

## **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](#) and [Part 04A-10-01A](#).

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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
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- [Appendix A](#): Reference Documents
- [Appendix B](#): EU Commission Validation Module
- [Appendix C](#): Checklist of key TIR and NOF pre-filing steps
- [Appendix D](#): XML Message and Schema Codes
- [Appendix E](#): Full list of Validation rules.

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-10-01A](#) – Guidance on Pillar Two – Registration
- Part 04A-10-03 - Guidance on Returns and Payments

Irish Revenue guidance is also available at [revenue.ie/pillartwo](https://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<sup>1</sup> (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.

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

## 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 (QDTP), 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
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<sup>2</sup> into Irish law under sections 111A-111AAAE Part 4A TCA 1997. This is supported by S.I. No. 675 of 2023<sup>3</sup>.

### 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<sup>4</sup> (DAC) provides the legal basis for the exchange of taxpayer information between EU Member States. Council Directive (EU) 2025/872<sup>5</sup> (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

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<sup>2</sup> [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](#)

<sup>3</sup> [S.I. No. 675/2023](#)

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

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

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](#) (May 2026). 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.

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. A taxpayer may also choose to file the full TIR locally with all implementing jurisdictions or QDTP/QDTP-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 that the tax authority would have received under the dissemination approach if reliance had been placed on central filing and exchange mechanisms. 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  |
|---|--|
| <b>UPE Jurisdiction</b> (where located in an implementing jurisdiction)         | Full TIR (including all jurisdictional sections)   |
| <b>Implementing Jurisdiction</b> (with CE located in its jurisdiction)          | Full general section (Section 1 of the standard TIR template)  |
| <b>QDTP-only Jurisdiction</b> (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)   |
| <b>Jurisdiction with taxing rights</b> (under the Pillar Two Directive or QDTP) | Relevant jurisdictional sections (consistent with Sections 2 and 3 of the standard TIR template)   |
| UTPR jurisdictions with a <b>UTPR percentage of zero</b>                        | Jurisdictional sections limited to <u>only</u> 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:

- 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   |
|---|---|
| <b>Reporting entity and group details</b> | 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. |
| <b>Corporate Structure</b>                | 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.  |

| Section  | Description   |
|--|---|
| <b>Summary section</b>                                 | Corresponds to Section 1.4 <Summary> of the template and provides a high-level summary of GloBE information.  |
| <b>Jurisdiction sections</b>                           | <p>Corresponds to sections 2 and 3 &lt;JurisdictionSection&gt; (excluding 3.4.3) of the Globe Model Rules. This section provides the jurisdictional information for each jurisdiction in which the MNE Group operates.</p> <p>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 &lt;JurisdictionSection&gt; for exchange of information purposes.</p> <p>For jurisdictions where <u>safe harbours and exclusions do not apply</u>, the &lt;JurisdictionSection&gt; contains jurisdictional ETR computations, top-up tax computations (where necessary), and the allocation of top-up tax, if any.</p> <p>For jurisdictions where certain <u>safe harbours and exclusions do apply</u>, the &lt;JurisdictionSection&gt; contains more limited information (e.g. the routine profits test requires the Filing Constituent to complete Section 3.3.2 only).</p> |
| <b>Allocation of top-up tax to group jurisdictions</b> | 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:

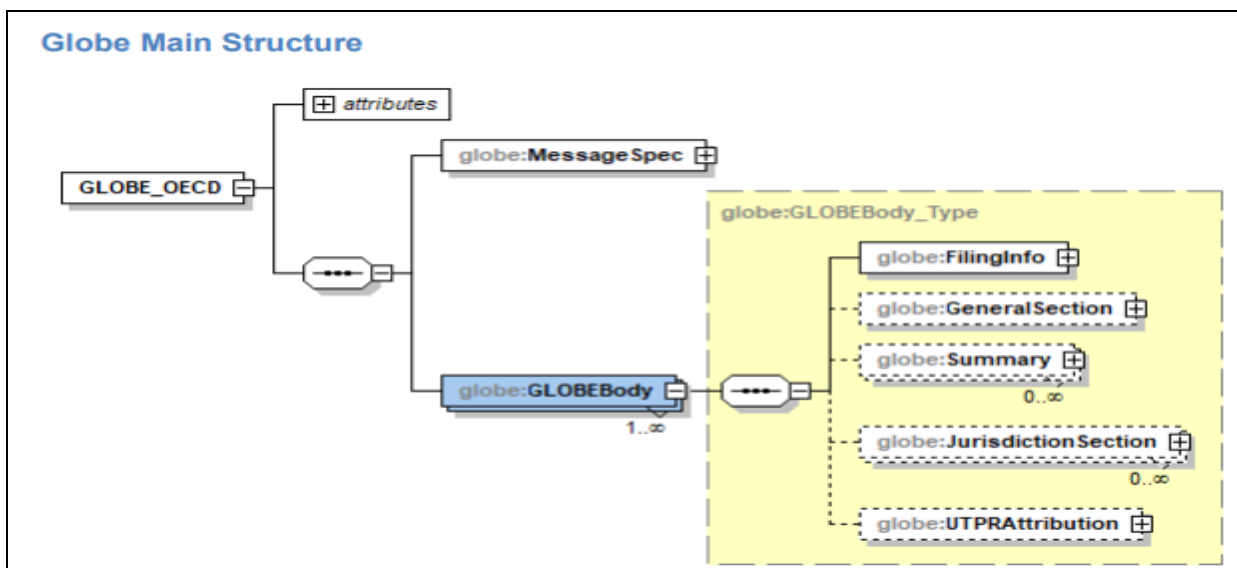


Figure 5.1: The main elements of the GIR XML Schema <GloBEBody>

### 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 E](#).

### 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.

#### 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. 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 - see [Appendix B](#) for more details.

The OECD is expected to publish additional interpretative guidance in May 2026, setting out interpretative guidance and technical issues identified that affect the rules developed within the VM. As part of this work, the Inclusive Framework have agreed that to deal with such technical

issues that affect the first iteration of the XML Schema relevant for 2024 and 2025 fiscal year filings, certain validation rules should be switched off.

The validation rules affected include the following:  
60025; 60026; 70028; 70092; 70120

### 5.7.3 Validation rules

The full list of validation errors is set out in [Appendix F](#). 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<br>- ROS XML upload   | <ol style="list-style-type: none"> <li>1. The file does not exceed the maximum size limit (100MB)</li> <li>2. The file is not empty</li> <li>3. The file is in XML format and adheres to the GIR XML Schema</li> <li>4. The file does not contain malicious code</li> <li>5. The file does not contain invalid schema errors (Custom '9999' correction message validation errors set out in <a href="#">section 5.8.3</a> below)</li> </ol> | 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 related to TIR exchanges between competent authorities (not visible to taxpayers) | Validation Rules 50001 - 50011  | OECD Schema                    | File errors          |

### 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).

## 5.8 Corrections and Deletions

Corrections and Deletions are necessary where information previously submitted via ROS, or exchanged between competent authorities, must be modified (see [section 5.6.2](#)). Competent authorities may notify each other where they believe information included in a TIR requires correction.

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.

### 5.8.1 Correction elements

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.

### 5.8.2 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:
    - 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>.

### 5.8.3 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>.                          |
| 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. |

#### 5.8.4 Deletion Messages

Deleting a previously accepted XML submission may be more straightforward and easier to provide the relevant Schema inputs than a correction.

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

### 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>
- <ReclurCode>

#### 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.

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. 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>

## 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.

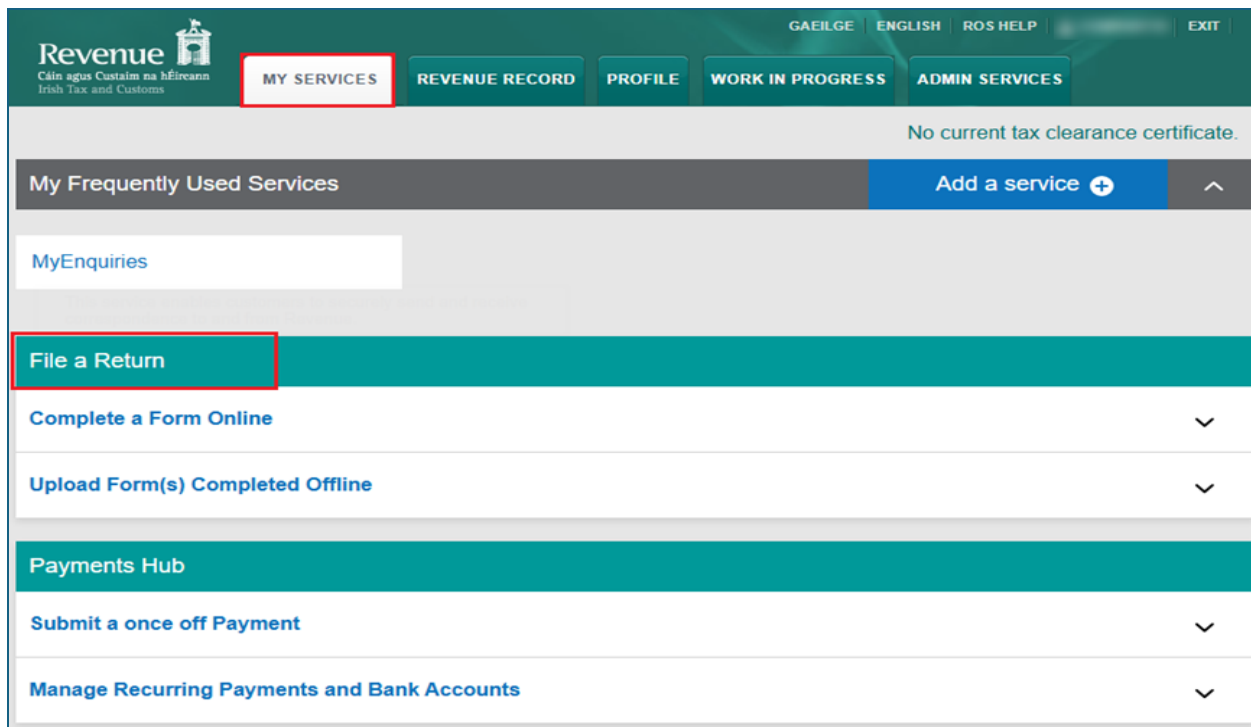


Figure 6.1: My Services tab

## 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.

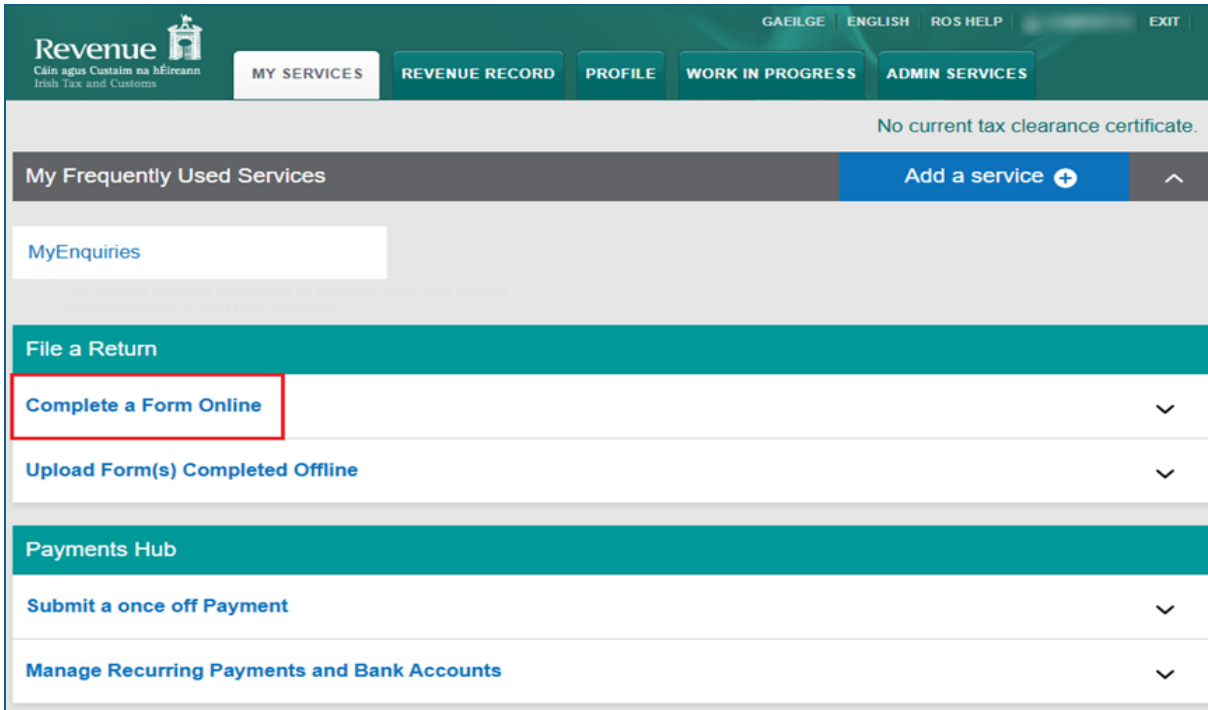


Figure 6.2: Complete a Form Online

### 6.3 Select the TIR reporting obligation

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

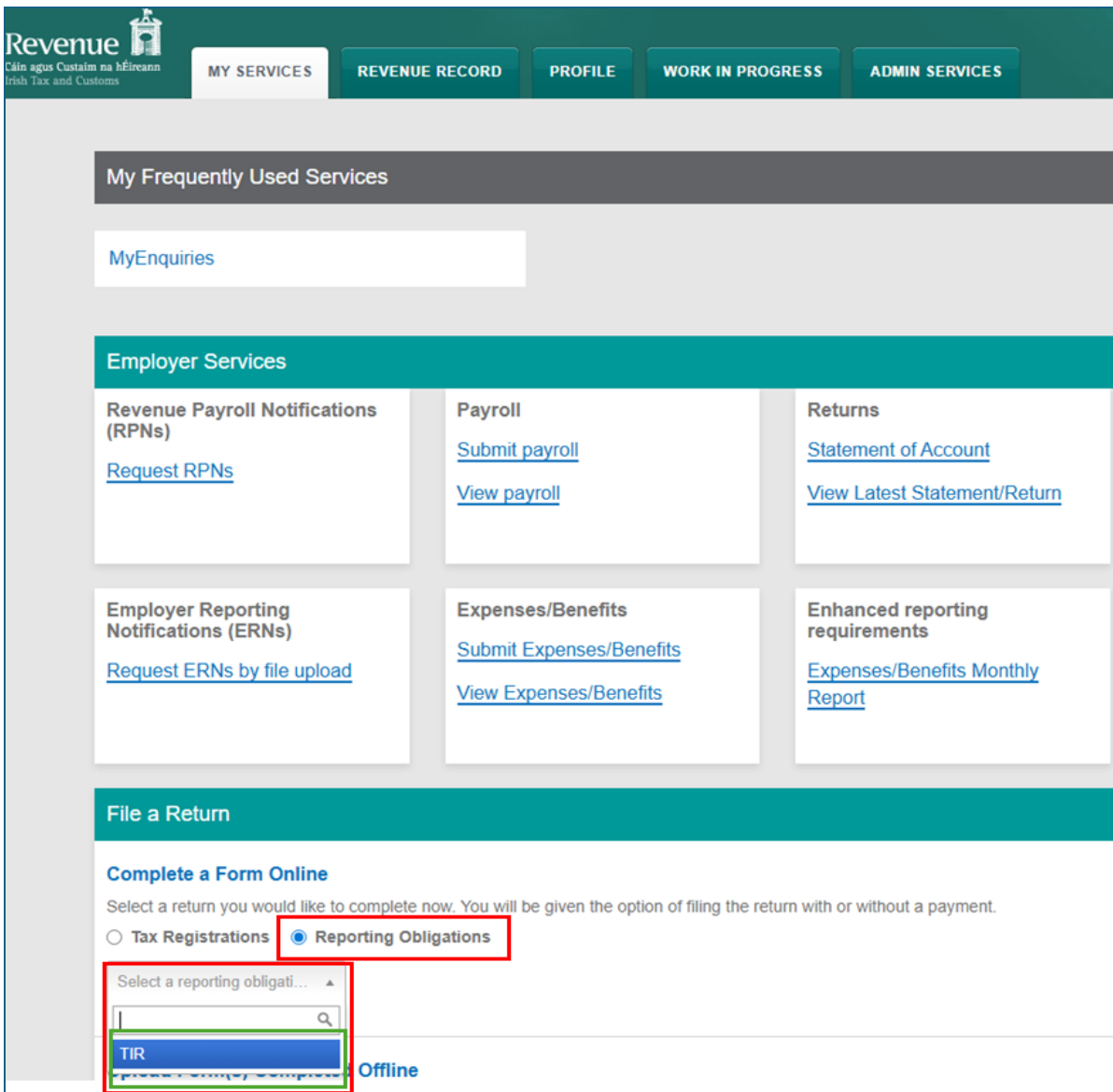


Figure 6.3: Complete a Form Online – select reporting obligations

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

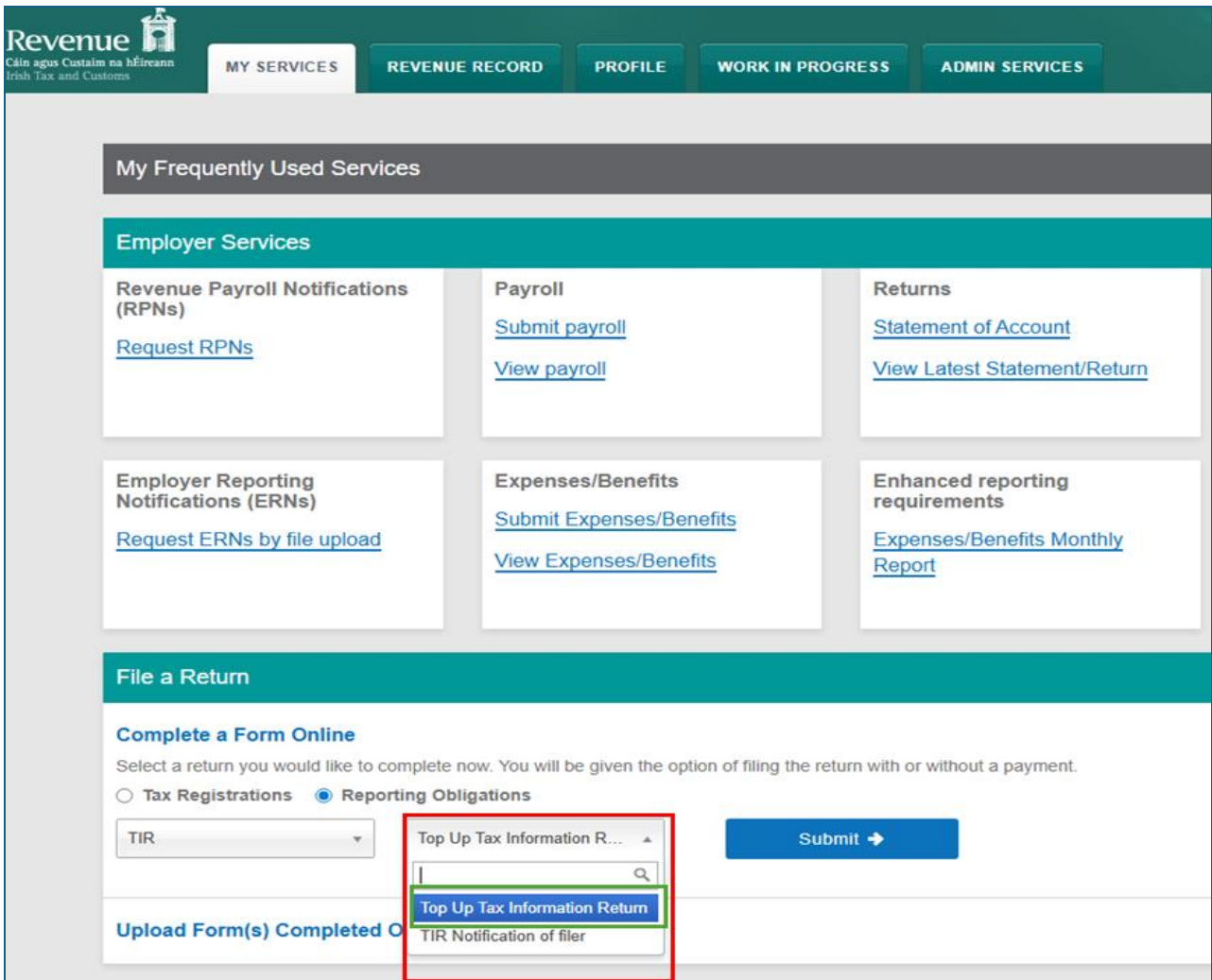


Figure 6.4: Complete a Form Online, select Top Up Tax Information Return

Select “Submit” to proceed to the next screen.

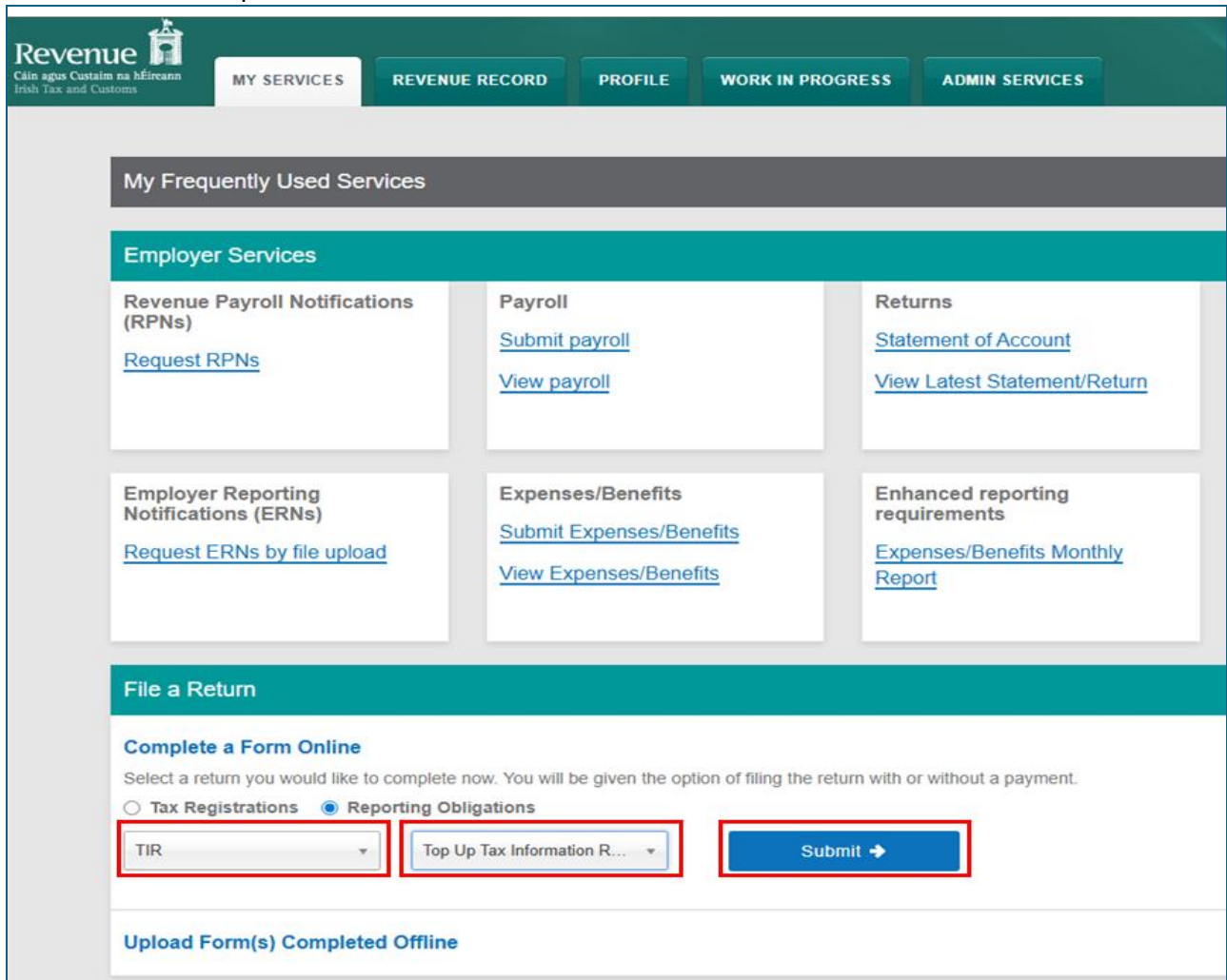


Figure 6.5: Complete a Form Online – select Submit

### 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.

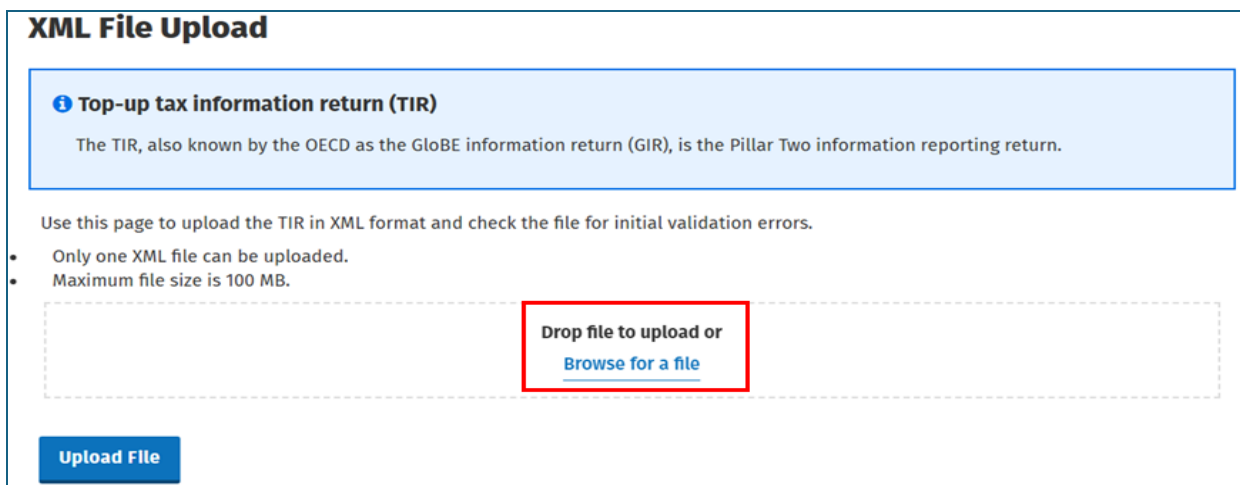


Figure 6.6: Upload XML file

Select “Upload file” to continue

**XML File Upload**

**i Top-up tax information return (TIR)**  
The TIR, also known by the OECD as the GloBE information return (GIR), is the Pillar Two information reporting return.

Use this page to upload the TIR in XML format and check the file for initial validation errors.

- Only one XML file can be uploaded.
- Maximum file size is 100 MB.

Drop file to upload or [Browse for a file](#)

**Upload File**

Selected file:

| File name       | File size   | Action                 |
|-----------------|-------------|------------------------|
| 10227 bytes.xml | 10227 bytes | <a href="#">Remove</a> |

Figure 6.7: 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.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Top-up tax information return**

[← Back](#)

**XML File Upload**

The following validation error(s) were found in the submitted file. Please correct and upload the file again.

**1: Please upload a valid XML file**

Figure 6.8: 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 6.9: Sign and submit

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

Figure 6.10: 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 ▾ |   |
|--------------------------|--------------|-----------------|---------------------------|-----------------------------|---------------------------|----------------|---------------|---|
| <input type="checkbox"/> |              |                 |                           | Top-up tax Information Re   | TIR Rejected message      | N/A            | 15/04/2026    | ★ |
| <input type="checkbox"/> |              |                 |                           | Top-up tax Information Re   | TIR Notification of filer | N/A            | 15/04/2026    |   |
| <input type="checkbox"/> |              |                 |                           | Top-up tax Information Re   | TIR Notification of filer | N/A            | 15/04/2026    |   |
| <input type="checkbox"/> |              |                 |                           | Top-up tax Information Re   | <b>TIR submission</b>     | N/A            | 15/04/2026    |   |

Figure 6.11: ROS inbox message for TIR submission

Revenue  
Clárú agus Cúiteamh na hIdirnáisiúnaí  
Trádála, Tair agus Cúiteamh

Top-up tax information return

✓ **Your TIR was accepted**

Your TIR - with message reference ID [redacted] - has passed all Revenue validation checks and has been submitted successfully.

Close

Revenue Home • Security • Privacy • Accessibility • Disclaimer •

Language: Gaelige

Figure 6.12: 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.

|                          | Notice No. | Customer Name | Regn./Trader No./Doc ID | Tax Type/Duty/Rep. Oblig. | Document Type             | Period Begin | Issued Date |   |
|--------------------------|------------|---------------|-------------------------|---------------------------|---------------------------|--------------|-------------|---|
| <input type="checkbox"/> |            |               |                         | Top-up tax Information Re | TIR Rejected message      | N/A          | 15/04/2026  | ★ |
| <input type="checkbox"/> |            |               |                         | Top-up tax Information Re | TIR Notification of filer | N/A          | 15/04/2026  |   |
| <input type="checkbox"/> |            |               |                         | Top-up tax Information Re | TIR Notification of filer | N/A          | 15/04/2026  |   |
| <input type="checkbox"/> |            |               |                         | Top-up tax Information Re | TIR submission            | N/A          | 15/04/2026  |   |

Figure 6.13: 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.

## Top-up tax information return

✔ **Your TIR was accepted with errors**

Your TIR - with the message reference ID [redacted] has passed all Revenue validation checks, with errors identified. It has been submitted successfully. The validation error(s) are listed below.

Validation error(s):

- 70098: The IIR/ParentEntity/TopUpTaxShare must equal the following calculation:  $IIR/TopUpTax * InclusionRatio$ .  
Location:  
/GLOBE\_OECD[1]/GLOBEBody[1]/JurisdictionSection[1]/LowTaxJurisdiction[1]/LTCE[1]/IIR[1]/ParentEntity[1]/TopUpTaxShare[1]

Click 'Download' for a status file listing the error(s).

Download

Close

Figure 6.14: TIR accepted with errors screen

|   | A          | B | C   | D | E        | F | G | H | I | J | K |
|---|------------|---|---|---|----------|---|---|---|---|---|---|
| 1 | Error Code | - | Description   | - | Location |   |   |   |   |   |   |
| 2 | 70098      | - | The IIR/ParentEntity/TopUpTaxShare must equal the following calculation: IIR/TopUpTax * InclusionRatio. | - |          |   |   |   |   |   |   |
| 3 |            |   |   |   |          |   |   |   |   |   |   |
| 4 |            |   |   |   |          |   |   |   |   |   |   |

Figure 6.15: 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.

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

Figure 6.16: 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.

**Revenue**  
Clárú agus Cúrsaí na hÉireann  
 Irish Tax and Customs

## Top-up tax information return

**✘ Your TIR was rejected**

Your TIR - with message reference ID REV\_REJECT\_ehyc0n96ZDz1SORDR7S7\_1953 - has not passed Revenue validation and has not been accepted by Revenue. The validation error(s) are listed below. Please correct the error(s) and resubmit your file.

Validation error(s):

- 60007: The provided DocRefID w5iashLg3p has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space
- 60007: The provided DocRefID romqkfeBxv has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space
- 60007: The provided DocRefID cAYq0StqJl has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space
- 60007: The provided DocRefID MBiSGkxmRS has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space
- 60007: The provided DocRefID CWxWBQUr7t has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space
- 70099: The sum of 'UTPRTopUpTaxAttributed' should be equal to the sum of TotalUTPRTopUpTax amount in the JurisdictionSection element in respect to all jurisdictions.

Click 'Download' for a status file listing the error(s).

Download  
Close

Figure 6.17: TIR rejected screen

| Error Code | Description - Location  |
|------------|---|
| 60007      | The provided DocRefID w5iashLg3p has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space |
| 60007      | The provided DocRefID romqkfeBxv has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space |
| 60007      | The provided DocRefID cAYq0StqJl has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space |
| 60007      | The provided DocRefID MBiSGkxmRS has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space |
| 60007      | The provided DocRefID CWxWBQUr7t has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space |
| 70099      | The sum of 'UTPRTopUpTaxAttributed' should be equal to the sum of TotalUTPRTopUpTax amount in the JurisdictionSection element in respect to all jurisdictions.  |

Figure 6.18: 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".

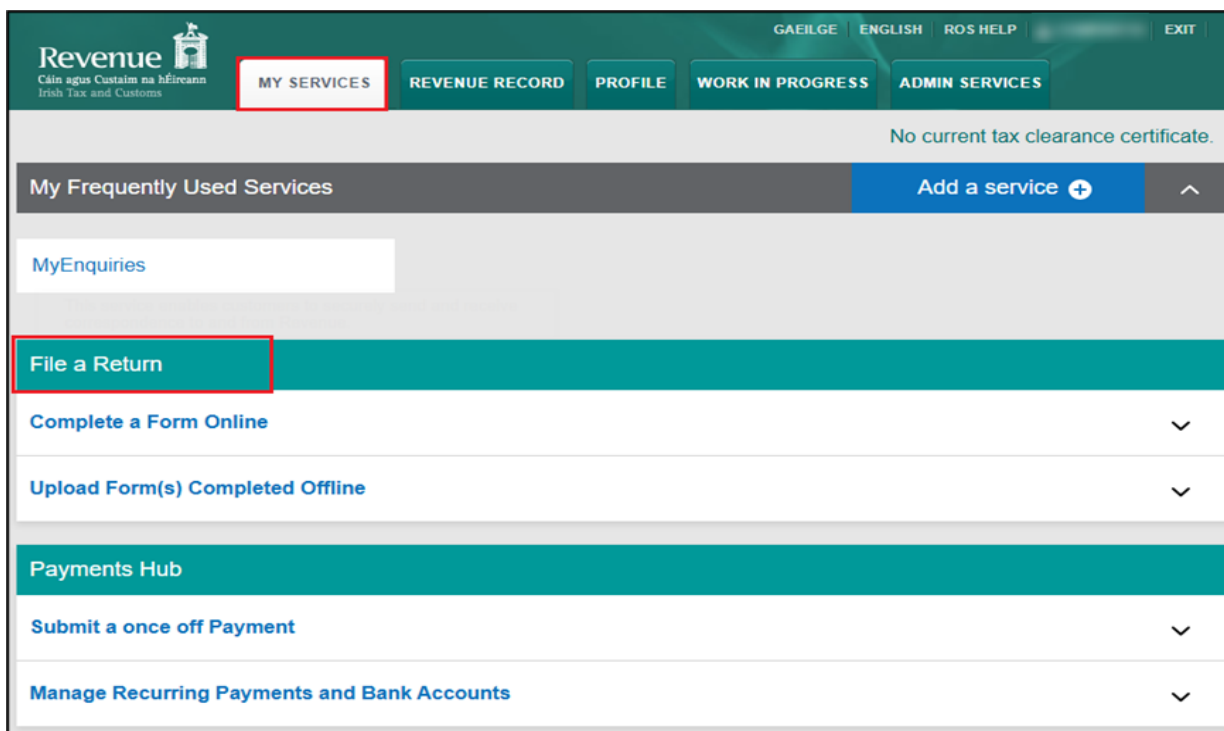


Figure 7.1: My Services tab

## 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.

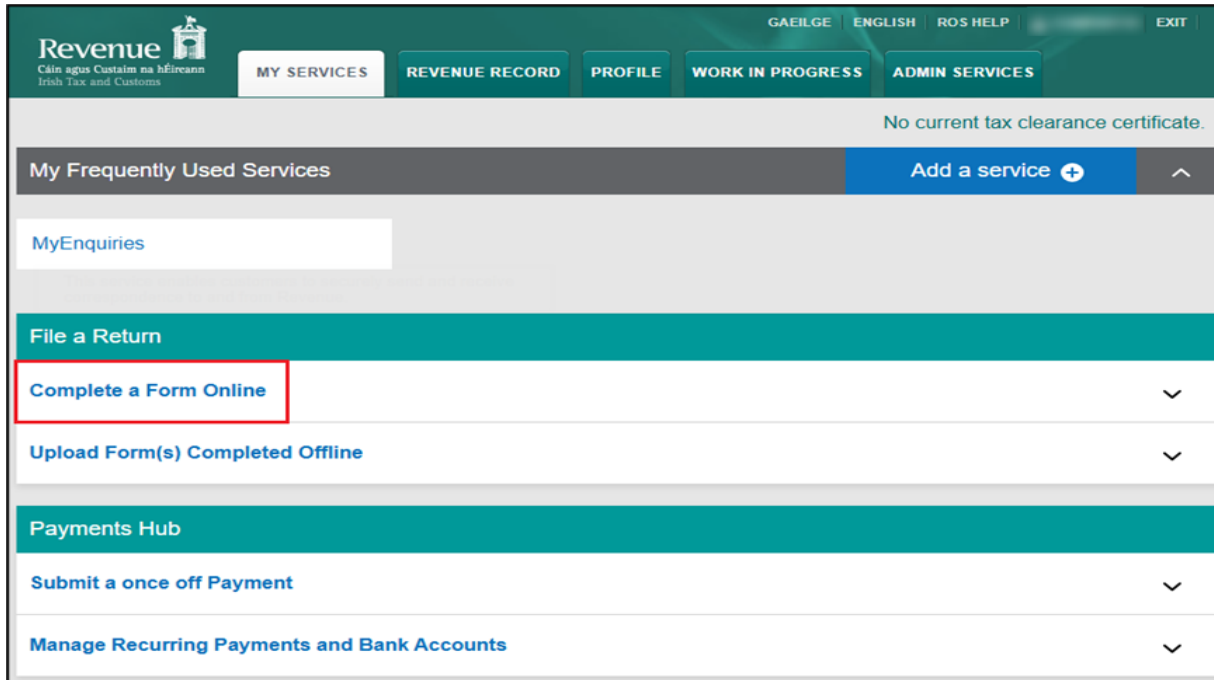


Figure 7.2: Complete a Form Online

### 7.3 Select the TIR reporting obligation

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

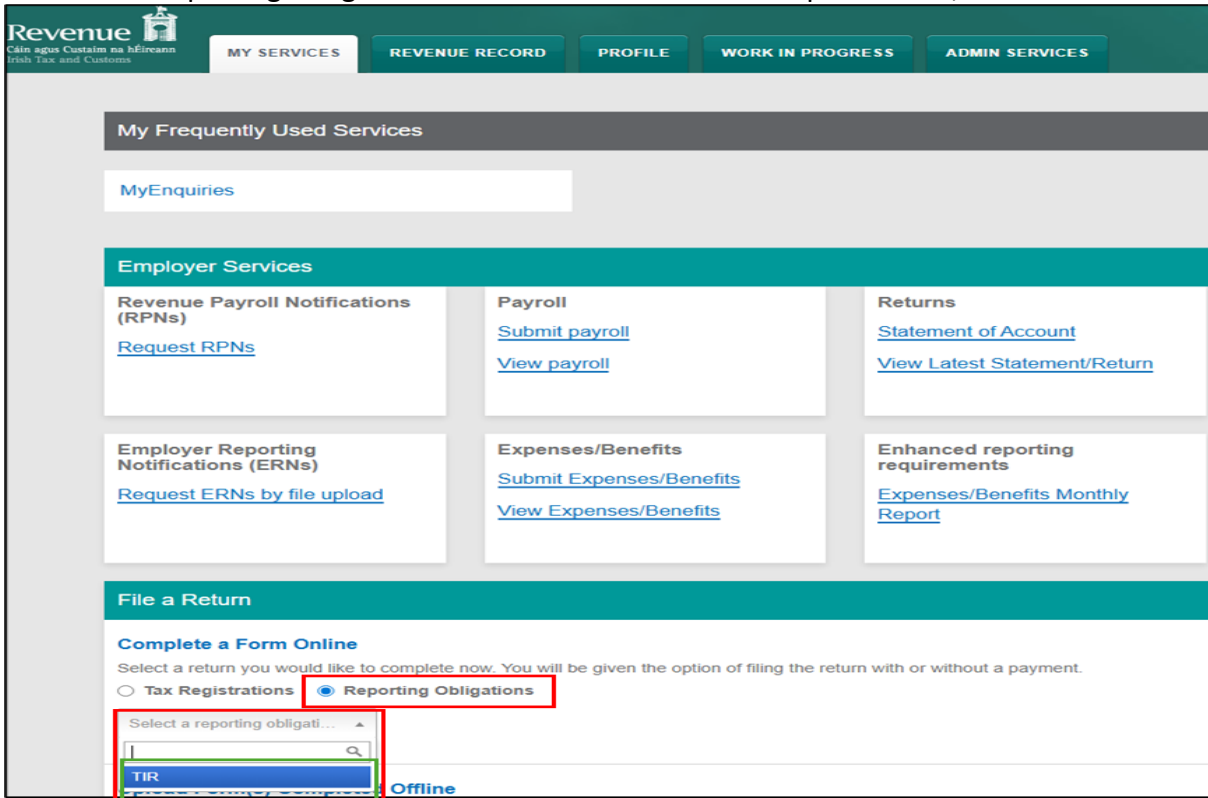


Figure 7.3: Select the TIR reporting obligation

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

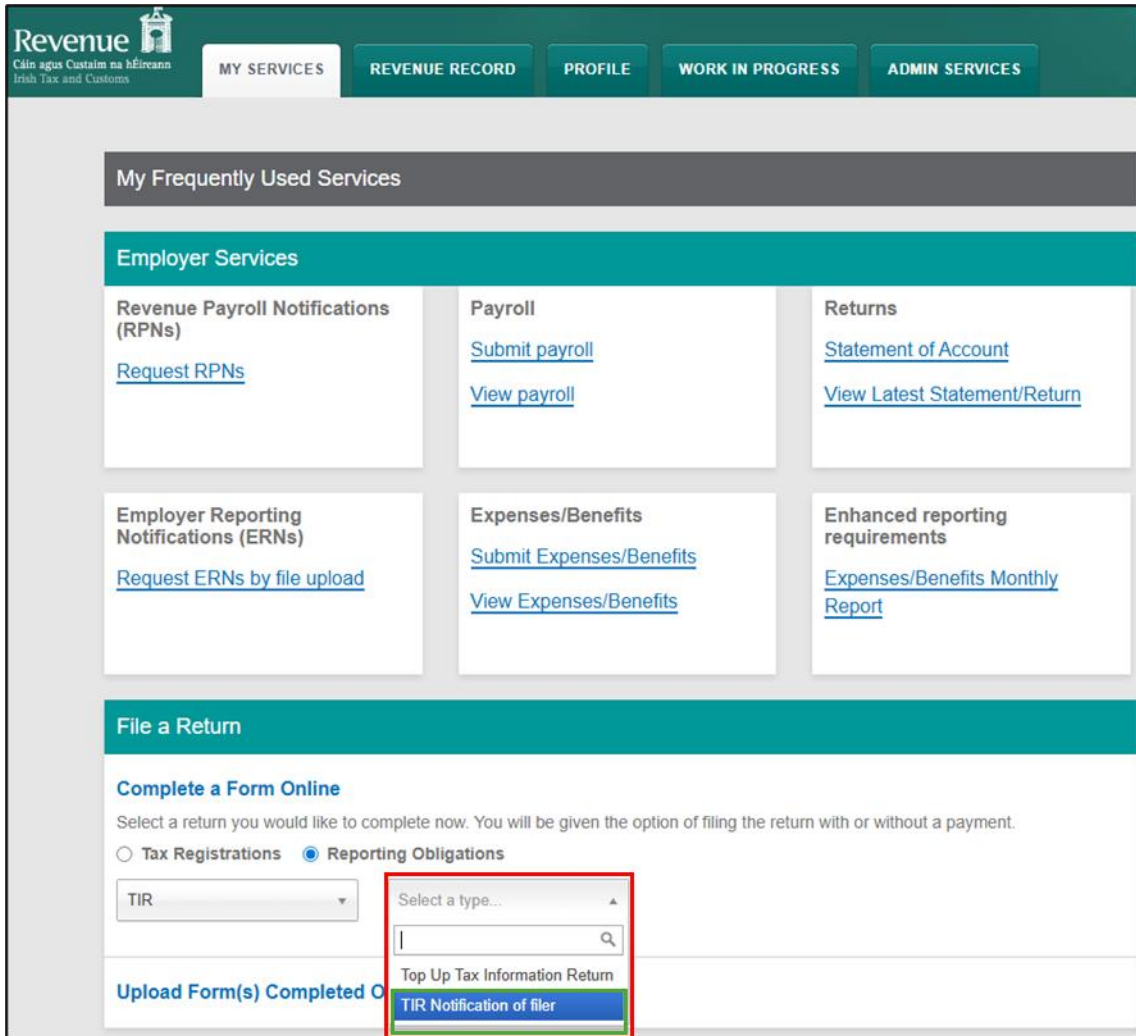


Figure 7.4: Select the Notification of Filer option

Then select “Submit” to proceed.

The screenshot shows the Revenue website interface. At the top, there is a navigation bar with the Revenue logo and several menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this is a section titled "My Frequently Used Services". Underneath, there are two main categories: "Employer Services" and "File a Return".

The "Employer Services" section is divided into three columns:

- Revenue Payroll Notifications (RPNs)**: Includes a link for "Request RPNs".
- Payroll**: Includes links for "Submit payroll" and "View payroll".
- Returns**: Includes links for "Statement of Account" and "View Latest Statement/Return".

The second row of "Employer Services" also has three columns:

- Employer Reporting Notifications (ERNs)**: Includes a link for "Request ERNs by file upload".
- Expenses/Benefits**: Includes links for "Submit Expenses/Benefits" and "View Expenses/Benefits".
- Enhanced reporting requirements**: Includes a link for "Expenses/Benefits Monthly Report".

The "File a Return" section has a sub-section "Complete a Form Online". It includes the text: "Select a return you would like to complete now. You will be given the option of filing the return with or without a payment." Below this text are two radio buttons: "Tax Registrations" (unselected) and "Reporting Obligations" (selected). Under "Reporting Obligations", there are two dropdown menus. The first dropdown menu is highlighted with a red box and shows "TIR". The second dropdown menu is also highlighted with a red box and shows "TIR Notification of filer". To the right of these dropdowns is a blue "Submit" button with a right-pointing arrow, which is also highlighted with a red box.

At the bottom of the "File a Return" section, there is a link for "Upload Form(s) Completed Offline".

Figure 7.5: Submit to proceed with the filing

### 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.”

### Notification of filer

This form should be used by an entity to provide notice to the Revenue Commissioners that another entity, **In a jurisdiction that has a qualifying competent authority agreement in effect with the State**, is delivering or has delivered the top-up tax information return (TIR) in accordance with section 111AAI Taxes Consolidation Act 1997.

This form should be sent to Revenue on or before the specified return date. Failure to do so may result in a penalty applying in accordance with section 111AAAB Taxes Consolidation Act 1997.

#### Section 1 General Details

**\* Is this notification deleting an existing notification?**  Yes  No

**\* Name of the entity**

**\* TIN of the entity**

#### Section 2 Details of reporting fiscal year

**\* Start date of the reporting fiscal year**

|                                 |                                 |                                   |
|---------------------------------|---------------------------------|-----------------------------------|
| <input type="text" value="01"/> | <input type="text" value="01"/> | <input type="text" value="2024"/> |
| DD                              | MM                              | YYYY                              |

**\* End date of the reporting fiscal year**

|                                 |                                 |                                   |
|---------------------------------|---------------------------------|-----------------------------------|
| <input type="text" value="31"/> | <input type="text" value="12"/> | <input type="text" value="2024"/> |
| DD                              | MM                              | YYYY                              |

#### Section 3 Details of entity filing the top-up tax information return

This section must be completed by the entity named at section 1 where that entity has appointed a designated filing entity or non-Irish UPE to file the top-up tax information return

**\* Name of the TIR filing entity**

**\* Location of the TIR filing entity**

**\* TIN of the TIR filing entity**

**Sign and Submit**

Figure 7.6: Complete the notification of filer form, including mandatory fields highlighted

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

Figure 7.7: Sign and submit

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

Figure 7.8: Confirmation of NOF submission

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

|                          | Notice No. ↕ | Customer Name ↕ | Regn./Trader No./Doc ID ↕ | Tax Type/Duty/Rep. Oblig. ↕ | Document Type ↕           | Period Begin ↕ | Issued Date ↕ |
|--------------------------|--------------|-----------------|---------------------------|-----------------------------|---------------------------|----------------|---------------|
| <input type="checkbox"/> | [blurred]    | [blurred]       | [blurred]                 | Top-up tax Information Re   | TIR Notification of filer | N/A            | 15/04/2026    |
| <input type="checkbox"/> | [blurred]    | [blurred]       | [blurred]                 |                             | Tax Registration          | 23/03/2026     | 23/03/2026    |
| <input type="checkbox"/> | [blurred]    | [blurred]       | [blurred]                 |                             | Tax Registration          | 23/03/2026     | 23/03/2026    |
| <input type="checkbox"/> | [blurred]    | [blurred]       | [blurred]                 |                             | Tax Registration          | 10/12/2025     | 10/12/2025    |

Figure 7.9: ROS inbox message for TIR NOF

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

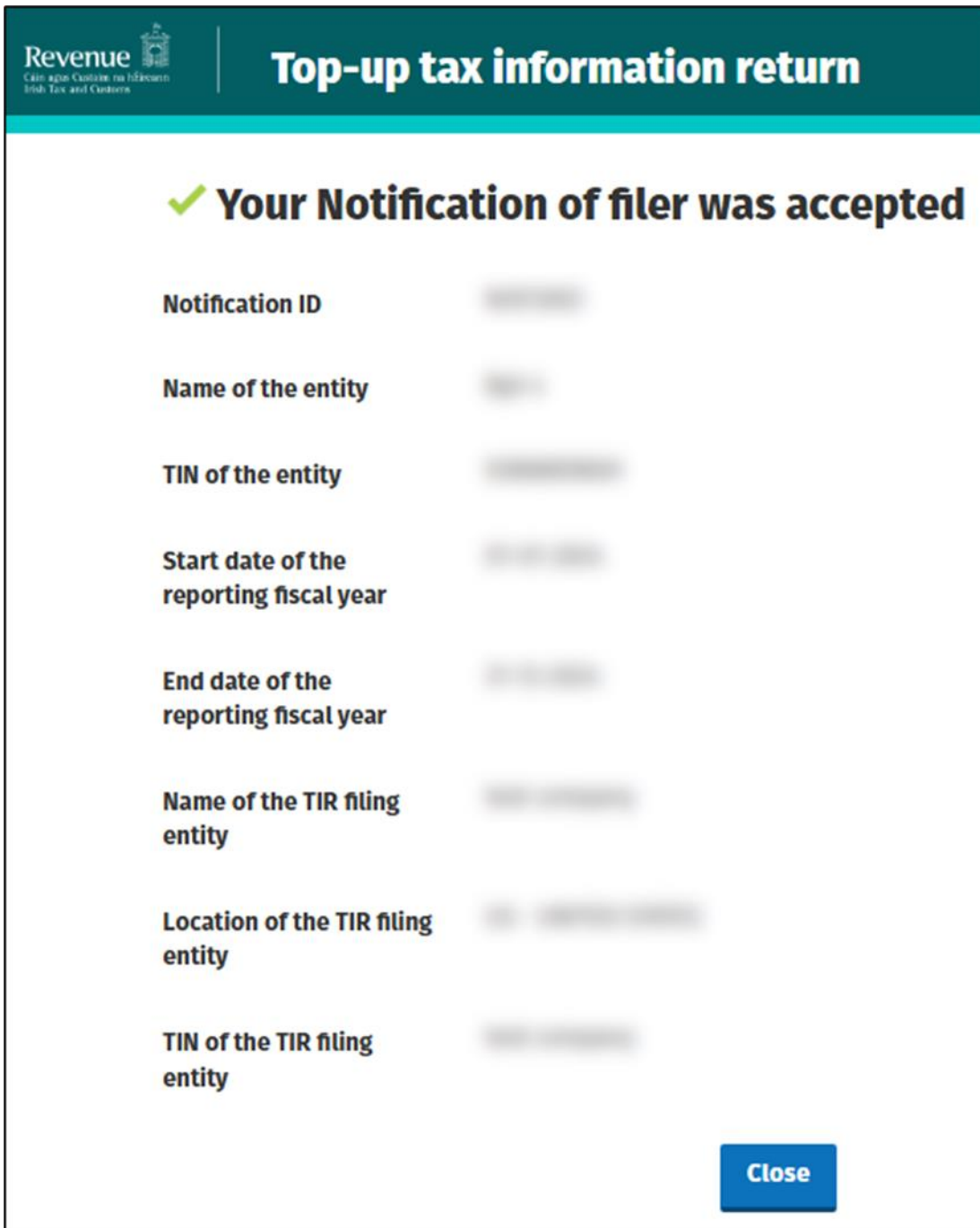


Figure 7.10: Confirmation notification of filer was accepted

### 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.

**Notification of filer**

This form should be used by an entity to provide notice to the Revenue Commissioners that another entity, **In a jurisdiction that has a qualifying competent authority agreement in effect with the State**, is delivering or has delivered the top-up tax information return (TIR) in accordance with section 111AAI Taxes Consolidation Act 1997.

This form should be sent to Revenue on or before the specified return date. Failure to do so may result in a penalty applying in accordance with section 111AAAB Taxes Consolidation Act 1997.

**Section 1 General Details**

\* Is this notification deleting an existing notification?  Yes  No

\* Please enter the ID of the existing notification that you wish to delete

\* Name of the entity

\* TIN of the entity

**Section 2 Details of reporting fiscal year**

\* Start date of the reporting fiscal year

DD: 01 MM: 01 YYYY: 2024

\* End date of the reporting fiscal year

DD: 31 MM: 12 YYYY: 2024

**Section 3 Details of entity filing the top-up tax information return**

This section must be completed by the entity named at section 1 where that entity has appointed a designated filing entity or non-Irish UPE to file the top-up tax information return

\* Name of the TIR filing entity

\* Location of the TIR filing entity: US - UNITED STATES

\* TIN of the TIR filing entity

**Delete**

Figure 7.11: Complete the form to delete the previous Notification

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

**Notification of filer**

This form should be used by an entity to provide notice to the Revenue Commissioners that another entity, **In a jurisdiction that has a qualifying competent authority agreement in effect with the State**, is delivering or has delivered the top-up tax information return (TIR) in accordance with section 111AAI Taxes Consolidation Act 1997.

This form should be sent to Revenue on or before the specified return date. Failure to do so may result in a penalty applying in accordance with section 111AAAB Taxes Consolidation Act 1997.

**Section 1 General Details**

- \* Is this notification deleting an existing notification?**  Yes  No
- \* Please enter the ID of the existing notification that you wish to delete**
- \* Name of the entity**
- \* TIN of the entity**

**Section 2 Details of reporting fiscal year**

- \* Start date of the reporting fiscal year**  
DD: 01 MM: 01 YYYY: 2024
- \* End date of the reporting fiscal year**  
DD: 31 MM: 12 YYYY: 2024

**Section 3 Details of entity filing the top-up tax information return**

This section must be completed by the entity named at section 1 where that entity has appointed a designated filing entity or non-Irish UPE to file the top-up tax information return

- \* Name of the TIR filing entity**
- \* Location of the TIR filing entity**
- \* TIN of the TIR filing entity**

**Confirmation Dialog:** Are you sure you want to delete the Notification of filer?

Figure 7.12: Confirm deletion of NOF

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

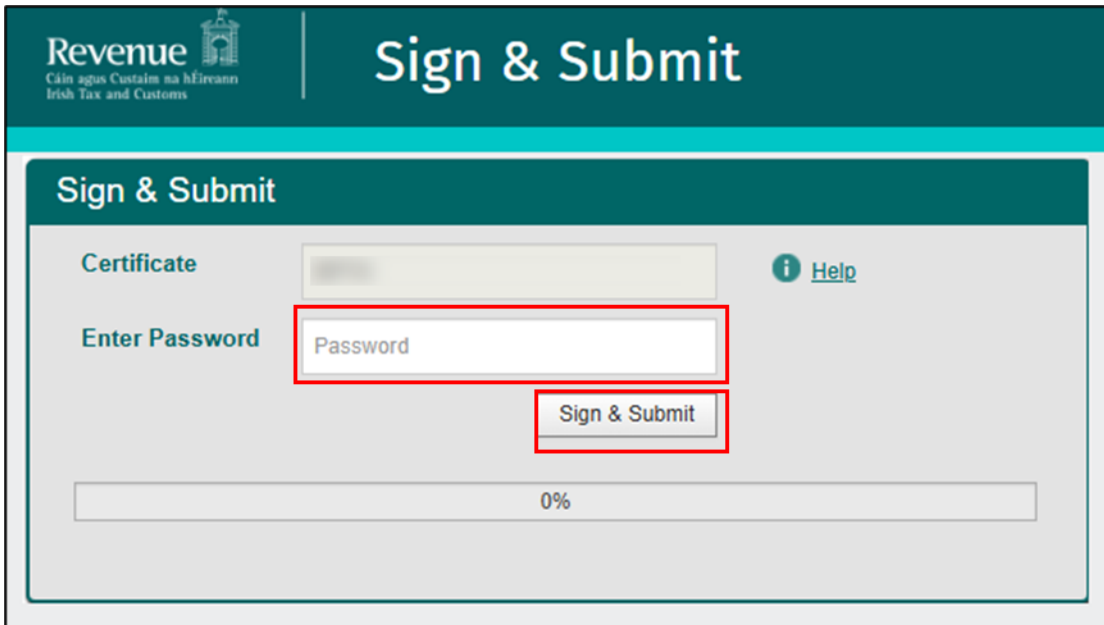


Figure 7.13: Sign and submit

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

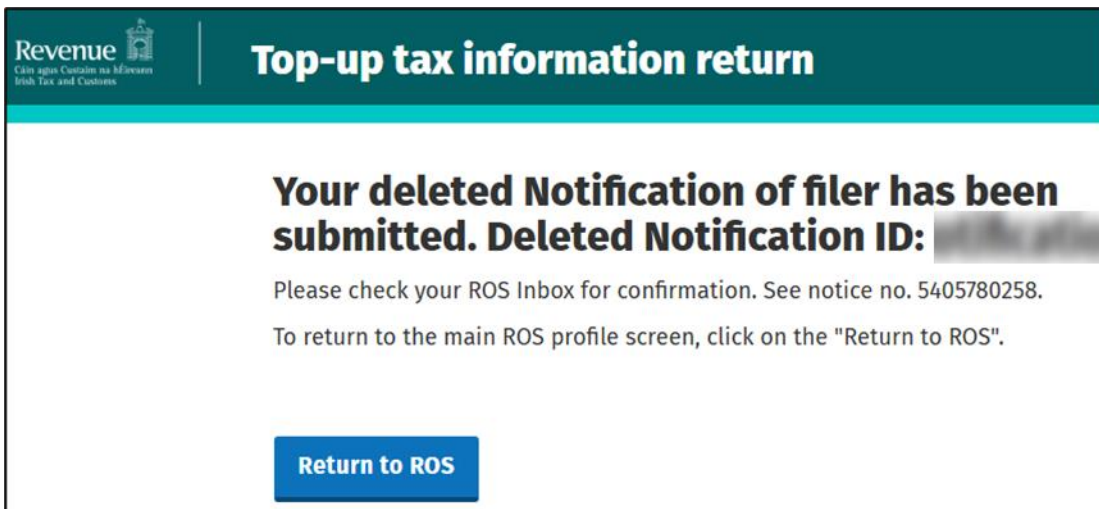


Figure 7.14: Confirmation of NOF deletion

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

|                          | Notice No. ↕ | Customer Name ↕ | Regn./Trader No./Doc ID ↕ | Tax Type/Duty/Rep. Oblig. ↕ | Document Type ↕           | Period Begin ↕ | Issued Date ↕ |
|--------------------------|--------------|-----------------|---------------------------|-----------------------------|---------------------------|----------------|---------------|
| <input type="checkbox"/> | ✓            |                 |                           | Top-up tax Information Re   | TIR Notification of filer | N/A            | 15/04/2026    |
| <input type="checkbox"/> | ✓            |                 |                           |                             | Tax Registration          | 23/03/2026     | 23/03/2026    |
| <input type="checkbox"/> | ✓            |                 |                           |                             | Tax Registration          | 23/03/2026     | 23/03/2026    |
| <input type="checkbox"/> | ✓            |                 |                           |                             | Tax Registration          | 10/12/2025     | 10/12/2025    |

Figure 7.15: ROS inbox message for TIR NOF (deletion)

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

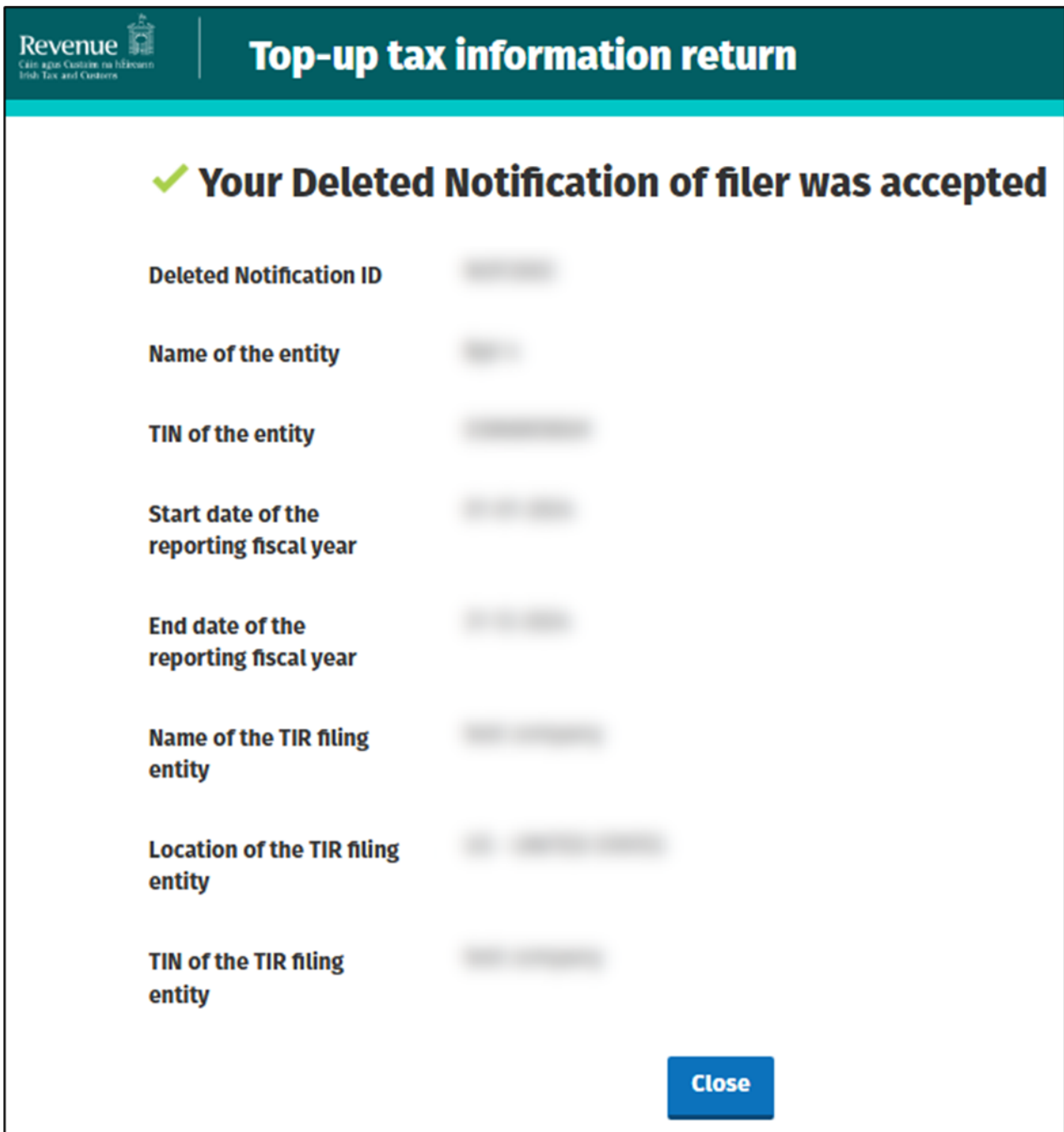


Figure 7.16: Confirmation deleted notification of filer was accepted

## 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](mailto: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.

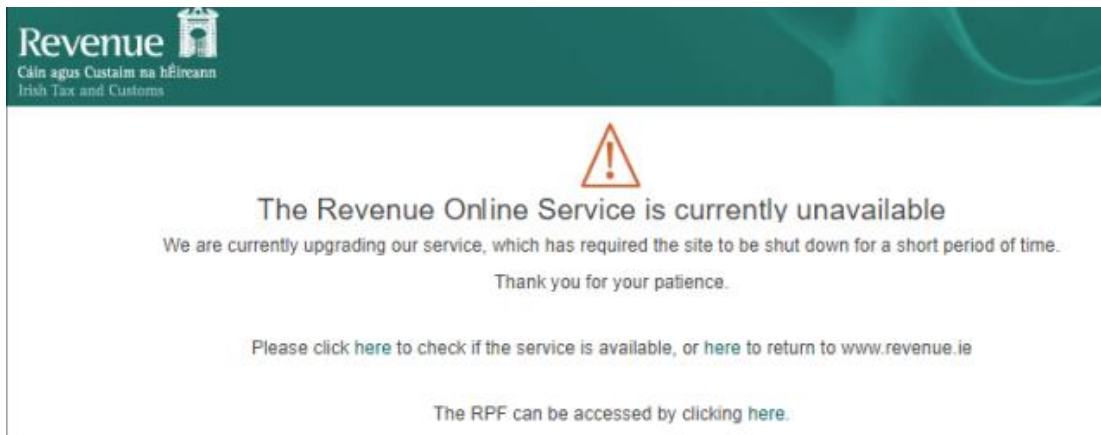


Figure 9.1: ROS unavailable message

## 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.

## 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)         | <a href="#">Tax Challenges Arising from the Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two): Inclusive Framework on BEPS</a>                                       | OECD                          | 20/12/2021 |
| GloBE information return (GIR) | <a href="#">Tax Challenges Arising from the Digitalisation of the Economy – GloBE Information Return (Pillar Two)</a>  | OECD                          | 15/01/2025 |
| GloBE XML Schema               | <a href="#">User Guide for the GloBE Information Return XML Schema</a>   | OECD                          | 15/01/2025 |
| Status Message XML Schema      | <a href="#">GIR Status XML Schema – User Guide for Tax Administration</a>  | OECD                          | 30/07/2025 |
| Commentary to the GloBE rules  | <a href="#">Commentary to the GloBE rules</a>  | OECD                          | Various    |
| Administrative Guidance        | <a href="#">Administrative Guidance to the GloBE rules</a>   | OECD                          | Various    |
| GIR MCAA                       | <a href="#">Multilateral Competent Authority Agreement on the Exchange of GloBE information</a>  | OECD                          | 15/01/2025 |
| DIR 2022/2523                  | <a href="#">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</a> | Council of the European Union | 22/12/2022 |

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

## Appendix B – European Commission Validation Module

The TIR filing system in ROS incorporates the standard VM developed by the EU Commission. Any updates to the VM will be communicated by Revenue as they become available. The initial VM .jar file developed by the EC is available to taxpayers and agents on request and is to be placed on Revenue's [AEOI software developers page](#).

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.

There are ten validation rules that each jurisdiction must develop and implement themselves and which are not covered in the EU VM. These are listed below (with full details of these errors outlined in [Appendix F](#)):

a. Severe Record Errors:

60002; 60005; 60008; 60009; 60014

b. Other Record Errors:

70004; 70008; 70037; 70099; 70100

c. Switch-off of validation rules for 2024/2025 fiscal year filings

The OECD is expected to publish additional interpretative guidance in May 2026, setting out interpretative guidance and technical issues identified that affect the rules developed within the VM. As part of this work, the Inclusive Framework have agreed that to deal with such technical issues that affect the first iteration of the XML Schema relevant for 2024 and 2025 fiscal year filings, certain validation rules should be switched off. The validation rules affected include the following:

60025; 60026; 70028; 70092; 70120

## Appendix C – 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.

## Appendix D – 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:

|   |  |
|---|--|
| <b>Rules: Whether the CE jurisdiction has a QIIR, QUTPR and/or QDMTT in force for the Reporting Fiscal Year</b> |  |
| 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   |
|   |  |
| <b>GlobeStatus: Status of the Constituent Entity for GloBE purposes</b>   |  |
| 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  |

| <b>GlobeStatus: Status of the Constituent Entity for GloBE purposes – cont'd</b>  |  |
|---|--|
| 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 QIR under Article 10.3.5 |
| GIR318  | Non-group Member   |
|   |  |
| <b>TIN: Sets out the type of TIN or equivalent number that is provided</b>  |  |
| GIR3001   | Tax Identification Number                                  |
| GIR3002   | Functionally equivalent number                             |
| GIR3003   | Agreed GIR designated number                               |
| GIR3004   | Not required to be reported                                |
|   |  |
| <b>Filing Info</b>  |  |
| <b>Filing CE/ Role: Indicates the role of the Filing Constituent Entity</b>   |  |
| GIR401  | Ultimate Parent Entity                                     |
| GIR402  | Designated Filing Entity                                   |
| GIR403  | Designated Local Entity                                    |
| GIR404  | Constituent Entity   |
| GIR405  | Other  |
|   |  |
| <b>Accounting Info / CFS of UPE: Reflects accounting information in respect of the UPE and is comprised of the following three elements</b> |  |
| GIR501  | subparagraph a   |
| GIR502  | subparagraph b   |
| GIR503  | subparagraph c   |
| GIR504  | subparagraph d   |
|   |  |
| <b>General Section:</b>   |  |

| <b>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</b>   |  |
|--|--|
| 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           |
|  |  |
| <b>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</b> |  |
| 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 |
| GIR721   | Non-Group member   |

|  |   |
|--|---|
|  |   |
| <b>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</b> |   |
| GIR801   | UPE   |
| GIR802   | Constituent Entities                                      |
| GIR803   | JV's  |
| GIR804   | JV Subsidiaries   |
| GIR805   | Excluded Entities (aggregate)                             |
| GIR806   | Non-Group members (aggregate)                             |
|  |   |
| <b>QIIR/ POPE-IPE: Indicates the type of Parent Entity that applies</b>  |   |
| GIR901   | POPE  |
| GIR902   | Intermediate Parent Entity                                |
| GIR903   | Parent Entity required to apply a QIIR under Art. 10.3.5  |
|  |   |
| <b>Excluded Entity/ Type: Indicates the type of each Excluded Entity</b>   |   |
| 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) |
|  |   |
| <b>Summary</b>   |   |
| <b>Jurisdiction/ Type of Subgroup: Repeatable Type of Subgroup element identifies the type of subgroup</b>   |   |
| GIR1101  | Constituent Entities                                      |
| GIR1102  | Minority-Owned Subgroup                                   |
| GIR1103  | Standalone MOCEs  |
| GIR1104  | Investment Entities                                       |
| GIR1105  | JV Group  |

|   |  |
|---|--|
| GIR1106   | Stateless Constituent Entity                         |
|   |  |
| <b>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</b> |  |
| 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.                            |
|   |  |
| <b>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</b>   |  |
| 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         |
|   |  |
| <b>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</b>   |  |
| 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%                          |
| 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                |
|   |  |
| <b>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</b> |  |
| 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.                |
|   |  |
| <b>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</b>           |  |
| 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.   |
|   |   |
| <b>GloBE Tax Section</b>  |   |
| <b>Subgroup/ Type of Subgroup: Indicates the type of subgroup identified for perimeter of the GloBE computation</b>   |   |
| 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                                    |
|   |   |
| <b>Deminimis/Simplified NMCECalc/ Basis: Indicates the reason for completing Deminimis/SimplifiedNMCECalc section</b>   |   |
| GIR2901   | De minimis election   |
| GIR2902   | Simplified Calculation for Non-material Constituent Entities      |
|   |   |
| <b>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</b>                |   |
| GIR1701   | Article 3.4   |
| GIR1702   | Article 3.5.3   |
| GIR1703   | Article 3.5.1(a)  |
| GIR1704   | Article 3.5.1(b).   |
|   |   |
| <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</b> |   |
| GIR1801   | Article 3.2.6   |
| GIR1802   | Article 3.2.7   |
|   |   |
| <b>UPEAdjustments/ Basis: Indicates the basis for the adjustment - repeatable</b>   |   |

| <b>UPEAdjustments element reflects adjustments to the GloBE Income of the UPE</b>      |  |
|--|--|
| 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  |
|  |  |
| <b>ExTypeOfEntity: Indicates the reason why the Entity Owner is an Excluded Entity</b> |  |
| GIR2801  | Government Entity  |
| GIR2802  | International Organisation   |
| GIR2803  | Non-profit Organisation  |
| GIR2804  | Pension Fund   |
| GIR2805  | Pension Fund that is not a Pension Services Entity   |
|  |  |
| <b>Overall Computation</b>   |  |
| <b>Net Globe Income / Adjustment Item: reflects the type of adjustment</b>             |  |
| 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  |
| 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  |
|  |  |
| <b>Int Shipping Income/ Category: Indicates the relevant activities in respect of which International Shipping Income was obtained</b>           |  |
| 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  |
|  |  |
| <b>QualifiedAnc ShipIncome/ Category: Indicates the relevant activities in respect of which Qualified Ancillary Shipping Income was obtained</b> |  |
| GIR2201  | Article 3.3.3.a  |
| GIR2202  | Article 3.3.3.b  |
| GIR2203  | Article 3.3.3.c  |
| GIR2204  | Article 3.3.3.d  |

|  |   |
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| GIR2205  | Article 3.3.3.e   |
|  |   |
| <b>AdjustedIncomeTax/ Basis: Identifies the relevant subparagraphs of Article 4.3.2, 4.3.3 or 4.3.4</b>  |   |
| 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   |
|  |   |
| <b>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</b> |   |
| 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)  |
| GIR2410  | Post-filing adjustments – Article 4.6.1.  |

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| 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) |
|  |   |
| <b>DeferTaxAdjustAmt/ AdjustmentItem: Reflects the type of deferred tax adjustment</b> |   |
| 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   |
| GIR2515  | Deferred tax expense of the UPE that is subject to Deductible Dividend  |

|  |   |
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|  | Regime – Article 7.2  |
| GIR2516  | Deferred tax adjustment resulting from transactions between Constituent Entities – Article 9.1.3  |
|  |   |
| <b>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</b> |   |
| 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)  |
| 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 |
|   |  |
| <b>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</b> |  |
| 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  |
|   |  |
| <b>Currency: Indicates whether the 5-year election has been made to use the local currency or the CFS presentation currency</b>   |  |
| GIR3101   | Local  |
| GIR3102   | CFS  |

## Appendix E – 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 \[Status-XSD\]](#).

### 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, 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. |               |                  |

| 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.<br><br>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 OECD00ECD3 .  | //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:<br>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).  |                              |                  |

### 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:<br><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              |                  |

| 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 UTPRAtribution) 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 |                  |
| <b>DocSpec</b> |   |  |                |                  |
| 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 UTPRAtribution records  | To delete the FilingInfo please ensure that a deletion request has been sent for all associated GeneralSection, Summary, JurisdictionSection and UTPRAtribution 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                           |                  |

| 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, UTPRAtribution | 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<br>GLOBEBody/Summary/DocSpec/DocTypeIndic<br>GLOBEBody/JurisdictionSection/DocSpec/DocTypeIndic<br>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<br>GLOBEBody/GeneralSection/DocSpec/DocTypeIndic  |                  |
| 60017      | If the value of FilingInfo DocTypeIndic element is OECD1, the GeneralSection must be provided. <sup>6</sup>   | Each new GIR filing must contain a GeneralSection.  | GLOBEBody/FilingInfo/DocSpec/DocTypeIndic<br>GLOBEBody/GeneralSection   |                  |

<sup>6</sup> 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.

| Error code        | Description  | Details   | Path (Target)                                | Path (Reference)  |
|-------------------|--|---|--|---|
| <b>RecJurCode</b> |  |   |  |   |
| 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                                 |   |
| <b>FilingInfo</b> |  |   |  |   |
| 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<br>GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID/TIN<br>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   |

| 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/Jurisdiction Name 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<br>GLOBEBody/Summary/ETRRange<br>GLOBEBody/Summary/SBIE<br>GLOBEBody/Summary/QDMTTut<br>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<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Total |

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

| Error code                  | Description   | Details  | Path (Target)   | Path (Reference)   |
|-----------------------------|---|--|---|--|
| JurisdictionSection - UTPR  |   |  |   |  |
| 60027                       | The IIR/ParentEntity/TopUpTax integer must equal the following calculation:<br>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<br>GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/IIROffset   |
| CEComputation/AdjustedFANIL |   |  |   |  |
| 60028                       | The Total must equal the following calculation:<br>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<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE/Additions<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE/Reductions |

### 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                          |                  |
| 70006      | The following TIN elements must not  | The following TIN elements must  | GLOBEBody/GeneralSection/Corpo |                  |

| Error code | Description   | Details   | Path (Target)  | Path (Reference) |
|------------|---|---|--|------------------|
|            | <p>be completed using TypeofTIN GIR3004 and must not be flagged Unknown:<br/>                     GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID/TIN<br/>                     GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/TIN<br/>                     GLOBEBody/GeneralSection/CorporateStructure/CE/ID/TIN (except when GlobeStatus contains the value of GIR316 or GIR318)<br/>                     GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/TIN<br/>                     JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregatedReporting/TaxConsolGroupTIN</p> | <p>not be completed using TypeofTIN GIR3004 and must not be flagged Unknown:<br/>                     GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID/TIN<br/>                     GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/TIN<br/>                     GLOBEBody/GeneralSection/CorporateStructure/CE/ID/TIN (except when GlobeStatus contains the value of GIR316 or GIR318)<br/>                     GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/TIN<br/>                     JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregatedReporting/TaxConsolGroupTIN</p> | <p>rateStructure/UPE/ExcludedUPE/ID/TIN<br/>                     GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/TIN<br/>                     GLOBEBody/GeneralSection/CorporateStructure/CE/ID/TIN<br/>                     GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception/TIN<br/>                     GLOBEBody/GeneralSection/CorporateStructure/CE/ID/TIN<br/>                     GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregatedReporting/TaxConsolGroupTIN</p> |                  |
| 70007      | <p>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</p>   | <p>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</p>   | <p>./TIN</p>   |                  |

| 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. | 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<br>GloBEBody/GeneralSection/CorporateStructure/UPE/*/ID/ResCountryCode |
| GeneralSection |   |   |  |   |
| 70009          | The UPE GlobeStatus should not accept the following values: GIR305, GIR307, GIR308, GIR309, GIR312, GIR313, GIR314, GIR315, GIR 317,  | An Invalid GloBE Status of the UPE was provided. Please ensure that the GlobeStatus of the UPE align with note 1.3.1.6 of the GIR.  | GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID/GlobeStatus<br>GLOBEBody/GeneralSection/Corpo |   |

| Error code             | Description  | Details   | Path (Target)  | Path (Reference) |
|------------------------|--|---|--|------------------|
|                        | GIR318   |   | rateStructure/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 QDMTT does not apply to investment entities, meaning that where GlobeStatus = GIR310, | GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID/Rules<br>GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/Rules<br>GLOBEBody/GeneralSection/CorporateStructure/CE/ID/Rules |                  |

| Error code | Description   | Details  | Path (Target)   | Path (Reference) |
|------------|---|--|---|------------------|
|            |   | 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 Structure 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 should also be reported in the GlobeStatus   | A Minority-Owned Parent Entity must also be a Minority-Owned Constituent Entity, as a result when the value of GIR307 is selected for the GlobeStatus then the value of  | GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus |                  |

| Error code | Description  | Details  | Path (Target)   | Path (Reference) |
|------------|--|--|---|------------------|
|            |  | GIR309 must also be provided.  |   |                  |
| 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 - GlobeStatus can only contain the value of GIR316 and if GlobeStatus = GIR318 - GlobeStatus can only     | A Non-Group member or excluded entity was reported in the GlobeStatus and at least one additional GlobeStatus was reported. When the CE element has the GlobeStatus of GIR316 or GIR318, it can only contain the | GLOBEBody/GeneralSection/CorporateStructure/CE/ID/GlobeStatus |                  |

| Error code                          | Description  | Details  | Path (Target)  | Path (Reference)  |
|-------------------------------------|--|--|--|---|
|                                     | contain the value of GIR318)   | 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 OwnershipChange 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/OwnershipChange |  |  |  |   |
| 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 |
| 70025                               | When the OwnershipType contains  | When the OwnershipType indicates   | GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/OwnershipType | GLOBEBody/GeneralSection/CorporateStructure/CE/OwnershipChange/OwnershipType  |

| Error code                    | Description  | Details  | Path (Target)  | Path (Reference)   |
|-------------------------------|--|--|--|--|
|                               | the value of GIR805 or GIR806, then the TypeOfTIN must contain the value GIR3004 and the TIN must contain the text, 'NOTIN'  | 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.         | rateStructure/CE/OwnershipChange/PreOwnership/TIN  | Structure/CE/OwnershipChange/PreOwnership/OwnershipType  |
| GeneralSection - CE/Ownership |  |  |  |  |
| 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 Ownershippercentage as reported in the OwnershipElement should be 0% | GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/OwnershipPercentage<br>GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/TIN<br>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 Ownership/TIN provided in the Ownership element must match at least one of the TINs that was                     | The ownership type was identified as being the UPE, the 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                | GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/TIN   | GLOBEBody/GeneralSection/CorporateStructure/CE/Ownership/OwnershipType<br>GLOBEBody/GeneralSection/Corporate |

| Error code               | Description   | Details   | Path (Target)  | Path (Reference)   |
|--------------------------|---|---|--|--|
|                          | reported in either the OtherUPE/ID/TIN or ExcludedUPE/ID/TIN  | ownership TIN matches to a TIN reported in the corporate structure.   |  | Structure/UPE/ExcludedUPE/ID/TIN<br>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<br>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<br>GLOBEBody/GeneralSection/CorporateStructure/CE/ID/TIN<br>GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/GlobeStatus<br>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 GIR201 or GIR202  | The QIIR element has been provided for a CE which is in a jurisdiction which does not have a QIIR selected in the Rules element.  | GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR          | GLOBEBody/GeneralSection/CorporateStructure/CE/ID/Rules  |

| Error code | Description  | Details  | Path (Target)  | Path (Reference)  |
|------------|--|--|--|---|
| 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 identifying 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<br>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 identifying 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<br>GLOBEBody/GeneralSection/CorporateStructure/CE/QIIR/Exception |
| Summary    |  |  |  |   |

| 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<br>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,  | The Transitional CbCR Safe Harbour has been selected for a reporting fiscal year that is beyond the transitional period   | GLOBEBody/Summary/SafeHarbour                           | MessageSpec/ReportingPeriod<br>GLOBEBody/FilingInfo/Period/End                            |

| Error code | Description   | Details  | Path (Target)   | Path (Reference)  |
|------------|---|--|---|---|
|            | GIR1204 or 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/<br>SafeHarbour   | MessageSpec/ReportingPeriod<br>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/<br>SafeHarbour   | GLOBEBody/Summary/Jurisdiction/JurisdictionName<br>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/<br>SafeHarbour   | GLOBEBody/FilingInfo/AccountingInfo/<br>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 summary section  | GLOBEBody/Summary/ETRRange<br>GLOBEBody/Summary/SBIE<br>GLOBEBody/Summary/QDMTTut<br>GLOBEBody/Summary/GloBETut | GLOBEBody/Summary/<br>JurWithTaxingRights<br>GLOBEBody/Summary/SafeHarbour  |

| Error code                            | Description  | Details   | Path (Target)   | Path (Reference)  |
|---------------------------------------|--|---|---|---|
|                                       | and GloBETut must be completed   | 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<br>GLOBEBody/Summary/SBIE<br>GLOBEBody/Summary/QDMTTut                 | GLOBEBody/Summary/<br>JurWithTaxingRights<br>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/GL<br>OBETax/ETR/ETRStatus  |   |
| JurisdictionSection -<br>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 | 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/GL<br>OBETax/ETR/ETRStatus/ETRException/TransitionalCbCRSafeHarbour | GLOBEBody/Summary/SafeHarbour<br>GLOBEBody/Summary/Jurisdiction<br>GLOBEBody/Summary/Jurisdiction/Subgroup<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/SubGroup |

| Error code | Description  | Details  | Path (Target)   | Path (Reference)  |
|------------|--|--|---|---|
|            | = JurisdictionSection/GLOBETax/ETR/SubGroup /TIN)  |  |   |   |
| 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<br>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   | As the Simplified ETR Test has been selected for the Tested Jurisdiction, the IncomeTax element must also be provided.       | GLOBEBody/Summary/SafeHarbour   | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException/TransitionalCbCRSafeHarbour/IncomeTax |

| Error code | Description   | Details   | Path (Target)                 | Path (Reference)   |
|------------|---|---|-------------------------------|--|
|            | 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)   |   |                               |  |
| 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/JurisdictionName = JurisdictionSection/Jurisdiction, or if Summary/Jurisdiction/Subgroup is completed, then also match where Summary/Jurisdiction/Subgroup/TIN = JurisdictionSection/GLOBETax/ETR/SubGroup /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/SafeHarbour | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException/UTPRSsafeHarbour/CITRate |
| 70050      | When the SafeHarbour element has the input of GIR1207, GIR1208 or GIR1209 for a jurisdiction (or for a subgroup), then the NonMaterialICE element must be completed for that jurisdiction (or for that subgroup) (i.e., where the   | When the SafeHarbour element has the input of GIR1207, GIR1208 or GIR1209 for a jurisdiction (or for a subgroup), then the NonMaterialICE element must be completed for that jurisdiction (or | GLOBEBody/Summary/SafeHarbour | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/NonMaterialICE         |

| Error code | Description  | Details   | Path (Target)                     | Path (Reference)  |
|------------|--|---|-----------------------------------|---|
|            | 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)  | for that subgroup)  |                                   |   |
| 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/<br>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  | The Routine Profit Test for NMCEs requires the SubstanceExclusion element to be completed   | GLOBEBody/Summary/<br>SafeHarbour | GLOBEBody/JurisdictionSection/GLOBETAX/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion |

| Error code                      | Description  | Details   | Path (Target)   | Path (Reference)  |
|---------------------------------|--|---|---|---|
|                                 | 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)  |   |   |   |
| 70053                           | When the SafeHarbour element has the input of GIR1205 for a jurisdiction (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) | The Routine Profits Test for the Transitional CbCR safe harbour must be completed, unless the Profit for the jurisdiction is 0 or a negative value. | GLOBEBody/JurisdictionSection/GLOBETAX/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion | GLOBEBody/Summary/SafeHarbour<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRException/TransitionalCbCRSafeHarbour/Profit |
| JurisdictionSection - Elections |  |   |   |   |

| Error code                      | Description  | Details   | Path (Target)   | Path (Reference)   |
|---------------------------------|--|---|---|--|
| 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<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/Election/Art3.2.1.c/Additions<br>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   | The TIN provided for the CE   | GLOBEBody/JurisdictionSection/GL  | GLOBEBody/JurisdictionSection/GLOBE  |

| Error code   | Description  | Details   | Path (Target)  | Path (Reference)   |
|--|--|---|--|--|
|  | is completed ,then the CEComputations TIN should match the TaxConsolGroupTIN.  | Computations must match to a TIN of the tax consolidated group used for purposes of Covered Taxes in the jurisdiction, if available.  | OBETax/ETR/ETRStatus/ETRComputation/CEComputation/TIN  | Tax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/AggregateReporting<br>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 3.2.4.5.2.) | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6/InvestmentEntityTIN             | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/TIN  |
| 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/GLLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobalIncome/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/GLLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobalIncome/IntShippingIncome          | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobalIncome/Adjustments/AdjustmentItem  |

| Error code   | Description   | Details   | Path (Target)  | Path (Reference)   |
|--|---|---|--|--|
| 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<br><br>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                             |
| 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 |

| Error code | Description   | Details   | Path (Target)  | Path (Reference)   |
|------------|---|---|--|--|
| 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/GlobalTax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/CoveredTaxRefund/Total                 | GLOBEBody/JurisdictionSection/GlobalTax/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/GlobalTax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/DeferredTaxAsset/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/GlobalTax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/DeferredTaxAsset/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/GlobalTax/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/GlobalTax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/PostFilingAdjust/Co                                     |  |

| Error code                         | Description   | Details  | Path (Target)  | Path (Reference)  |
|------------------------------------|---|--|--|---|
|                                    |   |  | veredTaxRefund/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 following calculation: StartAmount - TotalDDT   | The EndAmount is equal to the following calculation: StartAmount - TotalDDT  | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/EndAmount | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/StartAmount<br>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/Ele                          |   |

| Error code | Description   | Details   | Path (Target)   | Path (Reference)   |
|------------|---|---|---|--|
|            |   |   | ction/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<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/DDTYear-1<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/DDTYear-2<br>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<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/Adjusted | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election/Recapture/Year<br>GLOBEBody/FilingInfo/Period/End   |

| Error code                             | Description  | Details  | Path (Target)  | Path (Reference)  |
|--|--|--|--|---|
|  |  |  | edCoveredTax/DeemedDistTax/Election /Recapture/DDTYear-1<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election /Recapture/DDTYear-2<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeemedDistTax/Election /Recapture/DDTYear-3 |   |
| AdjustedCoveredTax - TransBlendCFC     |  |  |  |   |
| 70076                                  | The TransBlendCFC total should equal the following calculation: Sum of all 'AggAllocTax'   | The TransBlendCFC total should equal the following calculation: Sum of all 'AggAllocTax'   | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/TransBlendCFC/Total  | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/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/Total  |   |
| 70078                                  | The BefRecastAdjust element should be equal to the following calculation:  | The BefRecastAdjust element should be equal to the following   | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRCompu  | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/  |

| Error code | Description  | Details  | Path (Target)  | Path (Reference)  |
|------------|--|--|--|---|
|            | DefTaxAmt - DiffCarryValue + GLoBEValue.   | calculation: DefTaxAmt - DiffCarryValue + GLoBEValue   | tation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/BefRecastAdjust   | OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/DefTaxAmt<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/DiffCarryValue<br>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/PreRecast                  | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/BefRecastAdjust<br>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 -                              | The total element should be equal to the following calculation: DeferredTaxAssetStart -                              | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/Adjust  | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCovered  |

| Error code                               | Description   | Details  | Path (Target)   | Path (Reference)   |
|--|---|--|---|--|
|  | DeferredTaxAssetExcluded OR DeferredTaxAssetRecast - DeferredTaxAssetExcluded   | DeferredTaxAssetExcluded OR DeferredTaxAssetRecast - DeferredTaxAssetExcluded  | edCoveredTax/DeferTaxAdjustAmt /Transition/DeferredTaxAssets/ Total   | Tax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/DeferredTaxAssetStart<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/DeferredTaxAssetRecast<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Transition/DeferredTaxAssets/DeferredTaxAssetExcluded |
| 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<br>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 |   |  |   |  |

| Error code | Description  | Details  | Path (Target)  | Path (Reference)   |
|------------|--|--|--|--|
| 70083      | The Remaining value should equal the following calculation:<br>PriorYearBalance + GeneratedInRFY - UtilizedInRFY   | The Remaining value should equal the following calculation:<br>PriorYearBalance + GeneratedInRFY - UtilizedInRFY   | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense/Remaining         | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense/PriorYearBalance<br><br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense/GeneratedInRFY<br><br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessNegTaxExpense/UtilizedInRFY |
| 70084      | If the AdjustmentItem element has the value of GIR2719, then the value reported in the 'Amount' element should be the same as the integer reported in the GeneratedInRFY element | In the 'AdjustedCoveredTax' 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 . | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Adjustments/Amount | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Adjustments/AdjustmentItem<br><br>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  | If the AdjustedItem element has the value of GIR2720, then the value reported in the 'Amount' element should be the same as the  | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/                   | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdjustedCoveredTax/Adjustments/AdjustmentItem   |

| Error code  | Description  | Details  | Path (Target)   | Path (Reference)   |
|---|--|--|---|--|
|   | reported in the UtilizedInRFY element  | integer reported in the UtilizedInRFY element  | Adjustments/Amount  | 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: $\text{NetGlobeIncome/Total} - \text{SubstanceExclusion/Total}$ . If SubstanceExclusion/Total is not provided, then should be treated as a 0 value. If the $\text{NetGlobeIncome/Total} - \text{SubstanceExclusion/Total}$ results in a number less than 0, then ExcessProfits must equal to 0. | The ExcessProfits integer is equal to the following calculation: $\text{NetGlobeIncome/Total} - \text{SubstanceExclusion/Total}$ . If SubstanceExclusion/Total is not provided, then should be treated as a 0 value. If the $\text{NetGlobeIncome/Total} - \text{SubstanceExclusion/Total}$ results in a number less than 0, then ExcessProfits must equal to 0. | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessProfits            | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/NetGlobeIncome/Total<br><br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/Total   |
| 70087   | The Total integer for the SubstanceExclusion is equal to the following calculation: $\text{PayrollCost} * \text{PayrollMarkup} + \text{TangibleAssetValue} * \text{TangibleAssetMarkup}$   | The Total integer for the SubstanceExclusion is equal to the following calculation: $\text{PayrollCost} * \text{PayrollMarkup} + \text{TangibleAssetValue} * \text{TangibleAssetMarkup}$   | GLOBEBody/JurisdictionSection/GLOBETAX/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/Total | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PayrollCost<br><br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/PayrollMarkup<br><br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/SubstanceExclusion/TangibleAssetValue |

| Error code | Description   | Details   | Path (Target)   | Path (Reference)   |
|------------|---|---|---|--|
|            |   |   |   | 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         |  |
| 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: $\text{GlobeLoss} * 15\%$  | The ExpectedAdjustedCoveredTax must be equal to the following calculation: $\text{GlobeLoss} * 15\%$  | 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: $\text{ExpectedAdjustedCoveredTax} - \text{AdjustedCoveredTax}$ . If the $\text{ExpectedAdjustedCoveredTax} - \text{AdjustedCoveredTax}$ results in a | The AdditionalTopUpTax integer is equal to the following calculation: $\text{ExpectedAdjustedCoveredTax} - \text{AdjustedCoveredTax}$ . If the $\text{ExpectedAdjustedCoveredTax} - \text{AdjustedCoveredTax}$ results in a | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/AdditionalTopUpTax         | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/ExpectedAdjustedCoveredTax<br>GLOBEBody/JurisdictionSection/GLOBE |

| Error code                | Description   | Details  | Path (Target)  | Path (Reference)   |
|---------------------------|---|--|--|--|
|                           | number less than 0, then AdditionalTopUpTax must equal to 0.  | number less than 0, then AdditionalTopUpTax must equal to 0.   |  | Tax/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<br>GLOBEBody/FilingInfo/Period/End  |
| 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<br>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<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/Previous/TopUpTax |
| JurisdictionSection - IIR |   |  |  |  |

| Error code                 | Description  | Details  | Path (Target)   | Path (Reference)  |
|----------------------------|--|--|---|---|
| 70097                      | The InclusionRatio must equal the following calculation:<br>(NetGlobeIncome - OtherOwnershipAllocation) DIVIDED by NetGlobeIncome                              | The InclusionRatio must equal the following calculation:<br>(NetGlobeIncome - OtherOwnershipAllocation) DIVIDED by NetGlobeIncome                              | GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/InclusionRatio | GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/NetGlobeIncome<br><br>GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/OtherOwnershipAllocation |
| 70098                      | The IIR/ParentEntity/TopUpTaxShare must equal the following calculation:<br>IIR/TopUpTax * InclusionRatio  | The IIR/ParentEntity/TopUpTaxShare must equal the following calculation:<br>TopUpTax * InclusionRatio  | GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/TopUpTaxShare  | GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/TopUpTax<br>GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/InclusionRatio                     |
| JurisdictionSection - UTPR |  |  |   |   |
| 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/UTPRTopUpTaxAttributed                                      | GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR/UTPRCalculation/TotalUTPRTopUpTax<br>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<br>GLOBEBody/JurisdictionSection/LowTaxJurisdiction/UTPR/UTPRCalculation/TotalUTPRTopUpTax                |
| 70101                      | The Employees must be completed unless the UTPRTopUpTaxCarryForward  | The employees element must be completed as there is no carry forward amount that still needs to  | GLOBEBody/UTPRAttribution/Attribution/Employees                                       | GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxCarryForward  |

| Error code                  | Description   | Details   | Path (Target)  | Path (Reference)   |
|-----------------------------|---|---|--|--|
|                             | contains the value of '0'   | be allocated to this jurisdiction   |  |  |
| 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 Fiscal Year. | 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 Fiscal Year. | GLOBEBody/UTPRAttribution/Attribution/UTPRPercentage             | GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxCarryForward   |
| 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<br>UTPRTopUpTaxCarryForward + UTPRTopUpTaxAttributed - AddCashTaxExpense   | The UTPRTopUpTaxCarriedForward is equal to the following calculation<br>UTPRTopUpTaxCarryForward + UTPRTopUpTaxAttributed - AddCashTaxExpense   | GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxCarriedForward | GLOBEBody/UTPRAttribution/Attribution/UTPRTopUpTaxCarryForward<br>GLOBEBody/UTPRAttribution/Attribution/AddCashTaxExpense<br>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/ETRCompu    | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/C  |

| Error code | Description  | Details  | Path (Target)  | Path (Reference)   |
|------------|--|--|--|--|
|            |  |  | tation/CEComputation/AdjustedFANIL/Adjustment/CrossBorderAdjustments/OtherTIN  | EComputation/TIN   |
| 70107      | Where the Exception element is TRUE, then the CrossBorderAdjustments 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 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) | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/CrossBorderAdjustments  | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Reductions/Exception |
| 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<br>GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/IdentificationOfOwners/EntityOwn | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Basis                |

| Error code | Description   | Details   | Path (Target)   | Path (Reference)  |
|------------|---|---|---|---|
|            |   |   | er/TaxRate  |   |
| 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 |
| 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                | GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments/Basis |

| Error code                       | Description  | Details  | Path (Target)  | Path (Reference)   |
|----------------------------------|--|--|--|--|
|                                  |  |  | er/ExTypeOfEntity  |  |
| 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/GlobalTax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/Adjustments/Amount       |  |
| 70115                            | When the 'AdjustmentItem' element contains the value GIR2022 and/or GIR2023 then the 'UPEAdjustments' element must be completed  | An adjustment under article 7.1 or 7.2 can only be selected when the table at 3.2.4.1.d has been completed.  | GLOBEBody/JurisdictionSection/GlobalTax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/UPEAdjustments | GLOBEBody/JurisdictionSection/GlobalTax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/Adjustments/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/GlobalTax/ETR/ETRStatus/ETRComputation/CEComputation/NetGlobeIncome/IntShippingIncome        | GLOBEBody/JurisdictionSection/GlobalTax/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/GlobalTax/ETR/ETRStatus/ETRComputation/CEComputation/Elections/Art7.6                        | GLOBEBody/JurisdictionSection/GlobalTax/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/GlobalTax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/Adjustments/Amount   |  |

| Error code | Description  | Details  | Path (Target)  | Path (Reference)  |
|------------|--|--|--|---|
| 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/GlobalTax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/Adjustments/AdjustmentItem |   |
| 70120      | The Total element shall equal the following calculation:<br>DeferTaxExpense + Sum of all values reported in Adjustments/Amount + Recast/Higher + Recast/Lower (if any element is not provided, it is treated as a 0 value) | The Total element shall equal the following calculation:<br>DeferTaxExpense + Sum of all values reported in Adjustments/Amount + Recast/Higher + Recast/Lower (if any element is not provided, it is treated as a 0 value) | GLOBEBody/JurisdictionSection/GlobalTax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Total    | GLOBEBody/JurisdictionSection/GlobalTax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/DeferTaxExpense<br>GLOBEBody/JurisdictionSection/GlobalTax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment/Amount<br>GLOBEBody/JurisdictionSection/GlobalTax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adjustment/Recast/Higher<br>GLOBEBody/JurisdictionSection/GlobalTax/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   | Each code for this AdjustmentItem element cannot be used more than once per ETR element in the   | GLOBEBody/JurisdictionSection/GlobalTax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedCoveredTax/DeferTaxAdjustAmt/Adju     |   |

| Error code                      | Description  | Details  | Path (Target)  | Path (Reference) |
|---------------------------------|--|--|--|------------------|
|                                 | Jurisdiction Section.  | Jurisdiction Section.  | stment/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/GL<br>OBETax/ETR/ETRStatus/ETRCompu<br>tation/CEComputation/AdjustedCo<br>veredTax/DeferTaxAdjustAmt/Adju<br>stment/Amount |                  |
| CEComputation/AdjustedIncomeTax |  |  |  |                  |
| 70123                           | The Additions element must not have a negative value.  | The Additions element must not have a negative value.  | GLOBEBody/JurisdictionSection/GL<br>OBETax/ETR/ETRStatus/ETRCompu<br>tation/CEComputation/AdjustedIn<br>comeTax/CrossAllocation/Addition<br>s            |                  |
| 70124                           | The Reductions element must not be a positive value.   | The Reductions element must not be a positive value.   | GLOBEBody/JurisdictionSection/GL<br>OBETax/ETR/ETRStatus/ETRCompu<br>tation/CEComputation/AdjustedIn<br>comeTax/CrossAllocation/Reductio<br>ns           |                  |