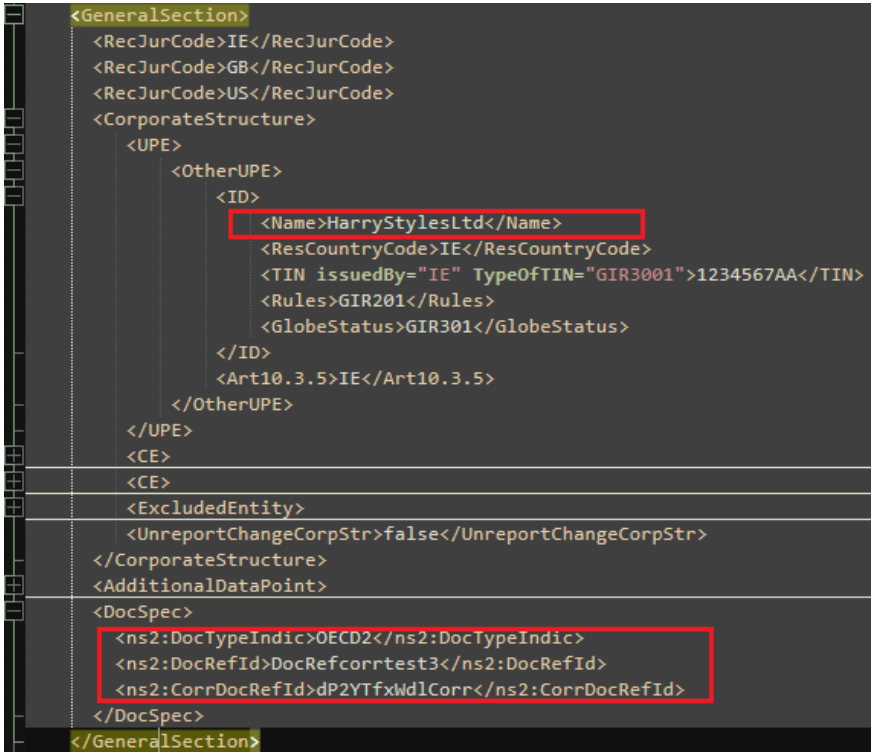
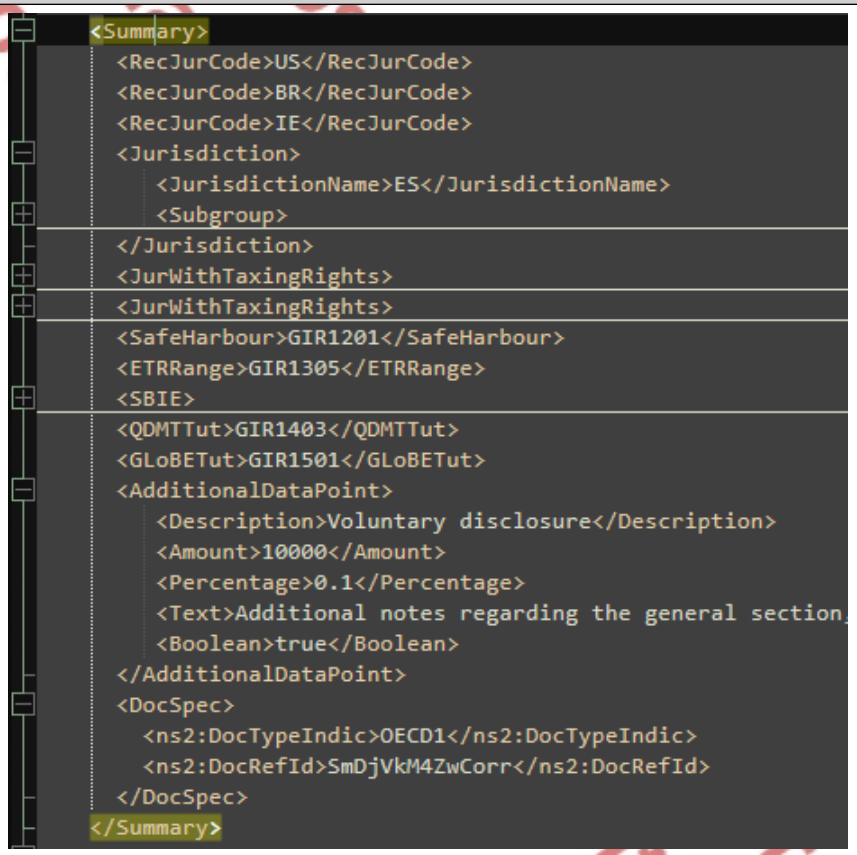
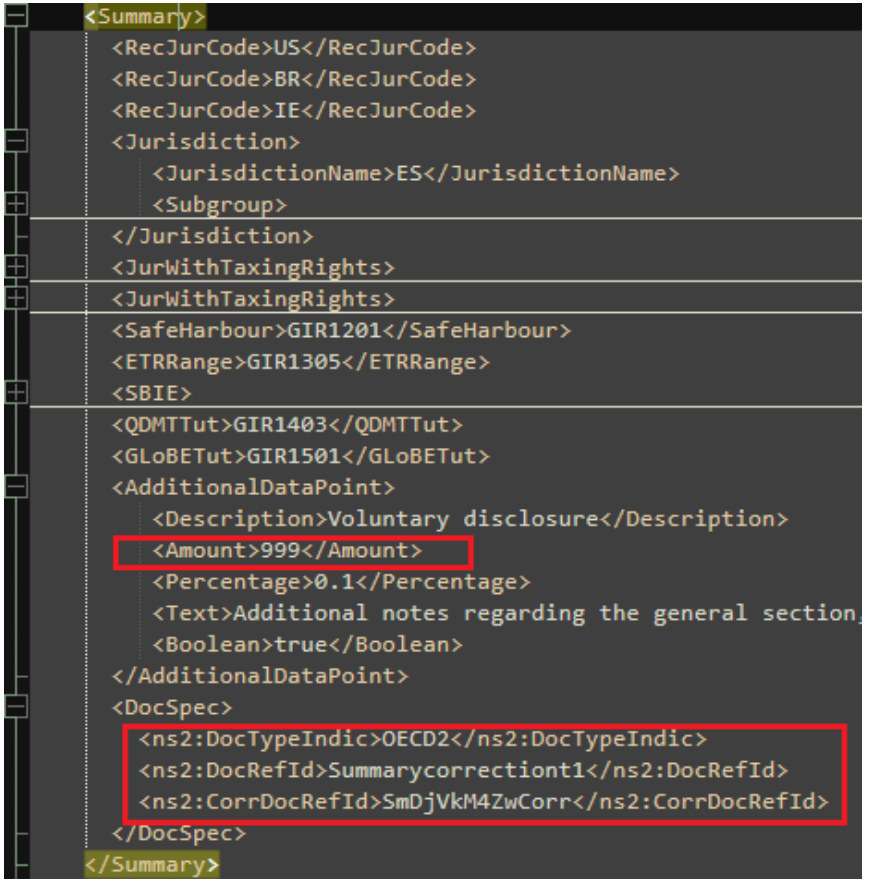
    <ns2:CorrDocRefId>dP2YTfxWdlCorr</ns2:CorrDocRefId>
  </DocSpec>
</GeneralSection>
</pre>
1. Corrected data inserted (e.g. OtherUPE name change)
2. Doc Type Indicator changes from OECD1 -> OECD2
3. DocRefId – a new value added
4. CorrDocRefID – Add a new CorrDocRefId field. The value contains the Doc Ref Id from the original message
</td>
</tr>
</table>

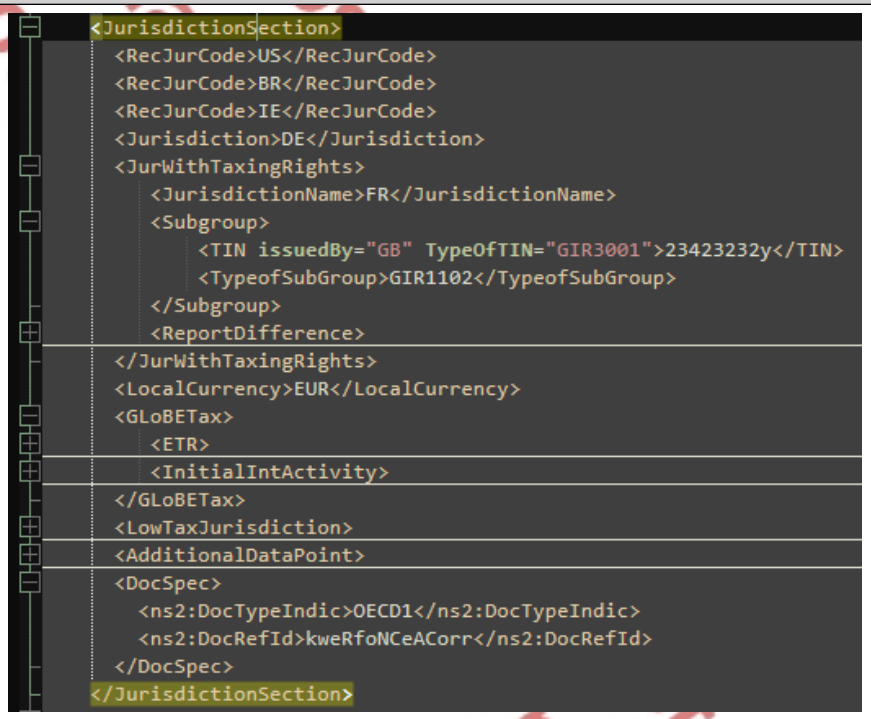
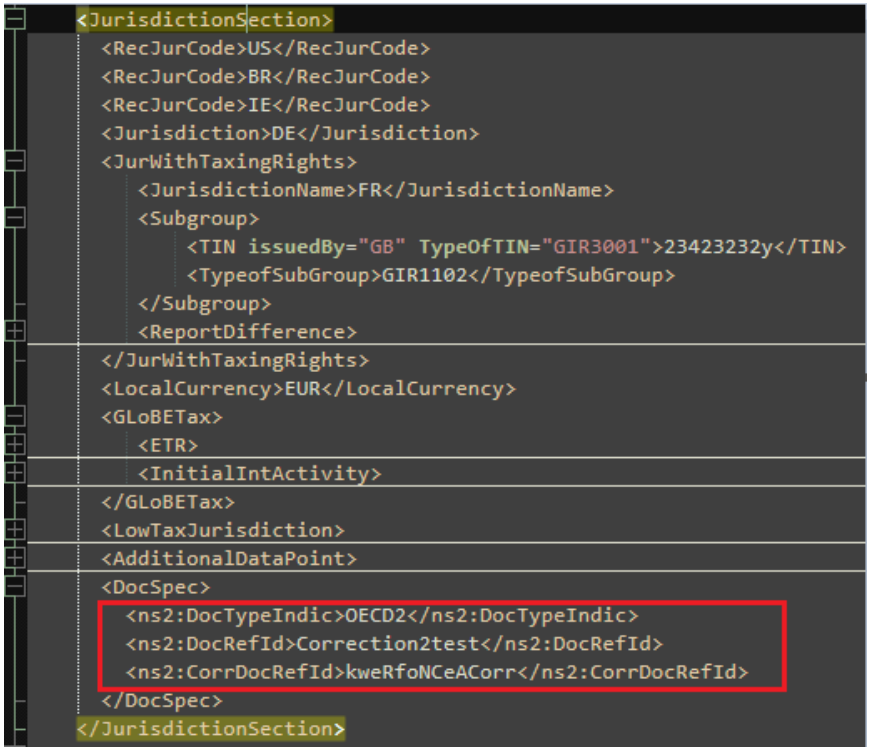




Not to review and position.

XML Body	Original Existing Message	Correction Message
<Summary>		

1. Corrected data inserted (e.g. AdditionalDataPoint Amount changed)
2. Doc Type Indicator changes from OECD1 -> OECD2
3. DocRefId – a new value added
4. CorrDocRefID – Add a new CorrDocRefId field. The value contains the Doc Ref Id from the original message

XML Body	Original Existing Message	Correction Message
<JurisdictionSection>		

```
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  <RecJurCode>BR</RecJurCode>
  <RecJurCode>IE</RecJurCode>
  <Jurisdiction>DE</Jurisdiction>
  <JurWithTaxingRights>
     <JurisdictionName>FR</JurisdictionName>
     <Subgroup>
         <TIN issuedBy="GB" TypeOfTIN="GIR3001">23423232y</TIN>
         <TypeofSubGroup>GIR1102</TypeofSubGroup>
     </Subgroup>
     <ReportDifference>
  </JurWithTaxingRights>
  <LocalCurrency>EUR</LocalCurrency>
  <GLoBETax>
     <ETR>
     <InitialIntActivity>
  </GLoBETax>
  <LowTaxJurisdiction>
  <AdditionalDataPoint>
  <DocSpec>
    <ns2:DocTypeIndic>OECD1</ns2:DocTypeIndic>
    <ns2:DocRefId>kweRfoNCeACorr</ns2:DocRefId>
  </DocSpec>
</JurisdictionSection>
```

```
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  <RecJurCode>BR</RecJurCode>
  <RecJurCode>IE</RecJurCode>
  <Jurisdiction>DE</Jurisdiction>
  <JurWithTaxingRights>
     <JurisdictionName>FR</JurisdictionName>
     <Subgroup>
         <TIN issuedBy="GB" TypeOfTIN="GIR3001">23423232y</TIN>
         <TypeofSubGroup>GIR1102</TypeofSubGroup>
     </Subgroup>
     <ReportDifference>
  </JurWithTaxingRights>
  <LocalCurrency>EUR</LocalCurrency>
  <GLoBETax>
     <ETR>
     <InitialIntActivity>
  </GLoBETax>
  <LowTaxJurisdiction>
  <AdditionalDataPoint>
  <DocSpec>
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    <ns2:DocRefId>Correction2test</ns2:DocRefId>
    <ns2:CorrDocRefId>kweRfoNCeACorr</ns2:CorrDocRefId>
  </DocSpec>
</JurisdictionSection>
```
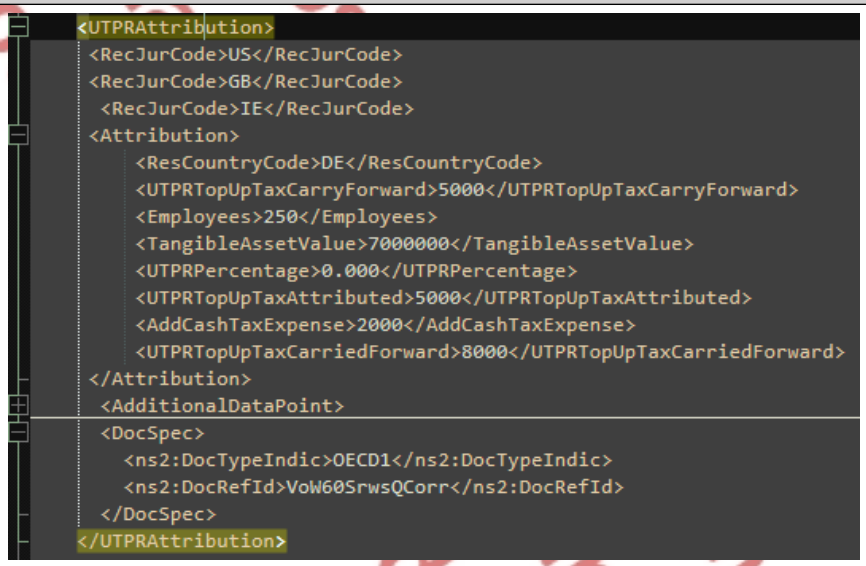
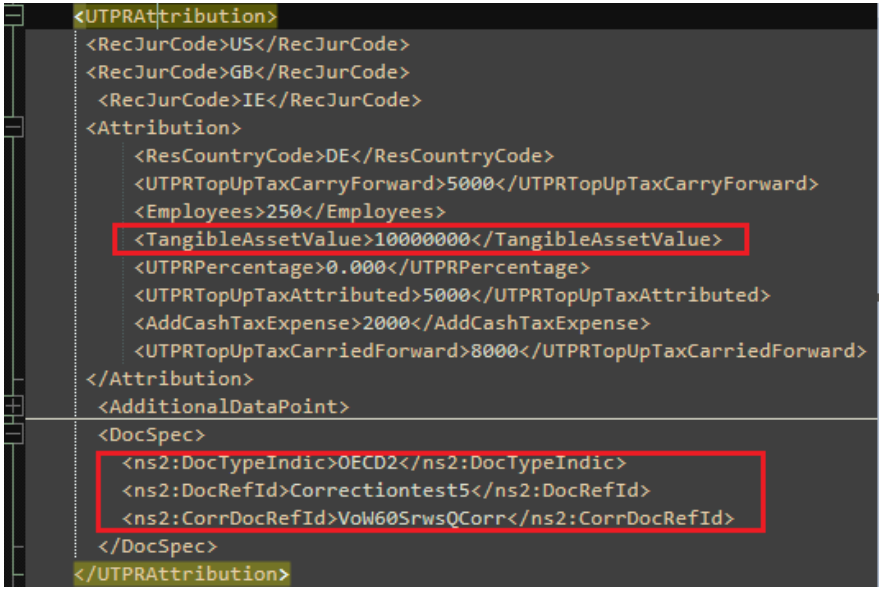

1. Corrected data inserted (in this example no changes were required to the JurisdictionSection)
2. Doc Type Indicator changes from OECD1 -> OECD2
3. DocRefId – a new value added
4. CorrDocRefID – Add a new CorrDocRefId field. The value contains the Doc Ref Id from the original message

position. to review and

XML Body	Original Existing Message	Correction Message
<UTPRAttribution>		 1. Corrected data inserted (e.g. TangibleAssetValue changed) 2. Doc Type Indicator changes from OECD1 -> OECD2 3. DocRefId – a new value added 4. CorrDocRefID – Add a new CorrDocRefId field. The value contains the Doc Ref Id from the original message

Subject to review and update position.

Appendix D – Practical matters for consideration for DAC9 / GIR MCAA Exchanges

1. Exchange XML codings (i.e. RecJurCodes)

RecJurcodes contained within a TIR XML submission determine which jurisdictions receive information through the central filing and exchange process, in accordance with the dissemination approach set out in DAC9 and the GIR MCAA – see section 4.2 for further details. The taxpayer is responsible for ensuring that the appropriate RecJurCodes are assigned to each relevant section of the XML submission.

Missing or incorrect RecJurCodes may prevent the successful exchange of information with the relevant jurisdiction. This could result in a requirement to file the TIR locally in the affected jurisdiction.

Where an error or omission is identified, a correction or deletion and resubmission of the TIR may be required to ensure that the information is exchanged with the appropriate jurisdictions.

2. Common exchange coding errors

Summary section - Under DAC9 and the GIR MCAA, an '*implementing jurisdiction'* is defined as a jurisdiction that has implemented an IIR and/or UTPR. Where exchanging information with an implementing Jurisdiction, the relevant RecJurCode for that jurisdiction should be included in every Summary section, not just the Summary Section relating to that jurisdiction. Where such codings are missing, the Summary section will be omitted from exchange, in contravention of the dissemination approach.

FilingInfo section - The FilingInfo section 1.1 of the GIR XML outlines the recipient jurisdictions of the GIR under the central filing process. Where choosing to centrally file in Ireland, taxpayers should ensure that all RecJurcodes for all implementing and QDMTT-only jurisdictions are contained in this section.

Other errors - Aside from the two most common exchange coding errors mentioned above, taxpayers should ensure broadly that RecJurCodes where relevant, are populated consistently throughout all XML sections (including the JurisdictionSection & UTPRattribution sections).

3. Duplicate TIR XML submissions

Where a TIR XML submission for a fiscal period has already been accepted or accepted with errors on ROS, any subsequent new message submissions (GIR101) for the same period should only be made where new element records are included.

If an amendment to a previously accepted submission is required, a new submission (GIR101) for the same period should not be re-filed, until firstly a correction message (GIR102) to amend or delete the previous submission has been filed.

Duplicate submissions which are not deleted will be exchanged with partner jurisdictions and may likely give rise to additional follow up questions and scrutiny.

Note: This manual is currently subject to review and may not reflect Revenue's most up-to-date position. Most recent version.

Appendix E – Checklist of key TIR and NOF pre-filing steps

1. ROS certificates and sub-user certificates

Ensure that ROS certificates for all filing entities are available and up to date.
If filing a Pillar Two return for an entity using a ROS sub-user certificate, ensure that the ROS Administrator has assigned the appropriate permissions to that sub-user to enable them to file the return for the appropriate tax heads.

2. Registration

Ensure all entities within the MNE Group or Large-Scale Domestic Group are correctly registered for the appropriate TIR or NOF reporting obligation.

Where certain inactive/dormant entities meet the requirements to avail of the administrative practice for such entities, ensure that Revenue has been notified in accordance with the requirements set out in section 2.1.1 of TDM 04A-01-01A.

Ensure that registrations are kept up to date, notifying Revenue of any change to the information provided at registration, within 12 months of the end of the fiscal year in which the change occurred - see section 2.4 of TDM 04A-01-01A.

Ensure that entities have been registered as the correct type of entity; an Ultimate Parent Entity (UPE), a CE or as a Standalone Entity (SE), as the case may be – see section 3.2 of TDM 04A-01-01A

Ensure the Fiscal Year input for all group entities at registration is aligned to the fiscal year of the group's UPE(s). Requests for changes to fiscal year dates may be made by contacting Revenue through MyEnquiries. See sections 3.3 and 4.1.1 of TDM 04A-01-01A.

3. Manage TIR Roles

In advance of filing a TIR for the first period in scope of Pillar Two, we recommend that groups review the TIR filing role of entities on the 'TIR Role' tab in 'Manage Roles & Groups' on ROS well in advance of the filing deadline, to ensure the filing configuration is as intended.

If entities have chosen to file the TIR themselves, they should ensure they are aware of their filing obligations. If a DLE has been chosen to file the TIR, they should ensure that all relevant entities within the group are correctly configured and have appointed that entity as their DLE and that the DLE is aware of its filing obligation on behalf of itself and these other entities.

If the DLE, or other entities, have chosen a non-Irish UPE/DFE to file the TIR on their behalf, that the Name, TIN and Location of this entity is correctly configured in 'Manage Pillar Two Roles & Groups' and that that entity is aware of their filing obligation in the appropriate jurisdiction.

Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

Appendix F – XML Message and Schema Codes

A full list of XML Message and Schema codes relating to the TIR as set out in User Guide for the GIR XML Schema is outlined below.

Message Codes:

OECD0	Resent Data
OECD1	New Data
OECD2	Corrected Data
OECD3	Deletion of Data
GIR101	The message only contains new information
GIR102	The message contains corrections/deletions for previously sent information
GIR103	The message advises there is no data to report

Schema Codes:

Rules: Whether the CE jurisdiction has a QIIR, QUTPR and/or QDMTT in force for the Reporting Fiscal Year	
GIR201	QIIR applicable to Low-Taxed Constituent Entities located in other jurisdictions only
GIR202	QIIR applicable to both Low-Taxed Constituent Entities located in other jurisdictions and in the jurisdiction of the Parent Entity
GIR203	QUTPR
GIR204	QDMTT
GIR205	Not applicable
GlobeStatus: Status of the Constituent Entity for GloBE purposes	
GIR301	Constituent Entity
GIR302	Flow-through Entity – Tax Transparent
GIR303	Flow-through Entity – Reverse Hybrid
GIR304	Hybrid Entity
GIR305	Permanent Establishment
GIR306	Main Entity
GIR307	Minority-Owned Parent Entity
GIR308	Minority-Owned Subsidiary

Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

GlobeStatus: Status of the Constituent Entity for GloBE purposes – cont'd	
GIR309	Minority-Owned Constituent Entity
GIR310	Investment Entity
GIR311	Insurance Investment Entity
GIR312	Securitisation Entity
GIR313	JV
GIR314	JV Subsidiary
GIR315	Non-Material Constituent Entity
GIR316	Excluded Entity
GIR317	Parent Entity required to apply a QIIR under Article 10.3.5
GIR318	Non-group Member
TIN: Sets out the type of TIN or equivalent number that is provided	
GIR3001	Tax Identification Number
GIR3002	Functionally equivalent number
GIR3003	Agreed GIR designated number
GIR3004	Not required to be reported
Filing Info **Filing CE/ Role: Indicates the role of the Filing Constituent Entity**	
GIR401	Ultimate Parent Entity
GIR402	Designated Filing Entity
GIR403	Designated Local Entity
GIR404	Constituent Entity
GIR405	Other
Accounting Info / CFS of UPE: Reflects accounting information in respect of the UPE and is comprised of the following three elements	
GIR501	subparagraph a
GIR502	subparagraph b
GIR503	subparagraph c
GIR504	subparagraph d

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General Section: **UPE/ Excluded UPE Status: The repeatable UPE element contains identifying information in respect of UPEs. The element allows a choice to identify the excluded UPE via an enumeration list or OtherUPE that includes IDType**	
GIR601	Governmental Entity
GIR602	International Organisation
GIR603	Non-profit Organisation
GIR604	Pension fund
GIR605	Investment Fund that is the UPE
GIR606	Real Estate Investment Vehicle that is the UPE
Ownership Change/ PreGlobeStatus: Indicates the relevant status for GloBE purposes of the Constituent Entity (or other Entity of the MNE Group) or member of JV Group on the day immediately preceding the date of the change	
GIR701	Constituent Entity
GIR702	Flow-Through Entity - Tax Transparent
GIR703	Flow-Through Entity - Reverse Hybrid
GIR704	Hybrid Entity
GIR705	Permanent Establishment
GIR706	Main Entity
GIR707	Minority-Owned Parent Entity
GIR708	Minority-Owned Subsidiary
GIR709	Minority-Owned Constituent Entity
GIR710	Investment Entity
GIR711	Insurance Investment Entity
GIR712	Securitisation Entity
GIR713	JV
GIR714	JV Subsidiary
GIR715	Non-Material Constituent Entity
GIR716	POPE
GIR717	Intermediate Parent Entity
GIR718	Ultimate Parent Entity
GIR719	Excluded Entity
GIR720	Parent Entity required to apply a QIIR under Art. 10.3.5

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GIR721	Non-Group member
Ownership/ OwnershipType: Indicates the type of Entity that holds direct Ownership Interests in the Constituent Entity or member of a JV Group or indirect Ownership Interests in the Constituent Entity or member of a JV Group through Excluded Entities or non-Group members	
GIR801	UPE
GIR802	Constituent Entities
GIR803	JV's
GIR804	JV Subsidiaries
GIR805	Excluded Entities (aggregate)
GIR806	Non-Group members (aggregate)
QIIR/ POPE-IPE: Indicates the type of Parent Entity that applies	
GIR901	POPE
GIR902	Intermediate Parent Entity
GIR903	Parent Entity required to apply a QIIR under Art. 10.3.5
Excluded Entity/ Type: Indicates the type of each Excluded Entity	
GIR1001	Governmental Entity
GIR1002	International Organisation
GIR1003	Non-profit Organisation
GIR1004	Pension Fund
GIR1005	Investment Fund that is an UPE
GIR1006	Real Estate Investment Vehicle that is an UPE
GIR1007	Entity owned by Excluded Entities under Article 1.5.2 (a)
GIR1008	Entity owned by Excluded Entities under Article 1.5.2 (b)
Summary **Jurisdiction/ Type of Subgroup: Repeatable Type of Subgroup element identifies the type of subgroup**	
GIR1101	Constituent Entities
GIR1102	Minority-Owned Subgroup
GIR1103	Standalone MOCEs
GIR1104	Investment Entities

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GIR1105	JV Group
GIR1106	Stateless Constituent Entity
JurWithTaxingRights/ DiffDomesticTut: Indicates the range in which the average amount of top-up tax payable under the domestic legislation falls, if such amount is different from the amount of GloBE top-up tax payable, as reported in the GloBETut element	
GIR1501	No top-up tax payable
GIR1502	below EUR 1 million
GIR1503	EUR 1 million to below EUR 5 million
GIR1504	EUR 5 million to below EUR 25 million
GIR1505	EUR 25 million to below EUR 50 million
GIR1506	EUR 50 million to below EUR 75 million
GIR1507	EUR 75 million to below EUR 100 million
GIR1508	EUR 100 million to below EUR 250 million
GIR1509	EUR 250 million or above.
Safe Harbour: Indicates whether the top-up tax has been reduced to zero in respect of the jurisdiction identified in 1.4.1 or relevant subgroup identified in 1.4.3 (if any) because of the application of either a Safe Harbour or the de minimis exclusion	
GIR1201	De minimis Exclusion
GIR1202	QDMTT safe harbour
GIR1203	Transitional CbCR Safe Harbour – De minimis test
GIR1204	Transitional CbCR Safe Harbour – ETR test
GIR1205	Transitional CbCR Safe Harbour – Routine profit test
GIR1206	Transitional UTPR Safe Harbour
GIR1207	Permanent Safe Harbour – De minimis test
GIR1208	Permanent Safe Harbour – ETR test
GIR1209	Permanent Safe Harbour – Routine profit test
ETR Range: Indicates the range in which the ETR of the jurisdiction identified in 1.4.1 or relevant subgroup identified in 1.4.3 (if any) and as reported in 3.2.1.e	
GIR1301	below 2.5%
GIR1302	2.5% or above but below 5%
GIR1303	5% or above but below 7.5%
GIR1304	7.5% or above but below 10% |

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GIR1305	10% or above but below 12.5%
GIR1306	12.5% or above but below 15%
GIR1307	15% or above but below 17.5%
GIR1308	17.5% or above but below 20%
GIR1309	20% or above but below 22.5%
GIR1310	22.5% or above but below 25%
GIR1311	25% or above but below 27.5%
GIR1312	27.5% or above but below 30%
GIR1313	30% or above
GIR1314	Section 3.2 not completed
QDMTT: Indicates the range in which the QDMTT top-up tax payable falls, in respect of the jurisdiction identified in 1.4.1 or relevant subgroup identified in 1.4.3 (if any), as reported in 3.3.1.f, if any	
GIR1401	No top-up tax payable
GIR1402	Below EUR 1 million
GIR1403	EUR 1 million to below EUR 5 million
GIR1404	EUR 5 million to below EUR 25 million
GIR1405	EUR 25 million to below EUR 50 million
GIR1406	EUR 50 million to below EUR 75 million
GIR1407	EUR 75 million to below EUR 100 million
GIR1408	EUR 100 million to below EUR 250 million
GIR1409	EUR 250 million or above.
GloBE TUT: Indicates the range in which the GloBE top-up tax payable falls, in respect of the jurisdiction identified 1.4.1 or relevant subgroup identified in 1.4.3 (if any), as reported 3.3.1.e	
GIR1501	No top-up tax payable
GIR1502	below EUR 1 million
GIR1503	EUR 1 million to below EUR 5 million
GIR1504	EUR 5 million to below EUR 25 million
GIR1505	EUR 25 million to below EUR 50 million
GIR1506	EUR 50 million to below EUR 75 million
GIR1507	EUR 75 million to below EUR 100 million

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GIR1508	EUR 100 million to below EUR 250 million
GIR1509	EUR 250 million or above.
GloBE Tax Section **Subgroup/ Type of Subgroup: Indicates the type of subgroup identified for perimeter of the GloBE computation**	
GIR1601	Constituent Entities
GIR1602	Minority-Owned Subgroup
GIR1603	Standalone MOCEs
GIR1604	Investment Entities
GIR1605	JV Group
GIR1606	Stateless Constituent Entity
GIR1607	Transitional CbCR Safe Harbour-Constituent Entities
GIR1608	Transitional CbCR Safe Harbour- JV Group (specify which JV Group)
GIR1609	Transitional UTPR Safe Harbour
Deminimis/Simplified NMCECalc/ Basis: Indicates the reason for completing Deminimis/SimplifiedNMCECalc section	
GIR2901	De minimis election
GIR2902	Simplified Calculation for Non-material Constituent Entities
MainEntityPEandFTE/ Basis: Indicates the basis for the adjustment - MainEntityPEandFTE element indicates the cross-border allocation of income or loss between a Main Entity and PE and from an FTE	
GIR1701	Article 3.4
GIR1702	Article 3.5.3
GIR1703	Article 3.5.1(a)
GIR1704	Article 3.5.1(b).
Cross Border Adjustment/ basis: Filing Constituent Entity shall identify which the adjustment relates to - the repeatable Cross Border Adjustments element reflects cross-border adjustments required to the FANIL	
GIR1801	Article 3.2.6
GIR1802	Article 3.2.7

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UPEAdjustments/ Basis: Indicates the basis for the adjustment - repeatable UPEAdjustments element reflects adjustments to the GloBE Income of the UPE	
GIR1901	Article 7.1.1 (a) (i)
GIR1902	Article 7.1.1 (a) (ii)
GIR1903	Article 7.1.1 (b)
GIR1904	Article 7.1.1 (c)
GIR1905	Article 7.2.1 (a) (i)
GIR1906	Article 7.2.1 (a) (ii)
GIR1907	Article 7.2.1 (a) (iii)
GIR1908	Article 7.2.1 (b)
GIR1909	Article 7.2.1 (c)
GIR1910	Article 7.2.2
ExTypeOfEntity: Indicates the reason why the Entity Owner is an Excluded Entity	
GIR2801	Government Entity
GIR2802	International Organisation
GIR2803	Non-profit Organisation
GIR2804	Pension Fund
GIR2805	Pension Fund that is not a Pension Services Entity
Overall Computation **Net Globe Income / Adjustment Item: reflects the type of adjustment**	
GIR2001	Net Taxes Expense - Article 3.2.1 (a)
GIR2002	Excluded Dividends – Article 3.2.1 (b) |
GIR2003	GIR2003 – Excluded Equity Gain or Loss – Article 3.2.1 (c)
GIR2004	Included Revaluation Method Gain or Loss – Article 3.2.1 (d)
GIR2005	Gain or loss from disposition of assets and liabilities excluded under Article 6.3 – Article 3.2.1 (e)
GIR2006	Asymmetric Foreign Currency Gains or Losses – Article 3.2.1 (f)
GIR2007	Policy Disallowed Expenses – Article 3.2.1 (g)
GIR2008	Prior Period Errors – Article 3.2.1 (h)
GIR2009	Changes in Accounting Principles – Article 3.2.1(h)
GIR2010	Accrued Pension Expense – Article 3.2.1 (i)
GIR2011	Debt releases - Article 3.2.1

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GIR2012	Stock-based compensation – Article 3.2.2
GIR2013	Arm's length adjustments – Article 3.2.3
GIR2014	Qualified Refundable Tax Credit or Marketable Transferable Tax Credit – Article 3.2.4
GIR2015	Election for Gains and losses using realisation principle – Article 3.2.5
GIR2016	Election for Adjusted Asset Gain – Article 3.2.6
GIR2017	Intragroup Financing Arrangement expense – Article 3.2.7
GIR2018	Election for intragroup transactions in same jurisdiction – Article 3.2.8
GIR2019	Insurance company taxes charged to policyholders – Article 3.2.9
GIR2020	Increase/decrease to equity attributed to Additional Tier One and Restricted Tier One Capital distributions paid/payable or received/receivable – Article 3.2.10
GIR2021	Constituent Entities joining and leaving an MNE Group – Article 3.2.11 and 6.2
GIR2022	Reduction of GloBE Income of the UPE that is a Flow-through Entity – Article 3.2.11 and 7.1
GIR2023	Reduction of GloBE Income of the UPE that is subject to a Deductible Dividend Regime – Article 3.2.11 and 7.2
GIR2024	Taxable Distribution Method election – Article 3.2.11 and 7.6
GIR2025	International Shipping Income – Article 3.3
GIR2026	Transactions between Constituent Entities – Article 9.1.3
Int Shipping Income/ Category: Indicates the relevant activities in respect of which International Shipping Income was obtained	
GIR2101	Article 3.3.2.a
GIR2102	Article 3.3.2.b
GIR2103	Article 3.3.2.c
GIR2104	Article 3.3.2.d
GIR2105	Article 3.3.2.e
GIR2106	Article 3.3.2.f
QualifiedAnc ShipIncome/ Category: Indicates the relevant activities in respect of which Qualified Ancillary Shipping Income was obtained	
GIR2201	Article 3.3.3.a
GIR2202	Article 3.3.3.b
GIR2203	Article 3.3.3.c

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GIR2204	Article 3.3.3.d
GIR2205	Article 3.3.3.e
AdjustedIncomeTax/ Basis: Identifies the relevant subparagraphs of Article 4.3.2, 4.3.3 or 4.3.4	
GIR2301	Article 4.3.2 (a)
GIR2302	Article 4.3.2 (b)
GIR2303	Article 4.3.2 (c)
GIR2304	Article 4.3.2 (d)
GIR2305	Article 4.3.2 (e)
GIR2306	Article 4.3.3 (a)
GIR2307	Article 4.3.3 (b)
GIR2308	Article 4.3.4
GIR2309	Article 4.3.2(c) – Blended CFC regime
Adjusted Covered Tax/ AdjustmentItem: Reflects the type of current tax adjustment - Adjusted Covered Tax element indicates the Adjusted Covered Taxes calculation of the Constituent Entity or member of a JV Group	
GIR2401	Covered Tax accrued as an expense in the profit before taxation in the financial accounts - Article 4.1.2 (a)
GIR2402	Covered Taxes for uncertain tax position recorded as a reduction to Covered Taxes in prior year – Article 4.1.2 (c)
GIR2403	Qualified Refundable Tax Credit or Marketable Transferable Tax Credits recorded as a reduction to current tax expense – Article 4.1.2 (d)
GIR2404	Qualified Flow-through Tax Benefits of Qualified Ownership Interests – Article 3.2.1 (c)
GIR2405	Current tax expense on income excluded from GloBE Income or Loss – Article 4.1.3 (a)
GIR2406	Non-Qualified Refundable Tax Credit, Non-Marketable Transferable Tax Credit or Other Tax Credits not recorded as a reduction to current tax expense – Article 4.1.3 (b)
GIR2407	Covered Taxes refunded or credited (except for any Qualified Refundable Tax Credit, or Marketable Transferable Tax Credits) not treated as an adjustment to current tax expense – Article 4.1.3 (c)
GIR2408	Current tax expense related to uncertain tax position– Article 4.1.3 (d)
GIR2409	Current tax expense not expected to be paid within three years – Article 4.1.3 (e)

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GIR2410	Post-filing adjustments – Article 4.6.1.
GIR2411	Covered Taxes relating to Net Asset Gain or Net Asset Loss – Article 3.2.6
GIR2412	Reduction of Covered Taxes of the UPE that is a Flow-through Entity – Article 7.1
GIR2413	Covered Taxes for GloBE Income of the UPE that is reduced under a Deductible Dividend Regime – Article 7.2.2
GIR2414	Deemed Distribution Tax – Article 7.3
GIR2415	Taxable Distribution Method election – Article 7.6.2 (b)
GIR2416	Total Deferred Tax Adjustment Amount – Article 4.4.1 (b)
GIR2417	Increase or decrease in Covered Taxes recorded in equity or Other Comprehensive Income relating to amounts included in GloBE Income or Loss that will be subject to tax under local tax rules – Article 4.1.1 (c)
DeferTaxAdjustAmt/ AdjustmentItem: Reflects the type of deferred tax adjustment	
GIR2501	Deferred tax expense related to items excluded from GloBE Income or Loss – Article 4.4.1 (a)
GIR2502	Deferred tax expense related to Disallowed Accruals– Article 4.4.1 (b)
GIR2503	Deferred tax expense related to Unclaimed Accruals – Article 4.4.1 (b)
GIR2504	Valuation adjustment or accounting recognition adjustment related to a deferred tax asset – Article 4.4.1 (c)
GIR2505	Deferred tax expense arising from a re-measurement related to changes in the tax rate – Article 4.4.1 (d)
GIR2506	Deferred tax expense related to the generation and use of tax credits – Article 4.4.1 (e)
GIR2507	Substitute Loss Carry Forward DTA or deemed Substitute Loss Carry Forward DTA – Article 4.4.1 (e)
GIR2508	Disallowed Accruals or Unclaimed Accruals paid during the fiscal year – Article 4.4.2 (a)
GIR2509	Recapture Deferred Tax Liability paid during the fiscal year– Article 4.4.2 (b)
GIR2510	Recognition of a loss Deferred Tax Asset not included in the financials – Article 4.4.2 (c)
GIR2511	Deferred tax expense adjustment resulting from a reduction to a tax rate – Article 4.6.2
GIR2512	Deferred tax expense adjustment resulting from an increase to a tax rate – Article 4.6.3
GIR2513	Constituent Entities joining and leaving an MNE Group – Article 6.2
GIR2514	Deferred tax expense of the UPE that is a Flow-through Entity – Article 7.1

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GIR2515	Deferred tax expense of the UPE that is subject to Deductible Dividend Regime – Article 7.2
GIR2516	Deferred tax adjustment resulting from transactions between Constituent Entities – Article 9.1.3
Adjusted Covered Tax/ AdjustmentItem: Reflects the type of current tax adjustment - AdjustedCoveredTax element indicates the Adjusted Covered Taxes of all Constituent Entities or members of JV Groups located in the jurisdiction	
GIR2701	Covered Tax accrued as an expense in the profit before taxation in the financial accounts - Article 4.1.2 (a)
GIR2702	GloBE Loss Deferred Tax Asset established under Article 4.5.1 or used – Article 4.1.2 (b) combined with Article 4.5.3
GIR2703	Covered Taxes for uncertain tax position recorded as a reduction to Covered Taxes in prior year – Article 4.1.2 (c)
GIR2704	Qualified Refundable Tax Credit or Marketable Transferable Tax Credits recorded as a reduction to current tax expense – Article 4.1.2 (d)
GIR2705	Qualified Flow-through Tax Benefits of Qualified Ownership Interests – Article 3.2.1 (c)
GIR2706	Current tax expense on income excluded from GloBE Income or Loss – Article 4.1.3 (a)
GIR2707	Non-Qualified Refundable Tax Credit, Non-Marketable Transferable Tax Credit or Other Tax Credits not recorded as a reduction to current tax expense – Article 4.1.3 (b)
GIR2708	Covered Taxes refunded or credited (except for any Qualified Refundable Tax Credit, or Marketable Transferable Tax Credits) not treated as an adjustment to current tax expense – Article 4.1.3 (c)
GIR2709	Current tax expense related to uncertain tax position– Article 4.1.3 (d)
GIR2710	Current tax expense not expected to be paid within three years – Article 4.1.3 (e)
GIR2711	Post-filing adjustments – Article 4.6.1.
GIR2712	Covered Taxes relating to Net Asset Gain or Net Asset Loss – Article 3.2.6
GIR2713	Reduction of Covered Taxes of the UPE that is a Flow-through Entity – Article 7.1
GIR2714	Covered Taxes for GloBE Income of the UPE that is reduced under a Deductible Dividend Regime – Article 7.2.2
GIR2715	Deemed Distribution Tax – Article 7.3
GIR2716	Taxable Distribution Method election – Article 7.6.2 (b)
GIR2717	Total Deferred Tax Adjustment Amount – Article 4.4.1 (b)

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GIR2718	Increase or decrease in Covered Taxes recorded in equity or Other Comprehensive Income relating to amounts included in GloBE Income or Loss that will be subject to tax under local tax rules – Article 4.1.1 (c)
GIR2719	Excess Negative Tax Expense Carry Forward generated – Article 4.1.5 and 5.2.1
GIR2720	Decrease in Covered Taxes (but not below zero) by the remaining balance of the Excess Negative Tax Expense Carry-forward – Article 4.1.5 and 5.2.1
Additional Top Up Tax/ Articles: Reflects the ETR Adjustment Articles that require or permit a recalculation of the ETR and top-up tax for a prior Fiscal Year under Article 5.4.1	
GIR2601	Article 3.2.6
GIR2602	Article 4.4.4
GIR2603	Article 4.6.1
GIR2604	Article 4.6.4
GIR2605	Article 7.3.5
GIR2606	Article 7.3.7
Currency: Indicates whether the 5-year election has been made to use the local currency or the CFS presentation currency	
GIR3101	Local
GIR3102	CFS

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Appendix G – Full list of Validation rules

This section outlines the validation rules applicable, which align to the work conducted at the OECD level, in line with DAC9 and as set out in the GIR Status Message XML Schema [Status-XSD].

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a. File Errors

As per the OECD's definition, file errors indicate that the receiving competent authority is not in a position to open and use the file. As file errors are of a fundamental nature a TIR Status Message is sent; with the purpose of encouraging the timely submission of a new file (without the file error(s).

As validation rules 50001-50011 are related to TIR exchanges between competent authorities, in most cases these will not be visible to taxpayers. However, they have been noted here for completeness.

Error code	Description	Details	Path (Target)	Path (Reference)
50001	The receiving competent authority could not download the referenced file.	Please resubmit the file, with a new unique MessageRefID.		
50002	The receiving competent authority could not decrypt the referenced file.	Please re-encrypt the file with a valid key and resubmit the file.		
50003	The receiving competent authority could not decompress the referenced file.	Please compress the file (before encrypting) and resubmit the file with a new unique MessageRefID.		
50004	The receiving competent authority could not validate the digital signature on the referenced file.	Please re-sign the file with the owner's private key using procedures as defined in the context of the CTS.		
50005	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. URLs (internet	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.		

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Error code	Description	Details	Path (Target)	Path (Reference)
	addresses) provided as plain text and not in hyperlink form should be allowed, although each competent authority is responsible for maintaining its own list of potential security threats.			
50006	The receiving competent authority detected one or more known viruses within the decrypted version of the referenced file.	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.		
50007	The referenced file failed validation against the GIR XML Schema.	Please re-validate the file against the GIR XML Schema, resolve any validation errors, and re- encrypt and resubmit the file.		
50008	The referenced file was received in a test environment with one or more records having a DocTypeIndic value in the range OECD0-OECD3. These DocTypeIndic values indicate data in this file may have been intended as a valid file submission. Messages received in test environments are not accepted by the receiving competent authority as a valid file submission. Submissions to the test environment should only include records with	If this file was intended to be submitted as a valid file, please resubmit with DocTypeIndic values in the range OECD0-OECD3. [If this file was intended as a test file, please correct the DocTypeIndic for all records and resubmit to the CTS test link.]	.//DocTypeIndic	

Error code	Description	Details	Path (Target)	Path (Reference)
	DocTypeIndic in the range OECD10-OECD13, indicating test files.			
50009	The referenced file contains one or more records with a DocTypeIndic value in the range OECD10-OECD13, indicating test data. As a result, the receiving competent authority cannot accept this file as a valid GIR submission.	If this file was intended to be submitted as a valid GIR file, please resubmit with DocTypeIndic values in the range OECD0-OECD3.	//DocTypeIndic	
50010	The records contained in the payload file are not meant for the receiving competent authority, but should have been provided to another jurisdiction.	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 GIR Status Message XML Schema.	MessageSpec/ReceivingCountry	
50011	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 Combined (IV and AES) data packet key size is not 48 bytes Data packet does not contain the concatenated Key and IV.	The sending competent authority should resend the file (newly encrypted, with a new unique MessageRefID and with the correct AES key size).		

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b. Severe Record Errors

As per the OECD's definition, severe record errors address fundamental issues of data quality of the GIR information received, making the file not usable in practice.

Error code	Description	Details	Path (Target)	Path (Reference)
MessageSpec				
60001	The MessageRefId must be in the correct format: <CountryCode of the sending jurisdiction><ReportingPeriod><CountryCode of the receiving jurisdiction><UniqueID>	The structure of the MessageRefId is not in the correct format. Please ensure the MessageRefID follows structure defined in the GIR User Guide, and resubmit the file.	MessageSpec/MessageRefId	
60002	The GIR Message Header has a duplicate MessageRefID value that was received on a previous file.	Please replace the MessageRefID field value with a new unique value (not containing all blanks), and resubmit the file.	MessageSpec/MessageRefId	
60003	The ReportingPeriod YYYY value must be less than or equal to current year	Reporting period year must be less than or equal to current year.	MessageSpec/ReportingPeriod	
GLOBEBody				
60004	A message can contain either new records (OECD1) or corrections (OECD2 or OECD3), but should not contain a mixture of both.	This message contains a mix of new records (OECD1) and corrections (OECD2/OECD3). Please ensure the DocTypeIndic elements contain either new records (OECD1) or corrections (OECD2 or OECD3), but not a mixture of both.	.//DocTypeIndic	

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Error code	Description	Details	Path (Target)	Path (Reference)
60005	When DocTypeIndic is OECD2 or OECD3, the record must concern the same sub section (FilingInfo, GeneralSection, Summary, JurisdictionSection or UTPRAttribution) as the CorrDocRefId.	The correction or deletion refers to a record of another sub section.	.//DocTypeIndic	
60006	The same DocRefID cannot be corrected or deleted twice in the same message.	The same DocRefID cannot be corrected or deleted twice in the same message, therefore each CorrDocRefID must be unique within the same message.	.//CorrDocRefID	
DocSpec				
60007	The DocRefID is already used for another record.	The provided DocRefID has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD GIR XML Schema User Guide and is 'unique in time and space'.	.//DocRefId	
60008	The CorrDocRefId refers to an unknown record.	The CorrDocRefId provided does not match to an existing record of a DocRefId, please relodge the file and ensure that the CorrDocRefId is an exact match to the DocRefId of the element which is subject to a correction	.//CorrDocRefID	

Error code	Description	Details	Path (Target)	Path (Reference)
60009	The CorrDocRefID must relate to the latest instance of the DocRefID. The CorrDocRefID cannot reference an invalidated or outdated version of the DocRefID (i.e. CorrDocRefID refers to the DocRefID of the original record, while a subsequent correction has been received which has a new DocRefID/CorrDocRefID)	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.	.//CorrDocRefId	
60010	The FilingInfo cannot be deleted without deleting all related GeneralSection, Summary, JurisdictionSection and UTPRAttribution records	To delete the FilingInfo please ensure that a deletion request has been sent for all associated GeneralSection, Summary, JurisdictionSection and UTPRAttribution records.	GLOBEBody/FilingInfo/DocSpec/DocTypeIndic	
60011	The DocRefId must be in the correct format: <CountryCode of the sending jurisdiction><ReportingYear><UniqueID>	The structure of the DocRefId is not in the correct format.	.//DocRefId	
60012	When DocTypeIndic is OECD1 or OECD0, the CorrDocRefId field must be omitted.	When an element has DocTypeIndic of OECD1 or OECD0, which indicates that a new lodgment or a resend is being made, the CorrDocRefId field must not be completed.	.//CorrDocRefId	

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Error code	Description	Details	Path (Target)	Path (Reference)
60013	The Resend option may only be used with respect to the FilingInfo element. The value of OECD0 is not an acceptable input in the DocTypeIndic for the GeneralSection, Summary, JurisdictionSection, UTPRAttribution	OECD0 is only a valid input for the DocTypeIndic of the FilingInfo and should not be used for any other element.	GLOBEBody/GeneralSection/DocSpec/DocTypeIndic GLOBEBody/Summary/DocSpec/DocTypeIndic GLOBEBody/JurisdictionSection/DocSpec/DocTypeIndic GLOBEBody/UTPRAttribution/DocSpec/DocTypeIndic	
60014	When the DocTypeIndic is OECD0 for the FilingInfo, the DocRefID must be the same as the DocRefID that was used for the latest version of the FilingInfo	An unknown or invalid DocRefID was specified for the Resend option (OECD0).	GLOBEBody/FilingInfo/DocSpec/DocRefId	
60015	The corrected element does not specify any CorrDocRefId (OECD2/3 without CorrDocRefId data).	When DocTypeIndic is "OECD2" or "OECD3", CorrDocRefId must be provided.	.//CorrDocRefId	
60016	If the value of FilingInfo DoctypeIndic element is OECD0, if GeneralSection is provided, the value of GeneralSection DocTypeIndic element must not be OECD1.	A new GeneralSection can't be filed if one already exists. Please process with a correction or deletion if the GeneralSection has to be modified.	GloBEBody/FilingInfo/DocSpec/DocTypeIndic GloBEBody/GeneralSection/DocSpec/DocTypeIndic	
60017	If the value of FilingInfo DoctypeIndic element is OECD1, the GeneralSection must be provided.[7]	Each new GIR filing must contain a GeneralSection.	GloBEBody/FilingInfo/DocSpec/DocTypeIndic GloBEBody/GeneralSection	

[7] This rule implies that when filing a new GIR, or exchanging a GIR to another State for the first time, the GeneralSection must always be provided, with a deviation in the case of nil reporting (use of GIR103). In that latter case, only the FilingInfo element must be provided, and the rule is not enforced.

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Error code	Description	Details	Path (Target)	Path (Reference)
RecJurCode				
60018	At least one Country ISO Code in RecJurCode must be the same as the ReceivingCountry.	At least one Country ISO Code in RecJurCode must be the same as the ReceivingCountry.	.//RecJurCode	
60019	Where the Role of the Filing CE is GIR403, GIR404, GIR405, then the GIR is only a local lodgement and must not be exchanged.	The RecJurCode should be (name of the local jurisdiction) as the FilingCE role provide suggests that the GIR is only a local lodgment and must not be exchanged.	.//RecJurCode	
FilingInfo				
60020	Period start date must not be later than the Period end date	Period start date must be earlier than or same as Period end date.	GLOBEBody/FilingInfo/Period/Start	GLOBEBody/FilingInfo/Period/End
60021	Reporting Period End Date must not be later than the Reporting Period in the Message Header.	The Reporting Period End Date must not be a date which is beyond the ReportingPeriod date in the MessageHeader	GLOBEBody/FilingInfo/Period/End	MessageSpec/ReportingPeriod
60022	When the role is GIR401, the FilingCE TIN should match at least one of the TINs provided in the ID of the UPE element, whether it is OtherUPE or ExcludedUPE	When the UPE is lodging the GIR, then the contents of the FilingCE must match at least one of the TINs provided in the UPE element (either the OtherUPE or ExcludedUPE)	GLOBEBody/FilingInfo/FilingCE/TIN	GLOBEBody/FilingInfo/FilingCE/Role GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID/TIN GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/TIN
60023	The ResCountryCode of the FilingCE must match to the TransmittingCountry	The ResCountryCode of the FilingCE must match to the TransmittingCountry	GLOBEBody/FilingInfo/FilingCE/ResCountryCode	MessageSpec/TransmittingCountry

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Error code	Description	Details	Path (Target)	Path (Reference)
Summary				
60024	If the Summary contains any of the following elements: SafeHarbour, ETRRange, SBIE, QDMTTut, GLoBETut, then the JurWithTaxingRights/JurisdictionName must be provided.	If the Summary contains any of the following elements: SafeHarbour, ETRRange, SBIE, QDMTTut, GLoBETut, then the JurWithTaxingRights/JurisdictionName must be provided.	GLOBEBody/Summary/JurWithTaxingRights	GLOBEBody/Summary/SafeHarbour GLOBEBody/Summary/ETRRange GLOBEBody/Summary/SBIE GLOBEBody/Summary/QDMTTut GLOBEBody/Summary/GLoBETut
JurisdictionSection – OverallComputation (ETR Calculation)				
60025	The ETRRate must be equal to the integer value reported at the AdjustedCoveredTax/Total element DIVIDED by the integer reported at the NetGlobeIncome/Total element. This rule does not apply if the NetGloBEIncome in the jurisdiction is zero (or negative). If AdjustedCoveredTax/Total element is not provided, then value assumed to be 0.	The ETRRate must equal AdjustedCoveredTax/Total (Divided by) NetGlobeIncome/Total	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ETRRate	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/Total GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Total

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Error code	Description	Details	Path (Target)	Path (Reference)
JurisdictionSection - OverallComputation (Top Up Tax Calculation)				
60026	TopUpTax must equal the following calculation: (TopUpTaxPercentage * ExcessProfits) + (NONArt.4.1.5/AdditionalTopUpTax + Art4.1.5/AdditionalTopUpTax) - QDMTT/Amount. If any elements are not provided, these should be treated as a 0 value.	Note that AdditionalTopUpTax is an optional field and as such, if no AdditionalTopUpTax element is provided, the calculation should then be read as: (TopUpTaxPercentage * ExcessProfits) + 0 - QDMTT/Amount	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/TopUpTax	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/TopUpTaxPercentage GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessProfits GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/AdditionalTopUpTax GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/AdditionalTopUpTax GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/Amount

Error code	Description	Details	Path (Target)	Path (Reference)
JurisdictionSection - UTPR				
60027	The IIR/ParentEntity/TopUpTax integer must equal the following calculation: IIR/ParentEntity/TopUpTaxShare - IIROffSet	The IIR/ParentEntity/TopUpTax integer must equal the following calculation: TopUpTaxShare - IIROffSet	GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/TopUpTax	GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/TopUpTaxShare GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/IIROffset
CEComputation/AdjustedFANIL				
60028	The Total must equal the following calculation: AdjustedFANIL/FANIL + (sum of all MainEntityPEandFTE/Additions elements) - (sum of all MainEntityPEandFTE/Reductions elements)	The Total must equal the following calculation: AdjustedFANIL/FANIL + (sum of all MainEntityPEandFTE/Additions elements) - (sum of all MainEntityPEandFTE/Reductions elements)	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Total	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/FANIL GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE/Additions GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE/Reductions

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c. Other Record Errors

As per the OECD's definition, other record errors address key issues of data quality of the GIR information received, but do not as such impede the receiving competent authority from opening and using the file.

Error code	Description	Details	Path (Target)	Path (Reference)
TIN				
70001	If TypeOfTIN is GIR3004 then TIN must contain the text 'NOTIN', flag Unknown must be TRUE and IssuedBy must not be provided	If TypeOfTIN is GIR3004 then TIN must contain the text 'NOTIN', flag Unknown must be TRUE and IssuedBy must not be provided	.//TIN	
70002	If TIN value is 'NOTIN' then TypeOfTIN must be GIR3004, flag Unknown must be TRUE and IssuedBy must not be provided.	If TIN value is 'NOTIN' then TypeOfTIN must be GIR3004, flag Unknown must be TRUE and IssuedBy must not be provided.	.//TIN	
70003	If flag Unknown is TRUE then TIN must be NOTIN, TypeOfTIN must be GIR3004 and IssuedBy must not be provided.	If flag Unknown is TRUE then TIN must be NOTIN, TypeOfTIN must be GIR3004 and IssuedBy must not be provided.	.//TIN	
70004	Where the TIN has the issuedBy value of (local jurisdiction), then the TIN should be a valid TIN per the local jurisdiction	This validation is only to be applied by the jurisdiction issuing the TIN unless a TIN validation tool is available.	.//TIN	
70005	Attributes issuedBy and TypeofTIN must always be present, except that issuedBy is not required when TypeOfTIN is GIR3003 or GIR3004.	Attributes issuedBy and TypeofTIN must always be present, except that issuedBy is not required when TypeOfTIN is GIR3003 or GIR3004.	.//TIN	

Error code	Description	Details	Path (Target)	Path (Reference)
70006	The following TIN elements must not be completed using TypeofTIN GIR3004 and must not be flagged Unknown: GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID/TIN GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/TIN GLOBEBody/GeneralSection/CorporateStructure/CE/ID/TIN (except when GlobeStatus contains the value of GIR316 or GIR318) GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/TIN JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregatedReporting/TaxConsolGroupTIN	The following TIN elements must not be completed using TypeofTIN GIR3004 and must not be flagged Unknown: GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID/TIN GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/TIN GLOBEBody/GeneralSection/CorporateStructure/CE/ID/TIN (except when GlobeStatus contains the value of GIR316 or GIR318) GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/TIN JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregatedReporting/TaxConsolGroupTIN	GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID/TIN GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/TIN GLOBEBody/GeneralSection/CorporateStructure/CE/ID/TIN GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/TIN GLOBEBody/GeneralSection/CorporateStructure/CE/ID/TIN GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregatedReporting/TaxConsolGroupTIN	
70007	Where the TypeofTIN entered is GIR3003 a reference must be created in the format [P2JJYYYYMMDDCCCXXX where P2 is constant, JJ is the ISO Code of the jurisdiction of location of the Constituent Entity, YYYYMMDD refers to the date of creation of the reference, CCC is a three letter	Where the TypeofTIN entered is GIR3003 a reference must be created in the format [P2JJYYYYMMDDCCCXXX where P2 is constant, JJ is the ISO Code of the jurisdiction of location of the Constituent Entity, YYYYMMDD refers to the date of	.//TIN	

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Error code	Description	Details	Path (Target)	Path (Reference)
	reference to the company or group, and XXX is a unique number for the entity within the GIR e.g. 001, 002, 003 to differentiate between multiple entities with designated references in the same report]. This reference is superseded only in the case that a government or administration issues a tax reference or functional equivalent for the entity.	creation of the reference, CCC is a three letter reference to the company or group, and XXX is a unique number for the entity within the GIR e.g. 001, 002, 003 to differentiate between multiple entities with designated references in the same report]. This reference is superseded only in the case that a government or administration issues a tax reference or functional equivalent for the entity.		
RecJurCode				
70008	The Jurisdiction reported in the RecJurCode must be the UPE jurisdiction or one of the Jurisdictions reported in the JurisdictionName element of the repeatable JurWithTaxingRights element indicating the names of the jurisdictions that have taxing rights in respect of the jurisdiction for which the Jurisdictional Section is being prepared.	The Jurisdiction reported in the RecJurCode must be the UPE jurisdiction or one of the jurisdictions reported in the JurisdictionName element of the repeatable JurWithTaxingRights element.	GloBEBody/UTPRAttribution/RecJurCode	GloBEBody/JurisdictionSection/JurWithTaxingRights/JurisdictionName GloBEBody/GeneralSection/CorporateStructure/UPE/*/ID/ResCountryCode
GeneralSection				
70009	The UPE GlobeStatus should not accept the following values: GIR305,	An Invalid GloBE Status of the UPE was provided. Please ensure	GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/I	

Error code	Description	Details	Path (Target)	Path (Reference)
	GIR307, GIR308, GIR309, GIR312, GIR313, GIR314, GIR315, GIR 317, GIR318	that the GlobeStatus of the UPE align with note 1.3.1.6 of the GIR.	D/GlobeStatus GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/GlobeStatus	
70010	Only one value is allowed for the ResCountryCode of the UPE/OtherUPE	The Filing Constituent Entity shall report the 2character alphabetic country code based on the ISO 3166-1 Alpha 2 standard for the jurisdiction where the UPE/OtherUPE is located for GloBE purposes.	GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/ResCountryCode	
70011	Only one value is allowed for the ResCountryCode of the CE	The Filing Constituent Entity shall report the 2character alphabetic country code based on the ISO 3166-1 Alpha 2 standard for the jurisdiction where the CE is located for GloBE purposes.	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/ResCountryCode	
GeneralSection - CE/ID				
70012	All Entities (i.e. ExcludedUPE, OtherUPE or CEs) with residence in same Jurisdiction (same ResCountryCode) must have same Rules, unless the Rules element contains the Value GIR204 (QDMTT).	The 'rules' should be completed in accordance with GIR Note 1.3.2.1.3. Where the rules apply to all entities with residence in the same jurisdiction, the Rules Value should be the same. The rules value might be different where the QDMTT in that jurisdiction treats certain entities differently (e.g. where the	GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID/Rules GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/Rules GLOBEBody/GeneralSection/CorporateStructure/CE/ID/Rules	

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Error code	Description	Details	Path (Target)	Path (Reference)
		QDMTT does not apply to investment entities, meaning that where GlobeStatus = GIR310, the rules value of GIR204 might not be an exact match.		
70013	When the GlobeStatus contains the value of GIR313, the value of GIR314 must not also be reported for the same CE	A CE element has been completed with a GloBE Status which indicates that a entity is both a JV and a JV Subsidiary, please ensure that the GlobeStatus of the same CE does not contain GIR313 and GIR314	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus	
70014	When the GlobeStatus contains the value of GIR307, the value of GIR308 must not also be reported for the same CE	A CE has been identified as having the GloBE Status of both a Minority-Owned Parent Entity and a Minority-Owned Subsidiary, please ensure that the GlobeStatus of the same CE does not contain GIR307 and GIR308	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus	
70015	When the GlobeStatus contains the value of GIR308, then there must be another CE in the corporate structure which contains the value of GIR307 (i.e. when CE/ID/GlobeStatus = GIR308, must also be a separate CE element which contains CE/ID/GlobeStatus=GIR307)	A Minority-Owned Subsidiary has been identified in the Corporate Structue and there is no other CE reported in the corporate Structure which is a Minority-Owned Parent Entity.	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus	
70016	When the GlobeStatus contains the value of GIR307, the value of GIR309	A Minority-Owned Parent Entity must also be a Minority-Owned	GLOBEBody/GeneralSection/Corpo	

Error code	Description	Details	Path (Target)	Path (Reference)
	should also be reported in the GlobeStatus	Constituent Entity, as a result when the value of GIR307 is selected for the GlobeStatus then the value of GIR309 must also be provided.	rateStructure/CE/ID/GlobeStatus	
70017	When the GlobeStatus contains the value of GIR308, the value of GIR309 should also be reported in the GlobeStatus	A Minority-Owned Subsidiary must also be a Minority-Owned Constituent Entity, as a result when GIR308 is selected for the GlobeStatus then the value of GIR309 must also be selected	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus	
70018	When the GlobeStatus contains the value of GIR305, the value of GIR306 must not also be reported for the same CE	A CE has been identified as having the GloBE Status of both a Permanent Establishment and a Main entity, whereas the same CE cannot have the GloBE Status of PE and ME.	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus	
70019	When the GlobeStatus contains the value of GIR305, then there must be another CE which contains the GlobeStatus of GIR306 (i.e. when CE/ID/GlobeStatus = GIR305, there must also be a separate CE element which contains CE/ID/GlobeStatus = GIR306)	A permanent establishment has been reported in the Corporate Structure of the GIR, and no main entity has been reported.	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus	
70020	If the GlobeStatus contains the value of GIR316 or GIR318, then there should be no other value in the GlobeStatus (if GlobeStatus = GIR316 -	A Non-Group member or excluded entity was reported in the GlobeStatus and at least one additional GlobeStatus was	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus	

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Error code	Description	Details	Path (Target)	Path (Reference)
	GlobeStatus can only contain the value of GIR316 and if GlobeStatus = GIR318 - GlobeStatus can only contain the value of GIR318)	reported. When the CE element has the GlobeStatus of GIR316 or GIR318, it can only contain the single value in the GlobeStatus (i.e. only GIR316 or only GIR318)		
70021	The GlobeStatus element cannot contain the value of GIR316 or GIR318, unless there is a completed OwnershipChange for the CE element (i.e., when CorporateStructure/CE/ID/TIN matches to CorporateStructure/CE/OwnershipChange/Pre Ownership/TIN).	The GloBE Status of a CE can only contain the value of 'Excluded Entity' or 'Non-Group Member' when there has been a change in the GloBE Status of the reported CE. Therefore, there must be a completed OwnerhshipChange element which indicates the GlobeStatus before the entity became an Excluded Entity or a 'Non-Group Member'	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus	GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange
GeneralSection - CE/OwnernshipChange				
70022	The ChangeDate must not be a date which takes place before the Period Start date as reported in the Filing Info	An ownership change has a change date which takes place before the reporting fiscal year	GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/ChangeDate	GLOBEBody/FilingInfo/Period/Start
70023	The ChangeDate must not be a date which takes place after the Period End date as reported in the Filing Info	An ownership change has a change date which takes place after the reporting fiscal year	GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/ChangeDate	GLOBEBody/FilingInfo/Period/End
70024	The PreOwnership must not be completed when the PreGlobeStatus has the value of GIR719	Where an entity was an excluded entity before the change, then the PreOwnership element should not be completed.	GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/PreOwnership	GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/PreGlobeStatus

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Error code	Description	Details	Path (Target)	Path (Reference)
70025	When the OwnershipType contains the value of GIR805 or GIR806, then the TypeOfTIN must contain the value GIR3004 and the TIN must contain the text, 'NOTIN'	When the OwnershipType indicates that the ownership interests are held in the aggregate by Non-Group Members or Excluded Entities, the TIN should not reported and as such the TypeOfTIN must be GIR3004.	GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/PreOwnership/TIN	GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/PreOwnership/OwnershipType
GeneralSection - CE/Ownernship				
70026	When the GlobeStatus contains the value of GIR305, then the OwnershipPercentage must equal 100%	The ownership percentage of a PE must equal 100%	GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/OwnershipPercentage	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus
70027	When the GlobeStatus contains the value of GIR318, then the OwnershipPercentage should have the value of 0%, the TIN value should be NOTIN and OwnershipType should be GIR806.	When the GlobeStatus is a 'Non-Group Member' as a result of completion of the OwnershipChange element, then Ownershipercentage as reported in the OwnershipElement should be 0%	GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/OwnershipPercentage GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/TIN GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/OwnershipType	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus
70028	Unless the GlobeStatus contains the value of GIR318, then the OwnershipPercentage must not be 0%	The OwnershipPercentage should not be 0% unless the reported ownership percentage is in respect of a Non-Group Member.	GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/OwnershipPercentage	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus
70029	When the OwnershipType contains the value of GIR801, then the	The ownership type was identified as being the UPE, the	GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/TIN	GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/OwnershipTy

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Error code	Description	Details	Path (Target)	Path (Reference)
	Ownership/TIN provided in the Ownership element must match at least one of the TINs that was reported in either the OtherUPE/ID/TIN or ExcludedUPE/ID/TIN	TIN of the UPE provided at label 1.3.2.1.9 does match the TIN reported at 1.3.1.4. Please ensure that the ownership TIN matches to a TIN reported in the corporate structure.		pe GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID/TIN GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/TIN
70030	When the OwnershipType contains the value of GIR802, GIR803 or GIR804, then the Ownership/TIN provided in the Ownership element must match to a TIN that was reported in the CE element via the ID/TIN.	The ownership type was identified as being a CE, JV or JV Subsidiary , the TIN provided at label 1.3.2.1.9 does not match to a TIN reported in the corporate structure at 1.3.2.1.5. Please ensure that the ownership TIN matches to a TIN reported in the corporate structure.	GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/TIN	GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/OwnershipType GLOBEBody/GeneralSection/CorporateStructure/CE/ID/TIN
70031	When the CorporateStructure/CE/ID/GlobeStatus contains the value of GIR305, then the Ownership/TIN must be equal at least one TIN of the entity which reported the GlobeStatus of GIR306 either in CorporateStructure/CE/ID/GlobeStatus , or CorporateStructure/UPE/OtherUPE/ID /GlobeStatus.	The ownership TIN of a CE identified as being a PE is not held by a CE which is a main entity	GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/TIN	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus GLOBEBody/GeneralSection/CorporateStructure/CE/ID/TIN GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/GlobeStatus GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/TIN
GeneralSection - CE/QIIR				
70032	When the QIIR element is provided, then the Rules element as provided in the CE element must contain either	The QIIR element has been provided for a CE which is in a jurisdiction which does not have	GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/Rules

Error code	Description	Details	Path (Target)	Path (Reference)
	GIR201 or GIR202	a QIIR selected in the Rules element.		
70033	The TIN provided must match with a TIN reported for any other CE in the CorporateStructure.	The TIN provided to identify either the POPE or IPE does not match with an existing TIN in the corporate structure	GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/TIN	GLOBEBody/GeneralSection/CorporateStructure/CE/ID/TIN
70034	If the POPE-IPE element has the value of "GIR902 – IPE" and the Exception element is completed because an exception applies, the Art.2.1.3 element must have the status of TRUE	The exception under article 2.1.3 should be selected in relation to identfying another IPE which is required to apply the QIIR	GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/Art2.1.3	GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/POPE-IPE GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception
70035	If the POPE-IPE element has the value of "GIR901 – POPE" and the Exception element is completed because an exception applies, the Art.2.1.5 element must have the status of TRUE	The exception under article 2.1.5 should be selected in relation to identfying another POPE which is required to apply the QIIR	GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/Art2.1.5	GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/POPE-IPE GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception
Summary				

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Error code	Description	Details	Path (Target)	Path (Reference)
70036	If there is more than one Subgroup per Jurisdiction the whole Summary must be repeated. The subgroup element can be different as the computation can be different for each subgroup.	If more than one Subgroup element is provided, then the number of Subgroup elements must match the number of Summary sections provided for that Jurisdiction. For example, if there are 3 Subgroup elements reported for a jurisdiction, then there must be 3 Summary sections for that jurisdiction, each one with 3 reported Subgroup elements.	GLOBEBody/Summary/Jurisdiction /Subgroup	
70037	Where a subgroup element is completed in the 'Summary', then Subgroup element in the 'JurisdictionSection' should also be completed. The TIN must match to the corresponding TIN in the JurisdictionSection/GLoBETax/ETR/Subgroup. Rule only applicable where a JurisdictionSection which relates to the same 'Jurisdiction' of the Summary is provided (i.e., where Summary/Jurisdiction/JurisdictionName = JurisdictionSection/Jurisdiction).	The summary section for a jurisdiction indicates that there is a subgroup with a separate ETR or top-up tax computation, while for the same jurisdiction in the Jurisdiction Section, no separate set of subgroup calculations has been provided.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/Subgroup/TIN	GLOBEBody/Summary/Jurisdiction/Subgroup/TIN GLOBEBody/JurisdictionSection/Jurisdiction
70038	When the ReportingPeriod or Period End Date is later than 30/06/2028, then the SafeHarbour element cannot have the input of GIR1203, GIR1204 or	The Transitional CbCR Safe Harbour has been selected for a reporting fiscal year that is beyond the transitional period	GLOBEBody/Summary/SafeHarbour	MessageSpec/ReportingPeriod GLOBEBody/FilingInfo/Period/End

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Error code	Description	Details	Path (Target)	Path (Reference)
	GIR1205.			
70039	When the ReportingPeriod or Period End Date is later than 31/12/2026, then the SafeHarbour element cannot have the input of GIR1206	The Transitional UTPR Safe Harbour has been selected for a reporting fiscal year that is beyond the transitional period.	GLOBEBody/Summary/SafeHarbour	MessageSpec/ReportingPeriod GLOBEBody/FilingInfo/Period/End
70040	The SafeHarbour element can only have the input of GIR1206 in the UPE jurisdiction. (i.e., Summary/Jurisdiction/JurisdictionName must be equal to the ResCountryCode reported in the UPE ID, so equal to CorporateStructure/UPE/OtherUPE/ID/ResCountryCode)	The Transitional UTPR Safe Harbour has been applied in a jurisdiction which is not the UPE Jurisdiction	GLOBEBody/Summary/SafeHarbour	GLOBEBody/Summary/Jurisdiction/JurisdictionName GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/ResCountryCode
70041	When the FilingInfo CFSofUPE has the input of GIR502 or GIR504, then SafeHarbour element cannot have the input of GIR1207, GIR1208 or GIR1209.	The Non-material Constituent Entity (NMCE) Simplified Calculations can only be completed where the UPE prepares Consolidated Financial Statements as defined by paragraphs (a) and (c) of the Consolidated Financial Statements definition in Article 10.1.1	GLOBEBody/Summary/SafeHarbour	GLOBEBody/FilingInfo/AccountingInfo/CFSofUPE
70042	If the JurWithTaxingRights element is completed, and the Safe Harbour element is not completed or only has the value of GIR1206, then the elements ETRRange, SBIE, QDMTTut	If one or several jurisdictions have taxing rights, and no Safe Harbour is applied or only the UTPR Safe Harbour is applied, then all other elements of the	GLOBEBody/Summary/ETRRange GLOBEBody/Summary/ SBIE GLOBEBody/Summary/QDMTTut GLOBEBody/Summary/GloBETut	GLOBEBody/Summary/JurWithTaxingRights GLOBEBody/Summary/SafeHarbour

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Error code	Description	Details	Path (Target)	Path (Reference)
	and GloBETut must be completed	summary section must be completed		
70043	If the JurWithTaxingRights element is completed, and the Safe Harbour element has the value of GIR1202, then the elements ETRRange, SBIE and QDMTTut must be completed	As a QDMTT SafeHarbour has been applied for the jurisdiction, then all other elements except GloBETut of the summary section must be completed	GLOBEBody/Summary/ETRRange GLOBEBody/Summary/ SBIE GLOBEBody/Summary/QDMTTut	GLOBEBody/Summary/JurWithTaxingRights GLOBEBody/Summary/SafeHarbour
JurisdictionSection				
70044	When the ETRStatus is completed, it must contain at least one of ETRException or ETRComputation.	Part 2 or Part 3 of the GIR must be completed	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus	
JurisdictionSection - ETRException				
70045	When the SafeHarbour element has the input of GIR1203, GIR1204 or GIR1205 for a jurisdiction (or for a subgroup), then the TransitionalCbCRSafeHarbour element for that jurisdiction (or for that subgroup) must be completed (i.e., where the Summary/Jurisdiction/JurisdictionName = JurisdictionSection/Jurisdiction, or if Summary/Jurisdiction/Subgroup is completed, then also match where Summary/Jurisdiction/Subgroup/TIN = JurisdictionSection/GLoBETax/ETR/SubGroup /TIN)	A Transitional CbCR Safe Harbour has been selected in the summary section of the GIR, but no corresponding TransitionalCbCR element with the relevant CbCR calculations for the Tested Jurisdiction has been provided	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException/TransitionalCbCRSafeHarbour	GLOBEBody/Summary/SafeHarbour GLOBEBody/Summary/Jurisdiction GLoBEBody/Summary/Jurisdiction/Subgroup GloBEBody/JurisdictionSection/GLoBETax/ETR/SubGroup

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Error code	Description	Details	Path (Target)	Path (Reference)
70046	When the TransitionalCbCRSafeHarbour is completed for a jurisdiction, then Subgroup element of the ETR must be completed, the TypeofSubGroup must contain either GIR1607 or GIR1608.	The TypeofSubgroup element must be completed and it cannot contain a value other than GIR1607 or GIR1608.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/SubGroup GLOBEBody/JurisdictionSection/GLoBETax/ETR/SubGroup/TypeofSubGroup	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRException/TransitionalCbCRSafeHarbour
70047	When the SafeHarbour element has the input of GIR1203 for a jurisdiction (or for a subgroup), then the revenue element must be completed for that jurisdiction (or for that subgroup) (i.e., where the Summary/Jurisdiction/JurisdictionName = JurisdictionSection/Jurisdiction, or if Summary/Jurisdiction/Subgroup is completed, then also match where Summary/Jurisdiction/Subgroup/TIN = JurisdictionSection/GLoBETax/ETR/SubGroup /TIN)	As the Deminimis CbCR safe harbour has been completed, the Revenue element for the tested jurisdiction must also be provided	GLOBEBody/Summary/SafeHarbour	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException/TransitionalCbCRSafeHarbour/Revenue
70048	When the SafeHarbour element has the input of GIR1204 for a jurisdiction (or for a subgroup), then the IncomeTax element must be completed for that jurisdiction (or for that subgroup) (i.e., where the Summary/Jurisdiction/JurisdictionName = JurisdictionSection/Jurisdiction, or if Summary/Jurisdiction/Subgroup is completed, then also match where	As the Simplified ETR Test has been selected for the Tested Jurisdiction, the IncomeTax element must also be provided.	GLOEBody/Summary/SafeHarbour	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException/TransitionalCbCRSafeHarbour/IncomeTax

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Error code	Description	Details	Path (Target)	Path (Reference)
	Summary/Jurisdiction/Subgroup/TIN = JurisdictionSection/GLoBETax/ETR/Sub Group /TIN)			
70049	When the SafeHarbour element has the input of GIR1206 for a jurisdiction (or for a subgroup), then the UTPRSafeHarbour element must be completed for that jurisdiction (or for that subgroup). (i.e., where the Summary/Jurisdiction/JurisdictionNam e = JurisdictionSection/Jurisdiction, or if Summary/Jurisdiction/Subgroup is completed, then also match where Summary/Jurisdiction/Subgroup/TIN = JurisdictionSection/GLoBETax/ETR/Sub Group /TIN)	The UTPR safe harbour has been selected for a jurisdiction, therefore the UTPRSafeHarbour element must be completed and the CIT rate provided.	GLOBEBody/Summary/SafeHarbou r	GLOBEBody/JurisdictionSection/GLOBE Tax/ETR/ETRStatus/ETRException/UTP RSafeHarbour/CITRate
70050	When the SafeHarbour element has the input of GIR1207, GIR1208 or GIR1209 for a jurisdiction (or for a subgroup), then the NonMaterialCE element must be completed for that jurisdiction (or for that subgroup) (i.e., where the Summary/Jurisdiction/JurisdictionNam e = JurisdictionSection/Jurisdiction, or if Summary/Jurisdiction/Subgroup is completed, then also match where Summary/Jurisdiction/Subgroup/TIN = JurisdictionSection/GLoBETax/ETR/Sub	When the SafeHarbour element has the input of GIR1207, GIR1208 or GIR1209 for a jurisdiction (or for a subgroup), then the Non-MaterialCE element must be completed for that jurisdiction (or for that subgroup)	GLOBEBody/Summary/SafeHarbou r	GLOBEBody/JurisdictionSection/GLOBE Tax/ETR/ETRStatus/ETRComputation/ NonMaterialCE

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Error code	Description	Details	Path (Target)	Path (Reference)
	Group /TIN)			
70051	When the SafeHarbour element has the input of GIR1208 for a jurisdiction (or for a subgroup), then the AggregateSimplified element must be completed for that jurisdiction (or for that subgroup) (i.e., where the Summary/Jurisdiction/JurisdictionName = JurisdictionSection/Jurisdiction, or if Summary/Jurisdiction/Subgroup is completed, then also match where Summary/Jurisdiction/Subgroup/TIN = JurisdictionSection/GLoBETax/ETR/SubGroup /TIN)	When the SafeHarbour element has the input of GIR1208 for a jurisdiction (or for a subgroup), then the AggregateSimplified element must be completed for that jurisdiction (or for that subgroup)	GLOBEBody/Summary/SafeHarbour	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/NonMaterialCE/RFY/AggregateSimplified
70052	When the SafeHarbour element has the input of GIR1209 for a jurisdiction (or for a subgroup), then the SubstanceExclusion element must be completed for that jurisdiction (or for that subgroup) (i.e., where the Summary/Jurisdiction/JurisdictionName = JurisdictionSection/Jurisdiction, or if Summary/Jurisdiction/Subgroup is completed, then also match where Summary/Jurisdiction/Subgroup/TIN = JurisdictionSection/GLoBETax/ETR/SubGroup /TIN)	The Routine Profit Test for NMCEs requires the SubstanceExclusion element to be completed	GLOBEBody/Summary/SafeHarbour	GLOBEBody/JurisdictionSection/GLOBETAX/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion
70053	When the SafeHarbour element has the input of GIR1205 for a jurisdiction	The Routine Profits Test for the Transitional CbCR safe harbour	GLOBEBody/JurisdictionSection/GLOBETAX/ETR/ETRStatus/ETRComp	GLOBEBody/Summary/SafeHarbour GLOBEBody/JurisdictionSection/GLoBE

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Error code	Description	Details	Path (Target)	Path (Reference)
	(or for a subgroup) then the SubstanceExclusion element must be completed for that jurisdiction (or for a subgroup). Unless the Profit element is either 0 or a negative value (i.e., where the Summary/Jurisdiction/JurisdictionName = JurisdictionSection/Jurisdiction, or if Summary/Jurisdiction/Subgroup is completed, then also match where Summary/Jurisdiction/Subgroup/TIN = JurisdictionSection/GLoBETax/ETR/SubGroup /TIN)	must be completed, unless the Profit for the jurisdiction is 0 or a negative value.	utation/OverallComputation/SubstanceExclusion	Tax/ETR/ETRStatus/ETRException/TransitionalCbCRSafeHarbour/Profit
JurisdictionSection - Elections				
70054	RevocationYear is only to be provided when the status is FALSE	RevocationYear is only to be provided when the status is FALSE. When the Status is TRUE, the election has been made, and has not been revoked. When the Status is FALSE, this indicates that the election has been revoked, as such the RevocationYear is only to be provided when the status is FALSE.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/Election/*/RevocationYear	GLOBEBody/JurisdictionSection/GLOBETax/ETR/Election/*/Status
70055	The OutstandingBalance should be equal to the following calculation: QualOwnerIntentBalance + Additions - Reductions	The OutStandingBalance amount does not equal the provided figures.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/Election/Art3.2.1.c/OutstandingBalance	GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.1.c/QualOwnerIntentBalance GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.1.c/Additions

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Error code	Description	Details	Path (Target)	Path (Reference)
				GLOBEBody/JurisdictionSection/GLoBETax/ETR/Election/Art3.2.1.c/Reductions
70056	RevocationYear is only to be provided when the status is FALSE	RevocationYear is only to be provided when the status is FALSE. When the Status is TRUE, the election has been made, and has not been revoked. When the Status is FALSE, this indicates that the election has been revoked, as such the RevocationYear is only to be provided when the status is FALSE.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/*/RevocationYear	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/*/Status
JurisdictionSection - Elections				
70057	If the AggregatedReporting element is completed ,then the CEComputations TIN should match the TaxConsolGroupTIN.	The TIN provided for the CE Computations must match to a TIN of the tax consolidated group used for purposes of Covered Taxes in the jurisdiction, if available.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/TIN	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregateReporting GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregatedReporting/TaxConsolGroupTIN
70058	The InvestmentEntityTIN must not match the CEComputations TIN	The CE who is making the election under article 7.6 must be different from the investment entity who the election is made in respect of (i.e. label 3.2.4.5.1 of the GIR must be different from	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6/InvestmentEntityTIN	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/TIN

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Error code	Description	Details	Path (Target)	Path (Reference)
		3.2.4.5.2.)		
JurisdictionSection – OverallComputation (ETR Calculation)				
70059	Each code for this AdjustmentItem element cannot be used more than once per ETR element in the Jurisdiction Section.	Each code for this AdjustmentItem element cannot be used more than once per ETR element in the Jurisdiction Section.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/Adjustments/AdjustmentItem	
70060	When the 'AdjustmentItem' element contains the value GIR2025 then the 'IntShippingIncome' element must be completed	An adjustment under article 3.3 has been made without completing the relevant table at 3.2.4.4.a.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/IntShippingIncome	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/Adjustments/AdjustmentItem
OverallComputation(ETR Calculation) – AdjustedCoveredTax				
70061	When the 'Art4.6.1' election has the value of TRUE, the AdjustmentItem for the AdjustedCoveredTax must contain GIR2711 and the 'Amount' must be a negative	When the 'Art4.6.1' election has the value of TRUE, the AdjustmentItem for the AdjustedCoveredTax must contain GIR2711 and the 'Amount' must be a negative	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Adjustments/AdjustmentItem GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Adjustments/Amount	GLOBEBody/JurisdictionSection/GLOBETax/ETR/Election/Art4.6.1
70062	If the AdjustmentItem element has the value of GIR2720, then the total of the AdjustedCoveredTax for the jurisdiction cannot be a negative.	The Excess Negative Tax Expense cannot reduce the AdjustedCoveredTaxes for a jurisdiction below 0	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Total	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Adjustments/AdjustmentItem

Error code	Description	Details	Path (Target)	Path (Reference)
70063	Each code for this AdjustmentItem element cannot be used more than once per ETR element in the Jurisdiction Section.	Each code for this AdjustmentItem element cannot be used more than once per ETR element in the Jurisdiction Section.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Adjustments/AdjustmentItem	
AdjustedCoveredTax - PostFilingAdjust				
70064	The PostFilingAdjust / DeferTaxAsset / Total should equal to the following calculation: sum of all 'PostFilingAdjust / DeferTaxAsset / AmountAttributed / Amount'	The PostFilingAdjust / DeferTaxAsset / Total should equal to the following calculation: sum of all 'PostFilingAdjust / DeferTaxAsset / AmountAttributed / Amount'	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/DeferTaxAsset/Total	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/DeferTaxAsset/AmountAttributed/Amount
70065	The PostFilingAdjust / CoveredTaxRefund / Total should equal to the following calculation: Sum of all 'PostFilingAdjust / CoveredTaxRefund / AmountAttributed / Amount'	The PostFilingAdjust / CoveredTaxRefund / Total should equal to the following calculation: Sum of all 'PostFilingAdjust / CoveredTaxRefund / AmountAttributed / Amount'	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/ PostFilingAdjust/CoveredTaxRefund/Total	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/CoveredTaxRefund/AmountAttributed/Amount
70066	The Year should correspond to or be before the YYYY value reported in the Period Start Date	The provided year for the Loss Carry Back must be a prior Fiscal Year and must be the same as or prior to the Reporting Fiscal Year.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/DeferTaxAsset/AmountAttributed/Year	GLOBEBody/FilingInfo/Period/Start
70067	If more than one AmountAttributed is provided, the years cannot be the same	If more than one AmountAttributed is provided, the years cannot be the same	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/Adjust	

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Error code	Description	Details	Path (Target)	Path (Reference)
			edCoveredTax/PostFilingAdjust/DeferTaxAsset/AmountAttributed/Year	
70068	The Year should correspond to or be before the YYYY value reported in the Period Start Date	The provided year for the Loss Carry Back must be a prior Fiscal Year and must be the same as or prior to the Reporting Fiscal Year.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/CoveredTaxRefund/AmountAttributed/Year	GLOBEBody/FilingInfo/Period/Start
70069	If more than one AmountAttributed is provided, the years cannot be the same	If more than one AmountAttributed is provided, the years cannot be the same	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/CoveredTaxRefund/AmountAttributed/Year	
AdjustedCoveredTax - DeemedDistTax				
70070	The year cannot be a date which is after the Period End Date	The deemed distribution tax election under article 7.3.1 has been elected for a year which is not the Reporting Fiscal Year or a prior Fiscal Year	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/Year	GLOBEBody/FilingInfo/Period/End
70071	The year cannot contain a date which is 4 years or more before the Period End Date (i.e. Reporting Fiscal Year and previous 3 Fiscal Years)	The year cannot contain a date which is 4 years or more before the Period End Date (i.e. Reporting Fiscal Year and previous 3 Fiscal Years)	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/Year	GLOBEBody/FilingInfo/Period/End
70072	The EndAmount is equal to the	The EndAmount is equal to the	GLOBEBody/JurisdictionSection/GL	GLOBEBody/JurisdictionSection/GLoBE

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Error code	Description	Details	Path (Target)	Path (Reference)
	following calculation: StartAmount - TotalDDT	following calculation: StartAmount - TotalDDT	OBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/EndAmount	Tax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/StartAmount GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/TotalDDT
70073	The EndAmount must not be a negative.	The EndAmount must not be a negative.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/EndAmount	
70074	The TotalDDT is equal to the following calculation: DDTYear-0 + DDTYear-1 + DDTYear-2 + DDTYear-3	The TotalDDT is equal to the following calculation: DDTYear-0 + DDTYear-1 + DDTYear-2 + DDTYear-3	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/TotalDDT	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/DDTYear-0 GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/DDTYear-1 GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/DDTYear-2

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Error code	Description	Details	Path (Target)	Path (Reference)
				GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/DDTYear-3
70075	When the Year equals YYYY value reported in the Period End Date, then the following elements should be completed by entering "0": DDTYear-0, DDTYear-1, DDTYear-2 and DDTYear-3	When the Year equals YYYY value reported in the Period End Date, then the following elements should be completed by entering "0": DDTYear-0, DDTYear-1, DDTYear-2 and DDTYear-3	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election /Recapture/DDTYear-0 GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election /Recapture/DDTYear-1 GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election /Recapture/DDTYear-2 GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/DDTYear-3	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/Year GLOBEBody/FilingInfo/Period/End
AdjustedCoveredTax - TransBlendCFC				
70076	The TransBlendCFC total should equal the following calculation: Sum of all	The TransBlendCFC total should equal the following calculation:	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRCompu	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/

Error code	Description	Details	Path (Target)	Path (Reference)
	'AggAllocTax'	Sum of all 'AggAllocTax'	tation/OverallComputation/AdjustedCoveredTax/TransBlendCFC/Total	OverallComputation/AdjustedCoveredTax/TransBlendCFC/CFCJur/Allocation/AggAllocTax
AdjustedCoveredTax - DeferTaxAdjustAmt				
70077	The total element should be equal to the following calculation: PreRecast + Recast/Lower - Recast/Higher If Recast/Lower and/or Recast/Higher is not provided, then assumed to be 0.	The total element should be equal to the following calculation: PreRecast + Recast/Lower - Recast/Higher If Recast/Lower and/or Recast/Higher is not provided, then assumed to be 0.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Tota l	
70078	The BefRecastAdjust element should be equal to the following calculation: DefTaxAmt - DiffCarryValue + GLoBEValue.	The BefRecastAdjust element should be equal to the following calculation: DefTaxAmt - DiffCarryValue + GLoBEValue	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/BefRecastAdjust	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/DefTaxAmt GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/DiffCarryValue GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/GLoBEValue
70079	The PreRecast element should be equal to the following calculation: BefRecastAdjust + TotalAdjust	The PreRecast element should be equal to the following calculation: BefRecastAdjust + TotalAdjust	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/BefRecastAdj

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Error code	Description	Details	Path (Target)	Path (Reference)
			/PreRecast	ust GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/TotalAdjust
70080	Each code for this AdjustmentItem element cannot be used more than once per ETR element in the Jurisdiction Section.	Each code for this AdjustmentItem element cannot be used more than once per ETR element in the Jurisdiction Section.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustments/AdjustmentItem	
70081	The total element should be equal to the following calculation: DeferredTaxAssetStart - DeferredTaxAssetExcluded OR DeferredTaxAssetRecast - DeferredTaxAssetExcluded	The total element should be equal to the following calculation: DeferredTaxAssetStart - DeferredTaxAssetExcluded OR DeferredTaxAssetRecast - DeferredTaxAssetExcluded	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/Total	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/DeferredTaxAssetStart GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/DeferredTaxAssetRecast GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/DeferredTaxAssetExcluded

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Error code	Description	Details	Path (Target)	Path (Reference)
70082	When the DeferredTaxAssets element is provided, then one of DeferredTaxAssetStart or DeferredTaxAssetRecast must contain the value of '0'	To calculate the Deferred tax assets taken into account for GloBE purposes, ensure that either the DeferredTaxAsset at the start of the year or the DefferedTaxAsset recast at the minimum rate is used, both values cannot be used. Therefore, ensure that when calculating the DeferredTaxAsset/total element, that one of DeferredTaxAssetStart or DeferredTaxAssetRecast contains the value of 0	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/DeferredTaxAssetStart GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/DeferredTaxAssetRecast	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt//Transition/DeferredTaxAssets
AdjustedCoveredTax - ExcessNegTaxExpense				
70083	The Remaining value should equal the following calculation: PriorYearBalance + GeneratedInRFY - UtilizedInRFY	The Remaining value should equal the following calculation: PriorYearBalance + GeneratedInRFY - UtilizedInRFY	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense/Remaining	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense/PriorYearBalance GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense/GeneratedInRFY GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense/UtilizedInRFY
70084	If the AdjustmentItem element has the	In the 'AdjustedCoveredTax'	GLOBEBody/JurisdictionSection/GL	GLOBEBody/JurisdictionSection/GLoBE

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Error code	Description	Details	Path (Target)	Path (Reference)
	value of GIR2719, then the value reported in the 'Amount' element should be the same as the integer reported in the GeneratedInRFY element	element, a lodger can select from a list of possible adjustments, and must report the following 'Name of adjustment (enumeration) and the amount of said adjustment' If the selected 'adjustment' has the 'AdjustmentItem' value of 'GIR2719', then the value which is entered into the 'Amount' element should then be an exact match to the integer reported in the GeneratedInRFY element .	oBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/ Adjustments/Amount	Tax/ETR/ETRStatus/ETRComputation/ OverallComputation/AdjustedCoveredTax/Adjustments/AdjustmentItem GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/ OverallComputation/ExcessNegTaxExpense/GeneratedInRFY
70085	If the AdjustmentItem element has the value of GIR2720, then the value reported in the 'Amount' element should be the same as the integer reported in the UtilizedInRFY element	If the AdjustedItem element has the value of GIR2720, then the value reported in the 'Amount' element should be the same as the integer reported in the UtilizedInRFY element	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/ Adjustments/Amount	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/ OverallComputation/AdjustedCoveredTax/Adjustments/AdjustmentItem GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/ OverallComputation/ExcessNegTaxExpense/UtilizedInRFY
JurisdictionSection - OverallComputation (Top Up Tax Calculation)				
70086	The ExcessProfits integer is equal to the following calculation: NetGlobeIncome/Total - SubstanceExclusion/Total. If SubstanceExclusion/Total is not provided, then should be treated as a 0 value. If the NetGlobeIncome/Total - SubstanceExclusion/Total results in a	The ExcessProfits integer is equal to the following calculation: NetGlobeIncome/Total - SubstanceExclusion/Total. If SubstanceExclusion/Total is not provided, then should be treated as a 0 value. If the NetGlobeIncome/Total -	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessProfits	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/ OverallComputation/NetGlobeIncome/ Total GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/ OverallComputation/SubstanceExclusi

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Error code	Description	Details	Path (Target)	Path (Reference)
	number less than 0, then ExcessProfits must equal to 0.	SubstanceExclusion/Total results in a number less than 0, then ExcessProfits must equal to 0.		on/Total
70087	The Total integer for the SubstanceExclusion is equal to the following calculation: PayrollCost * PayrollMarkUp + TangibleAssetValue * TangibleAssetMarkup	The Total integer for the SubstanceExclusion is equal to the following calculation: PayrollCost * PayrollMarkUp + TangibleAssetValue * TangibleAssetMarkup	GLOBEBody/JurisdictionSection/GLOBETAX/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/Total	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PayrollCost GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PayrollMarkUp GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/TangibleAssetValue GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/TangibleAssetMarkup
70088	The Art4.1.5 element must be completed if the OverallComputation/NetGlobeIncome/Total is a negative value	The Art4.1.5 element must be completed if the OverallComputation/NetGlobeIncome/Total is a negative value	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/Total
70089	The AdjustedCoveredTax value should be a negative value	The AdjustedCoveredTax value should be a negative value	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/AdjustedCoveredTax	

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Error code	Description	Details	Path (Target)	Path (Reference)
70090	The GlobeLoss element must be the same as OverallComputation/NetGlobeIncome/Total value.	The GlobeLoss element must be the same as OverallComputation/NetGlobeIncome/Total value.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/GlobeLoss	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/Total
70091	The ExpectedAdjustedCoveredTax must be equal to the following calculation: GlobeLoss * 15%	The ExpectedAdjustedCoveredTax must be equal to the following calculation: GlobeLoss * 15%	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/ExpectedAdjustedCoveredTax	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/GlobeLoss
70092	The AdditionalTopUpTax integer is equal to the following calculation: ExpectedAdjustedCoveredTax – AdjustedCoveredTax. If the ExpectedAdjustedCoveredTax - AdjustedCoveredTax results in a number less than 0, then AdditionalTopUpTax must equal to 0.	The AdditionalTopUpTax integer is equal to the following calculation: ExpectedAdjustedCoveredTax – AdjustedCoveredTax. If the ExpectedAdjustedCoveredTax - AdjustedCoveredTax results in a number less than 0, then AdditionalTopUpTax must equal to 0.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/AdditionalTopUpTax	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/ExpectedAdjustedCoveredTax GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/AdjustedCoveredTax
70093	The Year must not be greater than the YYYY value reported in the Period End Date	The Year must not be greater than the YYYY value reported in the Period End Date	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Year	GLOBEBody/FilingInfo/Period/End
70094	When the Articles contain the value of GIR2605, then the Year should be at least '4 years' before the YYYY value reported in the Period End Date.	When the Articles contain the value of GIR2605, then the Year should be at least '4 years' before the YYYY value reported in the Period End Date	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Year	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Articles GLOBEBody/FilingInfo/Period/End

Error code	Description	Details	Path (Target)	Path (Reference)
70095	When the Articles contain the value of GIR2602, then the Year should be the fifth Fiscal Year preceding the YYYY value reported in the Period End Date.	When the Articles contain the value of GIR2602, then the Year should be the fifth Fiscal Year preceding the YYYY value reported in the Period End Date	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Year	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Articles GLOBEBody/FilingInfo/Period/End
70096	AdditionalTopUpTax is calculated as follows: Recalculated/TopUpTax - Previous/TopUpTax	AdditionalTopUpTax is calculated as follows: Recalculated/TopUpTax - Previous/TopUpTax	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/AdditionalTopUpTax	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1 .5/Recalculated/TopUpTax GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Previous/TopUpTax
JurisdictionSection - IIR				
70097	The InclusionRatio must equal the following calculation: (NetGlobeIncome - OtherOwnershipAllocation) DIVIDED by NetGlobeIncome	The InclusionRatio must equal the following calculation: (NetGlobeIncome - OtherOwnershipAllocation) DIVIDED by NetGlobeIncome	GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/InclusionRatio	GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/NetGlobeIncome GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/OtherOwnershipAllocation
70098	The IIR/ParentEntity/TopUpTaxShare must equal the following calculation: IIR/TopUpTax * InclusionRatio	The IIR/ParentEntity/TopUpTaxShare must equal the following calculation: TopUpTax * InclusionRatio	GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/TopUpTaxShare	GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/TopUpTax GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/InclusionRati o
JurisdictionSection - UTPR				

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Error code	Description	Details	Path (Target)	Path (Reference)
70099	The sum of 'UTPRTopUpTaxAttributed' should be equal to the sum of TotalUTPRTopUpTax amount in the JurisdictionSection element in respect to all jurisdictions.	The sum of 'UTPRTopUpTaxAttributed' should be equal to the sum of TotalUTPRTopUpTax amount in the JurisdictionSection element in respect to all jurisdictions.	GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxAttributed	GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR/UTPRCalculation/TotalUTPRTopUpTax GLOBEBody/UTPRAttribution/Attribution/UTPRPercentage
70100	When the UTPRCalculation is provided and the TotalUTPRTopUpTax element contains a value greater than 0 then the UTPRAttribution must be completed.	A UTPR Top up tax has been reported and the corresponding attribution of the UTRP has not been reported. Please complete the UTPRAttribution element.	GLOBEBody/UTPRAttribution	GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR/UTPRCalculation GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR/UTPR Calculation/TotalUTPRTopUpTax
70101	The Employees must be completed unless the UTPRTopUpTaxCarryForward contains the value of '0'	The employees element must be completed as there is no carry forward amount that still needs to be allocated to this jurisdiction	GLOBEBody/UTPRAttribution/Attribution/Employees	GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxCarryForward
70102	The TangibleAssetValue must be completed unless the UTPRTopUpTaxCarryForward contains the value of '0'	The TangibleAssetValue element must be completed as there is no carry forward amount that still needs to be allocated to this jurisdiction	GLOBEBody/UTPRAttribution/Attribution/TangibleAssetValue	GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxCarryForward
70103	The UTPRPercentage must be 0% when the UTPRTopUpTaxCarryForward is greater than 0. If the UTPRTopUpTaxCarryForward is 0, then the UTPRPercentage can only be 0% when all UTPR jurisdictions have a UTPR Percentage of 0 in the Reporting	The UTPRPercentage must be 0% when the UTPRTopUpTaxCarryForward is greater than 0. If the UTPRTopUpTaxCarryForward is 0, then the UTPRPercentage can only be 0% when all UTPR jurisdictions have a UTPR	GLOBEBody/UTPRAttribution/Attribution/UTPRPercentage	GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxCarryForward

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Error code	Description	Details	Path (Target)	Path (Reference)
	Fiscal Year.	Percentage of 0 in the Reporting Fiscal Year.		
70104	The UTPRTopUpTaxCarriedForward cannot be a negative value.	The UTPRTopUpTaxCarriedForward must be a positive value	GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxCarriedForward	
70105	The UTPRTopUpTaxCarriedForward is equal to the following calculation UTPRTopUpTaxCarryForward + UTPRTopUpTaxAttributed - AddCashTaxExpense	The UTPRTopUpTaxCarriedForward is equal to the following calculation UTPRTopUpTaxCarryForward + UTPRTopUpTaxAttributed - AddCashTaxExpense	GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxCarriedForward	GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxCarryForward GLOBEBody/UTPRAttribution/Attribution/AddCashTaxExpense GLOBEBody/UTPRAttribution/Attribution/AddCashTaxExpense
CEComputation/AdjustedFANIL				
70106	The OtherTIN must not be the same as the CEComputations/TIN.	The OtherTIN must not be the same as the CEComputations/TIN.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/CrossBorderAdjustments/OtherTIN	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/TIN
70107	Where the Exception element is TRUE, then the CrossBorderAdjustements must not be provided for that CEComputation section.	When the UPE is wholly owned by holders of Ownership Interests in respect of which Article 7.1 applies, and the Filing Constituent Entity reported “exception, wholly-owned” in column 3.2.4.1.d.5, the Filing Constituent Entity shall not complete Table 3.2.4.1.c with respect to the UPE (and with respect to Tax Transparent	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/CrossBorderAdjustments	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Reductions/Exception

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Error code	Description	Details	Path (Target)	Path (Reference)
		Entities wholly owned by the UPE through a Tax Transparent Structure and located in the UPE jurisdiction to which Article 3.5.1(b) applies). (see note 3.2.4.1.c of the GIR)		
70108	When the 'Basis' is GIR1901, GIR1902, GIR1905, GIR1906 then the 'EntityOwner/TaxRate' element or 'IndOwners/TaxRate' element must be completed	When the 'Basis' is GIR1901, GIR1902, GIR1905, GIR1906 then the 'EntityOwner/TaxRate' element or 'IndOwners/TaxRate' element must be completed	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/IndOwners/TaxRate GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/EntityOwner/TaxRate	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Basis
70109	When the 'Basis' is GIR1907 then the 'ResCountryCode' element must be completed (i.e. the choice must be 'IndOwners')	When the 'Basis' is GIR1907 then the 'ResCountryCode' element must be completed (i.e. the choice must be 'IndOwners')	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/IndOwners	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Basis
70110	When the 'Basis' is GIR1903 or GIR1908, then the IndOwners element must be completed	When the 'Basis' is GIR1903 or GIR1908, then the IndOwners element must be completed	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/IndOwners	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Basis

Error code	Description	Details	Path (Target)	Path (Reference)
70111	When the 'Basis' is GIR1904 or GIR1909, then the 'ExTypeOfEntity' must be completed (i.e. the choice must be 'EntityOwner')	When the 'Basis' is GIR1904 or GIR1909, then the 'ExTypeOfEntity' must be completed (i.e. the choice must be 'EntityOwner')	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/EntityOwner/ExTypeOfEntity	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Basis
70112	When the 'Basis' is GIR1904, then the 'ExTypeOfEntity' must not contain the value of GIR2805.	When the 'Basis' is GIR1904, then the 'ExTypeOfEntity' must not contain the value of GIR2805.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/EntityOwner/ExTypeOfEntity	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Basis
70113	When the 'Basis' is GIR1909, then the 'ExTypeOfEntity' must not contain the value of GIR2804.	When the 'Basis' is GIR1909, then the 'ExTypeOfEntity' must not contain the value of GIR2804.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/EntityOwner/ExTypeOfEntity	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Basis
CEComputation/NetGlobeIncome				
70114	If two values are provided for the 'Amount', then one value must be negative and the other value positive (i.e. both values of the integer cannot be positive or negative)	If two values are provided for the 'Amount', then one value must be negative and the other value positive (i.e. both values of the integer cannot be positive or negative)	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/Adjustm ents/Amount	
70115	When the 'AdjustmentItem' element contains the value GIR2022 and/or GIR2023 then the 'UPEAdjustments'	An adjustment under article 7.1 or 7.2 can only be selected when the table at 3.2.4.1.d has been	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFA	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/Adjus

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Error code	Description	Details	Path (Target)	Path (Reference)
	element must be completed	completed.	NIL/Adjustment/UPEAdjustments	tments/AdjustmentItem
70116	When the 'AdjustmentItem' element contains the value GIR2025 then the 'IntShippingIncome' element must be completed	An adjustment under article 3.3 has been made without completing the relevant table at 3.2.4.4.a.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/Adjustments/AdjustmentItem
70117	When the 'AdjustmentItem' element contains the value GIR2024 then the 'Art7.6' element must be completed	An adjustment under article 7.6 has been made without completing the relevant table at 3.2.4.5.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/Adjustments/AdjustmentItem
CEComputation/AdjustedCoveredTax				
70118	If two values are provided for the 'Amount', then one value must be negative and the other value positive (i.e. both values of the integer cannot be positive or negative)	If two values are provided for the 'Amount', then one value must be negative and the other value positive (i.e. both values of the integer cannot be positive or negative)	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/Adjustments/Amount	
70119	Each code for this AdjustmentItem element cannot be used more than once per ETR element in the Jurisdiction Section.	Each code for this AdjustmentItem element cannot be used more than once per ETR element in the Jurisdiction Section.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/Adjustments/AdjustmentItem	
70120	The Total element shall equal the following calculation: DeferTaxExpense + Sum of all values reported in Adjustments/Amount + Recast/Higher + Recast/Lower (if any element is not	The Total element shall equal the following calculation: DeferTaxExpense + Sum of all values reported in Adjustments/Amount +	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Total	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/DeferTaxExpense

manual currently subject to review and may not reflect up-to-date position.

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Error code	Description	Details	Path (Target)	Path (Reference)
	provided, it is treated as a 0 value)	Recast/Higher + Recast/Lower (if any element is not provided, it is treated as a 0 value)		GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment/Amount GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment/Recast/Higher GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment/Recast/Lower
70121	Each code for this AdjustmentItem element cannot be used more than once per ETR element in the Jurisdiction Section.	Each code for this AdjustmentItem element cannot be used more than once per ETR element in the Jurisdiction Section.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment/AdjustmentItem	
70122	If two values are provided for the Amount element, then one value must be negative and the other value must be positive (i.e. the values of the integer cannot be both positive or negative)	If two values are provided for the Amount element, then one value must be negative and the other value must be positive (i.e. the values of the integer cannot be both positive or negative)	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment/Amount	
CEComputation/AdjustedIncomeTax				
70123	The Additions element must not have	The Additions element must not	GLOBEBody/JurisdictionSection/GL	

Error code	Description	Details	Path (Target)	Path (Reference)
	a negative value.	have a negative value.	OBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax/CrossAllocation/Additions	
70124	The Reductions element must not be a positive value.	The Reductions element must not be a positive value.	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedIncomeTax/CrossAllocation/Reductions	

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