

Translation from English  
*original Finnish/Swedish memorandum*  
has record number A136/200/2017

# **Country-by-Country Report (CbC)**

Technical guidance

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## VERSION HISTORY

Version	Date	Contents, notes
V 1.9	3 December 2020	<p>Exchange of information related to CbC/DAC4 will be based on the revised CbC v.2.0 XML Schema as of 1 February 2021. The new version of the Schema will mean a number of changes to the national activities for gathering the required information. Starting 26 January 2021, all filers will have to employ the XML Schema version 2.0 for all CbC reports (including any corrections to be made to earlier periods or earlier years). Before 26 January 2021, use version 1.8.</p> <p>Updated version features:</p> <ul style="list-style-type: none"> <li>- Section 4 You can no longer make corrections to earlier filings on a replacement report; in addition, some other changes have been made the way corrections are made.</li> <li>- Section 5.1 The Schema “version” attribute is now a required attribute</li> <li>- Section 5.2 The start date of the fiscal year does not have to be stated inside the Warning element (a new element will cover this, for more information, see 5.3.1.4)</li> <li>- Section 5.2 MessageTypeIndic is now a required element</li> <li>- Section 5.3.1 ReportingEntity is now a required structure (this is related to the new way to make corrections)</li> <li>- Section 5.3.1.2 The new, optional element NameMNEGroup is introduced</li> <li>- Section 5.3.1.4 The new StartDate and EndDate elements in the Reporting Period structure are now required</li> <li>- Section 5.3.2.2 The ConstEntities structure now has a new Role element, which is optional</li> <li>- Section 5.3.3 The AdditionalInfo structure contains the OtherInfo element. This element now has the optional ‘Language’ attribute</li> </ul> <p>The following updates were made to automated checks and messages:</p> <ul style="list-style-type: none"> <li>6. Automated check processes run by Ilmoitin, and</li> <li>7. the Ilmoitin.fi messages</li> </ul> <p>Information on other updates:</p> <ul style="list-style-type: none"> <li>- Changes were made to the types and lengths of elements in order to match the reporting Schema in the exchange of information.</li> </ul>

		<p>Some elements now have a minimum length. The impact of this update is that the filers will no longer be able to leave an element blank because a required minimum must be reached. If the filer has submitted blank elements in the past, this must be discontinued. After the update, filers should instead leave the entire element out of the reporting if no data for that element is on hand.</p> <p>The example below illustrates a post-office box element that can no longer be left blank in the Address structure. The element with no PO box has the following appearance:</p> <ul style="list-style-type: none"> <li>• <code>&lt;cbc:POB&gt;&lt;/cbc:POB&gt;</code></li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>• <code>&lt;cbc:POB/&gt;</code></li> </ul> <p>- We have updated the example files</p>
V1.8	30.9.2019	<p>Added:</p> <p>6. Checks made by Ilmoitin.fi and</p> <p>7. Messages from Ilmoitin</p>
V1.7	12.2.2019	<p>The following updates were made:</p> <p>new guidance on special characters, replacement reports, secure sign-in.</p>
V1.6	11.6.2018	<p>Changes made to the method of making corrections.</p>

## 1. TECHNICAL GUIDANCE

The report discussed in this Guidance is prepared for each accounting period (=fiscal year) in order to give details on the taxes paid by a multinational enterprise to various countries. The Country-by-Country Report also includes other financial data, and its format is based on an internationally agreed standard.

The filing of the report is governed by the same rules in Finland as are provided for in the 2016/881/EU Directive.

The national Finnish legislation on the reporting requirement is found in the Act on Assessment Procedure, in its § 14 d and § 14 e. The fiscal year for which the CbC Report must be filed to the Finnish Tax Administration is the one with a start date of 1 January 2016 or later.

You must file the Country-by-Country report within 12 months from the end date of the fiscal year.

Two filings are to be submitted to the Tax Administration (the CbC Report and the Form for the details on a Reporting Entity). The Form must be filed first; its deadline is the end date of your fiscal year. By way of exception, if the end date of the fiscal year is 31 May 2017 or before that, the deadline is 31 May 2017. The deadline for the CbC Report is when 12 months have elapsed since the end date of your fiscal year.

We refer to the report by its abbreviated name: the CbC Report.

The technical requirements for Finnish filers are based on the "Country-by-Country Reporting XML Schema: [User Guide for Tax Administrations and Taxpayers](#)", published by the OECD (version 2.0).

This Guidance explains how to file the report in the **XML format through the www.ilmoitin.fi** gateway and how to utilize the **reporting Schema**.

The following main sections, in the following order, form the constituent parts of the report:

- MessageSpec with the information on the Entity and contact details of the person to be contacted, for the Finnish Tax Administration's internal use.
- CbCBody containing the following:
  - ReportingEntity - the part containing information on the Reporting Entity.
  - CbCReports containing the summaries for each country (i.e. for each tax jurisdiction) on corporate income, taxes and business operations, and the ConstEntities part listing all the entities belonging to the MNE.
  - AdditionalInfo for any additional information to be reported.

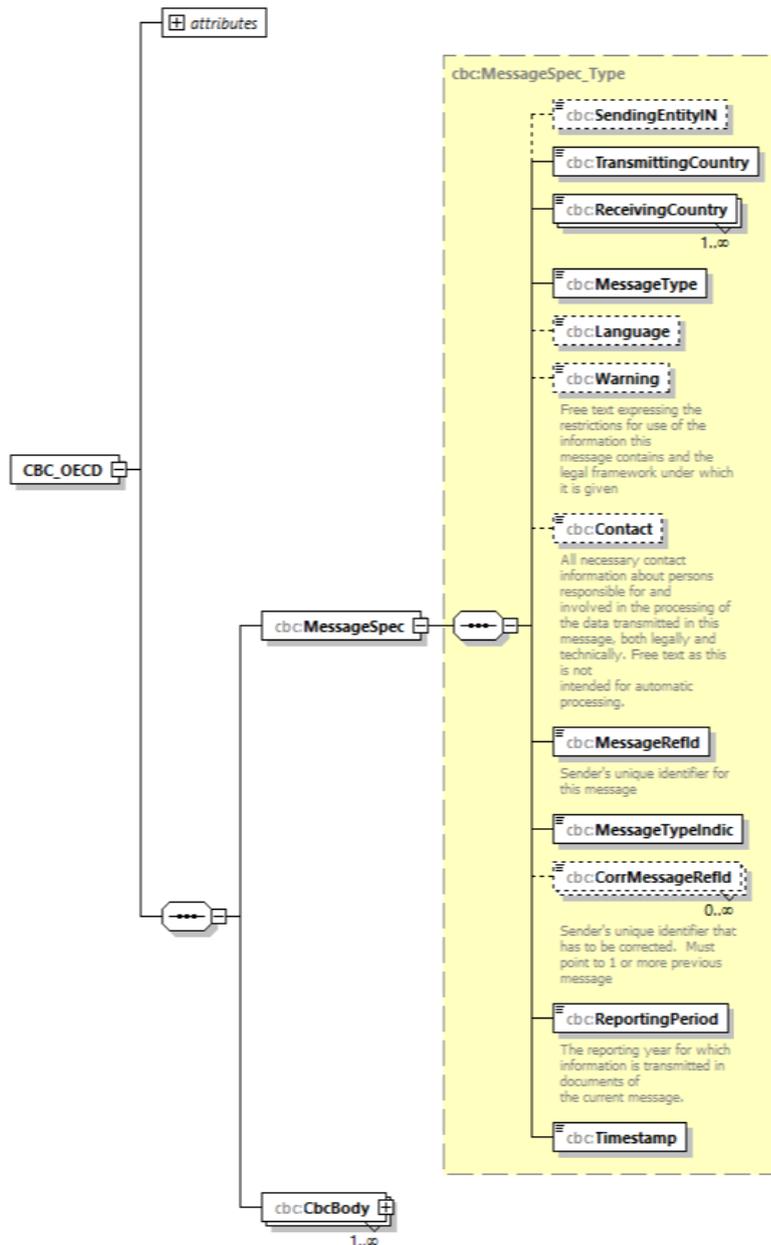
The enclosure to this Guidance contains XML report examples, which meet the Tax Administration's requirements.

## 1.1 Instructions for reading this Guidance

The primary audience for this document is the parties that produce CbC Reports.

The 0...∞ entry found in the lower right corner of a data element indicates that the Element can be repeated zero-to-n times (can thus also be a missing Element) and correspondingly, 1...∞ indicates that it can be repeated 1 to n times (must thus occur at least once).

If a solid frame surrounds an Element, it is a required Element that must always be included in the reports to be filed. Similarly, if there is a dotted line, it is an optional Element. However, some of the data elements that the Schema denotes as optional are required; the check process of [www.ilmoitin.fi](http://www.ilmoitin.fi) verifies that they are included and that they have the appropriate contents.



## 2. THE ILMOITIN.FI GATEWAY SITE

Reporting Entities can go to the [www.ilmoitin.fi](http://www.ilmoitin.fi) website to submit CbC Report files electronically. The gateway is accessible both over the Web with a usual browser or through a Web Services interface. Both test and live environments are available. The adress of the test environment is <https://testi.ilmoitin.fi>. The live version is [www.ilmoitin.fi](http://www.ilmoitin.fi). To ask for the addresses of WebServices interfaces, send e-mail to [tamo.tk@vero.fi](mailto:tamo.tk@vero.fi).

You must log in securely to send the Country-by-country report. By end of 2020, the Tax Administration is withdrawing the secure sign-in service involving the Katso ID and password and the related user authorisations. After this, e-services are generally accessed via the Suomi.fi authentication and authorisations. For more information on Suomi.fi including instructions for giving authorisations, click on the links below:

- Suomi.fi authorisations: <https://www.suomi.fi/e-authorizations>
- More information about Suomi.fi authorisations: <https://www.suomi.fi/instructions-and-support/information-on-eauthorizations>
- How to grant a Suomi.fi authorisation for tax matters: <https://www.vero.fi/en/About-us/contact-us/efil/authorisations/>

Check the required method of sign-in and the required role [here](#).

### 2.1 Technical requirements pertaining to the computer file

The method of encoding for the CbC Report is UTF-8. In the interests of compatibility, we recommend entry of characters of the ISO8859-1 set as they are encoded in accordance with UTF-8. This also means that characters of the Cyrillic alphabet are not recommended. The file must not include a Byte Order Mark (BOM) character. Ilmoitin ([www.ilmoitin.fi](http://www.ilmoitin.fi)) contains a check of the character set used.

The following special characters must be converted into the following formats:

Char.	Description	Required format
&	<i>ampersand</i>	<i>must be presented as &amp;amp;</i>
<	<i>smaller than</i>	<i>must be presented as &amp;lt;</i>
>	<i>greater than</i>	<i>&amp;gt; this conversion is recommended</i>
'	<i>apostrophe</i>	<i>&amp;apos; this conversion is recommended</i>
"	<i>quotations</i>	<i>&amp;quot; this conversion is recommended</i>

Table 1. Presentation of special characters in the data

The following table contains further restrictions of the characters to be entered.

Char.	Description	Required format
--	two hyphens	Not acceptable, do not enter this in the xml filing
/*	slash followed by asterisk	Not acceptable, do not enter this in the xml filing
&#	ampersand followed by hash	Not acceptable, do not enter this in the xml filing

Table 2. Further restrictions – special characters

## 3. FILING THE CBC REPORT

You must file the CbC Report within 12 months from the end date of the fiscal year.

Just one CbC Report is enough for submitting the details for all countries.

The Tax Administration distributes the CbC Report to all countries with which information is being exchanged in accordance to the current rules.

## 4. MAKING CORRECTIONS

You must file the CbC Report within 12 months from the end of your fiscal year. When a report has been submitted, you can make corrections to its data values or delete them during a 3-year period that begins 1 January the year following the end date of your fiscal year. There are no replacement returns to file. Instead, if you need to make corrections, you must follow the procedure discussed below.

Examples:

Fiscal year end	CbC Report deadline	Deadline for making corrections to data values
30.06.2017	30.06.2018	31.12.2020
31.12.2017	31.12.2018	31.12.2020
30.06.2018	30.06.2019	31.12.2021
31.12.2018	31.12.2019	31.12.2021
30.06.2019	30.06.2020	31.12.2022
31.12.2019	31.12.2020	31.12.2022
30.06.2020	30.06.2021	31.12.2023
31.12.2020	31.12.2021	31.12.2023

### 4.1 Making corrections with the correction procedure

When you make corrections in accordance with the correction procedure, specific structures are corrected one-by-one. Each one of the “independent” structures (ReportingEntity, CbCReports, AdditionalInfo) has its own DocRefId element and DocTypeIndic element, and additionally for corrections, they have their own CorrDocRefId and CorrMessageRefId elements.

How to use the values of the DocTypeIndic element on the correction report:

- OECD0: This only relates to the Reporting Entity structure when no changes have been made to the information on the filer’s Reporting Entity structure
- OECD1: This value is for adding further CbCReports or AdditionalInfo structures to a previously submitted report
- OECD2: To be used when previously submitted data is being corrected
- OECD3: To be used for deleting previously submitted data

It is permissible for a correction report to contain new data (OECD1) OR corrections (OECD2) and/or deleted data (OECD3). This means that only corrections (OECD2) and deleted data (OECD3) can be present together in one correction report. You cannot delete a Reporting Entity structure unless you also delete all the previously submitted Cbc Reports or Additional Info structures.

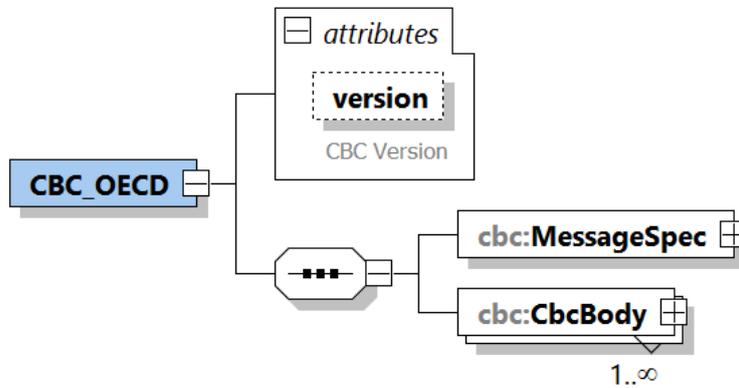
The new CbC 2.0 Schema has made ReportingEntity a mandatory structure. If there are errors and you need to make corrections to the CbCReports or AdditionalInfo structures, you must re-send the ReportingEntity structure (DocTypeIndic = OECD0) if the information content for the ReportingEntity has not changed. Previously, it was not necessary to re-send ReportingEntity in these circumstances.

Corrections must be made within 3 years from 1 January of the year following the end date of your fiscal year.

## 5. STRUCTURE OF THE XML SCHEMA

This section discusses the schema structure, going over it element by element, and listing the check runs of the www. Ilmoitin.fi website that are additional to the XML Schema.

### 5.1 CBC\_OECD



Element	Attribute	Size	Input Type	Requirement	Validated
CBC_OECD	version	1-10 characters	String-Min1Max10_Type	Mandatory	Yes (ilmoitin.fi)

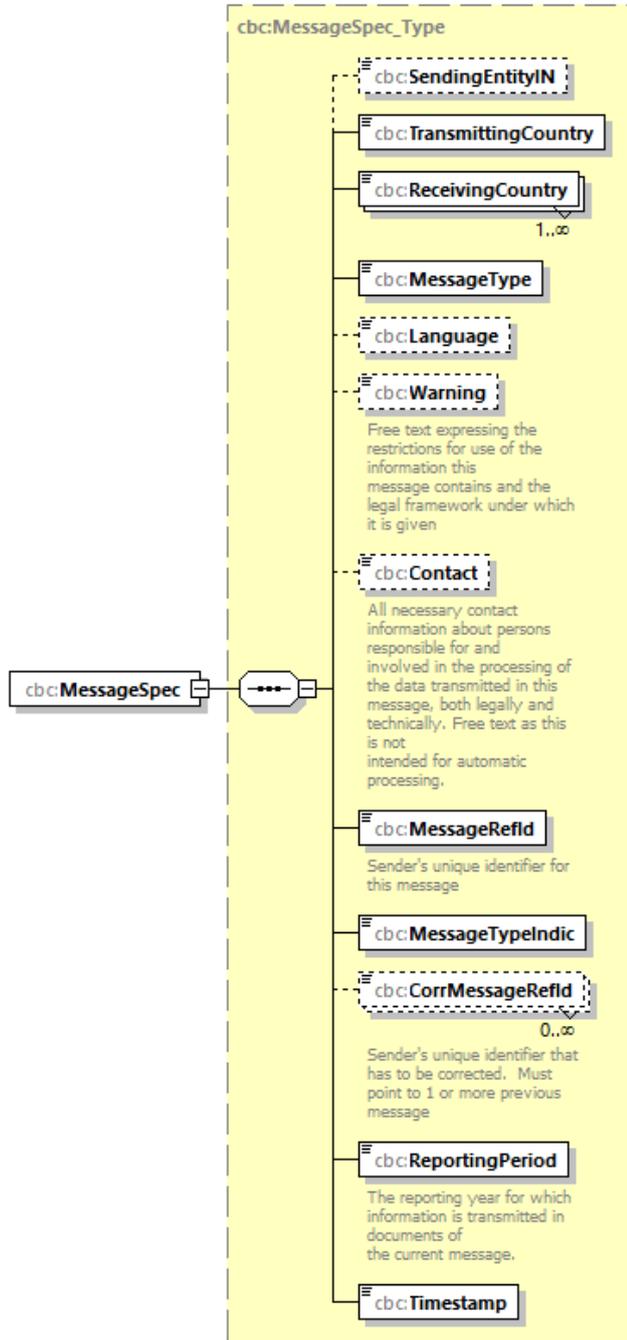
- The value of the "version" attribute must be "2.0"
- An example to illustrate how this attribute is used:

```
<cbc:CBC_OECD xmlns:cbc="urn:oecl:ties:cbc:v2"
xmlns:stf="urn:oecl:ties:cbcstf:v5"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" version="2.0"
xsi:schemaLocation="urn:oecl:ties:cbc:v2 CbcXML_v2.0.xsd">
```

## 5.2 MessageSpec

MessageSpec is a structure containing the identity information of both the CbC Report and the Entity. It also includes a space for the contact person/addresses for matters relating to country-by-country reporting.

The elements of the schema must use the right namespace. The CbC-element namespace is “cbc”. The namespace cannot be presented as global, it must be used with the element names.



Element	Attribute	Size	Input Type	Requirement	Validated
SendingEntityIN		1-200 characters	stf:StringMin1Max200_Type	Mandatory	Yes (ilmoitin.fi)

- The Business ID of the Entity
- The www. ilmoitin.fi website checks the format of the Business ID code
- If no Business ID has been issued, you must contact the Tax Administration

Element	Attribute	Size	Input Type	Requirement	Validated
TransmittingCountry		2 characters	iso:CountryCode_Type	Mandatory	Yes

- The 2-character Country Code: "FI"

Element	Attribute	Size	Input Type	Requirement	Validated
ReceivingCountry		2 characters	iso:CountryCode_Type	Mandatory	Yes

- You must not enter the Country Codes of receiving countries: the contents of the filing or filings affect the determination of who the recipients are. The determination is made by the Tax Administration.
- The standard entry for this element is "FI".
  - o The check process of www. ilmoitin.fi makes sure that "FI" is entered.

Element	Attribute	Size	Input Type	Requirement	Validated
MessageType		3 characters	cbc:MessageType_EnumType	Mandatory	Yes

- Type of report
- The standard entry is "CBC", which indicates the type.

Element	Attribute	Size	Input Type	Requirement	Validated
Language		2 characters	iso:LanguageCode_Type		Yes (ilmoitin.fi)

- Language used for Additional Information
- Permissible languages are English, Finnish, and Swedish.
- If the Warning, AdditionalInfo or OtherEntityInfo have any entries, the Language element is required.
  - o The check of www. ilmoitin.fi contains a check on whether the entry is required or not.

Element	Attribute	Size	Input Type	Requirement	Validated
Warning		1-4000 characters	stf:String-Min1Max4000_Type	Mandatory	Yes (ilmoitin.fi)

- This element is for additional information in order to help the recipient read the contents.
  - o The following string must be entered to give the name of the ultimate parent: ";**UltimateParentEntityName of ultimate parent entity**;" This information is required when the reporting role is "Surrogate Parent Entity" or "Secondary Constituent Entity".
  - o The following string must be entered to give the ultimate parent's TIN: ";**UltimateParentEntityTIN:12345678**;" This information is required when the reporting role is "Surrogate Parent Entity" or "Secondary Constituent Entity".
  - o The strings listed above must always have 1 blank space in between.
  - o Other spaces/characters are available freely for your entries.
  - o For example: ;UltimateParentEntity:Konserni\_HighestParent Oyj; ;UltimateParentEntityTIN:1234567; Any other information entered into the Warning element.
- You must fill in the Language element to indicate the language used in the Warning.

Element	Attribute	Size	Input Type	Requirement	Validated
Contact		1-4000 characters	stf:String-Min1Max4000_Type	Mandatory	Yes (ilmoitin.fi)

- This element is for the contact information of a person who can provide further information. Data is not disclosed outside the Tax Administration.
- Required information
  - o The check process of www. ilmoitin.fi contains this element.
- Give the last name, first name and phone number of a person to contact. Enter the phone number with its international prefix. The separator character is the comma (,) between the name and the phone. Example: Elmo the Filer, +358912345678.
  - o The check process of www. ilmoitin.fi contains a telephone-number check, ensuring that the international format has been used.

Element	Attribute	Size	Input Type	Requirement	Validated
MessageRefID		1-170 characters	stf:String-Min1Max170_Type	Mandatory	Yes

- The unique ID of the filed report
- It is the filer's responsibility to make sure no two reports are sent under the same MessageRefID.
- The consistent parts of the ID are: the standard "V", the Business ID of the Ultimate Parent Entity year when the accounting period ended, content type code, and a sequential number, for example:
  - o Original report V-6606611-7-2016-CBC-1
  - o Replacement report V-6606611-7-2016-CBC-1
  - o Deletion report V-6606611-7-2016-CBC-2 (and the ID of the report to be deleted must also be entered: CorrMessageRefID V-6606611-7-2016-CBC-1)
- The www. ilmoitin.fi check process contains a format check of this element: the "V", the Business ID – year – type code – sequential running number.

Element	Attribute	Size	Input Type	Requirement	Validated
MessageTypeIndic		6 characters, listed entries	cbc:CbcMessageType_EnumType	Mandatory	Yes

- This element indicates the type of the filing being filed:
  - o CBC401: New report. Also used for correction reports where you add further CbcReports or AdditionalInfo structures (DocTypeIndic OECD1)
    - When you add further CbcReports or AdditionalInfo structures to a previous report, then the ReportingEntity structure's DocTypeIndic is OECD0
  - o CBC402: This is used for correction reporting as follows:
    - The DocTypeIndic is OECD2 for a structure where errors are corrected
    - The DocTypeIndic is OECD3 for a structure to be deleted

Element	Attribute	Size	Input Type	Requirement	Validated
CorrMessageRefID		1-170 characters	stf:String-Min1Max170_Type	Optional	Yes

- The CorrMessageRefId must not have a value unless you are sending a **correction**.
  - o For example: V-6606611-7-2016-CBC-1
- The check process of Ilmoitin.fi contains a format check of this element: the "V", the Business ID – year – type code – sequential running number.
- Your correction report can refer to more than one previously submitted report (more than one MessageRefId)
- To remove the entire previously submitted report, you must use a correction report in accordance with the correction procedure.
  - o After deleting them, you can no longer make any corrections to reports or structures

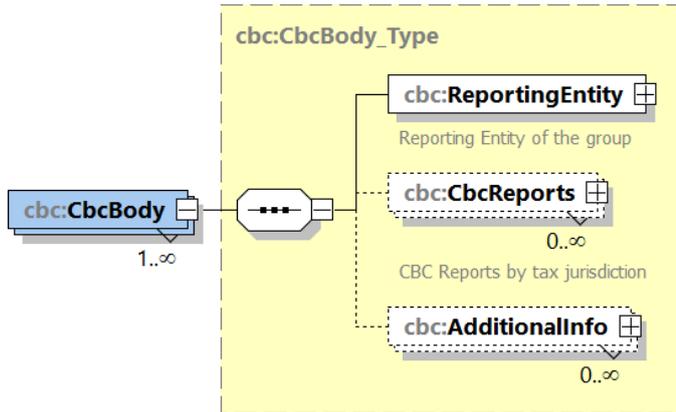
Element	Attribute	Size	Input Type	Requirement	Validated
ReportingPeriod		10 characters	xsd:date	Mandatory	Yes

- Enter the end date of the reportable accounting period (=fiscal year), format YYYY-MM-DD. For example, if it is 1 April 2019– 31 March 2020, enter "2020-03-31".
- If the length of the fiscal year is different from the full 12 months, you must make an entry in the Warning element.

Element	Attribute	Size	Input Type	Requirement	Validated
Timestamp			xsd:dateTime	Mandatory	Yes

- The date and hour indicating when the filing was made, for example: 2018-02-15T14:37:40 (without milliseconds) or 2018-02-15T14:37:40.789 (with milliseconds) or 2018-02-15T14:37:40Z
- This timestamp must be added by the Entity

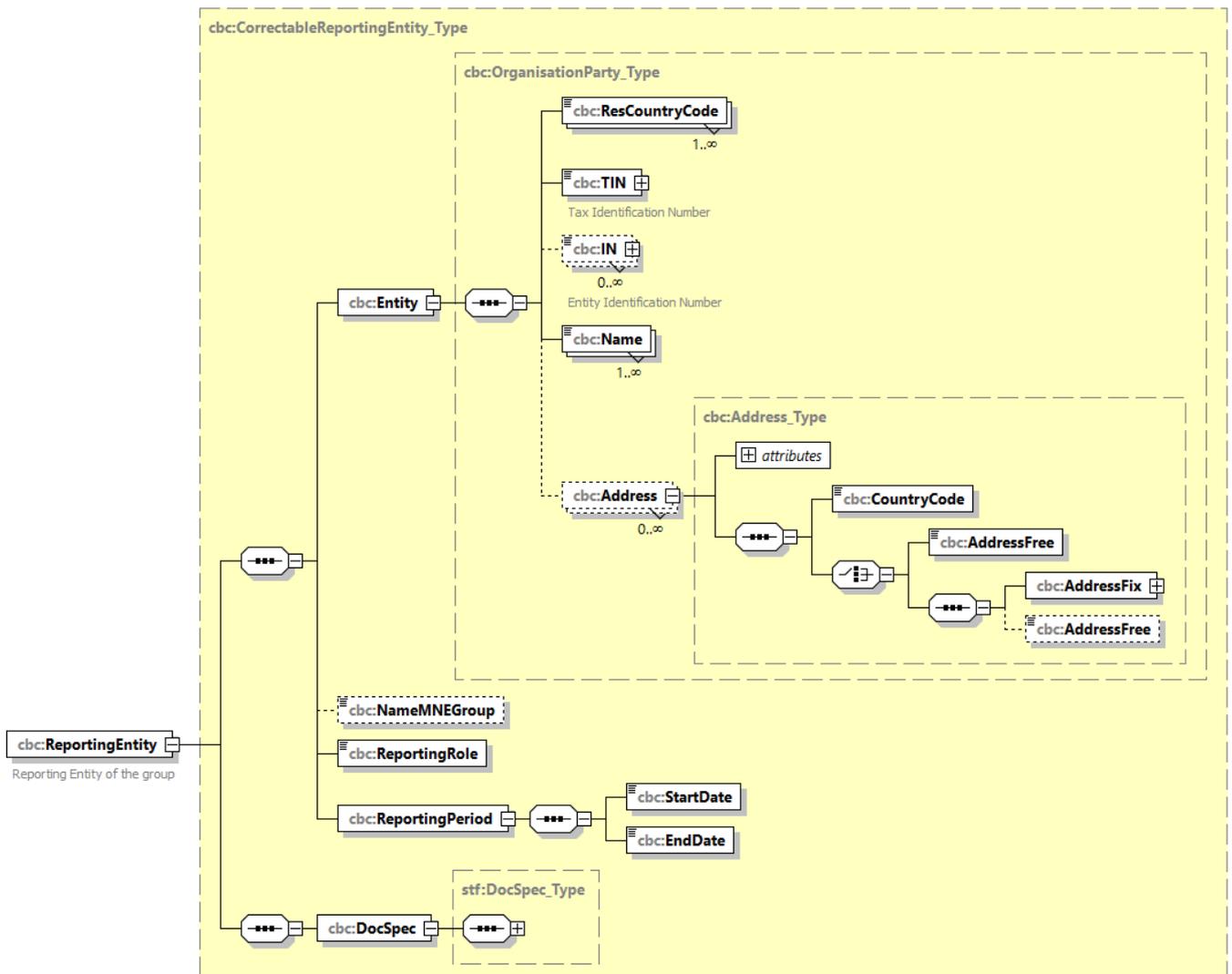
### 5.3 CbCBody



#### 5.3.1 ReportingEntity

ReportingEntity contains the identity data of the party submitting the report, also indicating its role within the multinational enterprise group.

The entries made in this section can be corrected later. It is possible to file a correction (for more information, see [4 Making corrections](#)). For this reason, the DocSpec information is included.



## 5.3.1.1 Entity

Element	Attribute	Size	Input Type	Requirement	Validated
ResCountryCode		2 characters	iso:CountryCode_Type	Mandatory	Yes (ilmoitin.fi)

- The 2-character Country Code (ISO-3166 Alpha 2)
- The value is always "FI" for a Finnish entity
  - o The check process of www. ilmoitin.fi makes sure that "FI" is entered.

Element	Attribute	Size	Input Type	Requirement	Validated
TIN		1-200 characters	cbc:TIN_Type	Mandatory	Yes
	issuedBy	2 characters	iso:CountryCode_Type	Optional	

- The TIN (Tax Identification Number) of the entity: if it is Finnish, enter the Business ID
  - o The check of www. ilmoitin.fi contains a check on the format
- If no Business ID has been issued, you must contact the Tax Administration

Attribute issuedBy:

- The country of issue of the TIN, the Country Code consisting of 2 characters
- The value is always "FI" for a Finnish entity
- The check process of www. ilmoitin.fi makes sure that "FI" is entered.

Element	Attribute	Size	Input Type	Requirement	Validated
IN		1-200 characters	cbc:OrganisationIN_Type	Optional	
	issuedBy	2 characters	iso:CountryCode_Type	Optional	
	INType	1-200 characters	stf:String-Min1Max200_Type	Optional	

- This element is not in use for purposes of CbC reporting.

Element	Attribute	Size	Input Type	Requirement	Validated
Name		1-200 characters	cbc:NameOrganisation_Type	Mandatory	Yes

- This element is for the Entity's **registered business name**
- More than one Name elements can be included. In addition, another name can be entered

Element	Attribute	Size	Input Type	Requirement	Validated
Address			cbc:Address_Type	Mandatory	

- For more information on the Address structure, see section 5.4.1 Address structures

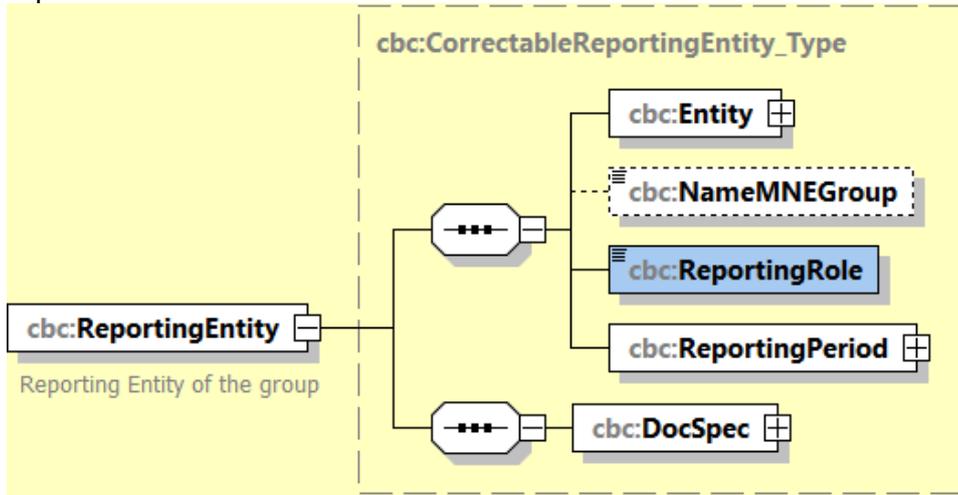
## 5.3.1.2 NameMNEGroup

Element	Attribute	Size	Input Type	Requirement	Validated
NameMNEGroup		1-200 characters	stf:String-Min1Max200_Type	Optional	

- The NameMNEGroup element is for indicating the MNE group's generally known name. It is useful to fill in this element if the MNE group's name is different from the name of the party that files the report.

### 5.3.1.3 ReportingRole

ReportingRole element is for indicating the Entity's role in the multinational enterprise group.

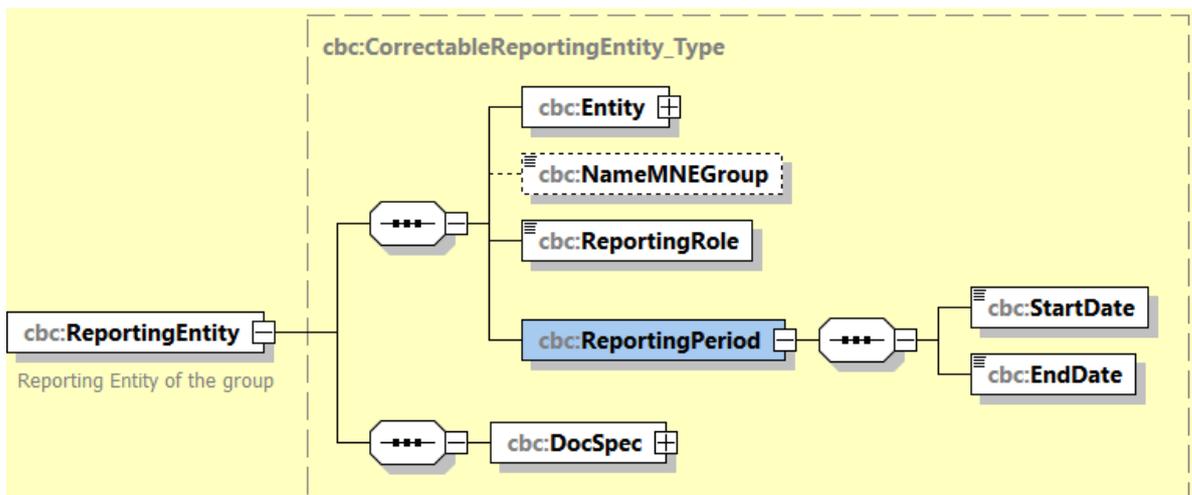


Element	Attribute	Size	Input Type	Requirement	Validated
ReportingRole		6 characters, listed entries	cbc:CbcReporting-Role_EnumType	Mandatory	Yes

- Permissible values for explaining the reporting role within the MNE group:
  - o CBC701: Ultimate Parent Entity (e.g. the ultimate parent company of a multinational enterprise group)
  - o CBC702: Surrogate Parent Entity
  - o CBC703: Local Filing, the EU's internal exchange of information (full information)
  - o CBC704: Local Filing, the EU's internal exchange of information (incomplete information)

### 5.3.1.4 ReportingPeriod

The Reporting Period structure has the "StartDate" and "EndDate" elements that indicate the fiscal year's start and end.



Element	Attribute	Size	Input Type	Requirement	Validated
StartDate			xsd:date	Mandatory	Yes

- Start date of the fiscal year/acc. period of the reportable multinational enterprise group (MNE Group)
- Enter the date in the YYYY-MM-DD format. For example, 2019-01-01

Element	Attribute	Size	Input Type	Requirement	Validated
EndDate			xsd:date	Mandatory	Yes

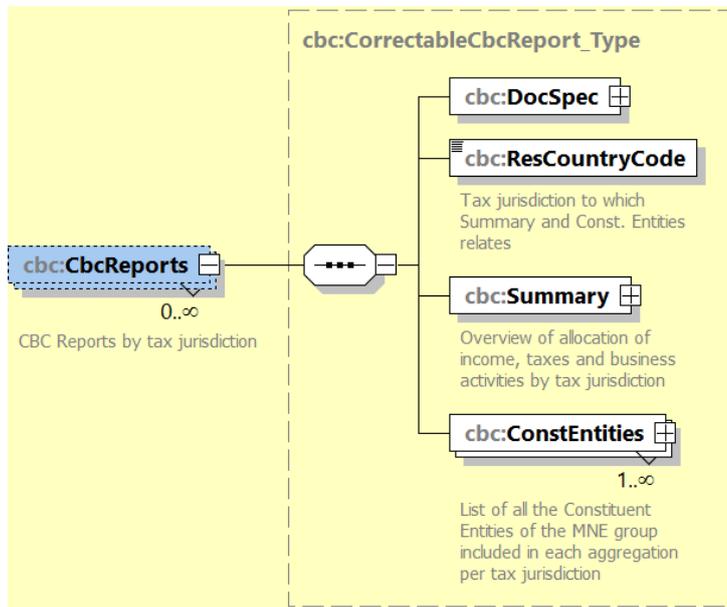
- End date of the fiscal year/acc. period of the reportable multinational enterprise group (MNE Group)
- Enter the date in the YYYY-MM-DD format. For example, 2019-12-31

5.3.1.5 DocSpec

Element	Attribute	Size	Input Type	Requirement	Validated
DocSpec			stf:DocSpec_Type		

- For more information on the DocSpec structure, see section 5.4.2 DocSpec structures

5.3.2 CbCReports



This structure is for reporting the summary information for the MNE group in different countries, information on Constituent Entities in each country including characteristics of their business operations.

The entries made in this section can be corrected later. It is possible to file a correction (for more information, see [4 Making corrections](#)). For this reason, the DocSpec information is included.

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

- This is a mandatory element on new reports
- If a correction is made, the element is only mandatory if corrections are being made or if the structure is to be deleted

Element	Attribute	Size	Input Type	Requirement	Validated
DocSpec			stf:DocSpec_Type		

- For more information on the DocSpec structure, see 5.4.2 DocSpec.

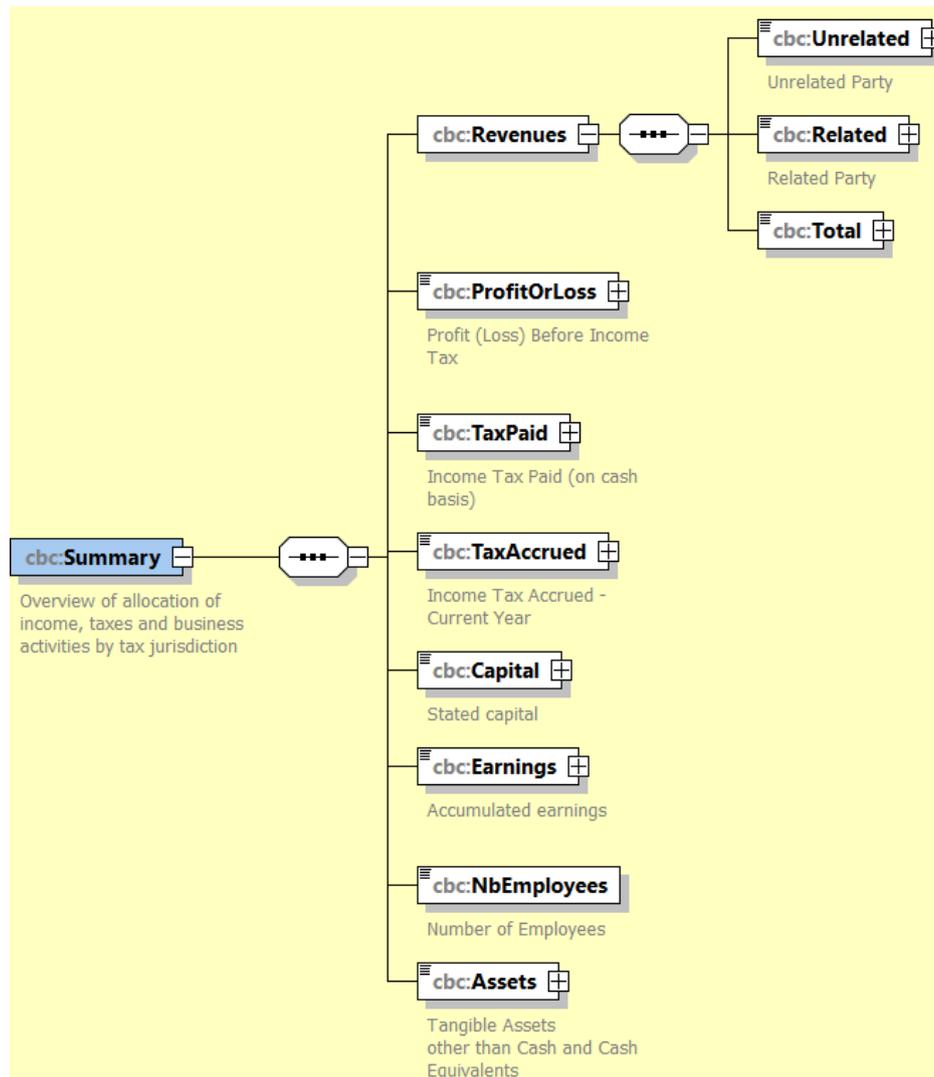
Element	Attribute	Size	Input Type	Requirement	Validated
ResCountryCode		2 characters	iso:CountryCode_Type	Mandatory	

- The relevant tax jurisdiction for the content of the CbCReport structure being filed.
- The 2-character Country Code (ISO-3166 Alpha 2)
- Alternatively, an "X5" entry can be made instead of the country code if the reporting contains Constituent Entities that have no Tax Jurisdiction.

5.3.2.1 Summary

The Summary structure is for giving the relevant facts about the tax jurisdiction of the CbCReport structure being filed.

Amounts of money must be integers. Use the currency that the MNE group generally uses. Enter the entire amounts; do not abbreviate the thousands and millions. Use only one currency in the entire report.



5.3.2.1.1 Revenues

Element	Attribute	Size	Input Type	Requirement	Validated
Unrelated			cbc:MonAmnt_Type	Mandatory	Yes
	currCode	3 characters	iso:currCode_Type	Mandatory	Yes

- The revenues of all Constituent Entities of the MNE group in a situation where the Constituent Entity is not related.

- Enter the revenues from business conducted with independent, unassociated contracting parties. Revenues should include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Revenues should exclude payments received from other Constituent Entities that are treated as dividends in the payor's Tax Jurisdiction.
- Specify the currency you used when entering the amounts: ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement	Validated
Related			cbc:MonAmnt_Type	Mandatory	Yes
	currCode	3 characters	iso:currCode_Type	Mandatory	Yes

- The revenues of all Constituent Entities of the MNE group – related Constituent Entity.
- Enter the revenues from business conducted with associated contracting parties. Revenues should include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Revenues should exclude payments received from other Constituent Entities that are treated as dividends in the payor's Tax Jurisdiction.
- Specify the currency you used when entering the amounts: ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement	Validated
Total			cbc:MonAmnt_Type	Mandatory	Yes
	currCode	3 characters	iso:currCode_Type	Mandatory	Yes

- The total of the revenues reported above.
- Specify the currency you used when entering the amounts: ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement	Validated
ProfitOrLoss			cbc:MonAmnt_Type	Mandatory	Yes
	currCode	3 characters	iso:currCode_Type	Mandatory	Yes

- The profit or loss of all Constituent Entities of the MNE group in the Tax Jurisdiction.
- If loss, enter a negative digit.
- Specify the currency you used: ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement	Validated
TaxPaid			cbc:MonAmnt_Type	Mandatory	Yes
	currCode	3 characters	iso:currCode_Type	Mandatory	Yes

- The fiscal year's total amount of income tax actually paid during the relevant fiscal year by all Constituent Entities of the MNE group resident for tax purposes in the relevant Tax Jurisdiction.
- Specify the currency you used: ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement	Validated
TaxAccrued			cbc:MonAmnt_Type	Mandatory	Yes
	currCode	3 characters	iso:currCode_Type	Mandatory	Yes

- The total amount of income tax accrued during the relevant fiscal year by all Constituent Entities of the MNE group resident for tax purposes in the relevant Tax Jurisdiction.
- Specify the currency you used: ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement	Validated
Capital			cbc:MonAmnt_Type	Mandatory	Yes
	currCode	3 characters	iso:currCode_Type	Mandatory	Yes

- The book value of the stated capital of all Constituent Entities of the MNE group resident in the Tax Jurisdiction.
- Specify the currency you used: ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement	Validated
Earnings			cbc:MonAmnt_Type	Mandatory	Yes
	currCode	3 characters	iso:currCode_Type	Mandatory	Yes

- The total amount of retained earnings, of all Constituent Entities of the MNE group resident in the Tax Jurisdiction.
- Specify the currency you used: ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement	Validated
NbEmployees			xsd:integer	Mandatory	Yes

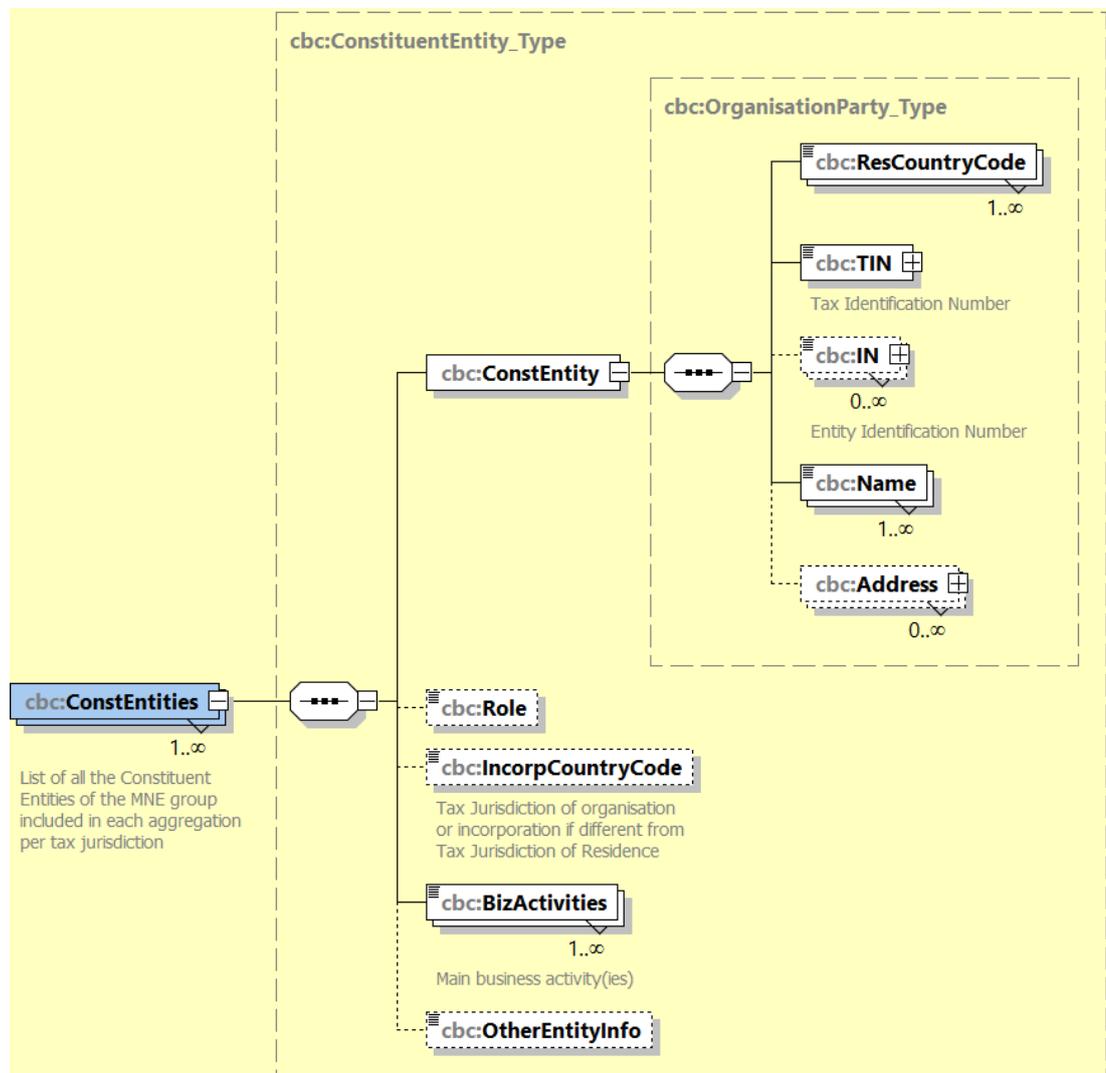
- The total number of employees on a fulltime equivalent (FTE) basis of all Constituent Entities resident for tax purposes in the relevant Tax Jurisdiction.
- The value must be greater than or equal to 0 (zero).

Element	Attribute	Size	Input Type	Requirement	Validated
Assets			cbc:MonAmnt_Type	Mandatory	Yes
	currCode	3 characters	iso:currCode_Type	Mandatory	Yes

- The sum of the net book values of tangible assets of all Constituent Entities not including cash or cash equivalents, intangibles, or financial assets.
- Specify the currency you used: ISO 4217 Alpha 3 Standard.

### 5.3.2.2 ConstEntities

The Summary structure is for listing the Constituent Entities residing in the tax jurisdiction of the CbCReport structure being filed.



Element	Attribute	Size	Input Type	Requirement	Validated
ResCountryCode			iso:CountryCode_Type	Mandatory	

The Tax Jurisdiction where the Constituent entity – a subsidiary or a permanent establishment etc. – is a tax resident.

- The tax jurisdiction for the content of the CbCReports structure being filed must be the same as this entry.
- If the Constituent Entity has no country of tax residence, select ""X5" No country".

Element	Attribute	Size	Input Type	Requirement	Validated
TIN		1-200 characters	cbc:TIN_Type	Mandatory	Yes (ilmoitin.fi)
	issuedBy	2 characters	iso:CountryCode_Type	Optional	

The TIN (Tax Identification Number) of the Constituent Entity.

- When the country of tax residence is Finland (ConstEntity.ResCountryCode = "FI"), the check of www.ilmoitin.fi contains a check that the Business ID is a Finnish one
- If the country of issue or the country of tax residence is Finland, the check of www.ilmoitin.fi contains a check on the format of the entered Business ID
- If the Constituent Entity has no TIN, select "NoTIN"

Attribute issuedBy:

- The country of issue of the TIN
- The 2-character Country Code

Element	Attribute	Size	Input Type	Requirement	Validated
IN		1-200 characters	cbc:OrganisationIN_Type	Optional	
	issuedBy	2 characters	iso:CountryCode_Type	Optional	
	INType	1-200 characters	stf:String-Min1Max200_Type	Optional	

Other ID, unique for the Constituent Entity

- This entry is required if TIN = "NoTIN"

Attribute issuedBy:

- The country of issue of the ID
- The 2-character Country Code

Attribute INType:

- Specify what kind of 'other ID' code you have entered.

Element	Attribute	Size	Input Type	Requirement	Validated
Name		1-200 characters	cbc:NameOrganisation_Type	Mandatory	Yes

- This element is for the Entity's registered business name – i.e. the name of the subsidiary or permanent establishment – this is a required element.
- More than one Name elements can be included.

Element	Attribute	Size	Input Type	Requirement	Validated
Address			cbc:Address_Type	Mandatory	

- For more information on Address structures, see 5.4.1 Address.

Element	Attribute	Size	Input Type	Requirement	Validated
Role		6 characters, listed entries	cbc:UltimateParentEntity-Role_EnumType	Optional	

- The Role element specifies the role of the Reporting Entity with respect to the filing of the CbC Report. Possible values are:

- o CBC801 – Ultimate Parent Entity
- o CBC802 – Reporting Entity
- o CBC803 – Ultimate Parent Entity and Reporting Entity

Element	Attribute	Size	Input Type	Requirement	Validated
IncorpCountryCode		2 characters	iso:CountryCode_Type	Optional	

- The Country Code indicating the tax jurisdiction of the Constituent Entity in cases where it is not the same as its country of tax residence.
- The 2-character Country Code (ISO-3166 Alpha 2)

Element	Attribute	Size	Input Type	Requirement	Validated
BizActivities		6 characters, listed entries	cbc:CbcReporting-Role_EnumType	Mandatory	Yes

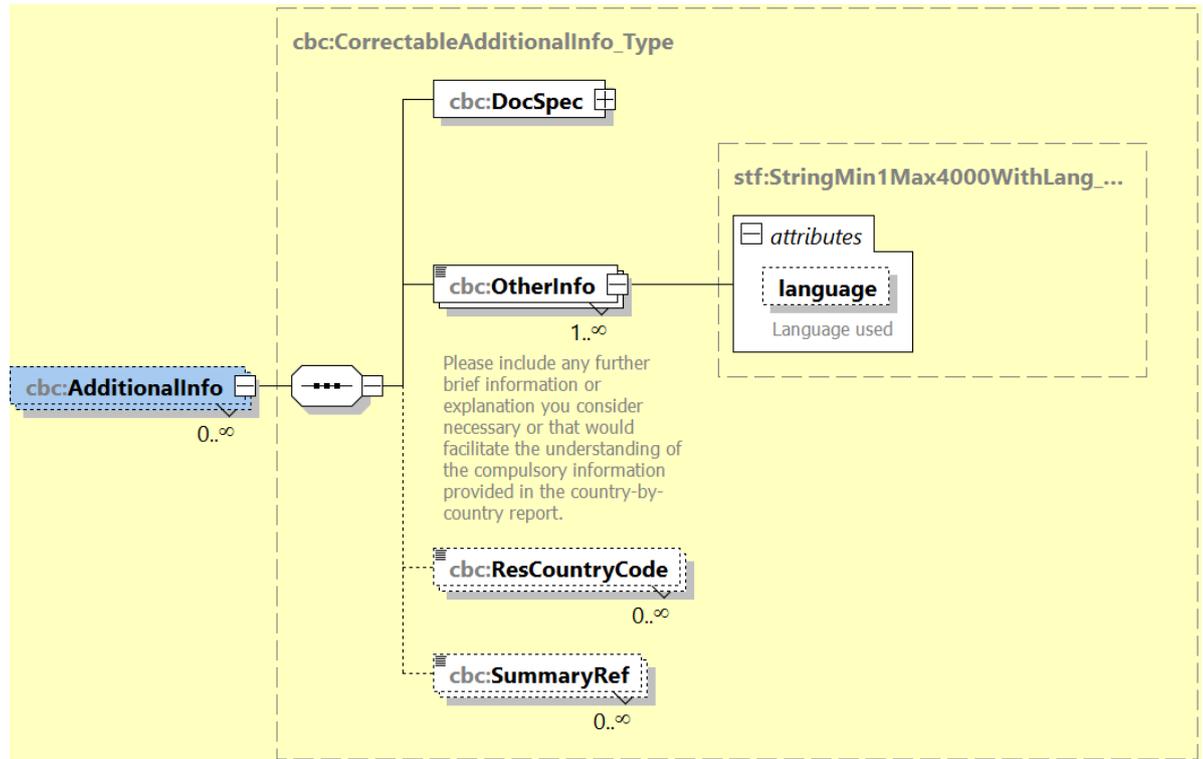
- Characterize the Constituent Entity's business operation:
  - o CBC501 – Research and Development (Tutkimus ja kehittäminen)
  - o CBC502 – Holding or Managing intellectual property (Aineettoman omaisuuden hallinta tai hallinointi)
  - o CBC503 – Purchasing or Procurement (Ostaminen tai hankinnat)
  - o CBC504 – Manufacturing or Production (Valmistus tai tuotanto)
  - o CBC505 – Sales, Marketing or Distribution (Myynti, markkinointi tai jakelu)
  - o CBC506 – Administrative, Management or Support Services (Hallinto, johto tai tukipalvelut)
  - o CBC507 – Provision of Services to unrelated parties (Palvelujen tarjoaminen osapuolille, jotka eivät ole etuyhteydessä)
  - o CBC508 – Internal Group Finance (Yritysryhmän sisäinen rahoitus)
  - o CBC509 – Regulated Financial Services (Säännellyt rahoituspalvelut)
  - o CBC510 – Insurance (Vakuutus)
  - o CBC511 – Holding shares or other equity instruments (Osakkeiden tai muiden omapääomaosuuksien omistus)
  - o CBC512 – Dormant (Lepäävä)
  - o CBC513 – Other (Please fill in the **"OtherEntityInfo"** element to specify).
- More than one entries can be used in order to indicate the main business.

Element	Attribute	Size	Input Type	Requirement	Validated
OtherEntityInfo		1-4000 characters.	stf:String-Min1Max4000_Type	Optional	

- Other information on the Constituent Entity or subsidiary (e.g. if "CBC513" was the value of main business, a further description is required).
- You must give the facts in English.

### 5.3.3 Additional Info

The AdditionalInfo structure is for any further information that the Entity wishes to give the authorities of the recipient countries. There may be more than one AdditionalInfo structures.



Element	Attribute	Size	Input Type	Requirement	Validated
DocSpec			stf:DocSpec_Type		

- For more information on DocSpec, see the 5.4.2 DocSpec structures section.

Element	Attribute	Size	Input Type	Requirement	Validated
OtherInfo		1-4000 characters	stf:StringMin1Max4000_Type	Optional	
	language	2 characters	iso:LanguageCode_Type	Optional	

- You must give the facts in English.
- If the foreign ultimate parent entity has refused to provide CbC reports, enter that fact here. This fact may be reported in case the Entity filing this report has the value 'CBC703' or 'CBC704' as its role (ReportingRole), meaning Secondary Constituent Entity. The way to indicate such refusal is to enter semicolons with the following string in between: ";**The ultimate parent company has refused to provide all information required for the reporting entity to meet its obligations to file a country-by-country report.**";".

Element	Attribute	Size	Input Type	Requirement	Validated
ResCountryCode		2 characters	iso:CountryCode_Type	Optional	

- If the entered additional information only concerns one tax jurisdiction, enter its Country Code.
- More than one entries can be made in order to indicate the tax jurisdictions concerned.
- The 2-character Country Code (ISO-3166 Alpha 2)

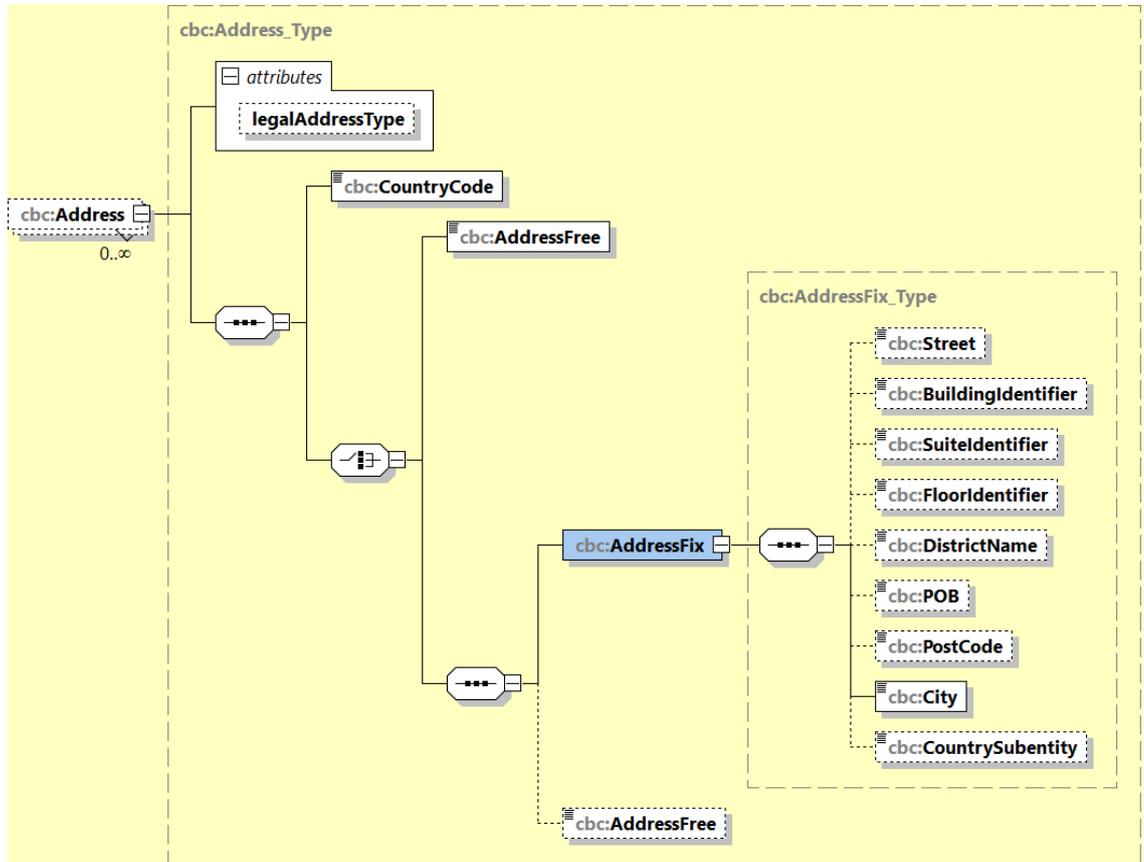
Element	Attribute	Size	Input Type	Requirement	Validated
SummaryRef		6 characters, listed entries	cbc:CbcSummaryListElementsType_EnumType	Optional	

- If the additional information only concerns one Summary entry, enter it (one of: CBC601 - CBC610).
- If it is the name of the multinational enterprise, refer to it as CBC611.
- More than one entries can be made in order to indicate the summaries concerned.
- Permissible entries are:
  - o CBC601 – Revenues – Unrelated (Tulot, osapuoli joka ei ole etuyhteydessä)
  - o CBC602 – Revenues – Related (Tulot, etuyhteydessä oleva osapuoli)
  - o CBC603 – Revenues – Total (Tulot yhteensä)
  - o CBC604 – Profit or Loss (Voitto tai tappio ennen veroja)
  - o CBC605 – Tax Paid (Maksetut tuloverot )
  - o CBC606 – Tax Accrued (Kertyneet tuloverot)
  - o CBC607 – Capital (Oman pääoman kirjanpidollinen arvo)
  - o CBC608 – Earnings (Kertyneet voittovarot)
  - o CBC609 – Number of Employees (Työntekijöiden lukumäärä)
  - o CBC610 – Assets (Muu aineellinen omaisuus kuin käteinen tai muut rahavarat)
  - o CBC611 – Name of Multinational Enterprise Group (Monikans. kons. nimi)

## 5.4 Shared structures

### 5.4.1 Address structures

Either enter the AddressFix or the AddressFree element. The primary recommendation is to fill in the AddressFix fields.



Element	Attribute	Size	Input Type	Requirement	Validated
AddressType	lega- lAddressType	7 characters, listed entries	stf:OECDLeg- lAddressType_EnumType	Optional	

- Permissible entries are:
  - o OECD301= residential or business
  - o OECD302= residential
  - o OECD303= business
  - o OECD304= registered office
  - o OECD305= unspecified

Element	Attribute	Size	Input Type	Requirement	Validated
CountryCode		2 chars.	iso:CountryCode_Type	Mandatory	

- Country of location relating to the address
- The 2-letter code denoting the country (Country Code) (ISO-3166 Alpha 2)
- The party indicated in the ConstEntity structure can also have X5 instead of the country code = "No country"

#### 5.4.1.1 AddressFix

If you are using AddressFix to facilitate address reporting, you must enter the full street address in this structure with at least the City included.

Element	Attribute	Size	Input Type	Requirement	Validated
Street		1-200 characters	stf:String-Min1Max200_Type	Optional	

- Street name

Element	Attribute	Size	Input Type	Requirement	Validated
BuildingIdentifier		1-200 characters	stf:String-Min1Max200_Type	Optional	

- House number or building number

Element	Attribute	Size	Input Type	Requirement	Validated
SuiteIdentifier		1-200 characters	stf:String-Min1Max200_Type	Optional	

- Number denoting the Unit/Apartment/Suite

Element	Attribute	Size	Input Type	Requirement	Validated
FloorIdentifier		1-200 characters	stf:String-Min1Max200_Type	Optional	

- Floor where the dwelling or office is located.

Element	Attribute	Size	Input Type	Requirement	Validated
DistrictName		1-200 characters	stf:String-Min1Max200_Type	Optional	

- Sub-entity or section of the city

Element	Attribute	Size	Input Type	Requirement	Validated
POB		1-200 characters	stf:String-Min1Max200_Type	Optional	

- Post Office Box
- This is a mandatory data element for all addresses that have a P.O. Box.

Element	Attribute	Size	Input Type	Requirement	Validated
PostCode		1-200 characters	stf:String-Min1Max200_Type	Optional	

- Postal code

Element	Attribute	Size	Input Type	Requirement	Validated
City		1-200 characters	stf:String-Min1Max200_Type	Mandatory	Yes

- City, Town or Municipality
- This element is mandatory

Element	Attribute	Size	Input Type	Requirement	Validated
CountrySubentity		1-200 characters	stf:String-Min1Max200_Type	Optional	

- Province or other sub-entity relating to the Country.

#### 5.4.1.2 AddressFree

This data element is in use in cases where the address cannot be entered through AddressFix. The entire street address may be entered here, and use AddressFix to indicate

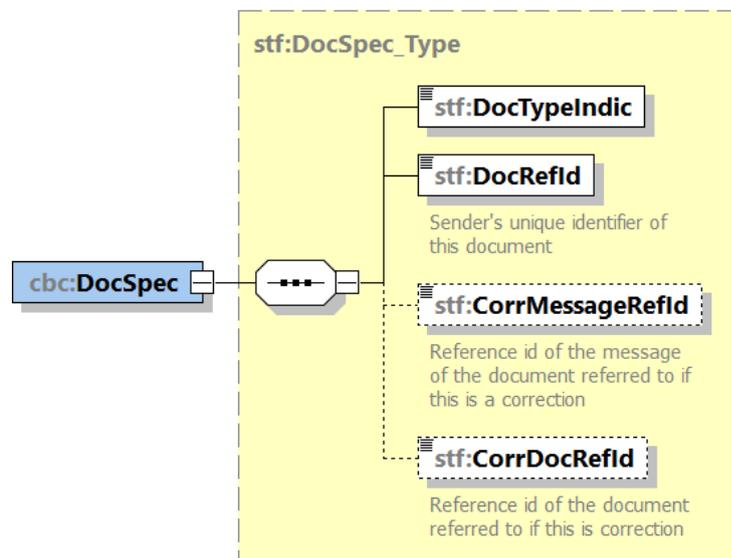
City, Postal Code and Subentity in situations where the IT system available to the Reporting Entity does not specify the street address as required in AddressFix.

Element	Attribute	Size	Input Type	Requirement	Validated
AddressFree		1-4000 merkkiä	stf:String-Min1Max4000_Type	Optional*	

- Free-text field for entering the address
- Recommended order of entry is Street, City, Postal Code
- Whereas AddressFix is the primary method of entering address information, this is the secondary method.

#### 5.4.2 DocSpec structure

DocSpec structure contains the Type of data being submitted (DocTypeIndic), the identity information of the reports (DocRefId) and any filing to be corrected (CorrMessageRefId) and any report to be corrected (CorrDocRefId).



Element	Attribute	Size	Input Type	Requirement	Validated
DocTypeIndic		The listed entries	stf:OECDDocTypeIndic_EnumType	Mandatory	Yes

- This element specifies the type of data being submitted
- Permissible entries are:
  - o OECD0 = The value entered in the Reporting Entity structure (for more information, see 4.1 Correction procedure)
  - o OECD1 = New data, and data that replaces previously submitted data
  - o OECD3 = Deletion of data
  - o OECD3 = Data values to be deleted

Element	Attribute	Size	Input Type	Requirement	Validated
DocRefID		1-200 characters	stf:String-Min1Max200_Type	Mandatory	Yes

- Unique ID of the Report
- The data element can be made up of the following parts
  - o The Business ID of the Reporting Entity if they have one. If they do not, other ID code can be used.
  - o Hyphen (-)
  - o Unique entry such as the tax year concerned, simple numbering, e.g. 2017-001-002
  - o Max 200 characters.

- Example of an entire string for DocRefId: 6606611-7-2017-001-002

Element	Attribute	Size	Input Type	Requirement	Validated
CorrDocRefID		1-200 characters	stf:String-Min1Max200_Type	Optional	

-

- Use this when entering corrections to a previously submitted value or when entering a deletion, i.e. for DocTypeIndic other than "OECD1 or OECD0" (this check will be made by Ilmoitin)
- The DocRefId for the data to be corrected or deleted.
- If you have remedied an erroneous information many times, enter a CorrDocRefId that refers to the latest value
- Use this when entering a correction or when deleting something — the DocTypeIndic is other than "OECD1" (this check will be made by Ilmoitin)
- The DocRefId for the data to be corrected or deleted.

Element	Attribute	Size	Input Type	Requirement	Validated
CorrMessageRefID		Min 1 char.	xsd:string	Optional	

- Use this when entering a correction or when deleting something — the DocTypeIndic is other than "OECD1" or "OECD0" (this check will be made by Ilmoitin)
- The value of MessageRefId for the report to be corrected. For more information on the structure, see 4.1 MessageSpec.

## 6. CHECKS MADE BY ILMOITIN.FI

The check was added (if added after 1 Jan 2019, the month and the year are shown)	Data element	Description
01/2021	CBC_OECD	The 'CBC_OECD' element's 'version' attribute must be '2.0' #Elementin 'CBC_OECD' attribuutin 'version' arvo tulee olla '2.0'
01/2021	Summary/Revenues/Total	The system makes a check to ensure that the sum of the 'UnrelatedRevenue' and 'RelatedRevenue' elements is the same as the quantity indicated in 'Total' #Summary/Revenues/Unrelated ja Summary/Revenues/Related summa ei täsmää elementtiin Summary/Revenues/Total
		The submitted filing contains unacceptable (combinations of) characters #Aineisto pitää sisällään kiellettyjä merkkejä tai merkkiyhdistelmiä (--,&#, ' tai /*)
		The system checks the date when the CbC report is submitted #You can submit a new report before one year has elapsed from the end date of the fiscal year/accounting period. #Uuden ilmoituksen voi antaa vuoden kuluessa tilikauden päättymisestä.
01/2021	ReportingPeriod	The fiscal year start date must precede the end date #ReportingPeriod/StartDate tulee olla aikaisempi kuin ReportingPeriod/EndDate

01/2021	ReportingPeriod	The fiscal year's end date must be the same in both ReportingPeriod/EndDate and MessageSpec/ReportingPeriod elements  #The values must be the same in both ReportingPeriod/EndDate and MessageSpec/ReportingPeriod elements #ReportingPeriod/EndDate ja MessageSpec/ReportingPeriod elementtien arvot tulee olla samat
01/2021	MessageRefId	The MessageRefID must be unique. A check process will run, making sure that the same MessageRefId has not been used in a report submitted earlier.  #Your submittal cannot contain a MessageRefId that has already been in use. #Ilmoituksella ei ole sallittua käyttää jo aiemmin käytettyä MessageRefId:tä.
	MessageRefId SendingEntityIN	The Business ID found in MessageRefID must be the same as that in the SendingCompanyIN element.  #The [] Business ID is invalid in element [] #Virheellinen ytunnus [] elementissä []
	MessageRefId SendingEntityIN	Ilmoitin.fi-palvelu tarkastaa tiedon muodollisen oikeellisuuden, ytunnus – vuosi – juokseva numero  #The format of the [] element is not right #Elementti [] ei ole oikean muotoinen
	MessageRefId SendingEntityIN	Do not enter any identity codes found in the example files in your real reports  #The files we have provided as examples have contained the Business ID [] that cannot be entered in any real report. #Esimerkkisanomilla olevaa y-tunnusta [] ei saa käyttää varsinaisilla sanomilla.
	ReceivingCountry	The value of the 'ReceivingCountry' element must always be 'FI'  #The value of the 'ReceivingCountry' element must always be 'FI' #Elementin 'ReceivingCountry' arvo pitää aina olla 'FI'
	Contact	'Contact' is a required element  #'Contact' is a required element #Elementti 'Contact' on pakollinen tieto
	Contact	Use the international phone number format for phone numbers.  #Use the international phone number format for phone numbers. #Puhelinnumero pitää antaa kansainvälisessä muodossa.
	MessageSpec/Language	This is a required entry if any of the elements Warning, AdditionalInfo and OtherEntityInfo contain data  #The value of the 'Language' element must be one of the following: 'FI', 'SV' and 'EN' if the '[]' element is populated. #Elementin 'Language' arvoksi pitää antaa joko 'FI', 'SV' tai 'EN' aina jos elementissä '[]' on ilmoitettu tietoa.
	MessageSpec/Language	The permissible values for the 'Language' element are 'FI', 'SV' and 'EN'.  #The permissible values for the 'Language' element are 'FI', 'SV' and 'EN'. #Elementin 'Language' sallitut arvot ovat joko 'FI', 'SV' tai 'EN'.
8/2019	Warning	The check process of Ilmoitin makes a check on the TIN of the ultimate parent company – the string must be like this: ";Ultimate-ParentEntityTIN:12345678;" when the reporting role is "Surrogate Parent Entity" or "Secondary Constituent Entity".

		<p>#No TIN is entered for the ultimate parent company in the 'MessageSpec/Warning' element</p> <p>#Tieto ylimmän emoyrityksen TIN tunnisteesta puuttuu elementistä 'MessageSpec/Warning'</p>
8/2019	Warning	<p>The check process of Ilmoitin makes a check on how the parent's name is entered – the string must be: "UltimateParentEntity:Name of ultimate parent entity;" when the reporting role is "Surrogate Parent Entity" or "Secondary Constituent Entity"</p> <p>#No name is entered for the ultimate parent in the 'MessageSpec/Warning' element</p> <p>#Tieto ylimmän emoyrityksen nimestä puuttuu elementistä 'MessageSpec/Warning'</p>
	ReportingEntity	You must enter an address
	AddressFree	<p>This cannot be left blank</p> <p>#If your submittal contains a ../ConstEntities/ConstEntity/Address/AddressFree element, you cannot leave it blank</p> <p>#Jos ../ConstEntities/ConstEntity/Address/AddressFree-elementti löytyy ilmoitukselta, se ei saa olla tyhjä</p>
	ConstEntity/ResCountryCode ConstEntity/TIN	<p>If the 'ConstEntity/ResCountryCode' element's value is 'FI', you must enter a Finnish Business ID as the value of the 'ConstEntity/TIN' element.</p> <p>#If the 'ConstEntity/ResCountryCode' element's value is 'FI', you must enter a Finnish Business ID as the value of the 'ConstEntity/TIN' element.</p> <p>#Jos elementin 'ConstEntity/ResCountryCode' arvo on 'FI', pitää elementin 'ConstEntity/TIN' arvoksi antaa suomalainen Y-tunnus.</p>
	ConstEntity/ResCountryCode ConstEntity/TIN/@issuedBy	<p>If the 'ConstEntity/ResCountryCode' element's value is 'FI', you must enter 'FI' as the value for the 'ConstEntity/TIN/@issuedBy' attribute.</p> <p>#If the 'ConstEntity/ResCountryCode' element's value is 'FI', you must enter 'FI' as the value for the 'ConstEntity/TIN/@issuedBy' attribute.</p> <p>#Jos elementin 'ConstEntity/ResCountryCode' arvo on 'FI', pitää attribuutin 'ConstEntity/TIN/@issuedBy' arvo olla 'FI'.</p>
	../CurrCode	<p>Reports can have only one kind of currency.</p> <p>#Reports can have only one kind of currency.</p> <p>#Raportilla saa käyttää vain yhtä valuuttaa</p>
01/2021	DocTypeIndic	<p>The CbcReports or AdditionalInfo structures cannot have OECD0 as the DocTypeIndic</p> <p>#The CbcReports or AdditionalInfo structures cannot have OECD0 as the DocTypeIndic</p> <p>#CbcReports tai AdditionalInfo rakenteiden DocTypeIndic ei saa olla OECD0</p>
01/2021	DocTypeIndic	<p>Your submittal cannot have the following DocTypeIndic values: OECD1 together with OECD2/OECD3</p> <p>#Your submitted report cannot contain both new information (OECD1) and corrections to errors (OECD2) or deletions (OECD3).</p> <p>#Ilmoituksella ei saa samaan aikaan olla uutta tietoa (OECD1) sekä korjauksia (OECD2) tai poistoja (OECD3).</p>
	DocRefID	A check is made in order to prevent re-use of a DocRefId for "new" or "replacement" report types (DocTypeIndic = 'CBC401'

		<p>and the MessageRefId is found in Ilmoitin.fi because it has been reported previously.</p> <p>An exception from this is the ReportingEntity where the DocRefId must be the same as the previously used DocRefId when the value of DocTypeIndic is OECD0</p> <p>#You are attempting to send a report with a DocRefId:[DocRefID] that has already been used previously #Olet lähettämässä ilmoitusta jo aiemmin käytetyllä DocRefId:llä:[DocRefID]</p>
	CorrMessageRefId	<p>Correction reports must refer to a previous report</p> <p>#The CorrMessageRefId that you submitted is not found among the records submitted previously: [] #Annettua CorrMessageRefId:tä ei löydy aiemmin lähetetyistä aineistoista: []</p>
01/2021	CorrDocRefId	<p>When you make corrections on a correction report, it must contain a reference to a previously submitted information. This check that concerns corrections to previously submitted erroneous reports will be active from 26 January 2021.</p> <p>#The DocRefId that the submitted CorrDocRefId refers to cannot be found in the previously submitted information #DocRefId:tä jota CorrDocRefId:llä ollaan korjaamassa ei löydy aikaisemmin lähetetyistä aineistoista</p>

## 7. MESSAGES FROM ILMOITIN

The message was added (if added after 1 Jan 2019, the month and the year are shown)	Data element	Description
	Entity/TIN	#Virheellinen ytunnus [] elementissä Entity/TIN

## 8. FURTHER INFORMATION AND LINKS

The technical instructions and requirements found in the Guidance must be complied with when filing the CbC Report. This section contains a number of useful further resources. The Tax Administration's guidance on the substantial content of the reports: [Detailed guidance](#).

Use the country codes found in the "isocbctypes\_v1.1.xsd" file. Validations of the XML Schema and XML report examples that fulfil the Tax Administration's requirements.

