

PUBLIC CONSULTATION DOCUMENT

# Draft User Guide for the GloBE Information Return XML Schema

10 July-19 August 2024



Public Consultation Document

# **Draft User Guide for the GloBE Information Return XML Schema**



## Public consultation instructions

**Interested parties are invited to send their comments on this consultation document no later than Monday 19 August 2024.**

They should be sent electronically (in Word format) by email to [taxpublicconsultation@oecd.org](mailto:taxpublicconsultation@oecd.org) and may be addressed to:

Cross-Border and International Division, OECD/CTPA

Please note that all written comments received will be made publicly available on the OECD website. Comments submitted in the name of a collective “grouping” or “coalition”, or by any person submitting comments on behalf of another person or group of persons, should identify all enterprises or individuals who are members of that collective group, or the person(s) on whose behalf the commentator(s) are acting.

**The views and proposals included in this document neither represent the consensus views of the Inclusive Framework, the Committee of Fiscal Affairs (CFA) or their subsidiary bodies nor prejudice the decision as to the expected implementation of the proposals but are intended to provide stakeholders with substantive proposals for analysis and comment.**

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# Introduction

## Background

The Global Anti-Base Erosion (GloBE) Model Rules require the annual filing of a GloBE Information Return (GIR) that provides information on the tax calculations made by an MNE Group under the GloBE Rules.

Recognising the benefits of the consistent implementation of the GIR filing requirements, and following a public consultation process, in July 2023, the Inclusive Framework on BEPS (Inclusive Framework) agreed a standardised [GloBE Information Return \(GIR\) template](#) to be relied upon by all implementing jurisdictions, as well as an approach for disseminating the contents of the GIR amongst such implementing jurisdictions.

As part of its work on the facilitation of the implementation of the GloBE Model Rules, and with a view to ensuring a consistent, standardised approach to capturing the GIR information, the Inclusive Framework on BEPS is developing a schema in extensible mark-up language (XML) and a corresponding user guide.

This document therefore contains a draft version of the GIR XML Schema and User Guide, which is designed to both facilitate domestic GIR filings, wherever appropriate, and to be the technical format for exchanging GIR information between tax administrations. This document is being released to the public for the purposes of obtaining input from stakeholders to inform the work towards swiftly finalising the GIR XML Schema and User Guide.

# Structure of the GIR XML Schema and User Guide

The Schema for exchanges pursuant to the GloBE Information Return (GIR) User Guide is divided into logical sections based on the schema and provides information on specific data elements and any attributes that describe each data element.

The main sections of the GIR Schema User Guide are:

- I. The Message Header with the sender, recipient, message type and Reporting Fiscal Year;
- II. The ID and TIN types, used for providing identifying and TIN information in relation to Constituent Entities, JVs, JV Subsidiaries and UPEs.
- III. The GloBE Body, which contains five sub-sections –
  - a. Filing Info, which corresponds to Sections 1.1 and 1.2 of the GIR and contains information identifying the Filing Constituent Entity and MNE Group;
  - b. General Section (NB the scope of the term is limited in comparison with the definition under the GIR MCAA), which corresponds to Section 1.3 of the GIR and contains information on the corporate structure of the MNE Group;
  - c. Summary, which corresponds to Section 1.4 of the GIR and contains the high-level summary of GloBE information;
  - d. Jurisdiction Section, which corresponds to Sections 2 and 3 (excluding Sections 3.4.3) of the GIR and contains information on the relevant safe harbours and exclusions, ETR computations; Top-up Tax computations where necessary, and finally the allocation of Top-up Tax, if any; and
  - e. UTPR Attribution, which corresponds to Section 3.4.3 of the GIR and contains information on the attribution of Top-Up Tax amongst relevant jurisdictions in case the UTPR is applicable.

The GIR XML Schema is designed to be used for the exchange of information reported under the GIR between competent authorities that have activated exchange relationships under the Multilateral Competent Authority Agreement on the Exchange of GloBE Information Returns (“GIR MCAA”), or another Qualifying Competent Authority Agreement.

Where appropriate, jurisdictions could also consider using the schema domestically for the purpose of gathering the required information from their respective Filing Constituent Entities.

The requirement field for each data element and its attribute indicate whether the element is validation or optional in the schema. Every element is one or the other in the schema.

“Validation” elements MUST be present for ALL data records in a file and an automated validation check can be undertaken. The Sender should do a technical check of the data file content using XML tools to make sure all “Validation” elements are present and if they are not, correct the file. The Receiver may

also do so and, if incorrect, may reject the file. Where there is a choice between two validation elements under a validation parent and only one is needed, this is shown as “Validation (choice)”.

There may be different business rules for elements that are optional in the schema:

- Some optional fields are shown as “(Optional) Mandatory” – an optional element that is required to be completed whenever the GloBE Model Rules require its completion. Mandatory elements may be present in most (but not all) circumstances, so there cannot be a simple IT validation process to check these. For instance, the IntShippingIncome element must only be completed in cases where the International Shipping Income exclusion applies (i.e. when the MNE Group has International Shipping Income).
- Optional elements may be provided, but are not required to be completed.

For an input type defined as "xsd:boolean", there are specific values that are recognized and should be used to represent true and false conditions. These values are standardized and must be adhered to for proper data validation and processing.

True value = "1"

False value = "0"

To maintain alignment between user guide and GIR template, each element of the user guide contains references to the relevant explanatory guidance of the GIR.

The Annex to the User Guide shows a diagrammatic representation of the GIR XML Schema with all its elements.

# GIR XML Schema User Guide

## Message Header

Information in the message header identifies the Competent Authority that is sending the message, as well as the Competent Authorities receiving the message. It specifies when the message was created, what period (i.e. the Reporting Fiscal Year) the report is for, and the nature of the report (original, corrected, supplemental, etc.).

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

Although not used for exchanges of GloBE information between Competent Authorities, this data element can be used in case the schema is mandated for domestic reporting by Constituent Entities to their tax administration. In such instances, it identifies the Constituent Entity sending the message through a domestically-defined identification number.

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

This data element identifies the jurisdiction of the Competent Authority transmitting the message. It uses the 2-character alphabetic country code and country name list based on the ISO 3166-1 Alpha 2 standard.

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

This data element identifies the jurisdiction(s) of the Competent Authority or Authorities that is(are) the intended recipient(s) of the message.

Element	Attribute	Size	Input Type	Requirement
MessageType			globe:MessageType_EnumType	Validation

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

Element	Attribute	Size	Input Type	Requirement
Warning			stf:StringMin1Max4000_Type	Optional

This data element is a free text field allowing input of specific cautionary instructions about use of the GIR message content, for example terms of the Instrument or Convention under which the data is exchanged.

Element	Attribute	Size	Input Type	Requirement
Contact		1 to 4000 characters	stf:StringMin1Max4000_Type	Optional

This data element is a free text field allowing input of specific contact information for the sender of the message.

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



This data element is a free text field capturing the sender's unique message identifier (created by the sender) that identifies the particular message being sent. The identifier allows both the sender and receiver to identify the specific message later if questions or corrections arise. For exchanges between Competent Authorities, the first part must be the country code of the sending jurisdiction, the second part the Reporting Fiscal Year to which the data relates (which should ideally be the year in which the reporting period begins, but may also be the year in which it ends) and the third part the receiving country code, before a unique identifier created by the sending jurisdiction (the "national part").

Element	Attribute	Size	Input Type	Requirement
MessageTypeIndic			globe:MessageTypeIndic_EnumType	Validation

This data element allows the sender to define the type of message sent. This element identifies whether data is new or corrected (see Guidance on the Correction Process below). Messages must contain all new or all corrected/deleted data or advise that there is no data to report.

The possible values are:

- 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

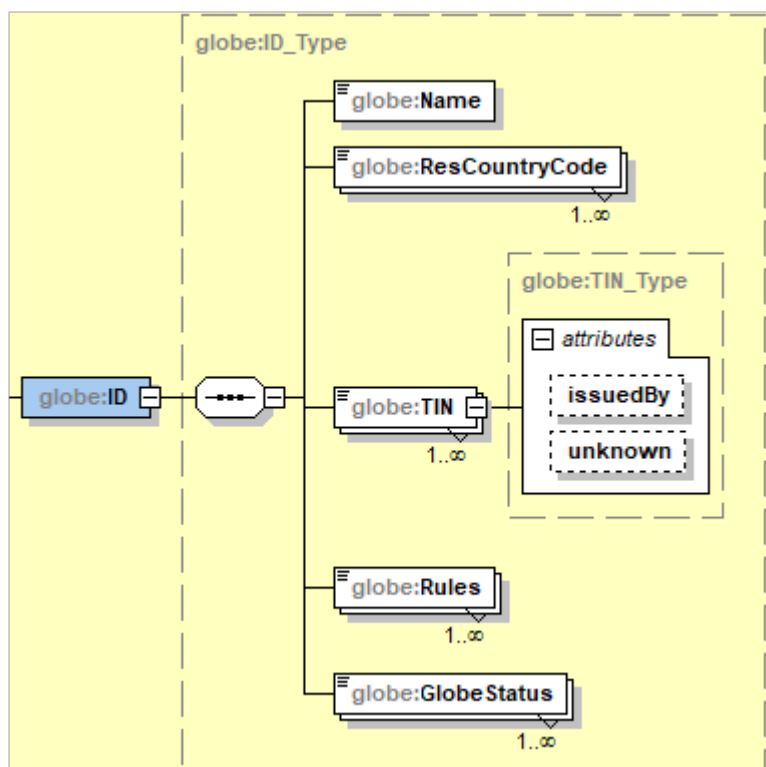
Element	Attribute	Size	Input Type	Requirement
ReportingPeriod			xsd:date	Validation

This data element identifies the last day of the Reporting Fiscal Year to which the message relates in yyyy-MM-DD format.

Element	Attribute	Size	Input Type	Requirement
Timestamp			xsd:dateTime	Validation

This data element identifies the date and time when the message was compiled. It is anticipated this element will be automatically populated by the host system. The format for use is yyyy-MM-DD'T'hh:mm:ss.nnn. Fractions of seconds may be used (in such a case the milliseconds will be provided in 3 digits, see ".nnn" in the format above). Examples: 2027-03-15T09:45:30 or 2027-03-15T09:45:30.789 (with milliseconds).

## ID Type and TIN Type



### ID Type

Element	Attribute	Size	Input Type	Requirement
ID			globe:ID_Type	Validation

The ID type defines the identifying information to be included in the GIR XML schema in relation to Constituent Entities, JVs, JV Subsidiaries and UPEs.

It is comprised of the following elements (including the TIN type), of which details are set out further below.

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

The Name element indicates the full legal name of the Constituent Entity, JV, JV Subsidiary and UPE.

[Notes 1.3.1.3 and 1.3.2.1.4]

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

The repeatable ResCountryCode element indicates the country code(s) of the jurisdiction where the UPE, Constituent Entity (other than the UPE), the JV or the JV Subsidiary is located for GloBE purposes. This information does not need to be reported in relation to UPEs that are Excluded Entities. The ResCountryCode is based on the ISO 3166-1 country list, complemented by the X5 code for Stateless Constituent Entities.

[Notes 1.3.1.1 and 1.3.2.1.2]

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	globe:TIN_Type	Optional (Mandatory)

The TIN element follows the TIN type set out below.

In case no TIN is entered, the value NOTIN should be provided.

Element	Attribute	Size	Input Type	Requirement
Rules			globe:IDTypeRules_EnumType	Validation

The Rules element indicates whether the UPE or CE jurisdiction has a QIIR, QUTPR and/or QDMTT in force for the Reporting Fiscal Year. The possible values are:

- 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

If more than one option is relevant, all relevant options shall be selected.

This information does not need to be reported in relation to UPEs that are Excluded Entities.

[Notes 1.3.1.2 and 1.3.2.1.3]

Element	Attribute	Size	Input Type	Requirement
GlobeStatus			globe_IDTypeGloBESStatus_EnumType	Validation

The repeatable Globe Status element indicates the status of the UPE or Constituent Entity for GloBE purposes. The possible values are:

- 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
- GIR309 – Minority-Owned Constituent Entity
- GIR310 – Investment Entity
- GIR311 – Insurance Investment Entity
- GIR312 – Joint Venture (JV)
- GIR313 – JV Subsidiary
- GIR314 – Non-Material Constituent Entity
- GIR315 – Excluded Entity

If more than one option is relevant, all relevant options shall be selected.

[Notes 1.3.1.6 and 1.3.2.1.7]

### TIN Type

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	globe:TIN_Type	Optional (Mandatory)

The TIN type indicates the tax identification number of the UPE, Constituent Entity, JV or JV Subsidiary used for purposes of Covered Taxes in the jurisdiction where it is located for GloBE purposes or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number.

The TIN type also indicates the TIN (if any) issued to the UPE, Constituent Entity, JV or JV Subsidiary by the jurisdiction where filing takes place ("the Filing Jurisdiction"). It is comprised of the following elements.

In case no TIN is entered, the value NOTIN should be provided.

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

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as "unknown".

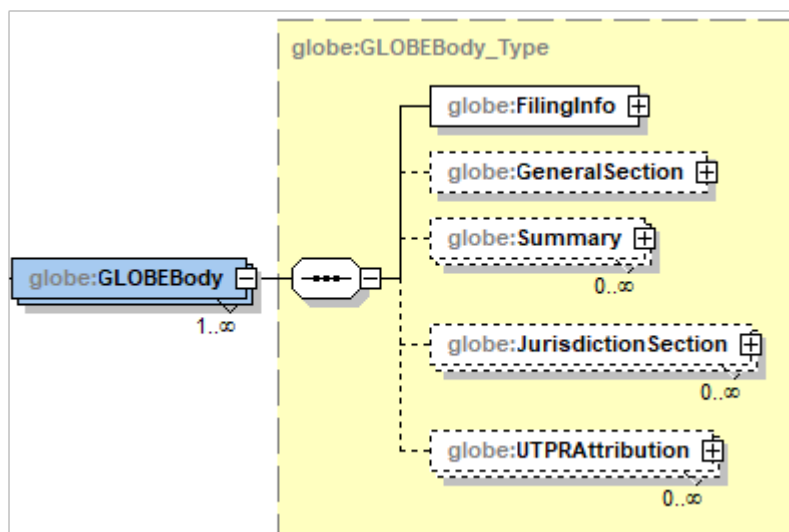
Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd:Boolean	Optional

This attribute can be provided as true "1", if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded.

[Notes 1.3.1.4, 1.3.1.5, 1.3.2.1.5 and 1.3.2.1.6]

### GloBE Body

The GloBE Body element contains information on the Filing Constituent Entity, General Section, Summary, Jurisdiction Section, and UTPRAtribution of the GIR.



In this light, the GloBE Body element is composed of the following five elements:

Element	Attribute	Size	Input Type	Requirement
FilingInfo			globe:FilingInfo	Validation

The Filing Info element identifies the Filing Constituent Entity, the MNE Group, the Accounting Information and the Reporting Fiscal Year to which the GIR relates.

Element	Attribute	Size	Input Type	Requirement
GeneralSection			globe:GeneralSectionType	Optional (Mandatory)

The optional General Section element (NB the scope of the term is limited in comparison with the definition under the GIR MCAA), contains information on the corporate structure of the group.

The element also indicates the relevant recipient jurisdictions of the GeneralSection for exchange of information purposes.

Element	Attribute	Size	Input Type	Requirement
Summary			globe:SummaryType	Optional (Mandatory)

The optional repeatable Summary element, which corresponds to Section 1.4 of the GIR and contains the high-level summary of GloBE information.

Element	Attribute	Size	Input Type	Requirement
JurisdictionSection			globe:JurisdictionSectionType	Optional (Mandatory)

The optional repeatable Jurisdiction Section element which corresponds to sections 2 and 3 (excluding 3.4.3) of the Globe Model Rules, contains jurisdictional information for every jurisdiction where the MNE Group is operating. For jurisdictions where safe harbours and exclusions do not apply, the Jurisdiction Section contains jurisdictional ETR computations, Top-up Tax computations where necessary and, finally, the allocation of Top-up Tax, if any. More limited information is reflected in respect of jurisdictions where relevant safe harbours and exclusions apply.

The Jurisdiction Section is also used for purposes of reporting the calculations undertaken under a QDMTT that meets the requirements to be considered as a Safe Harbour.

The element also indicates the relevant recipient jurisdictions of each Jurisdictional Section for exchange of information purposes.

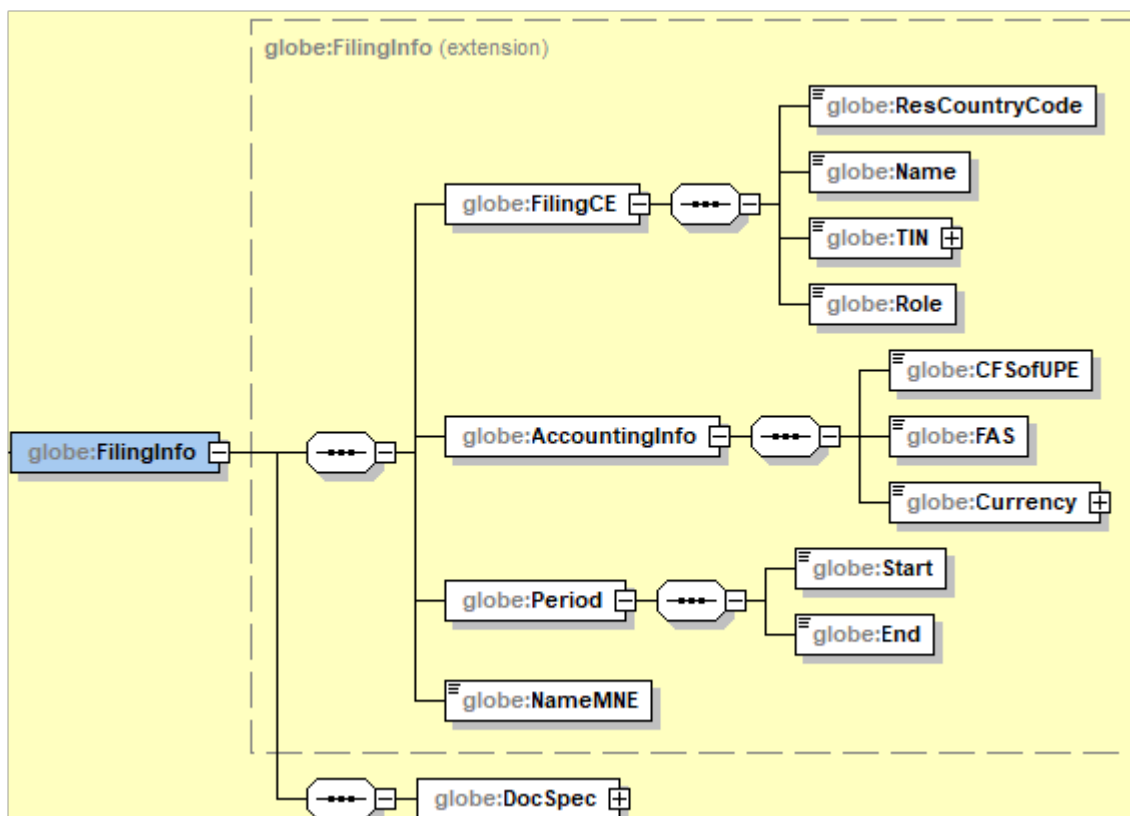
Element	Attribute	Size	Input Type	Requirement
UTPRAttribution			globe:UTPRAttributionType	Optional (Mandatory)

The optional repeatable UTPRAttribution Section element corresponds to Section 3.4.3 of the GIR and contains information on the attribution of Top-Up Tax amongst relevant jurisdictions in case the UTPR is applicable.

[Note 1.4.4 of the GIR]

## Filing Info

The Filing Info element is comprised of four core elements, FilingCE, AccountingInfo, Period, and NameMNE.



### Filing CE

Element	Attribute	Size	Input Type	Requirement
FilingCE				Validation

This Filing CE element identifies the Filing Constituent Entity that files the GloBE Information Return. If multiple Filing Constituent Entities file the GloBE Information Return, each of them shall file a separate GloBE Information Return. It is comprised of the following four elements.

[Note 1.1.1 and 1.1.2]

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

The ResCountryCode element indicates the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard for the jurisdiction where the Filing Constituent Entity is located.

[Note 1.1.5]

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

This Name element indicates the full legal name of the Filing Constituent Entity.

[Note 1.1.2]

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	globe:TIN_Type	Optional (Mandatory)

The optional (mandatory) TIN element indicates the tax identification number of the Filing Constituent Entity. The Filing Constituent Entity shall identify its TIN used for purposes of Covered Taxes in the Filing Jurisdiction or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number.

[Note 1.1.3]

In case no TIN is entered, the value NOTIN should be provided.

Element	Attribute	Size	Input Type	Requirement
Role			globe:FilingCERole_EnumType	Validation

The role element indicates the role of the Filing Constituent Entity. The possible values are:

- GIR401 – Ultimate Parent Entity
- GIR402 – Designated Filing Entity
- GIR403 – Designated Local Entity
- GIR404 – Constituent Entity

If “GIR0403” or “GIR0404” is selected as value in this element, it would be assumed that the GIR is provided by way of local filing.

[Note 1.1.4]

### Accounting Info

Element	Attribute	Size	Input Type	Requirement
AccountingInfo				Validation

The Accounting Info element reflects accounting information in respect of the UPE and is comprised of the following three elements.

Element	Attribute	Size	Input Type	Requirement
CFSofUPE			globe:FilingCECofUPE_EnumType	Validation

The CFSofUPE element indicates the relevant subparagraph (a), (b), (c), (d) of the definition of Consolidated Financial Statements in Article 10.1 that applies to the Consolidated Financial Statements of the UPE. When letter (d) applies, the Filing Constituent Entity shall use reasonable diligence and good faith efforts for purposes of the identification of the UPE. In this light, the possible values are:

- GIR501– subparagraph a
- GIR502 – subparagraph b
- GIR503 – subparagraph c
- GIR504 – subparagraph d

[Note 1.2.2.1 of the GIR]

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

The FAS element indicates the Financial Accounting Standard that is used for the Consolidated Financial Statements of the UPE. If the UPE does not prepare Consolidated Financial Statements, the Filing Constituent Entity shall report the Authorised Financial Accounting Standard that is either an Acceptable

Financial Accounting Standard or another financial accounting standard that is adjusted to prevent any Material Competitive Distortions.

[Note 1.2.2.2]

Element	Attribute	Size	Input Type	Requirement
Currency	currCode	3 characters	globe:MonAmnt_Type	Validation

The Currency element reflects the MonAmnt\_Type that is used for the Consolidated Financial Statements of the UPE. If the UPE does not prepare Consolidated Financial Statements, the Filing Constituent Entity shall report the ISO code of the currency that is used for purposes of the GloBE Rules. Such amounts shall be given in full units, i.e. without decimals. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217 and added in attribute currCode.

[Note 1.2.2.3]

### **Period**

Element	Attribute	Size	Input Type	Requirement
Period				Validation

This element indicates the start and end dates of the Reporting Fiscal Year and is comprised of the following two elements.

Element	Attribute	Size	Input Type	Requirement
Start			xsd:date	Validation

The start element indicates the start date of the Reporting Fiscal Year.

[Note 1.2.1.2]

Element	Attribute	Size	Input Type	Requirement
End			xsd:date	Validation

The end element indicates the end date of the Reporting Fiscal Year.

[Note 1.2.1.3]

### **Name MNE**

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

The Name MNE element indicates the name of the MNE Group that is commonly used in the preparation of its Consolidated Financial Statements.

[Note 1.2.1.1]

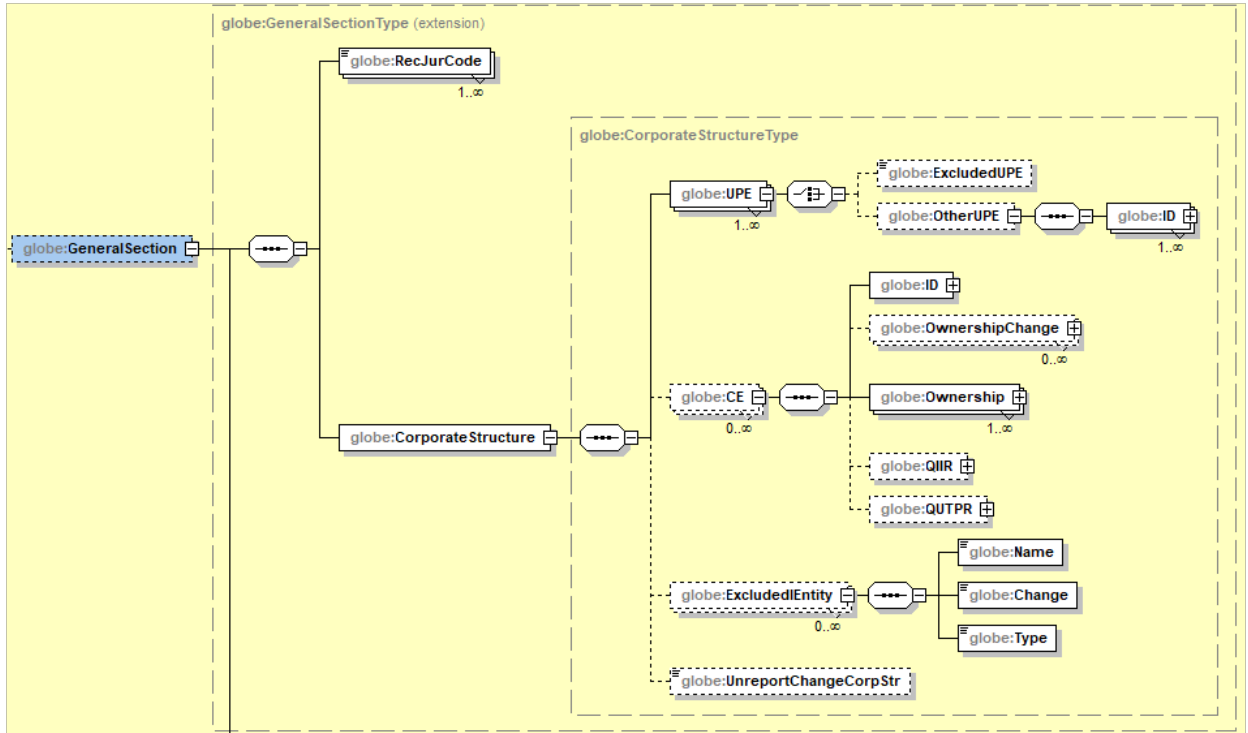
Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:docspec_type	Validation

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



## General Section

The General Section element is comprised of RecJurCode and CorporateStructure. The optional General Section element provides general accounting information on the Reporting Fiscal Year and the Consolidated Financial Statements of the UPE, contains information on the corporate structure of the group, as well as a summary table providing high-level visibility on the application of the rules.



### Receiving Jurisdiction Code

Element	Attribute	Size	Input Type	Requirement
RecJurCode		2 characters	iso:CountryCode_Type	Validation

The repeatable RecJurCode indicates the relevant recipient jurisdictions of the General Section for exchange of information purposes. If the MNE Group intends to proceed with local filing of the GIR, the domestic jurisdiction code must be entered in the element.

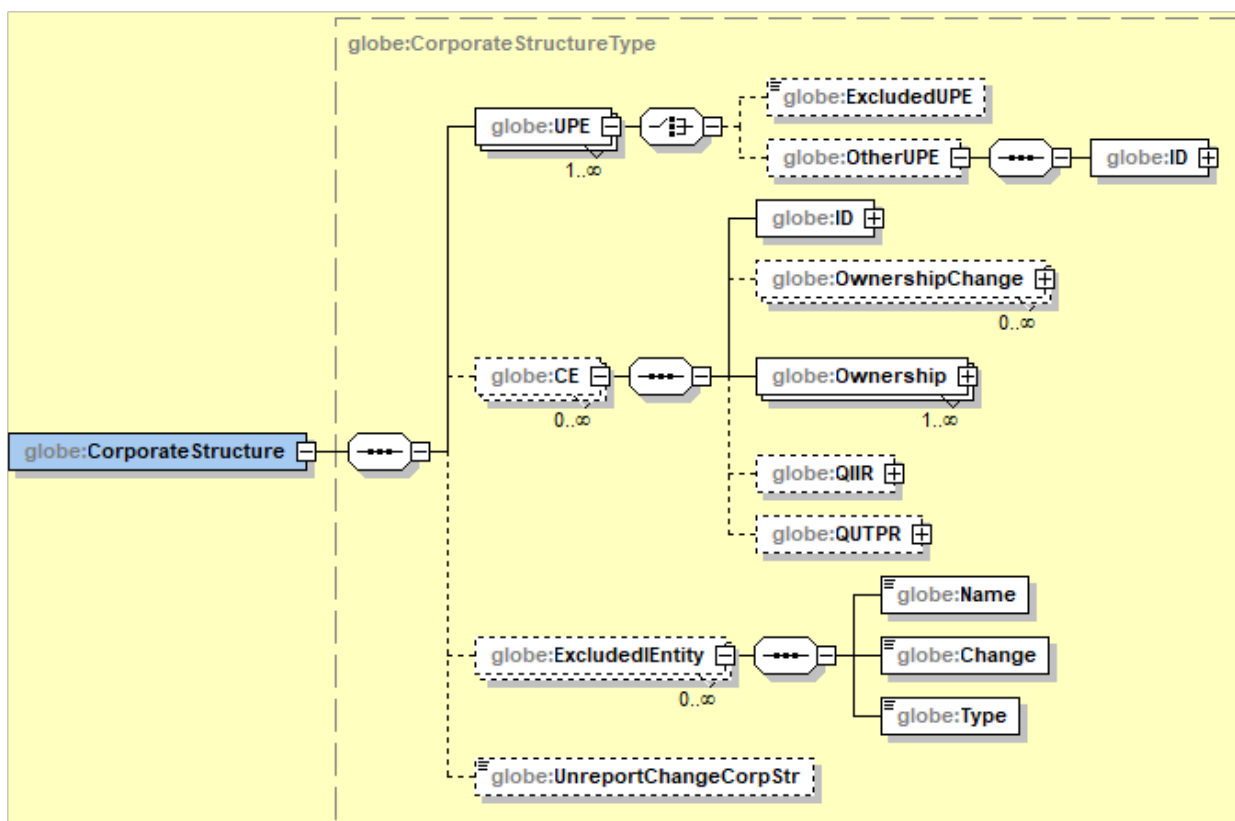
The Filing Constituent Entity shall identify the jurisdictions in which filing obligations of Constituent Entities are intended to be met through exchange of information under Article 8.1.2. [Note 1.1.6].

Element	Attribute	Size	Input Type	Requirement
CorporateStructure			globe:CorporateStructureType	Validation

The Corporate Structure element contains information on the corporate structure of the MNE Group.

### Corporate Structure

The Corporate Structure element is composed of the UPE, CE, Excluded Entity, and UnreportChangeCorpStr elements.



### UPE

Element	Attribute	Size	Input Type	Requirement
UPE				Validation

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.

If the MNE Group is a Multi-Parented MNE Group, the Filing Constituent Entity shall complete this UPE element for each UPE.

[Note 1.3.1]

Element	Attribute	Size	Input Type	Requirement
ExcludedUPE		1 to 200 Characters	globe:ExcludedUPE_EnumType	Optional (Mandatory)

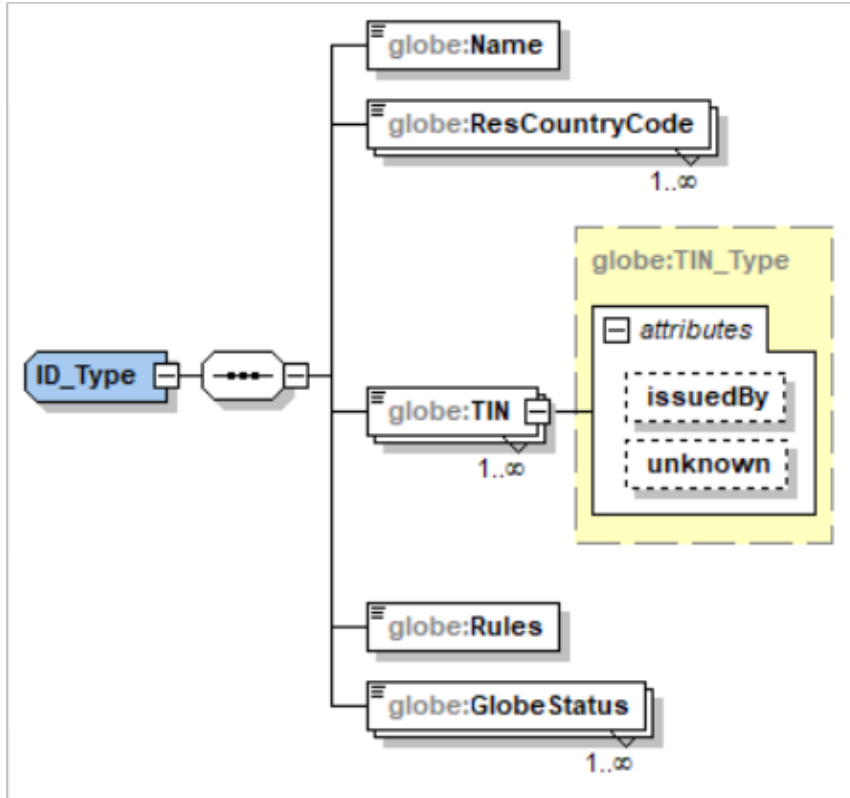
If the UPE is an Excluded Entity, this field reflects its type. The possible values are:

- 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

Element	Attribute	Size	Input Type	Requirement
OtherUPE				Optional (Mandatory)

The OtherUPE element identifies the UPE, other than an Excluded UPE, and follows the ID Type.

**ID Type**



Element	Attribute	Size	Input Type	Requirement
ID			globe:ID_Type	Validation

The ID type defines the identifying information to be included in the GIR XML schema in relation to Constituent Entities, JVs, JV Subsidiaries and UPEs.

It is comprised of the following elements (including the TIN type), of which details are set out further below.

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

The Name element indicates the full legal name of the Constituent Entity, JV, JV Subsidiary and UPE.

[Notes 1.3.1.3 and 1.3.2.1.4]

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

The repeatable ResCountryCode element indicates the country code(s) of the jurisdiction where the UPE, Constituent Entity (other than the UPE), the JV or the JV Subsidiary is located for GloBE purposes. This information does not need to be reported in relation to UPEs that are Excluded Entities. The ResCountryCode is based on the ISO 3166-1 country list, complemented by the X5 code for Stateless Constituent Entities.

[Notes 1.3.1.1 and 1.3.2.1.2]

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	globe:TIN_Type	Optional (Mandatory)

The TIN element follows the TIN type set out below.

In case no TIN is entered, the value NOTIN should be provided.

Element	Attribute	Size	Input Type	Requirement
Rules			globe:IDTypeRules_EnumType	Validation

The Rules element indicates whether the UPE or CE jurisdiction has a QIIR, QUTPR and/or QDMTT in force for the Reporting Fiscal Year. The possible values are:

- 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

If more than one option is relevant, all relevant options shall be selected.

This information does not need to be reported in relation to UPEs that are Excluded Entities.

[Notes 1.3.1.2 and 1.3.2.1.3]

Element	Attribute	Size	Input Type	Requirement
GlobeStatus			globe_IDTypeGloBESStatus_EnumType	Validation

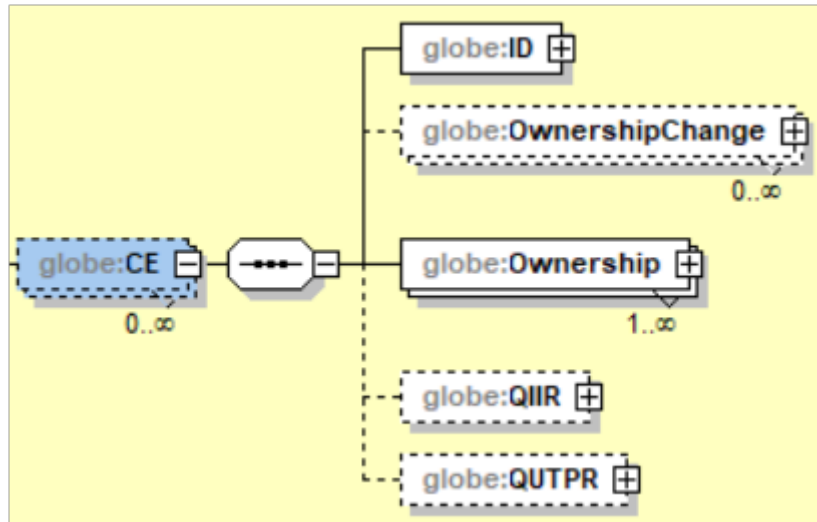
The repeatable Globe Status element indicates the status of the UPE or Constituent Entity for GloBE purposes. The possible values are:

- 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
- GIR309 – Minority-Owned Constituent Entity
- GIR310 – Investment Entity
- GIR311 – Insurance Investment Entity
- GIR312 – Joint Venture
- GIR313 – JV Subsidiary
- GIR314 – Non-Material Constituent Entity

If more than one option is relevant, all relevant options shall be selected.

[Notes 1.3.1.6 and 1.3.2.1.7]

**CE and members of JV Groups**



Element	Attribute	Size	Input Type	Requirement
CE				Optional (Mandatory)

The repeatable CE element contains identifying and ownership information in respect of CEs and members of JV Groups of the MNE Group. It is comprised of the following five elements.

Element	Attribute	Size	Input Type	Requirement
ID			globe:ID_Type	Validation

The ID element contains identifying information on each CE and JV Group member and follows the ID Type, as outlined above.

Element	Attribute	Size	Input Type	Requirement
OwnershipChange				Optional (Mandatory)

The repeatable Ownership Change element contains information on changes to the corporate structure of Constituent Entities (or other Entities of the MNE Group) and members of JV Groups that occurred during the Reporting Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
Ownership				Validation

The repeatable Ownership element contains information on the corporate structure of Constituent Entities (or other Entities of the MNE Group) and members of JV Groups.

Element	Attribute	Size	Input Type	Requirement
QIIR				Optional (Mandatory)

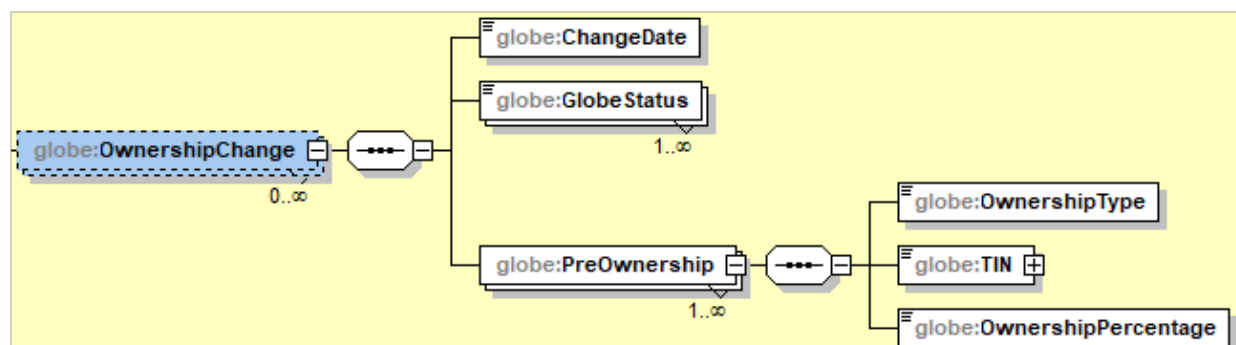
The QIIR element contains information on whether CEs that are POPEs or Intermediate Parent Entities are required to apply a QIIR.

Element	Attribute	Size	Input Type	Requirement
QUTPR				Validation

The UTPR element indicates whether the UTPR is applicable in respect of the entity.

The Ownership Change, Ownership, QIIR and UTPR elements are described below.

## Ownership Change



Element	Attribute	Size	Input Type	Requirement
OwnershipChange				Optional (Mandatory)

The Ownership Change element does not need to be completed if the Constituent Entity (or other Entity of the MNE Group) or member of a JV Group was not subject to changes during the Reporting Fiscal Year. The Ownership Change element must only be completed with respect to changes that at any time during the Reporting Fiscal Year affected the ETR computation (e.g., for Constituent Entities involved in the cross-border allocation of income or taxes) or the computation or allocation of Top-up Tax (e.g., the extent to which the IIR applies to a Constituent Entity).

[Note 1.3.3.]

The Ownership Change element is comprised of the following three elements.

Element	Attribute	Size	Input Type	Requirement
ChangeDate			xsd:date	Validation

The Change Date element indicates the effective date (using yyyy-mm-dd format) of any changes in the ownership structure or any changes in the status of the Constituent Entity (or other Entity of the MNE Group) or member of a JV Group. If a Constituent Entity (or other Entity of the MNE Group) or a member of a JV Group was subject to more than one change during the Reporting Fiscal Year, each change should be reflected separately.

[Note 1.3.3.3]

Element	Attribute	Size	Input Type	Requirement
GlobeStatus			globe:IDGloBESStatus_EnumType	Validation

The Globe Status element 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. The possible values are:

- 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 – Joint Venture (JV)
- GIR713 – JV Subsidiary
- GIR714 – Non-Material Constituent Entity
- GIR715 – POPE
- GIR716 – Intermediate Parent Entity
- GIR717 – Ultimate Parent Entity
- GIR718 – Excluded Entity
- GIR719 – Non-Group member.

If more than one option is relevant, all relevant options shall be selected.

[Note 1.3.3.4]

Element	Attribute	Size	Input Type	Requirement
PreOwnership				Validation

The repeatable Ownership element indicates the Entities holding ownership interests in the CE (or other Entity) or member of JV Group before the first reported change, as well as the percentage of such ownership interests.

The Filing Constituent Entity shall not complete the Ownership element with respect to Excluded Entities that were Excluded Entities before the change.

[Note 1.3.3.6 to 1.3.3.8]

It is comprised of the following three elements.

Element	Attribute	Size	Input Type	Requirement
OwnershipType			OwnershipType_EnumType	Optional (Mandatory)

The Ownership Type element 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. The possible values are (only one applicable):

- GIR801 – UPE
- GIR802 – Constituent Entities
- GIR803 – Joint Ventures
- GIR804 – JV Subsidiaries
- GIR805 – Excluded Entities (aggregate)
- GIR806 – Non-Group members (aggregate).

“Excluded Entities (aggregate)” and “Non-Group members (aggregate)” are reported in the aggregate.

[Note 1.3.2.1.8]

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	globe:TINType	Optional (Mandatory)

The TIN element indicates the TIN of the Constituent Entity, Group Entity, Excluded Entity, member of JV Group or non-Group member that directly held Ownership Interests in the Constituent Entity (or other Entity of the MNE Group) or member of a JV Group on the day immediately preceding the date of the transaction. Excluded Entities that are not the UPE and non-Group members should be reported in the aggregate (i.e.,

“Excluded Entities (aggregate)” and “Non-Group members (aggregate)”). The Filing Constituent Entity shall also report any Group Entity that indirectly held Ownership Interests in the Constituent (or other Entity of the MNE Group) through Excluded Entities or non-Group members on the day immediately preceding the date of the transaction.

[Note 1.3.3.6]

In case no TIN is entered, the value NOTIN should be provided.

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

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd:Boolean	Optional

This attribute can be provided if the TIN is not available or inexistent. Any value provided for TIN flagged as unknown will be discarded.

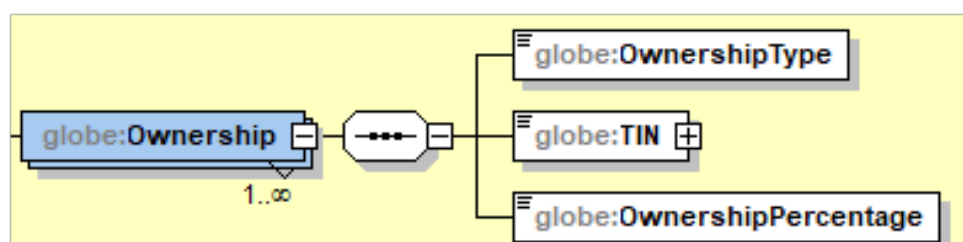
Element	Attribute	Size	Input Type	Requirement
OwnershipPercentage		5-characters	globe:percentage	Validation

The Ownership Percentage element indicates the Ownership Interests held in the Constituent Entity (or other Entity of the MNE Group) or member of a JV Group by the Constituent Entities, Excluded Entities, members of JV Groups and non-Group members identified above on the day immediately preceding the date of change in accordance with the guidance provided in Note 1.3.2.1.10.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern  $\backslash d\{1,2\}\backslash d?\backslash \cdot\backslash d\{2\}$ , which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

[Note 1.3.3.7]

## Ownership



Element	Attribute	Size	Input Type	Requirement
Ownership				Validation

The Ownership element reflects the ownership of Constituent Entities and members of JV Groups as of the last day of the Reporting Fiscal Year. It is comprised of the Ownership Type, TIN and Ownership Percentage elements.

[Note 1.3.2.1]

Element	Attribute	Size	Input Type	Requirement
OwnershipType			globe:OwnershipType_EnumType	Validation

The Ownership Type element 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. The possible values are (only one applicable):

- GIR801 – UPE
- GIR802 – Constituent Entities
- GIR803 – Joint Ventures
- GIR804 – JV Subsidiaries
- GIR805 – Excluded Entities (aggregate)
- GIR806 – Non-Group members (aggregate).

“Excluded Entities (aggregate)” and “Non-Group members (aggregate)” are reported in the aggregate.

[Note 1.3.2.1.8]

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	globe:TIN_Type	Optional (Mandatory)

The TIN element indicates the TIN (or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number) of the Constituent Entities, JVs or JV Subsidiaries that hold Ownership Interests in the Constituent Entity, JV or JV Subsidiary. No TIN shall be reported for Excluded Entities that are not the UPE and non-Group members as they are reported in the aggregate (i.e., “Excluded Entities (aggregate)” and “Non-Group members (aggregate)”).

[Note 1.3.2.1.9]

In case no TIN is entered, the value NOTIN should be provided.

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

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd:Boolean	Optional

This attribute can be provided if the TIN is not available or inexistent. Any value provided for TIN flagged as unknown will be discarded.

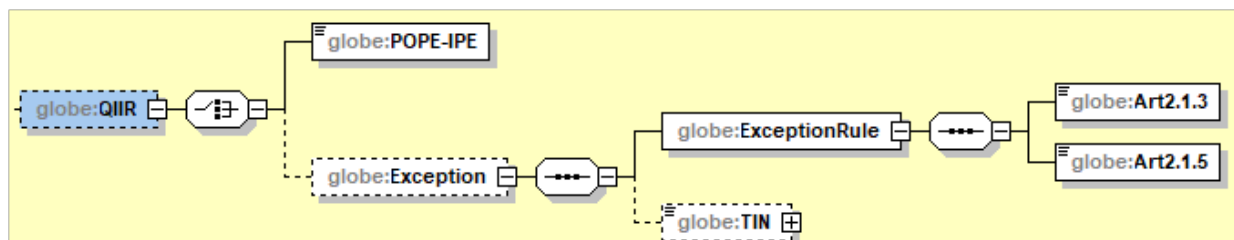
Element	Attribute	Size	Input Type	Requirement
OwnershipPercentage		5-characters	globe:percentage	Validation

The Ownership Percentage element indicates (in percentage) the Ownership Interests directly held in the Constituent Entity, JV or JV Subsidiary by the Constituent Entities, JV, JV subsidiaries, Excluded Entities and non-Group members identified in *OwnershipType*. The Filing Constituent Entity shall report Ownership Interests held by non-Group members in the aggregate. When several Excluded Entities hold direct Ownership Interest in a Constituent Entity, JV or JV Subsidiary, the aggregate amount held by all Excluded Entities shall be reported. When a Group Entity holds indirect Ownership Interest in a Constituent Entity, Joint Venture or JV subsidiary through one or more Excluded Entities or through non-Group members, the Filing Constituent Entity shall report, in addition to any Ownership Interest that this Group Entity holds directly, the Ownership Interests that it holds indirectly through Excluded Entities or non-Group members. To avoid double counting, in this case, the Ownership Interests directly held in the Constituent Entity, Joint Venture or JV subsidiary by such Excluded Entities or non-Group members taken into account in computing that Group Entity’s Ownership Interest shall not be reported separately. If the Constituent Entity is a Permanent Establishment, the Filing Constituent Entity shall identify the Main Entity in *OwnershipType* and report 100% in *OwnershipPercentage*.

It uses the `xsd:pattern` facet to specify that valid values must match the regular expression pattern `\d{1,2}\d?\.\d{2}`, which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

[Note 1.3.2.1.10]

## QIIR



Element	Attribute	Size	Input Type	Requirement
QIIR				Optional (Mandatory)

The QIIR element contains information on whether CEs that are POPEs or Intermediate Parent Entities are required to apply a QIIR. The QIIR element shall only be completed in respect of the CE if a QIIR applies in the jurisdiction where the CE is located and if the CE is a POPE or an Intermediate Parent Entity. This information shall not be reported in respect of members of JV Groups or Entities that do not own any Ownership Interest (direct or indirect) in another CE as those Group Entities are not potential Parent Entities.

[Notes 1.3.2.1.11 to 1.3.2.1.13]

Element	Attribute	Size	Input Type	Requirement
POPE-IPE			<code>globe:POPEIPE_EnumType</code>	Validation (choice)

The POPE-IPE element indicates the type of Parent Entity that applies. The possible values are:

- GIR901 – POPE
- GIR902 – Intermediate Parent Entity

Pursuant to the definition of the Partially-Owned Parent Entity, the Parent Entity is a Partially-Owned Parent Entity if it has more than 20% of the Ownership Interests in its profits held (directly or indirectly) by persons that are not Constituent Entities of the MNE Group and if it owns (directly or indirectly) an Ownership Interest in another Constituent Entity of the same MNE Group.

[Note 1.3.2.1.11]

Element	Attribute	Size	Input Type	Requirement
Exception				Optional (Mandatory)

The Exception element reflects the application of the exception under Article 2.1.3 or 2.1.5.

Element	Attribute	Size	Input Type	Requirement
ExceptionRule				Validation (choice)

The ExceptionRule element requires the selection of either Article 2.1.3 or 2.1.5 and is also comprised of the TIN element.

Element	Attribute	Size	Input Type	Requirement
Art2.1.3		1-character	<code>xsd:boolean</code>	Validation

The Art 2.1.3 element indicates that the Intermediate Parent Entity is not required to apply the IIR as the UPE applies the IIR or there is another Intermediate Parent Entity required to apply the IIR.

Element	Attribute	Size	Input Type	Requirement
Art2.1.5		1-character	xsd:boolean	Validation

The Art2.1.5 element indicates that a POPE is not required to apply the IIR if it is wholly owned (directly or indirectly) by another POPE that is required to apply a Qualified IIR for the Reporting Fiscal Year.

Pursuant to Article 2.1.5, a POPE is not required to apply the IIR if it is wholly owned (directly or indirectly) by another POPE that is required to apply a Qualified IIR for the Reporting Fiscal Year. If the exception in Article 2.1.5 applies, the Filing Constituent Entity shall report the TIN used for Covered Taxes in the jurisdiction where the other Partially-Owned Parent Entity is located for GloBE purposes or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number.

[Note 1.3.2.1.13]

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	globe:TIN_Type	Optional (Mandatory)

The optional (mandatory) TIN element indicates the TIN used for Covered Taxes in the jurisdiction where the UPE, other IPE or other POPE is located for GloBE purposes.

[Note 1.3.2.1.12 and 1.3.2.1.13]

In case no TIN is entered, the value NOTIN should be provided.

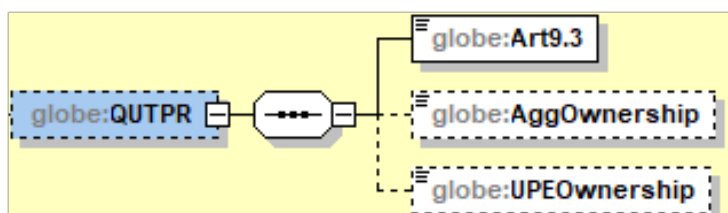
Element	Attribute	Size	Input Type	Requirement
TIN	issuedBy	2-character	iso:CountryCode_Type	Optional (Mandatory)

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd: Boolean	Optional

This attribute can be provided if the TIN is not available or inexistent. Any value provided for TIN flagged as unknown will be discarded.

## QUTPR



Element	Attribute	Size	Input Type	Requirement
QUTPR				Optional (Mandatory)

The UTPR element indicates whether the UTPR is applicable in respect of the entity and is comprised of the following three elements.

Element	Attribute	Size	Input Type	Requirement
Art9.3		1 character	xsd:boolean	Validation

The Art 9.3 element indicates whether the initial phase of international activity (Article 9.3) applies. If so, the following two elements shall not be completed.

The following two elements shall further not be completed where the UPE is required to apply a QIIR with respect to the relevant Constituent Entities (which could include Constituent Entities located in the UPE

jurisdiction). In all other cases, the Filing Constituent Entity shall only complete these two following elements when a Parent Entity required to apply a QIIR with respect to a Constituent Entity holds an Ownership Interest lower than 100% in that Constituent Entity. also not be

[Note 1.3.2.1.15 and 1.3.2.1.16]

Element	Attribute	Size	Input Type	Requirement
AggOwnership		5-characters	globe:percentage	Optional (Mandatory)

The AggOwnership element indicates the aggregate Ownership Interests in percentage over the total of Ownership Interests held in that Constituent Entity. The aggregate (direct and indirect) Ownership Interests of Parent Entities required to apply a QIIR is the sum of the Ownership Interests held by each Parent Entity that is required to apply a QIIR with respect to the Low-Taxed Constituent Entities. The aggregate amount shall be zero if no Parent Entity is required to apply a QIIR in respect of the low- taxed income of the Low-Taxed Constituent Entity. If a Parent Entity (that owns an Ownership Interest in a Low-Taxed Constituent Entity indirectly through an Intermediate Parent Entity or a Partially-Owned Parent Entity that is not eligible for an exclusion from the IIR under Article 2.1.3 or 2.1.5) is required to apply the IIR, the relevant Ownership Interests shall be counted only once for purposes of computing the aggregate amount.

For JV Group members, the AggOwnership element indicates the aggregate Allocable Share of Top-up Taxes of the member of the JV Group in percentage over the total amount of Top-up Tax for that member of a JV Group. The aggregate Allocable Share of Top-up Taxes of Parent Entities required to apply a QIIR is the sum of the Allocable Share of Top-up Taxes of each Parent Entity that is required to apply a QIIR with respect to the Low-Taxed Joint Venture or JV Subsidiary. The aggregate amount shall be zero if no Parent Entity is required to apply a QIIR in respect of the low-taxed income of the Joint Venture or JV Subsidiary. If a Parent Entity holds an Ownership Interest in a Low-Taxed Joint Venture or JV subsidiary indirectly through another other Parent Entity that is required to apply the IIR, the Allocable Share of Top-up Taxes shall be counted only once for purposes of computing the aggregate amount.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern `\d{1,2}\d?\.\d{2}`, which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

[Notess 1.3.2.1.15]

Element	Attribute	Size	Input Type	Requirement
UPEOwnership		1-character	xsd:boolean	Optional (Mandatory)

The UPE Ownership element indicates whether the UPE's Ownership Interests in the CE (respectively UPE's allocable share of Top-up Tax for the member of JV Group) is greater than the aggregate Ownership Interests (respectively allocable share) of Parent Entities required to apply a QIIR in that CE (respectively member of JV group).

[Note 1.3.2.1.16]

### **Excluded Entity**

Element	Attribute	Size	Input Type	Requirement
ExcludedEntity				Optional (Mandatory)

The repeatable Excluded Entity reflects information on Excluded Entities as of the last day of the Reporting Fiscal Year. An Excluded Entity is a Group Entity that is defined in Article 1.5.1 or Article 1.5.2. It is comprised of the following three elements.

[Note 1.3.2.2]

Element	Attribute	Size	Input Type	Requirement
Name		1-200 characters	stf:StringMin1Max200_Type	Validation

The Name element indicates the name of the Excluded Entity.

[Note 1.3.2.2.2]

Element	Attribute	Size	Input Type	Requirement
Change		1-character	xsd:boolean	Validation

The Change element indicates any changes from the previous Reporting Fiscal Year in respect of the name or type of the Excluded Entity.

[Note 1.3.2.2.1]

Element	Attribute	Size	Input Type	Requirement
Type			globe:ExcludedEntity_EnumType	Validation

The Type element indicates the type of each Excluded Entity. The possible values are:

- 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)

[Note 1.3.2.2.3]

### ***Unreported Change Corporate Structure***

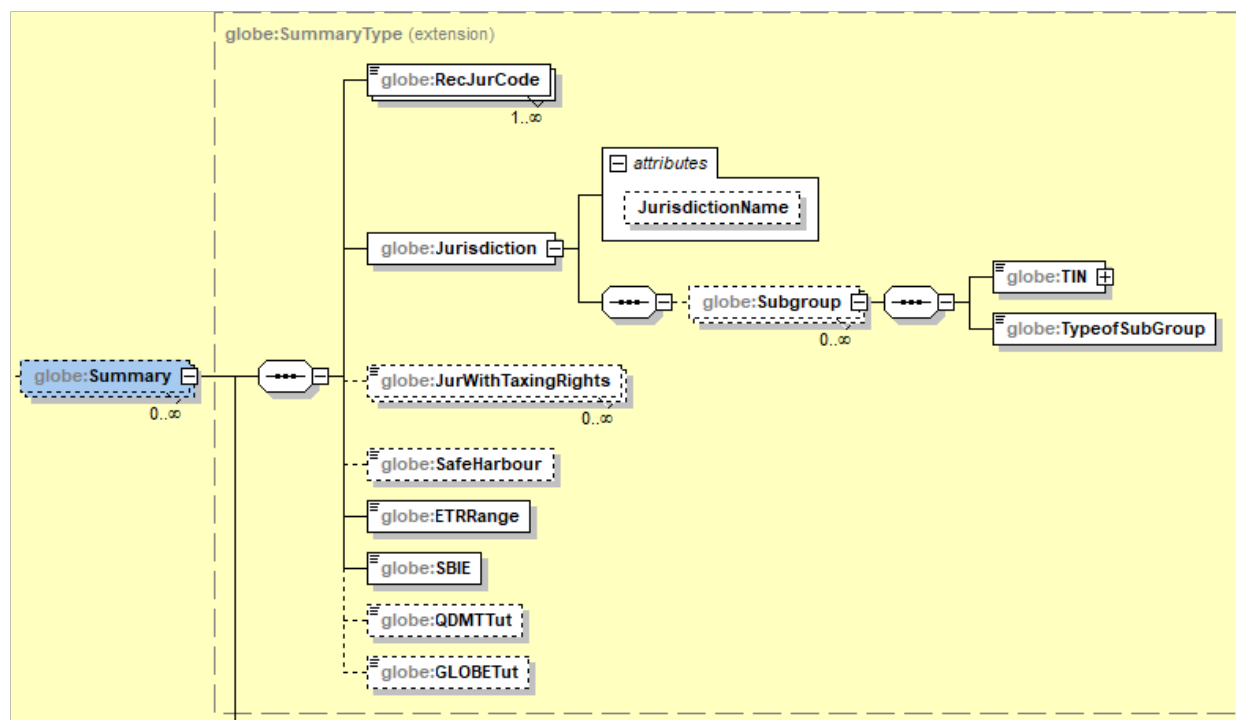
Element	Attribute	Size	Input Type	Requirement
UnreportChangeCorpStr		1-character	xsd:boolean	Optional (Mandatory)

The UnreportChangeCorpStr elements indicates whether any changes occurred during the Reporting Fiscal Year were not reported under the Ownership Change element because they did not affect the ETR computation , the Top-up Tax computation or the allocation of Top-up Tax at any time during the Reporting Fiscal Year (e.g. where a Constituent Entity that was not involved in any cross-border allocation of income or taxes was directly and wholly-owned by the UPE prior to the change and it is transferred to another Constituent Entity that is directly and wholly-owned by the UPE).

[Note 1.3.3.a]

## Summary

The Summary element is comprised of the following parent elements: Jurisdiction, JurWithTaxingRights, SafeHarbour, ETRRange, SBIE, QDMTTut, and GLOBETut.



Element	Attribute	Size	Input Type	Requirement
Summary			globe:SummaryType	Optional (Mandatory)

The repeatable Summary element provides a high-level summary of the application of the GloBE Rules to the MNE Group in respect of each jurisdiction where the MNE Group has Constituent Entities or where members of JV Groups are located and each subgroup for which a separate ETR or Top-up Tax computation applies.

These ten elements are described in further detail, below.

### Receiving Jurisdiction Code

Element	Attribute	Size	Input Type	Requirement
RecJurCode		2 characters	iso:CountryCode_Type	Validation

The repeatable RecJurCode indicates the relevant recipient jurisdictions of the Summary Section for exchange of information purposes. If the MNE Group intends to proceed with local filing of the GIR, the domestic jurisdiction code must be entered in the element.

The Filing Constituent Entity shall identify the jurisdictions in which filing obligations of Constituent Entities are intended to be met through exchange of information under Article 8.1.2.

[Note 1.1.6]

## Jurisdiction

Element	Attribute	Size	Input Type	Requirement
Jurisdiction				Validation

Element	Attribute	Size	Input Type	Requirement
Jurisdiction	JurisdictionName	2-character	iso:CountryCode_Type	Optional (Mandatory)

The Jurisdiction element indicates the 2-character alphabetic country code for the jurisdiction where the MNE Group has Constituent Entities or where members of JV Groups are located based on the ISO 3166-1 Alpha 2 standard.

[Note 1.4.1]

Element	Attribute	Size	Input Type	Requirement
Subgroup				Optional (Mandatory)

The repeatable Subgroup element applies where the perimeter of the GloBE calculation is a subgroup.

[Note 1.4.2]

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

The TIN element reflects the TIN of the entity at the top of the ownership structure of each subgroup for which a separate GloBE calculation applies.

In case no TIN is entered, the value NOTIN should be provided.

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

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd:Boolean	Optional

This attribute can be provided as true “1”, if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded.

[Note 1.4.3]

Element	Attribute	Size	Input Type	Requirement
TypeofSubgroup			globe:TypeofSubGroup_EnumType	Validation

The Type of Subgroup element identifies the type of subgroup based on the following options:

- GIR1101 – Constituent Entities
- GIR1102 – Minority-Owned Subgroup
- GIR1103 – Standalone MOCEs
- GIR1104 – Investment Entities
- GIR1105 – Joint Venture Group
- GIR1106 – Stateless Constituent Entity

[Note 1.4.2]

## Jurisdiction With Taxing Rights

Element	Attribute	Size	Input Type	Requirement
JurWithTaxingRights		2-characters	iso:CountryCode_Type	Optional (Mandatory)

The repeatable JurWithTaxingRights element indicates the names of the jurisdiction(s) with taxing rights in respect of the jurisdiction identified under the Jurisdiction element and, if applicable, the relevant subgroup identified in the form of 2-character alphabetic country codes based on the ISO 3166-1 Alpha 2 standard. A jurisdiction has taxing rights in respect of another, where, under the rule order provided in the GloBE rules, the Jurisdictional Top-up Tax computed in respect of the latter jurisdiction would result in a Top-up Tax liability due by a Constituent Entity located in the former jurisdiction under the charging provisions in the former jurisdiction. Specifically, a QDMTT Safe Harbour jurisdiction or a jurisdiction with an Income Inclusion Rule that applies to domestic entities will have taxing rights in respect of itself. Further, several jurisdictions may have taxing rights in respect of the same other jurisdiction. This may be the case, for instance, when both the UPE and a Partially-Owned Parent Entity are required to apply the IIR in respect of a Constituent Entity located in a third jurisdiction. In that case, both the UPE jurisdiction and the Partially-Owned Parent Entity jurisdiction need to be reported. Equally, UTPR jurisdictions would have taxing rights in respect of the jurisdictions for which the Top-up Tax is not reduced to zero under Article 2.5.

[Note 1.4.4]

## Safe Harbour

Element	Attribute	Size	Input Type	Requirement
SafeHarbour			globe:SafeHarbour_EnumType	Optional (Mandatory)

The Safe Harbour element 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. The Filing Constituent Entity shall report the relevant option applied for purposes of the Safe Harbour in accordance with Note 2.2.1.1.1.

- 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 – NMCE Safe Harbour – de minimis test
- GIR1208 – NMCE Safe Harbour – ETR test
- GIR1209 – NMCE Safe Harbour – Routine profit test

[Note 1.4.5]

## ETR Range

Element	Attribute	Size	Input Type	Requirement
ETRRange			globe:_ETRRange_EnumType	Validation

The ETR Range element 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 falls:

- 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

[Note 1.4.6]

### **SBIE**

Element	Attribute	Size	Input Type	Requirement
SBIE		1-character	xsd:boolean	Validation

The SBIE element indicates the Substance-based Income Exclusion in respect of the jurisdiction identified in 1.4.1 or relevant subgroup identified in 1.4.3, if any has resulted in no Top-Up Tax arising in the jurisdiction.

[Note 1.4.7]

### **QDMTTut**

Element	Attribute	Size	Input Type	Requirement
QDMTTut			globe: QDMTTuT_EnumType	Optional (Mandatory)

The QDMTTut element 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. The possible values are:

- 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.

[Note 1.4.8]

**GLOBETut**

Element	Attribute	Size	Input Type	Requirement
GloBETut			globe: globeTuT_EnumType	Optional (Mandatory)

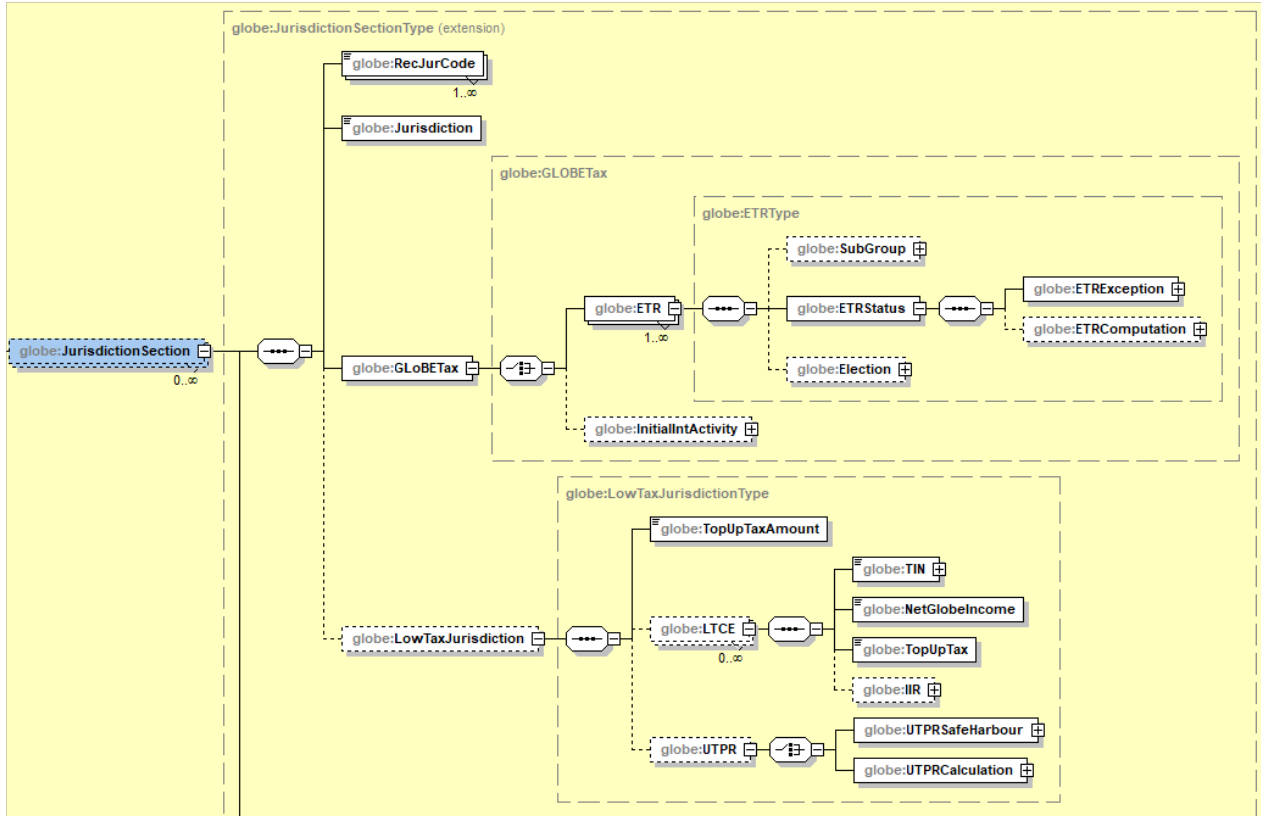
The GloBETut element indicates the range in which the GloBE Top-up Tax payable falls, in respect of the jurisdiction identified 1.4.1 or relevant subgroup identified in 1.4.3 (if any), as reported 3.3.1.e, if any. The possible values are:

- 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.

[Note 1.4.9]

## Jurisdiction Section

The repeatable Jurisdiction Section element contains disclosures in respect of jurisdictions where relevant safe harbours and exclusions apply. For jurisdictions where safe harbours and exclusions do not apply, it reflects ETR computations, followed by Top-up Tax computations where necessary, and finally the allocation of Top-up Tax, if any.



It is comprised of four sub-elements, namely RecJurCode, Jurisdiction, GloBE Tax and LowTaxJurisdiction.

Element	Attribute	Size	Input Type	Requirement
RecJurCode		2-character	iso:countrycode_Type	Validation

The repeatable RecJurCode element reflects the intended recipient jurisdiction(s) of each Jurisdiction Section. If local filing of the GIR applies, the domestic jurisdiction code must be entered in the element.

The Filing Constituent Entity shall identify the jurisdictions in which filing obligations of Constituent Entities are intended to be met through exchange of information under Article 8.1.2.

[Note 1.1.6].

Element	Attribute	Size	Input Type	Requirement
Jurisdiction		2-character	iso:countrycode_Type	Validation

The Jurisdiction element reflects the jurisdiction in respect of which the Jurisdiction Section is prepared. In case of reporting in respect of Stateless Constituent Entities the code X5 should be used.

Element	Attribute	Size	Input Type	Requirement
GloBETax			globe:GLOBETax	Validation

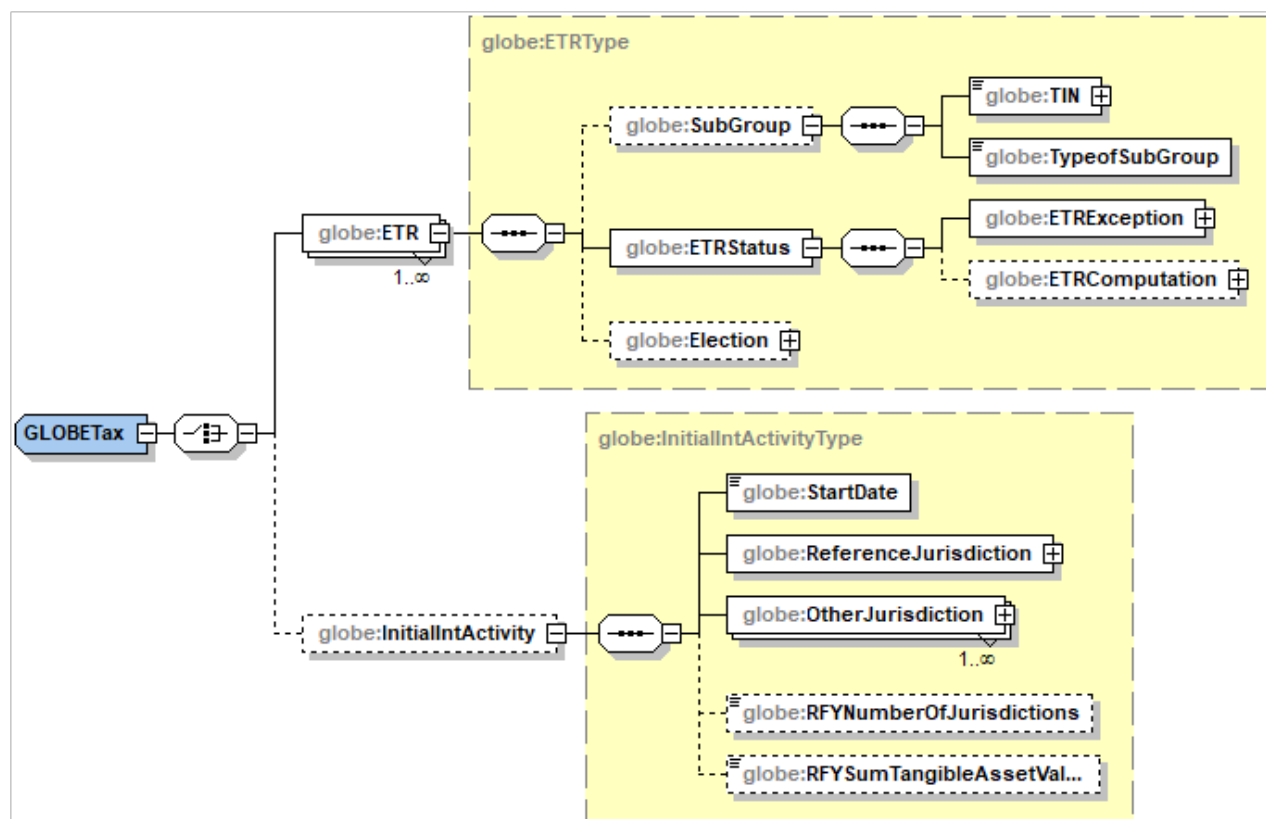
The GloBE Tax element reflects the disclosures in respect of jurisdictions where relevant safe harbours and exclusions apply, as well as ETR computations where such safe harbours and exclusions do not apply. It is comprised of the InitialIntActivity and ETR elements.

Element	Attribute	Size	Input Type	Requirement
LowTaxJurisdiction			globe:LowTaxJurisdictionType	Optional (Mandatory)

For each Low-Tax Jurisdiction, this repeatable element specifies the amount of Top-up Tax payable in respect of each Low-Taxed Constituent Entity (or member of JV Group) where a QIIR applies and identifies each Parent Entity's Allocable Share of Top-up Tax. It further provides more details on the computation of the UTPR Top-up Tax Amount, if any, as well as of the UTPR Percentage for each UTPR Jurisdiction, where relevant. It is comprised of the Top Up Tax Amount, LTCE and UTPR elements.

## GLOBE Tax

This section outlines the child elements under the GLOBETax element with ETR and InitialIntActivity as the next two sub elements.



### Initial Int Activity

Element	Attribute	Size	Input Type	Requirement
InitialIntActivity			globe:InitialIntActivityType	Optional (Mandatory)

The InitialIntActivity element indicates that the MNE Group is in the initial phase of international activity, whereby the Top-up tax is reduced to zero for purposes of the UTPR of the MNE Group. It is comprised of several elements which evidence that the MNE Group is eligible for the exclusion. When Article 9.3 applies, and no Group Entity is required to apply a QIIR, the Filing Constituent Entity does not need to complete Sections 2.1, 2.2 or Section 3 for the relevant jurisdictions for which the Top-up Tax is reduced to zero under Article 9.3.

[Note 2.3]

Element	Attribute	Size	Input Type	Requirement
StartDate			xsd:date	Validation

The StartDate element indicates the first day of the First Fiscal Year in which the MNE Group originally came within the scope of GloBE Rules. Article 9.3 does not apply for any Fiscal Year that starts later than five years after the first day of the Fiscal Year reported in 2.3.1. For MNE Groups in scope of the GloBE

Rules when they come into effect, the date reported in 2.3.1 shall be replaced with the date when the UTPR rules come into effect.

[Note 2.3.1]

Element	Attribute	Size	Input Type	Requirement
ReferenceJurisdiction				Validation

The Reference Jurisdiction element indicates the Reference Jurisdiction defined in Article 9.3.3. It is comprised of the ResCountryCode and Tangible Asset Value elements.

[Note 2.3.2]

Element	Attribute	Size	Input Type	Requirement
ResCountryCode			iso:countrycode_Type	Validation

The ResCountryCode element indicates the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard of the Reference Jurisdiction.

Element	Attribute	Size	Input Type	Requirement
TangibleAssetValue			xsd:integer	Validation

The Tangible Asset Value element indicates the Net Book Values of Tangible Assets of all Constituent Entities located in the Reference Jurisdiction for the Fiscal Year in which the MNE Group originally comes within the scope of the GloBE Rules.

[Note 2.3.3]

Element	Attribute	Size	Input Type	Requirement
OtherJurisdiction				Validation

The repeatable Other Jurisdiction element reflects information on the Net Book Values of Tangible Assets of Constituent Entities located outside the Reference Jurisdiction for the Fiscal Year in which the MNE Group originally comes within the scope of the GloBE Rules. It is comprised of the ResCountryCode and Tangible Asset Value elements.

[Note 2.3.5]

Element	Attribute	Size	Input Type	Requirement
ResCountryCode			iso:countrycode_type	Validation

The ResCountryCode element indicates the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard of each jurisdiction, other than the Reference Jurisdiction, where Constituent Entities are located for the Fiscal Year in which the MNE Group originally comes within the scope of the GloBE Rules. The number of jurisdictions other than the Reference Jurisdiction shall be up to five. The location of Joint Ventures and JV Subsidiaries or Investment Entities that are not Excluded Entities is not taken into account to determine the number of jurisdictions where the MNE Group has Constituent Entities.

[Notes 2.3.4 and 2.3.5.a]

Element	Attribute	Size	Input Type	Requirement
TangibleAssetValue			xsd:integer	Validation

The Tangible Asset Value indicates the Net Book Values of Tangible Assets of all Constituent Entities located in each of jurisdiction other than the Reference Jurisdiction for the Fiscal Year in which the MNE Group originally comes within the scope of GloBE Rules. Tangible Assets of Stateless Constituent Entities are considered held by Constituent Entities located in a jurisdiction other than the Reference Jurisdiction, except to the extent that the MNE Group demonstrates that those Tangible Assets are physically located in the Reference Jurisdiction. Tangible Assets of Joint Ventures and JV Subsidiaries or Investment Entities

that are not Excluded Entities, are not taken into account to determine the Sum of the Net Book Values of Tangible Assets of all Constituent Entities located in other jurisdictions than the Reference Jurisdiction

[Note 2.3.5.b]

Element	Attribute	Size	Input Type	Requirement
RFYNumberOfJurisdictions			xsd:integer	Optional (Mandatory)

The RFYNumberOfJurisdictions element indicates the Number of jurisdictions where the MNE Group has Constituent Entities during the Reporting Fiscal Year. If the Reporting Fiscal Year is the Fiscal Year in which the MNE Group originally comes within the scope of GloBE Rules, this information shall not be reported as it can be derived from the information reported under the element(s) *OtherJurisdiction*.

[Note 2.3.6]

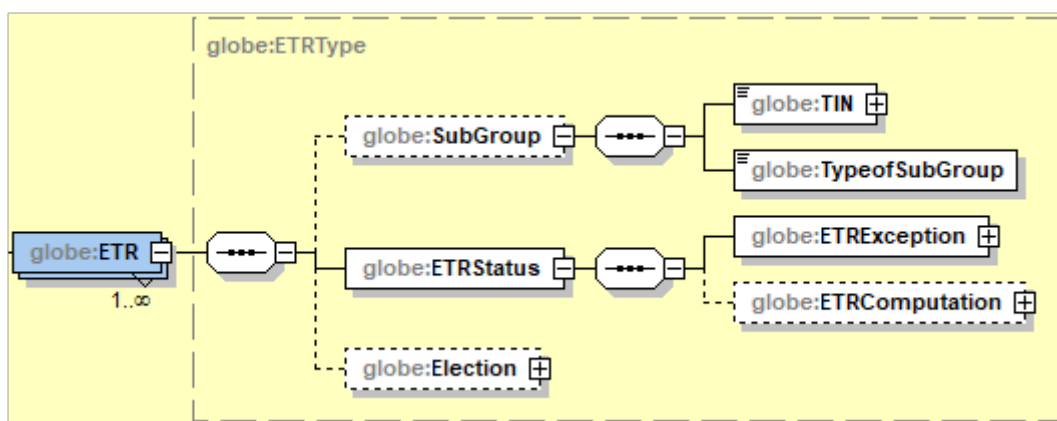
Element	Attribute	Size	Input Type	Requirement
RFYSumTangibleAssetValue			xsd:integer	Optional (Mandatory)

The RFYSumTangibleAssetValue element indicates the sum of the Net Book Values of Tangible Assets of all Constituent Entities located in all jurisdictions other than the Reference Jurisdiction during the Reporting Fiscal Year. If the Reporting Fiscal Year is the Fiscal Year in which the MNE Group originally comes within the scope of GloBE Rules, this information shall not be reported as it can be derived from the information reported under the element(s) *OtherJurisdiction*.

[Note 2.3.7]

## ETR

The GloBE Tax element reflects the disclosures in respect of jurisdictions where relevant safe harbours and exclusions apply, as well as ETR computations where such safe harbours and exclusions do not apply. It is comprised of the Sub Group, Election and ETR Status elements.



## SubGroup

Element	Attribute	Size	Input Type	Requirement
SubGroup				Optional (Mandatory)

The Sub Group element indicates the subgroup, if any, in respect of which the GloBE computation is performed, or to which Jurisdictional safe harbours or exclusions apply.

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

The TIN element indicates the TIN of the Entity at the top of the Ownership Structure of each subgroup identified.

In case no TIN is entered, the value NOTIN should be provided.

Element	Attribute	Size	Input Type	Requirement
TypeofSubGroup			globe:ETRTypeofSubGroup_EnumType	Validation

The Type of Sub Group element indicates the type of subgroup identified for perimeter of the GloBE computation. Several subgroups can be identified under this element. The possible values are:

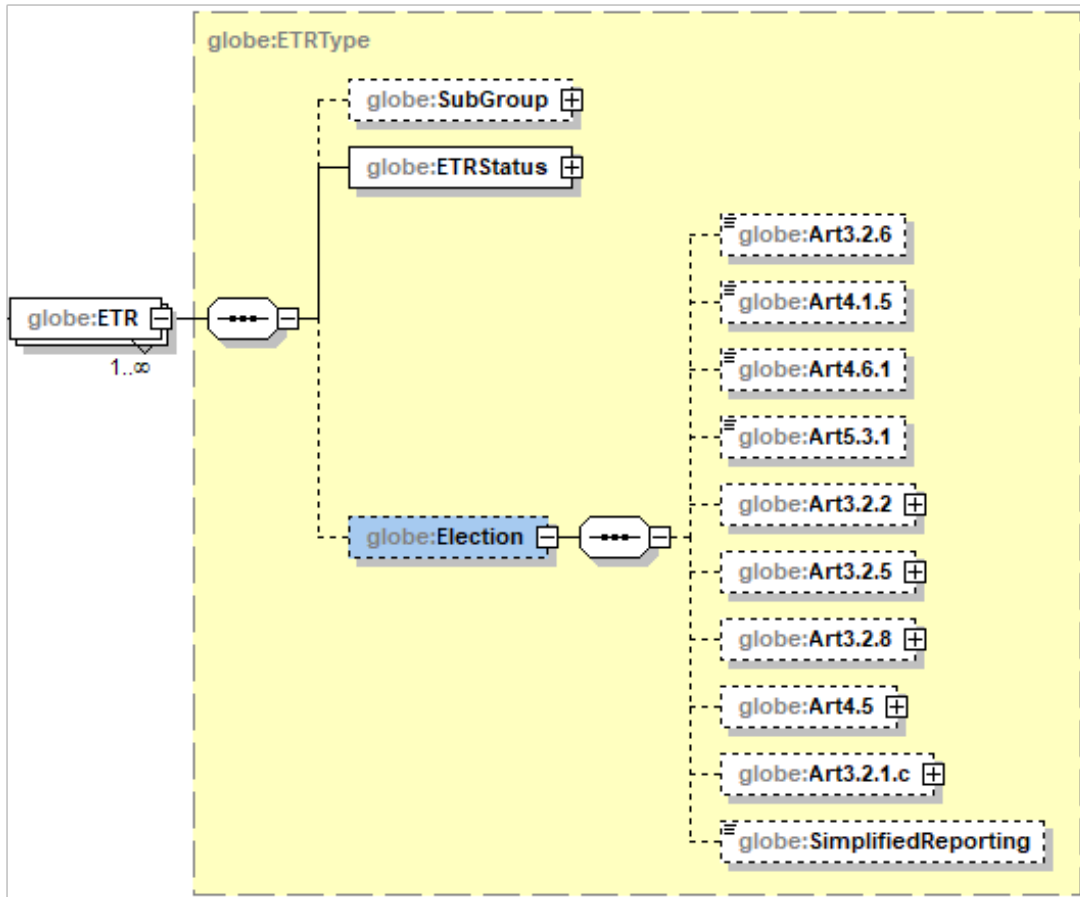
- GIR1601 – Constituent Entities
- GIR1602 – Minority-Owned Subgroup (specify which Minority-Owned Subgroup)
- GIR1603 – Standalone MOCEs
- GIR1604 – Investment Entities
- GIR1605 – Joint Venture Group (specify which JV Group)
- GIR1606 – Stateless Constituent Entity
- GIR 1607 – Transitional CbCR Safe Harbour

Standalone MOCEs are Minority-Owned Constituent Entities that are not part of any Minority-Owned Group. Investment Entities also include JVs or JV subsidiaries that qualify as Investment Entities but do not include Investment Entities for which an election is made under Article 7.5. Minority-Owned Subgroups may be made of members of JV Groups. Transitional CbCR Safe Harbour means the group of Constituent Entities covered by the Transitional CbCR Safe Harbour. The Filing Constituent Entity shall report the relevant information for each subgroup.

[Notes 2.1.2 and 3.1.2]



**Election**



Element	Attribute	Size	Input Type	Requirement
Election				Optional

The Election element reflects the applied jurisdictional elections (i.e. elections that apply to all Constituent Entities (or members of a JV Group) located in a jurisdiction). This element and each sub element under the parent element are optional.

[Note 3.2.3.1]

Element	Attribute	Size	Input Type	Requirement
Art3.2.6		1-character	xsd:boolean	Optional (Mandatory)

Art 3.2.6. element indicates the application of the aggregate asset gain election.

Element	Attribute	Size	Input Type	Requirement
Art4.1.5		1-character	xsd:boolean	Optional (Mandatory)

The Art4.1.5 element indicates the application of the negative tax expense carry-forward.

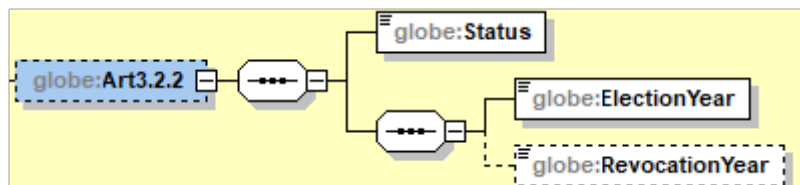
Element	Attribute	Size	Input Type	Requirement
Art4.6.1		1-character	xsd:boolean	Optional (Mandatory)

The Art4.6.1 element indicates the application of the immaterial decrease in covered taxes election.

Element	Attribute	Size	Input Type	Requirement
Art5.3.1		1-character	xsd:boolean	Optional (Mandatory)

The Art5.3.1 element indicates the election not to apply the substance-based income exclusion.

Element	Attribute	Size	Input Type	Requirement
Art3.2.2				Optional (Mandatory)



The Art3.2.2 element indicates the application of the stock-based compensation election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.

Element	Attribute	Size	Input Type	Requirement
Status		1-character	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. If True, then the ElectionYear and RevocationYear elements must be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year.

[Note 3.2.3.1.a.3]

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

The Revocation Year element indicates the year where the election was revoked (if any).

[Note 3.2.3.1.a.4]

Element	Attribute	Size	Input Type	Requirement
Art3.2.5				Optional (Validation)

The Art3.2.5 element indicates the application of the realisation principle election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.

Element	Attribute	Size	Input Type	Requirement
Status		1-character	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. If True, then must complete the ElectionYear and RevocationYear elements.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year.

[Note 3.2.3.1.a.3]

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

The Revocation Year element indicates the year where the election was revoked (if any).

[Note 3.2.3.1.a.4]

Element	Attribute	Size	Input Type	Requirement
Art3.2.8				Optional (Validation)

The Art3.2.8 element indicates the application of the intra-group transactions election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.

Element	Attribute	Size	Input Type	Requirement
Status		1-character	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. If True, then must complete the ElectionYear and RevocationYear elements.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year.

[Note 3.2.3.1.a.3]

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

The Revocation Year element indicates the year where the election was revoked (if any).

[Note 3.2.3.1.a.4]

Element	Attribute	Size	Input Type	Requirement
Art4.5				Optional (Validation)

The Art 4.5. element indicates the application of the GloBE Loss Election. This election can only be made with the first GloBE Information Return that includes the jurisdiction for which the election is made. If the election is subsequently revoked, the Filing Constituent Entity cannot make a new election for the same jurisdiction It is comprised of the Status, Election Year, and Revocation Year elements.

[Note 3.2.3.1.a.5.i]

Element	Attribute	Size	Input Type	Requirement
Status		1-character	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. If True, then must complete the ElectionYear and RevocationYear elements.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

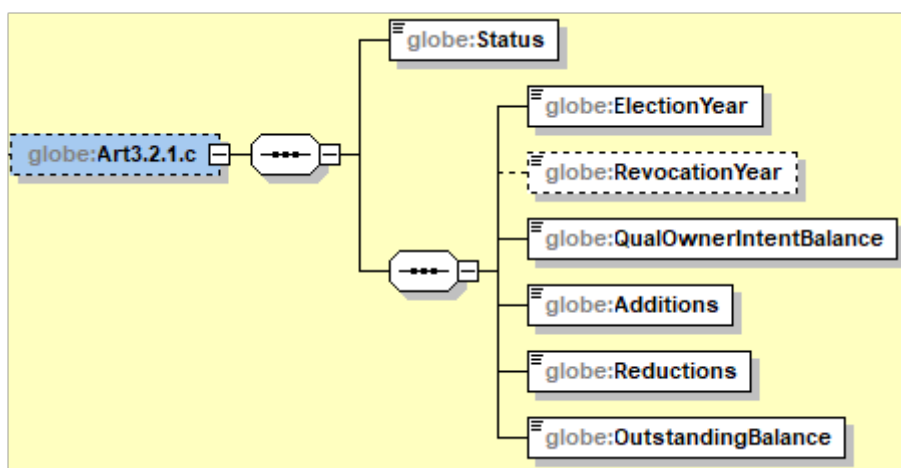
The Election Year element indicates the Election Year.

[Note 3.2.3.1.a.3]

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

The Revocation Year element indicates the year where the election was revoked (if any).

[Note 3.2.3.1.a.4]



Element	Attribute	Size	Input Type	Requirement
Art3.2.1.c				Optional (Validation)

The Art 3.2.1c element indicates the application of the equity investment inclusion election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements. It is also comprised of the QualOwnerIntentBalance, Additions, Reductions and Outstanding Balance elements, which indicate the inclusion of equity gain or loss with respect to an equity investment inclusion election.

Element	Attribute	Size	Input Type	Requirement
Status		1-character	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. If True, then must complete the ElectionYear and RevocationYear elements.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year.

[Note 3.2.3.1.a.3]

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

The Revocation Year element indicates the year where the election was revoked (if any).

[Note 3.2.3.1.a.4]

Element	Attribute	Size	Input Type	Requirement
QualOwnerIntentBalance			xsd:integer	Validation

The QualOwnerIntentBalance element indicates balance of the owner's investment in a Qualified Ownership Interest from prior years, i.e. the remaining amount of the owner's investment in a Qualified Ownership Interest for the jurisdiction that has not been reduced by receipts.

[Note 3.2.3.1.b.2]

Element	Attribute	Size	Input Type	Requirement
Additions			xsd:integer	Validation

The Additions element indicates the increase in the owner's investment in a Qualified Ownership Interest for the Reporting Fiscal Year for the jurisdiction.

[Note 3.2.3.1.b.3]

Element	Attribute	Size	Input Type	Requirement
Reductions			xsd:integer	Validation

The Reductions element indicates the decrease in the owner’s investment in a Qualified Ownership Interest for the Reporting Fiscal Year for the jurisdiction pursuant to the related Administrative Guidance. The decrease cannot exceed the owner’s investment and cause the investment below zero.

[Note 3.2.3.1.b.4]

Element	Attribute	Size	Input Type	Requirement
OutstandingBalance			xsd:integer	Validation

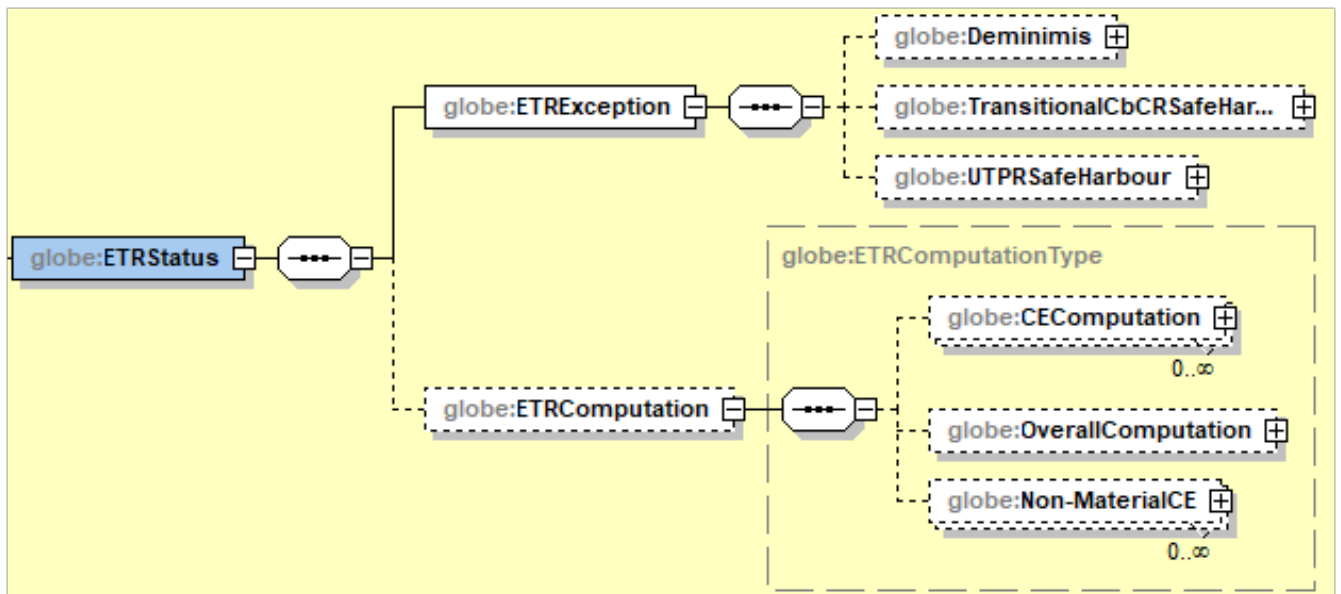
The Outstanding Balance element indicates the outstanding balance of the owner’s investment in a Qualified Ownership Interest, i.e. the sum of the balance from prior years and additions to the owner’s Investment in a Qualified Ownership Interest after deducting the receipts with respect to the Qualified Ownership Interest for the Reporting Fiscal Year.

[Note 3.2.3.1.b.5]

Element	Attribute	Size	Input Type	Requirement
Simplified Reporting		1-character	xsd:boolean	Optional (Validation)

The Simplified Reporting element indicates that information in respect of the jurisdiction is subject to simplified reporting. As a Boolean element, the accepted input types are True or False.

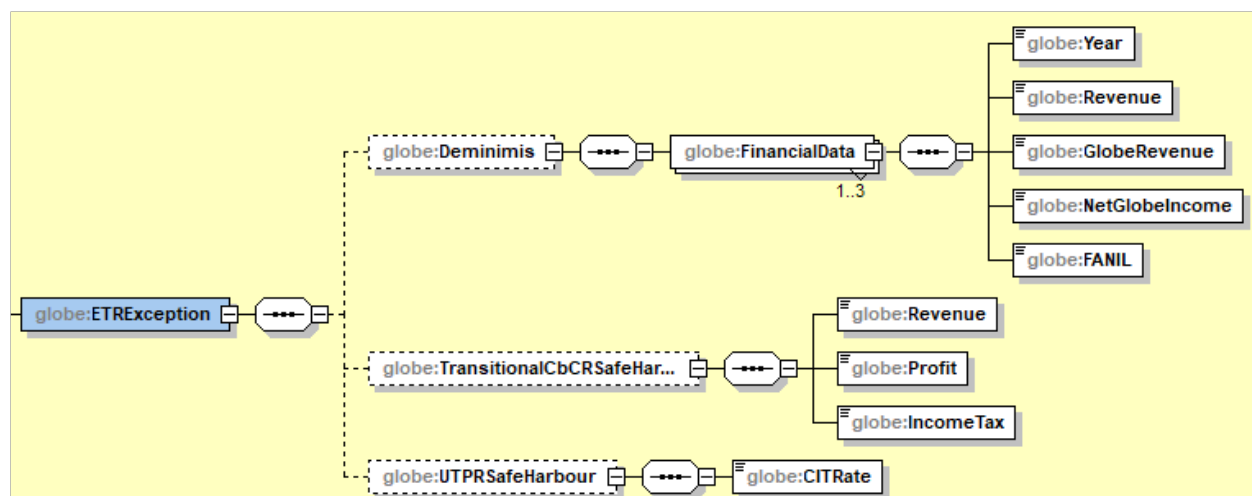
**ETR Status**



Element	Attribute	Size	Input Type	Requirement
ETRStatus				Validation

The ETR Status element reflects the application of jurisdictional safe harbours and exclusions or, where no such exceptions apply, the ETR computation. It is comprised of the ETR Exception and ETR Computation elements.

## ETR Exception



Element	Attribute	Size	Input Type	Requirement
ETRException				Validation

The ETR Exception element reflects the application of jurisdictional safe harbours and exclusions. It is comprised of the Deminimis, TransitionalCbCRSafeHarbour, UTPRSafeHarbour elements.

### Deminimis

Element	Attribute	Size	Input Type	Requirement
Deminimis				Optional (Mandatory)

The Deminimis element reflects the election for the de minimis exclusion and is comprised of the Financial Data element. Where the de minimis exclusion is applied with respect to an eligible jurisdiction, Sections 3.2.4.6 (where applicable) and 3.3.3 (additional current top up tax) shall be completed for the jurisdiction.

Element	Attribute	Size	Input Type	Requirement
FinancialData				Validation

The repeatable Financial Data element contains the datapoints relevant for applying the de minimis exclusion and is comprised of the Year, Revenue, GloBE Revenue, Net Globe Income and FANIL elements. This element can be repeated a maximum of three times, to allow the capture of all three years of reporting; Reporting Fiscal Year, the first preceding fiscal year (if applicable) and the second preceding fiscal year (if applicable), as well as the average of the three years, respectively.

[Note 2.2.2]

Element	Attribute	Size	Input Type	Requirement
Year			xsd:date	Validation

The Year element indicates the year in respect of which the remaining datapoints apply, i.e. the Reporting Fiscal Year, the first preceding fiscal year (if applicable) and the second preceding fiscal year (if applicable), respectively. Where appropriate, the Average of the three Fiscal Years shall be computed by adjusting the corresponding revenue and income (or loss) calculations in proportion to the period covered by the preceding Fiscal Year over a calendar year.

[Notes 2.2.2.a-c and 2.2.2.d]

Element	Attribute	Size	Input Type	Requirement
Revenue			xsd:integer	Validation

The Revenue element indicates the sum of the revenue of Constituent Entities or members of JV Groups located in the jurisdiction before any adjustments under Chapter 3.

[Note 2.2.2.1]

Element	Attribute	Size	Input Type	Requirement
GlobeRevenue			xsd:integer	Validation

The Globe Revenue element indicates the sum of the GloBE Revenue of Constituent Entities or members of JV Groups located in the jurisdiction.

[Note 2.2.2.2]

Element	Attribute	Size	Input Type	Requirement
NetGlobeIncome			xsd:integer	Validation

The Net Globe Income element indicates the sum of the GloBE Income or Loss of Constituent Entities or members of JV Groups located in the jurisdiction.

[Note 2.2.2.4]

Element	Attribute	Size	Input Type	Requirement
FANIL			xsd:integer	Validation

The FANIL element indicates that the aggregate FANIL of Constituent Entities or members of JV Groups located in the jurisdiction.

[Note 2.2.2.3]

### **Transitional CbCR Safe Harbour**

Element	Attribute	Size	Input Type	Requirement
TransitionalCbCRSafeHarbour				Optional (Mandatory)

The Transitional CbCR Safe Harbour element reflects the application of the Transitional CbCR Safe Harbour.

Element	Attribute	Size	Input Type	Requirement
Revenue			xsd:integer	Validation

The Revenue element indicates the Total Revenue for the jurisdiction as reported in the Qualified CbC Report of the MNE Group (or Qualified Financial Statements for members of JV Groups) for the Reporting Fiscal Year. This element only needs to be completed if the *De minimis test* applies.

[Note 2.2.1.3.a.1]

Element	Attribute	Size	Input Type	Requirement
Profit			xsd:integer	Validation

The Profit element indicates the Profit (Loss) before Income Tax for the jurisdiction as reported in the Qualified CbC Report of the MNE Group (or Qualified Financial Statements for members of JV Groups) for the Reporting Fiscal Year and in accordance with the methodologies set out in the Safe Harbours and Penalty Relief document.

[Note 2.2.1.3.a.2]

Element	Attribute	Size	Input Type	Requirement
IncomeTax			xsd:integer	Validation

The Income Tax element indicates the Simplified Covered Taxes of the relevant Constituent Entities or members of JV Groups, as defined in the Safe Harbours and Penalty Relief document, for the Reporting Fiscal Year. This element only needs to be completed if the Simplified ETR test applies.

[Note 2.2.1.3.a.3]

### UTPR Safe Harbour

Element	Attribute	Size	Input Type	Requirement
UTPRSafeHarbour				Optional (Mandatory)

The UTPRSafeHarbour element reflects the application of the Transitional UTPR Safe Harbour.

Element	Attribute	Size	Input Type	Requirement
CITRate		5-characters	globe:percentage	Validation

The CITRate element reflects the corporate income tax rate of the UPE jurisdiction in accordance with the agreed safe harbour.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern `\d{1,2}\d?\.\d{2}`, which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

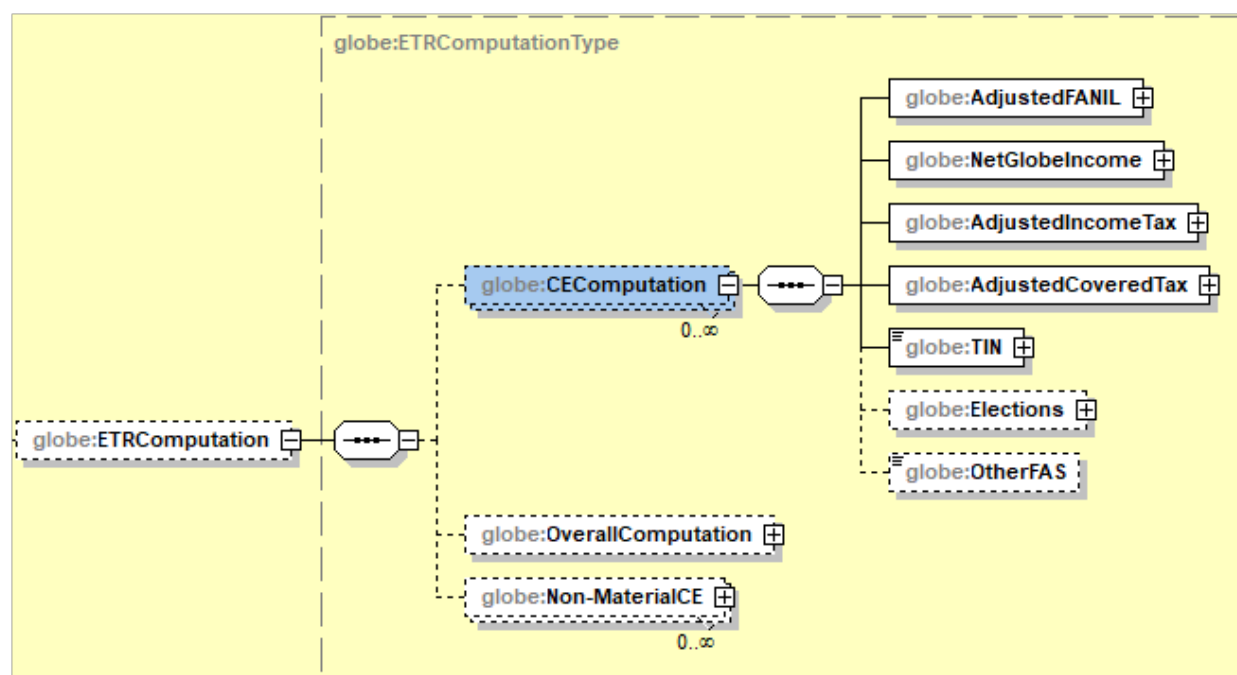
[Note 2.2.1.3.b.1]

### ETR Computation

Element	Attribute	Size	Input Type	Requirement
ETRComputation			globe:ETRComputationType	Optional (Mandatory)

The ETR Computation element reflects the GloBE computations on both a jurisdictional and entity basis. It is comprised of the CE Computation, Overall Computation and Non-material CE elements.

### CE Computation

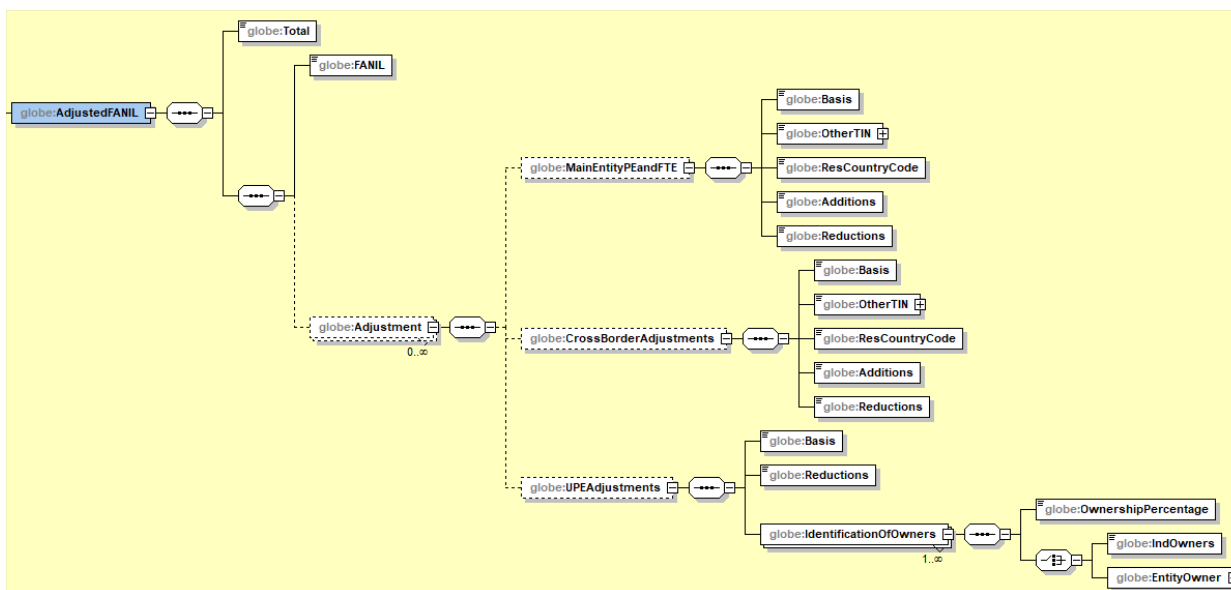




Element	Attribute	Size	Input Type	Requirement
CEComputation				Optional (Mandatory)

The repeatable CE Computation element reflects the GloBE computations on an entity basis. Where the transitional simplified jurisdictional reporting framework has been applied, this section shall be completed in accordance with Note 3.2.4.a.1. It is comprised of the Adjusted FANIL, Net GloBE Income, Adjusted Income Tax, Adjusted Covered Tax, TIN, Elections and Other FAS elements.

### Adjusted FANIL



Element	Attribute	Size	Input Type	Requirement
AdjustedFANIL				Validation

The Adjusted FANIL element reflects the adjustments required to the FANIL of the CE or member of JV Group before the calculation of GloBE Income, namely cross-border allocation of income or loss between a Main Entity and a PE and from an FTE, as well as cross-border adjustments.

[Notes 3.2.4.1.b, 3.2.4.1.c and 3.2.4.1.d]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element reflects the Adjusted FANIL amount.

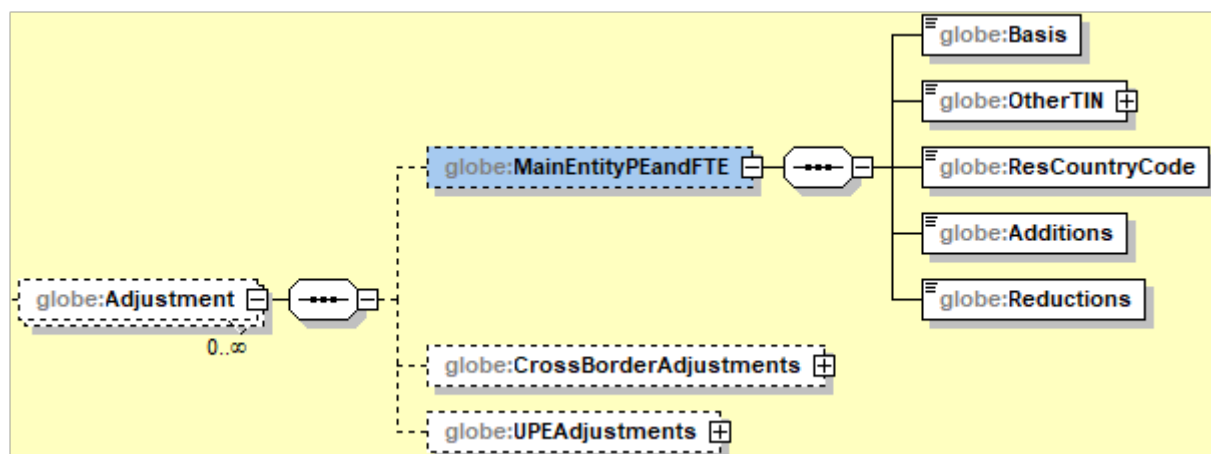
Element	Attribute	Size	Input Type	Requirement
FANIL			xsd:integer	Validation

The FANIL element indicates that the FANIL of the CE or member of JV Group before the relevant adjustments.

Element	Attribute	Size	Input Type	Requirement
Adjustment				Optional (Mandatory)

The repeatable Adjustment element is comprised of the MainEntityPEandFTE, Cross Border Adjustments and UPE Adjustments elements.

## MainEntityPEandFTE



Element	Attribute	Size	Input Type	Requirement
MainEntityPEandFTE				Optional (Mandatory)

The MainEntityPEandFTE element indicates the cross-border allocation of income or loss between a Main Entity and PE and from an FTE.

Element	Attribute	Size	Input Type	Requirement
Basis			globe:MainEntityPEandFTEBasis_EnumType	Validation

The Basis element indicates the basis for the adjustment, namely Article 3.4, Article 3.5.3, Article 3.5.1(a) and/or Article 3.5.1(b). For each type of adjustment, the respective addition or reduction to FANIL of the Constituent Entity or member of JV Group shall be reported. In the case where multiple adjustments apply, one row shall be reported for each option and the relevant options shall be reported in the following order:

- GIR1701 – Article 3.4
- GIR1702 – Article 3.5.3
- GIR1703 – Article 3.5.1(a)
- GIR1704 – Article 3.5.1(b).

[Note 3.2.4.1.b.3]

Element	Attribute	Size	Input Type	Requirement
OtherTIN		1 to 200 characters	globe:TIN_Type	Validation

The Other TIN element indicates the TIN of the other Constituent Entity, JV or JV Subsidiary used for purposes of Covered Taxes in the jurisdiction or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number.

[Note 3.2.4.1.b.4]

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

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd:Boolean	Optional

This attribute can be provided as true “1”, if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded.

In case no TIN is entered, the value NOTIN should be provided.

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

The ResCountryCode element indicates the jurisdiction (in the form of a 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard) of the other Constituent Entity or member of JV Group. The Filing Constituent Entity shall report “Stateless” for Stateless Constituent Entities. In case of reporting in respect of Stateless Constituent Entities the code “X5” should be used.

[Note 3.2.4.1.b.5]

Element	Attribute	Size	Input Type	Requirement
Additions			xsd:integer	Validation

The Additions element indicates the amount of any adjustment that increases the GloBE Income of the CE or member of JV Group identified above.

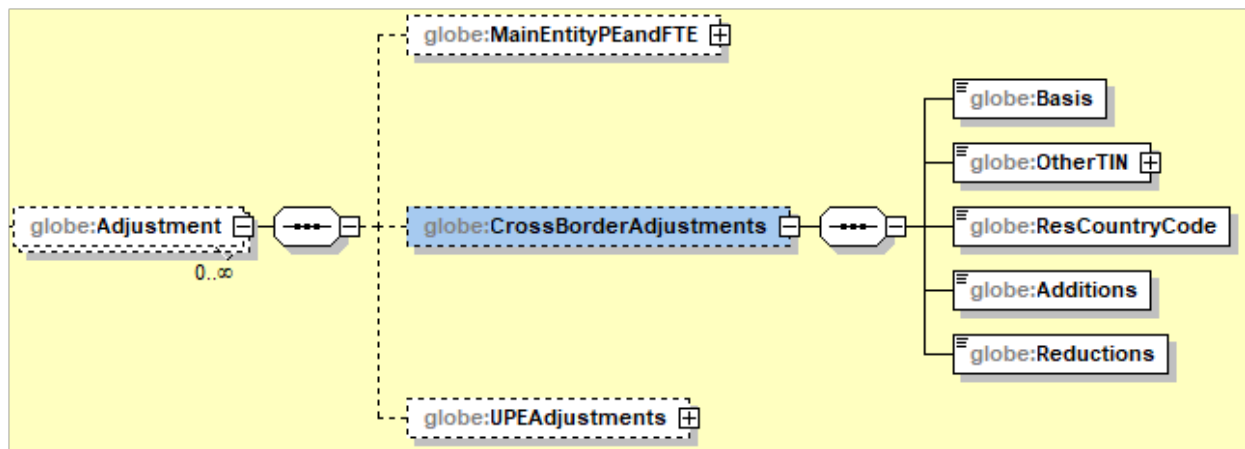
[Note 3.2.4.1.b.6]

Element	Attribute	Size	Input Type	Requirement
Reductions			xsd:integer	Validation

The Reductions amount indicates the amount of any adjustment that decreases the GloBE Income of the CE or member of JV Group identified above.

[Note 3.2.4.1.b.7]

**Cross Border Adjustment**



Element	Attribute	Size	Input Type	Requirement
CrossBorderAdjustments				Optional (Mandatory)

The Cross Border Adjustments element reflects cross-border adjustments required to the FANIL and is comprised of the following elements.

[Note 3.2.4.1.c]

Element	Attribute	Size	Input Type	Requirement
Basis			globe:CrossBorderAdjustments_EnumType	Validation

The Filing Constituent Entity shall identify whether the adjustment relates to Article 3.2.3 or 3.2.7.

- GIR1801 – Article 3.2.3
- GIR1802 – Article 3.2.7

[Note 3.2.4.1.c.2]

Element	Attribute	Size	Input Type	Requirement
OtherTIN		1 to 200 characters	globe:TIN_Type	Validation

The Other TIN element indicates the TIN of the other CE or member of JV Group involved in the adjustment identified. Where a TIN is unavailable, the Filing Constituent Entity shall report a functional equivalent, such as a business/company registration code/number.

[Note 3.2.4.1.c.3]

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

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd:Boolean	Optional

This attribute can be provided as true “1”, if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded.

In case no TIN is entered, the value NOTIN should be provided.

Element	Attribute	Size	Input Type	Requirement
ResCountryCode			iso:CountryCode_Type	Validation

The ResCountryCode element indicates the jurisdiction (in the form of a 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard) of the other Constituent Entity or member of JV Group involved in the adjustment. The Filing Constituent Entity shall report “Stateless” for Stateless Constituent Entities. In case of reporting in respect of Stateless Constituent Entities the code “X5” should be used.

[Note 3.2.4.1.c.4]

Element	Attribute	Size	Input Type	Requirement
Additions			xsd:integer	Validation

The Additions element indicates the amount of any adjustment that increases the GloBE Income of the CE or member of JV Group identified above.

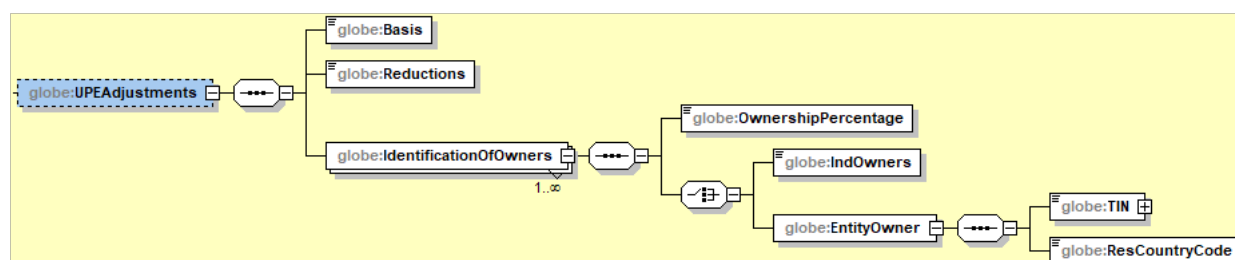
[Note 3.2.4.1.c.5]

Element	Attribute	Size	Input Type	Requirement
Reductions			xsd:integer	Validation

The Reductions element indicates the amount of any adjustment that decreases the GloBE Income of the CE or member of JV Group identified above.

[Note 3.2.4.1.c.6]

### UPE Adjustments



Element	Attribute	Size	Input Type	Requirement
UPEAdjustments				Optional (Mandatory)

This element reflects adjustments to the GloBE Income of the UPE under Article 7.1 or Article 7.2.

Element	Attribute	Size	Input Type	Requirement
Basis			globe:UPEAdjustmentsBasis_EnumType	Validation

The Basis element indicates the basis for the adjustment, i.e. Article 7.1.1, Article 7.1.2, Article 7.2.1 or Article 7.2.2, together with the relevant subparagraph letter and number.

- GIR1901 – Article 7.1.1
- GIR1902 – Article 7.1.2
- GIR1903 – Article 7.2.1
- GIR1904 – Article 7.2.2

Element	Attribute	Size	Input Type	Requirement
Reductions			xsd:integer	Validation

The Reductions element indicates that the amount of any adjustment that decreases the GloBE Income of the CE or member of JV Group identified above.

[Note 3.2.4.1.d.5]

Element	Attribute	Size	Input Type	Requirement
IdentificationOfOwners				Validation

The repeatable Identification Of Owners elements contains identifying information in respect of holders of Ownership Interests. It is comprised of the Ownership Percentage and either the IndOwners or Entity Owner elements.

[Note 3.2.4.1.d.3]

Element	Attribute	Size	Input Type	Requirement
OwnershipPercentage	5-character		globe:percentage	Validation

The Ownership Percentage element indicates the Ownership Interests (in percentage) directly held in the UPE by each holder identified in 3.2.4.1.d.3.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern  $\backslash d\{1,2\}\backslash d?\backslash \backslash d\{2\}$ , which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

[Note 3.2.4.1.d.4]

Element	Attribute	Size	Input Type	Requirement
IndOwners		1-character	xsd:boolean	Validation (Choice)

The IndOwners element reflects that the Ownership Interests are held by natural persons.

Element	Attribute	Size	Input Type	Requirement
EntityOwner				Validation (Choice)

The Entity Owner element facilitates the identification of Entity Owners and is comprised of the TIN and ResCountryCode elements.

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

If Articles 7.1 or 7.2 apply, the Filing CE shall report “UPE”. If Art. 7.1.4, applies, the TIN element indicates the TIN of the Permanent Establishments to which Article 7.1 applies or, where a TIN is unavailable, a

functional equivalent, such as a business/company registration code/number. If Article 7.2.3 applies, the TIN of the Constituent Entities to which Article 7.2 applies or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number. When Article 7.1 or 7.2 applies to a members of a JV Group, the Filing Constituent Entity shall report the TIN of the JV Group members.

[Note 3.2.4.1.d.1]

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

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd:Boolean	Optional

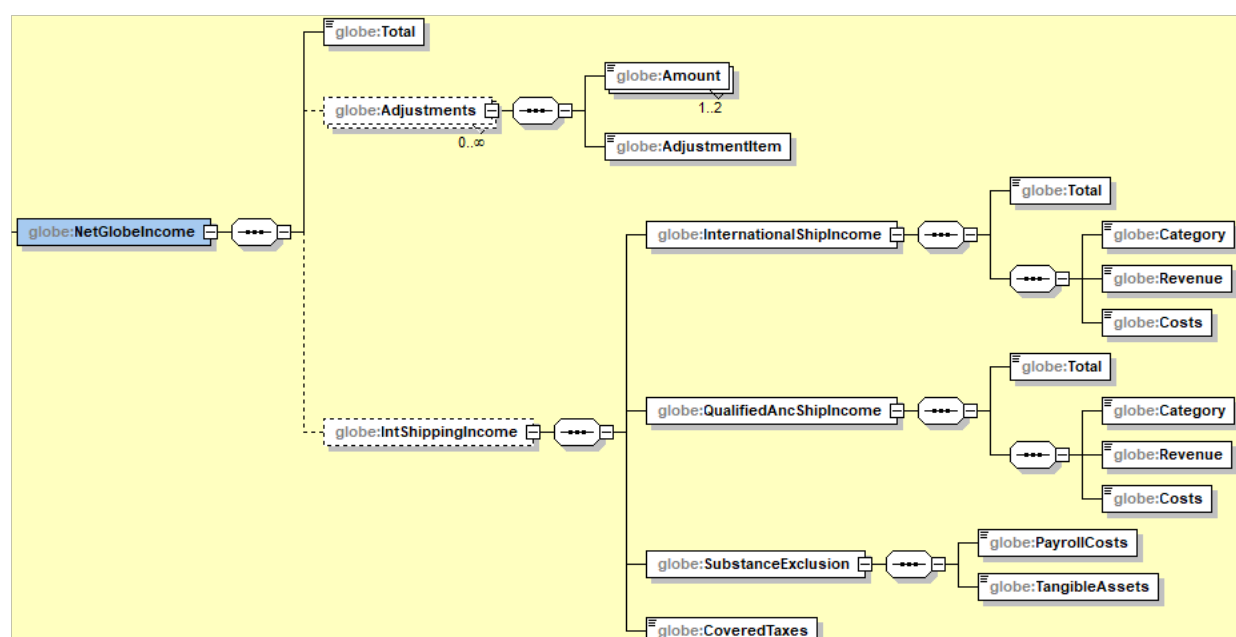
This attribute can be provided as true “1”, if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded.

In case no TIN is entered, the value NOTIN should be provided.

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

The ResCountryCode element indicates the jurisdiction of residence of the Entity Owner (in the form of a 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard).

### Net Globe Income



Element	Attribute	Size	Input Type	Requirement
NetGlobeIncome				Validation

The Net Globe Income element provides a breakdown of all the adjustments made to the FANIL of each Constituent Entity or member of JV Group. It is comprised of the Total, Adjustments and International Shipping Income elements.

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element is the Net GloBE Income after the relevant adjustments.

Element	Attribute	Size	Input Type	Requirement
Adjustments				Optional (Mandatory)

The repeatable Adjustments element reflects the adjustments made to the Financial Accounting Net Income or Loss pursuant to Article 3.2. It is comprised of the Amount and Adjustment Item elements.

Element	Attribute	Size	Input Type	Requirement
Amount			xsd:integer	Validation

The Amount element reflects the amount of the adjustment. For each adjustment, additions and reductions must be identified separately, unless the transitional simplified jurisdictional reporting framework has been applied, in which case all adjustments can be reported on a net basis. For an adjustment addition a positive amount should be entered, and for a reduction a negative amount. This element can be repeated up to 2 times.

[Note 3.2.4.1.a.3.n]

Element	Attribute	Size	Input Type	Requirement
AdjustmentItem			Globe:AdjustmentItem_EnumType	Validation

The Adjustment Item element reflects the type of adjustment, to be selected from the following list:

- GIR2001 – Net Taxes Expense - Article 3.2.1 (a)
- GIR2002 – Excluded Dividends – Article 3.2.1 (b)
- 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 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

Element	Attribute	Size	Input Type	Requirement
IntShippingIncome				Optional (Mandatory)

The IntShippingIncome element reflects the application of the International Shipping Income exclusion. It is comprised of the International Shipping Income, QualifiedAncShipIncome, Substance Exclusion and Covered Taxes elements. The information is to be reported regardless of whether the transitional simplified jurisdictional reporting framework election has been made.

[Note 3.2.4.4.a]

Element	Attribute	Size	Input Type	Requirement
InternationalShipIncome				Validation

The InternationalShipIncome element reflects the International shipping income calculation. It is comprised of the Total, Category, Revenue and Costs elements.

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element reflects the aggregate International Shipping Income of the Constituent Entity.

Element	Attribute	Size	Input Type	Requirement
Category			globe:IntShipCategory_EnumType	Validation

[Note 3.2.4.4.a.3-5]

The Category element indicates the relevant activities specified in subparagraphs (a) through (f) of Article 3.3.2 in respect of which International Shipping Income was obtained (several options can apply). These options are as follows:

- 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

[Note 3.2.4.4.a.2]

Element	Attribute	Size	Input Type	Requirement
Revenue			xsd:integer	Validation

Element	Attribute	Size	Input Type	Requirement
Costs			xsd:integer	Validation

The Revenue and Costs elements indicate the aggregate revenue derived from and costs attributable to all relevant activities specified in subparagraphs (a) through (f) of Article 3.3.2.



[Note 3.2.4.4.a.3-5]

Element	Attribute	Size	Input Type	Requirement
QualifiedAncShipIncome				Validation

The QualifiedAncShipIncome element reflects the Qualified Ancillary Shipping Income calculation and is comprised of the Total, Category, Revenue and Costs elements.

[Note 3.2.4.4.a.6]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element indicates the total Qualified Ancillary International Shipping Income of the Constituent Entity.

[Note 3.2.4.4.a.7-9]

Element	Attribute	Size	Input Type	Requirement
Category			globe:AncShipCategory_EnumType	Validation

The Category element indicates the relevant activities specified in subparagraphs (a) through (e) of Article 3.3.3 in respect of which Qualified Ancillary Shipping Income was obtained (several options can apply). These options are as follows:

- GIR2201 – Article 3.3.3.a
- GIR2202 – Article 3.3.3.b
- GIR2203 – Article 3.3.3.c
- GIR2204 – Article 3.3.3.d
- GIR2205 – Article 3.3.3.e

[Note 3.2.4.4.a.6]

Element	Attribute	Size	Input Type	Requirement
Revenue			xsd:integer	Validation

Element	Attribute	Size	Input Type	Requirement
Costs			xsd:integer	Validation

The Revenue and Costs elements reflect the aggregate revenue derived from and costs attributable to each relevant activity specified in subparagraphs (a) through (e) of Article 3.3.3.

[Note 3.2.4.4.a.7-9]

Element	Attribute	Size	Input Type	Requirement
SubstanceExclusion				Validation

The Substance Exclusion element indicates the effect on the substance-based income exclusion. It is comprised of the PayrollCosts and TangibleAssets elements.

Element	Attribute	Size	Input Type	Requirement
PayrollCosts			xsd:integer	Validation

The Payroll Costs element indicates the payroll costs attributable to International Shipping Income or Qualified Ancillary International Shipping Income.

[Note 3.2.4.4.a.10]

Element	Attribute	Size	Input Type	Requirement
TangibleAssets			xsd:integer	Validation

The Tangible Assets element indicates the carrying value of tangible assets used in the generation of International Shipping Income or Qualified Ancillary International Shipping Income (other than attributable to excess income over the cap for Qualified Ancillary International Shipping Income).

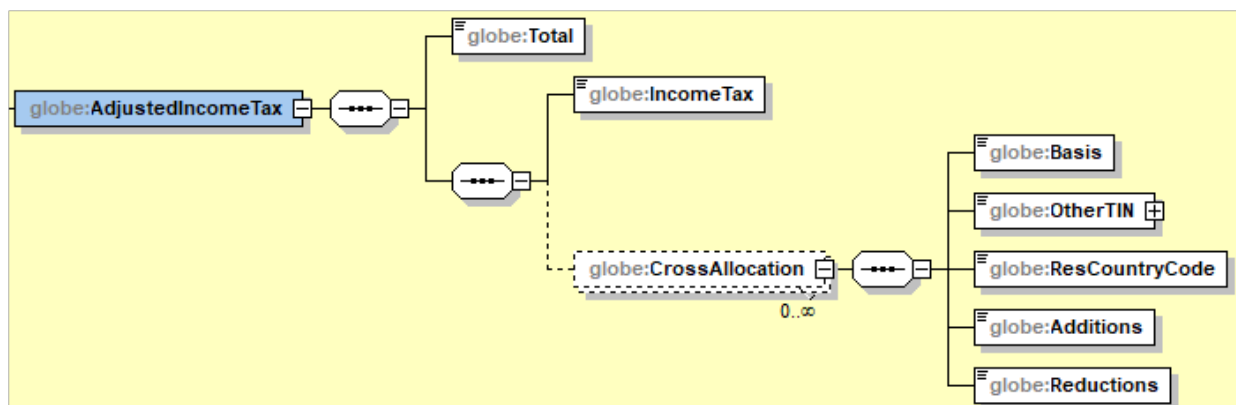
[Note 3.2.4.4.a.11]

Element	Attribute	Size	Input Type	Requirement
CoveredTaxes			xsd:integer	Validation

The Covered Taxes element indicates Covered Taxes associated with the excluded International Shipping Income or Qualified Ancillary International Shipping Income.

[Note 3.2.4.4.a.12]

### Adjusted Income Tax



Element	Attribute	Size	Input Type	Requirement
AdjustedIncomeTax				Validation

The Adjusted Income Tax element reflects information on the cross-allocation of Covered Taxes from one Constituent Entity (or member of a JV Group) to another Constituent Entity (or member of JV Group). It is comprised of the Total element (which reflects the current tax expense of the CE with respect to Covered Taxes after the allocations), as well as the Income Tax and Cross Allocation elements. This information is to be reported regardless of whether the transitional simplified jurisdictional reporting framework is applied.

[Note 3.2.4.2.b]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element indicates the current tax expense with respect to Covered Taxes after the cross-allocation.

Element	Attribute	Size	Input Type	Requirement
IncomeTax			xsd:integer	Validation

The Income Tax element indicates the Covered Taxes of the CE (or member of JV Group) before the adjustments.

Element	Attribute	Size	Input Type	Requirement
CrossAllocation				Optional (Mandatory)

The repeatable Cross Allocation element reflects all relevant cross-allocation adjustments. It is comprised of the Basis, Other TIN, ResCountryCode, Additions and Reductions.

Element	Attribute	Size	Input Type	Requirement
Basis			globe:AdjustedBasis_EnumType	Validation

The Basis element identifies the relevant subparagraph of Article 4.3.2 or 4.3.4 that applies based on the following options:

- 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 4.3.4
- GIR2307 – Article 4.3.2(c) – Blended CFC regime

[Note 3.2.4.2.b.3]

Element	Attribute	Size	Input Type	Requirement
OtherTIN		1 to 200 characters	globe:TIN_Type	Validation

The Other TIN element reflects the TIN of the other Constituent Entity (or member of JV Group) or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number.

[Note 3.2.4.2.b.4]

In case no TIN is entered, the value NOTIN should be provided.

Element	Attribute	Size	Input Type	Requirement
ResCountryCode			iso:countryCode_Type	Validation

For allocation of Covered Tax from a Constituent Entity (or member of JV Group) to another Constituent Entity (or member of JV Group), the ResCountryCode element indicates the jurisdiction (in the form of a 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard) of the other Constituent Entity (or member of JV Group). If the other Constituent Entity is a Stateless Constituent Entity, the Filing Constituent Entity shall report "Stateless". In case of reporting in respect of Stateless Constituent Entities the code "X5" should be used.

[Note 3.2.4.2.b.5]

Element	Attribute	Size	Input Type	Requirement
Additions			xsd:integer	Validation

The Additions element indicates the additions to Covered Taxes of the Constituent Entity (or member of JV Group). The cross-allocation of taxes covers both current tax expense and deferred tax expense.

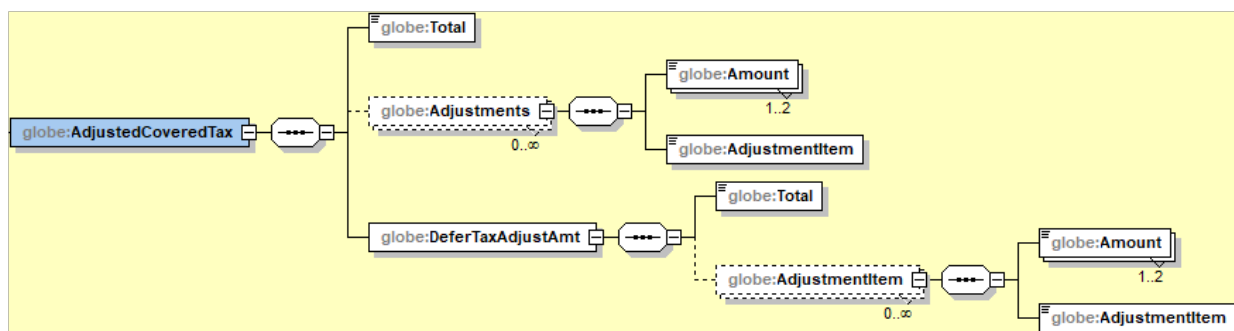
[Note 3.2.4.2.b.6]

Element	Attribute	Size	Input Type	Requirement
Reductions			xsd:integer	Validation

The Reduction element indicates reductions to Covered Taxes of the Constituent Entity (or member of JV Group). The cross-allocation of taxes covers both current tax expense and deferred tax expense.

[Note 3.2.4.2.b.7]

## Adjusted Covered Tax



Element	Attribute	Size	Input Type	Requirement
AdjustedCoveredTax				Validation

The Adjusted Covered Tax element indicates the Adjusted Covered Taxes calculation of the Constituent Entity or member of a JV Group. It is comprised of the Total, Adjustments and DeferTaxAdjustAmt elements.

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element indicates the Adjusted Covered Taxes of the Constituent Entity or member of a JV Group.

[Note 3.2.4.2.a.4]

Element	Attribute	Size	Input Type	Requirement
Adjustments				Optional (Mandatory)

The repeatable Adjustments element reflects the adjustments to the current tax expense of the CE or member of JV Group in the Financial Accounts (after allocations in Article 4.3). It is comprised of the Amount and Adjustment Item elements.

Element	Attribute	Size	Input Type	Requirement
Amount			xsd:integer	Validation

The Amount element indicates that amount of each adjustment to the current tax expense. Additions and reductions for each of the adjustments are to be identified separately. For an adjustment addition a positive amount should be entered, and for a reduction a negative amount. The element can be repeated up to two times.

[Note 3.2.4.2.a.3]

Element	Attribute	Size	Input Type	Requirement
AdjustmentItem			globe:CurrentAdjustedTax_EnumType	Validation

The Adjustment Item element reflects the type of current tax adjustment, to be selected from the following list:

- GIR2401 – Covered Tax accrued as an expense in the profit before taxation in the financial accounts - Article 4.1.2 (a)
- GIR2402 – GloBE Loss Deferred Tax Asset established under Article 4.5.1 or used – Article 4.1.2 (b) combined with Article 4.5.3
- GIR2403 – Covered Taxes for uncertain tax position recorded as a reduction to Covered Taxes in prior year – Article 4.1.2 (c)

- GIR2404 – Qualified Refundable Tax Credit or Marketable Transferable Tax Credits recorded as a reduction to current tax expense – Article 4.1.2 (d)
- GIR2405 – Qualified Flow-through Tax Benefits of Qualified Ownership Interests – Article 3.2.1 (c)
- GIR2406 – Current tax expense on income excluded from GloBE Income or Loss – Article 4.1.3 (a)
- GIR2407 – 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)
- GIR2408 – 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)
- GIR2409 – Current tax expense related to uncertain tax position– Article 4.1.3 (d)
- GIR2410 – Current tax expense not expected to be paid within three years – Article 4.1.3 (e)
- GIR 2411 – Post-filing adjustments – Article 4.6.1.
- GIR2412 – Covered Taxes relating to Net Asset Gain or Net Asset Loss – Article 3.2.6
- GIR2413 – Reduction of Covered Taxes of the UPE that is a Flow-through Entity – Article 7.1
- GIR2414 – Covered Taxes for GloBE Income of the UPE that is reduced under a Deductible Dividend Regime – Article 7.2.2
- GIR2415 – Deemed Distribution Tax – Article 7.3
- GIR2416 – Taxable Distribution Method election – Article 7.6.2 (b)
- GIR 2417 – Total Deferred Tax Adjustment Amount – Article 4.4.1 (b)
- GIR2418 – 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)

Element	Attribute	Size	Input Type	Requirement
DeferTaxAdjustAmt				Validation

The repeatable DeferTaxAdjustAmt element reflects the deferred tax expense adjustments. It is comprised of the Amount and Adjustment Item elements.

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element reflects the Total Deferred Tax Adjustment Amount for the Constituent Entity (or member of JV Group).

[Note 3.2.4.2.c.4]

Element	Attribute	Size	Input Type	Requirement
Amount			xsd:integer	Validation

The Amount element indicates that amount of each adjustment to the deferred tax expense. Additions and reductions for each of the adjustments are to be identified separately. For an adjustment addition a positive amount should be entered, and for a reduction a negative amount. The element can be repeated up to two times.

Element	Attribute	Size	Input Type	Requirement
AdjustmentItem			globe:DeferredAdjustedTax_EnumType	Validation

The Adjustment Item element reflects the type of deferred tax adjustment, to be selected from the following list:

- 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 Regime – Article 7.2
- GIR2516 – Deferred tax adjustment resulting from transactions between Constituent Entities – Article 9.1.3

## TIN

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	globe:TIN_Type	Optional (Mandatory)

The TIN element indicates the tax identification number of the Constituent Entity (or member of JV Group) or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number. TaxConsolGroupTIN may be reported here if the MNE elects for the Aggregated Reporting for Tax consolidated groups.

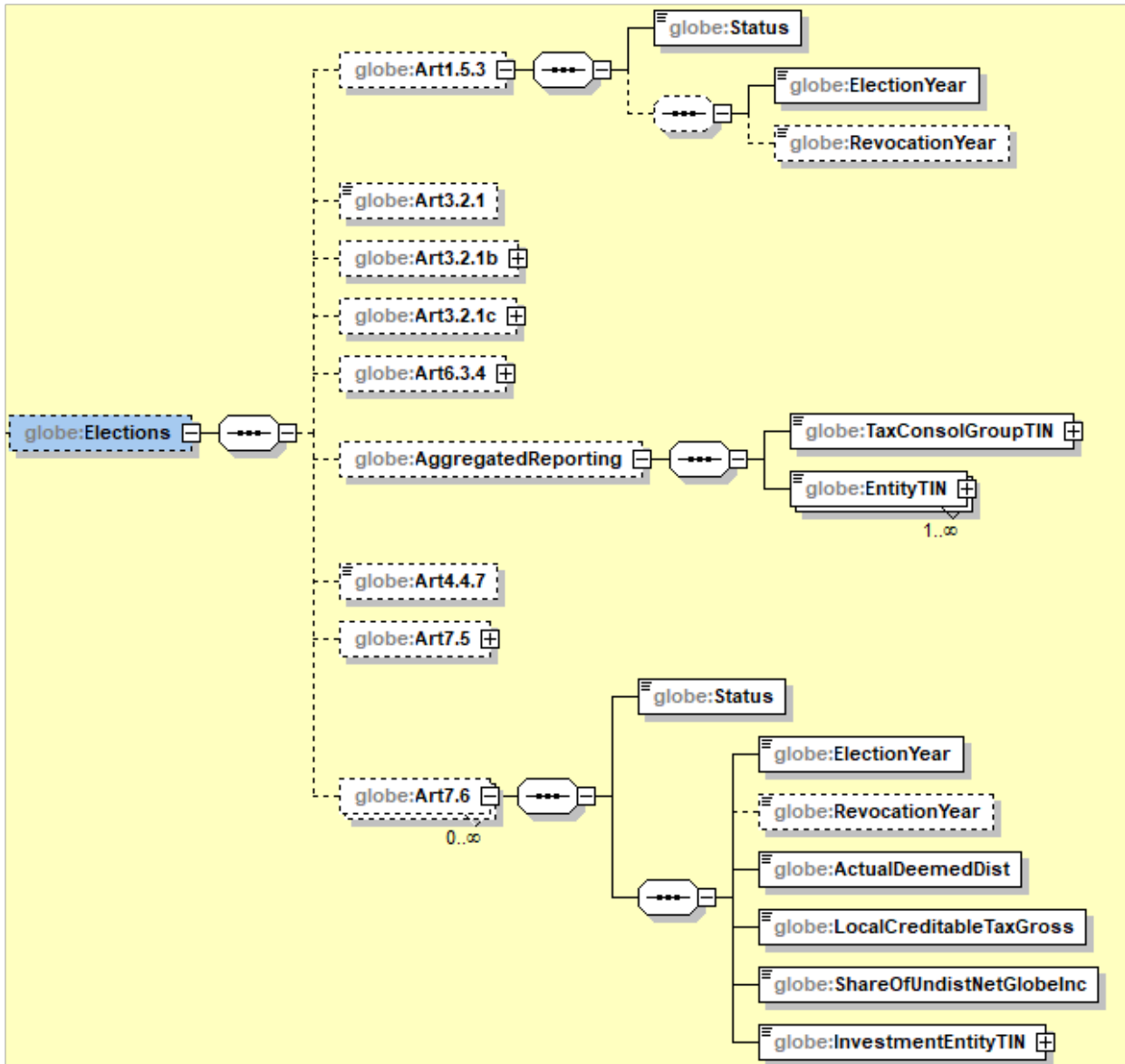
Element	Attribute	Size	Input Type	Requirement
TIN	issuedBy	2-character	iso:CountryCode_Type	Optional (Mandatory)

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd: Boolean	Optional

This attribute can be provided if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded. In case no TIN is entered, the value NOTIN should be provided.

**Elections**



Element	Attribute	Size	Input Type	Requirement
Elections				Optional (Mandatory)

The Elections element contains information on the elections that apply to a single Constituent Entity (or member of a JV Group). It is comprised of several elements that reflects various elections under the GloBE Rules. This element and each sub element under the parent element are optional.

Element	Attribute	Size	Input Type	Requirement
Art1.5.3				Optional (Mandatory)

The Art1.5.3 element identifies the application of the election under Article 1.5.3, whereby the Entity is not treated as an Excluded Entity. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.

Element	Attribute	Size	Input Type	Requirement
Status		1-character	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. If True, then must complete the ElectionYear and RevocationYear elements.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year for the election.

[Note 3.2.4.3.4]

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

The Revocation Year element indicates the year where the election was revoked (if any).

[Note 3.2.4.3.5]

Element	Attribute	Size	Input Type	Requirement
Art3.2.1		1-character	xsd:boolean	Optional (Mandatory)

The Art3.2.1 element identifies the application of the Debt Release election.

Element	Attribute	Size	Input Type	Requirement
Art3.2.1b		1-character	xsd:boolean	

The Art3.2.1b element identifies the election to include all dividends with respect to Portfolio Shareholdings. As a five-year election, it is comprised of the Status, Election Year and Revocation Year elements.

Element	Attribute	Size	Input Type	Requirement
Status		1-character	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. If True, then must complete the ElectionYear and RevocationYear elements.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year for the election.

[Note 3.2.4.3.4]

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

The Revocation Year element indicates the year where the election was revoked (if any).

[Note 3.2.4.3.5]

Element	Attribute	Size	Input Type	Requirement
Art3.2.1c				Optional (Mandatory)

The Art3.2.1c element identifies the election to treat foreign exchange gains or losses attributable to hedging as an Excluded Equity Gain or Loss. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.

Element	Attribute	Size	Input Type	Requirement
Status		1-character	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. If True, then must complete the ElectionYear and RevocationYear elements.



Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year for the election.

[Note 3.2.4.3.4]

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

The Revocation Year element indicates the year where the election was revoked (if any).

[Note 3.2.4.3.5]

Element	Attribute	Size	Input Type	Requirement
Art6.3.4				Optional (Mandatory)

The Art6.3.4 element identifies the fair value election under Article 6.3.4. It is comprised of the FYTriggeringEvent and Inclusion elements.

Element	Attribute	Size	Input Type	Requirement
FYTriggerEvent			xsd:date	Validation

The FYTriggerEvent element identifies the Fiscal Year of the event that triggered the tax adjustment (i.e. triggering event).

[Note 3.2.4.3.h.2]

Element	Attribute	Size	Input Type	Requirement
Inclusion				

The Inclusion element allows for the selection of Article 6.3.4(c)(i) or (ii), i.e. inclusion in the Fiscal Year of the trigger event or five-year inclusion, respectively. (i) shall be reported if the net of the total amounts determined under Article 6.3.4 (a) is included in the computation of the GloBE Income or Loss in the Fiscal Year in which the triggering event occurs. (ii) shall be reported if amount equal to the net total of the amounts divided by five is included in the computation of the GloBE Income or Loss in the Fiscal Year in which the triggering event occurs and in each of the immediate four subsequent Fiscal Years.

[Note 3.2.4.3.h.3]

Element	Attribute	Size	Input Type	Requirement
Art6.3.4.c.i		1-character	xsd:boolean	Validation (Choice)

Element	Attribute	Size	Input Type	Requirement
Art6.3.4.c.ii		1-character	xsd:boolean	Validation(Choice)

Element	Attribute	Size	Input Type	Requirement
AggregatedReporting				Optional (Mandatory)

The AggregatedReporting element identifies the election for aggregated reporting for Tax Consolidated Groups. It is comprised of the TaxConsolGroupTin and EntityTIN elements.

[Note 3.2.4.b]

Element	Attribute	Size	Input Type	Requirement
TaxConsolGroupTIN		1 to 200 characters	globe:TIN_Type	Validation

The TaxConsolGroupTIN indicates the TIN of the tax consolidated group used for purposes of Covered Taxes in the jurisdiction.

[Note 3.2.4.b.1]

Element	Attribute	Size	Input Type	Requirement
TaxConsolGroupTIN	issuedBy	2-character	iso:CountryCode_Type	Optional (Mandatory)

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
TaxConsolGroupTIN	unknown	1-character	xsd:boolean	Optional

This attribute can be provided if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded.

Element	Attribute	Size	Input Type	Requirement
EntityTIN		1 to 200 characters	globe:TIN_Type	Optional (Mandatory)

The repeatable Entity TIN element indicates the TINs of the Constituent Entities or members of a JV Group that are aggregated in the tax consolidated group used for purposes of Covered Taxes in the jurisdiction.

[Note 3.2.4.b.2]

In case no TIN is entered, the value NOTIN should be provided.

Element	Attribute	Size	Input Type	Requirement
EntityTIN	issuedBy	2-character	iso:CountryCode_Type	Optional (Mandatory)

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
EntityTIN	unknown	1-character	xsd:Boolean	Optional

This attribute can be provided if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded.

Element	Attribute	Size	Input Type	Requirement
Art7.6				Optional (Mandatory)

The Art7.6 element indicates the taxable distribution election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements. It is also comprised of the ActualDeemedDist, LocalCreditableTaxGross and ShareofUndistNetGloBEInc elements (refer to notes 3.2.4.5.1 to 3.2.4.5.5 of the GIR).

Element	Attribute	Size	Input Type	Requirement
Status		1-character	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. If True, then must complete the ElectionYear and RevocationYear elements.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year for the election.

[Note 3.2.4.3.4]

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

The Revocation Year element indicates the year where the election was revoked (if any).

[Note 3.2.4.3.5]

Element	Attribute	Size	Input Type	Requirement
ActualDeemedDist			xsd:integer	Validation

The ActualDeemedDist element indicates the amount of distributions and deemed distributions of the Investment Entity's GloBE Income received by the Constituent Entity-owner.

[Note 3.2.4.5.3]

Element	Attribute	Size	Input Type	Requirement
LocalCreditableTaxGross			xsd:integer	Validation

The LocalCreditableTaxGross element indicates the Local Creditable Tax Gross-up incurred by the Investment Entity that is allowed as a credit against the Constituent Entity-owner's tax liability arising in connection with a distribution from the Investment Entity.

[Note 3.2.4.5.4]

Element	Attribute	Size	Input Type	Requirement
ShareOfUndistNetGlobeInc		1-character	xsd:boolean	Validation

The ShareOfUndistNetGlobeInc element indicates that if the Investment Entity has an Undistributed Net GloBE Income for the Tested Year, the Filing Constituent Entity shall report the Constituent Entity-owner's proportionate share of the Investment Entity's Undistributed Net GloBE Income for the Tested Year.

Element	Attribute	Size	Input Type	Requirement
InvestmentEntityTIN		1 to 200 characters	globe:TIN_Type	Validation

The TIN element indicates the tax identification number of the Investment Entity in which the Constituent Entity-owner (or member of JV Group) has an Ownership Interest and for which the election under Article 7.6 is made.

Element	Attribute	Size	Input Type	Requirement
Art4.4.7		1-character	xsd:boolean	Optional (Mandatory)

The Art4.4.7 element indicates the unclaimed accrual election.

Element	Attribute	Size	Input Type	Requirement
Art7.5				Optional (Mandatory)

The Art7.5 element indicates the investment entity tax transparency election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements.

Element	Attribute	Size	Input Type	Requirement
Status		1-character	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. If True, then must complete the ElectionYear and RevocationYear elements.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year for the election.

[Note 3.2.4.3.4]

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

The Revocation Year element indicates the year where the election was revoked (if any).

### OtherFAS

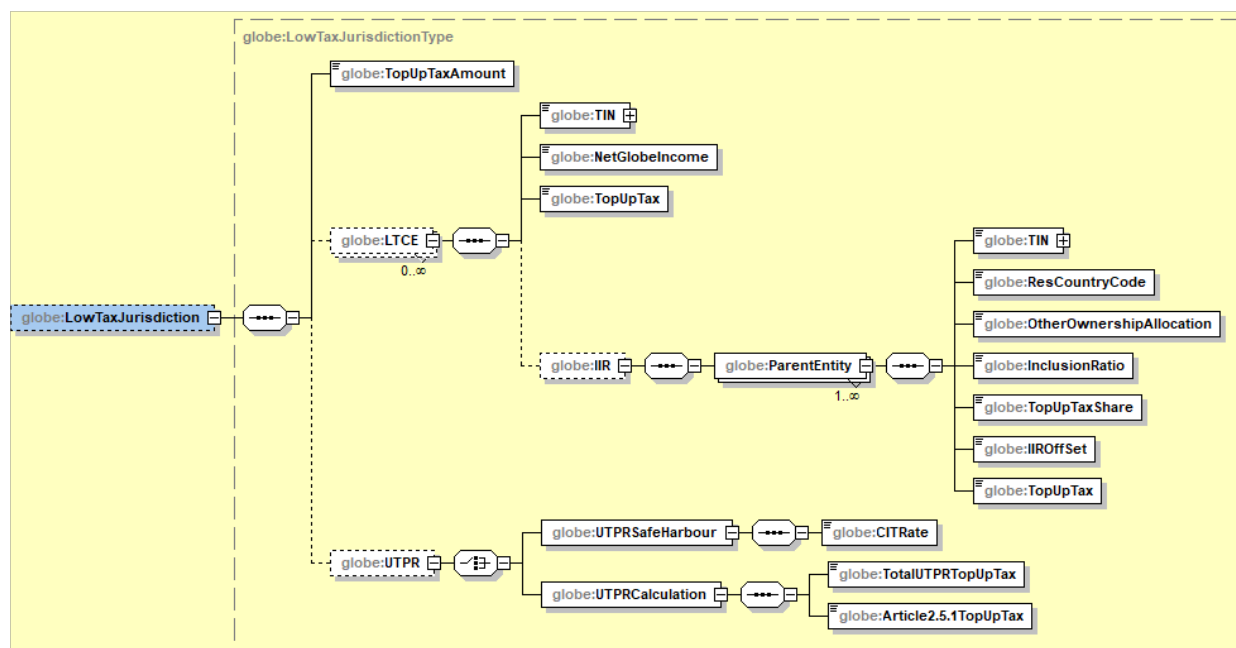
Element	Attribute	Size	Input Type	Requirement
OtherFAS		1-200	stf:stringMin1Max200_Type	Optional (Mandatory)

The OtherFAS element indicates the accounting standard used by the Constituent Entity (or member of a JV Group) where the Constituent Entity (or member of a JV Group) uses an accounting standard different from the one used for the Consolidated Financial Statements on the UPE (or Joint Venture) as provided under Article 3.1.3 (or Article 6.4.1(a)).

The Filing Constituent Entity shall report the Acceptable Financial Accounting Standard or the Authorised Financial Accounting Standard that is used for the computation of the Financial Accounting Net Income or Loss of the Constituent Entity, Joint Venture or JV Subsidiary.

[Note 3.2.4.6.2]

### Low Tax Jurisdiction



Element	Attribute	Size	Input Type	Requirement
LowTaxJurisdiction			globe:LowTaxJurisdictionType	Optional (Mandatory)

For each Low-Tax Jurisdiction, this element specifies the amount of Top-up Tax payable in respect of each Low-Taxed Constituent Entity (or member of JV Group) where a QIIR applies and identifies each Parent Entity’s Allocable Share of Top-up Tax. It further provides more details on the computation of the UTPR Top-up Tax Amount, if any, as well as of the UTPR Percentage for each UTPR Jurisdiction, where relevant. It is comprised of the TopUpTaxAmount, LTCE and UTPR elements.

### Top-up Tax Amount

Element	Attribute	Size	Input Type	Requirement
TopUpTaxAmount			xsd:integer	Validation

The TopUpTaxAmount element reflects the total Top-up Tax Amount in respect of the Low-Tax Jurisdiction.

### LTCE

Element	Attribute	Size	Input Type	Requirement
LTCE				Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	globe:TIN_type	Optional (Mandatory)

The optional (mandatory) TIN element indicates the TIN of LTCE or member of JV Group.

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

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd:Boolean	Optional

This attribute can be provided if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded.

In case no TIN is entered, the value NOTIN should be provided.

Element	Attribute	Size	Input Type	Requirement
NetGlobeIncome			xsd:integer	Validation

The GlobeIncome element reflects to GloBE Income of the LTCE or member of JV Group.

Element	Attribute	Size	Input Type	Requirement
TopUpTax			xsd:integer	Validation

The TopUpTax element indicates the Top-up tax of the Low-Taxed CE or the member of the JV Group.

Element	Attribute	Size	Input Type	Requirement
IIR				Optional (Mandatory)

The IIR element specifies the amount of Top-up Tax payable in respect of each Low-Taxed Constituent Entity (or member of JV Group) where a QIIR applies and identifies each Parent Entity’s Allocable Share of Top-up Tax.

Element	Attribute	Size	Input Type	Requirement
ParentEntity				Validation

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	globe:TIN_Type	Optional (Mandatory)

The optional (mandatory) TIN element identifies the TIN (or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number) of the Parent Entity.

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

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as “unknown”.

Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd:Boolean	Optional

This attribute can be provided if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded.

In case no TIN is entered, the value NOTIN should be provided.

[Note 3.4.1.2.a]

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

The ResCountryCode element indicates that the jurisdictions where Parent Entities of the MNE Group are required to apply a QIIR in the form of 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.

[Note 3.4.1.2.b]

Element	Attribute	Size	Input Type	Requirement
OtherOwnershipAllocation			xsd:integer	Validation

The OtherOwnershipAllocation element indicates that the amount of GloBE Income attributable to Ownership Interests held by other owners than the relevant Parent Entity is determined in accordance with Article 2.2.3.

[Note 3.4.1.2.c]

Element	Attribute	Size	Input Type	Requirement
InclusionRatio		5-characters	globe:percentage	Validation

The InclusionRatio element indicates the Parent Entity’s Inclusion Ratio.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern  $\backslash d\{1,2\}\backslash d?\backslash \backslash d\{2\}$ , which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

Element	Attribute	Size	Input Type	Requirement
TopUpTaxShare			xsd:integer	Validation

The TopUpTaxShare element indicates the Parent Entity's allocable share of the Top-up Tax.

Element	Attribute	Size	Input Type	Requirement
IIROffset			xsd:integer	Validation

The IIROffset element reflects that the IIR Offset is the amount of Top-up Tax that is brought into charge under a Qualified IIR by a POPE or Intermediate Parent Entity located in a lower tier of the ownership chain.

[Note 3.4.1.3.b]

Element	Attribute	Size	Input Type	Requirement
TopUpTax			xsd:integer	Validation

The TopUpTax element indicates the Top-Up Tax Payable by Parent Entity.

**UTPR**

The Filing Constituent Entity shall complete this table if there is a UTPR Top-up Tax Amount for at least one jurisdiction for the Reporting Fiscal Year or if there is a UTPR Top-up Tax carry-forward reported.

Element	Attribute	Size	Input Type	Requirement
UTPR				Optional (Mandatory)

The UTPR element reflects the total UTPR Top-up Tax amount in respects of the Jurisdiction.

Element	Attribute	Size	Input Type	Requirement
UTPRSafeHarbour				Validation (Choice)

The UTPRSafeHarbour element reflects the application of the Transitional UTPR Safe Harbour.

Element	Attribute	Size	Input Type	Requirement
CITRate		5-characters	globe:percentage	Validation

The CITRate element reflects the corporate income tax rate of the UPE jurisdiction in accordance with the agreed safe harbour.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern `\d{1,2}\d?\.\d{2}`, which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

[Note 2.2.1.3.b.1]

Element	Attribute	Size	Input Type	Requirement
UTPRCalculation				Validation (Choice)

[Note 3.4.2.2]

Element	Attribute	Size	Input Type	Requirement
TotalUTPRTopUpTax			xsd:integer	Validation

The TotalUTPRTopUpTax element indicates the Total UTPR Top-up Tax Amount in respect of the jurisdiction.

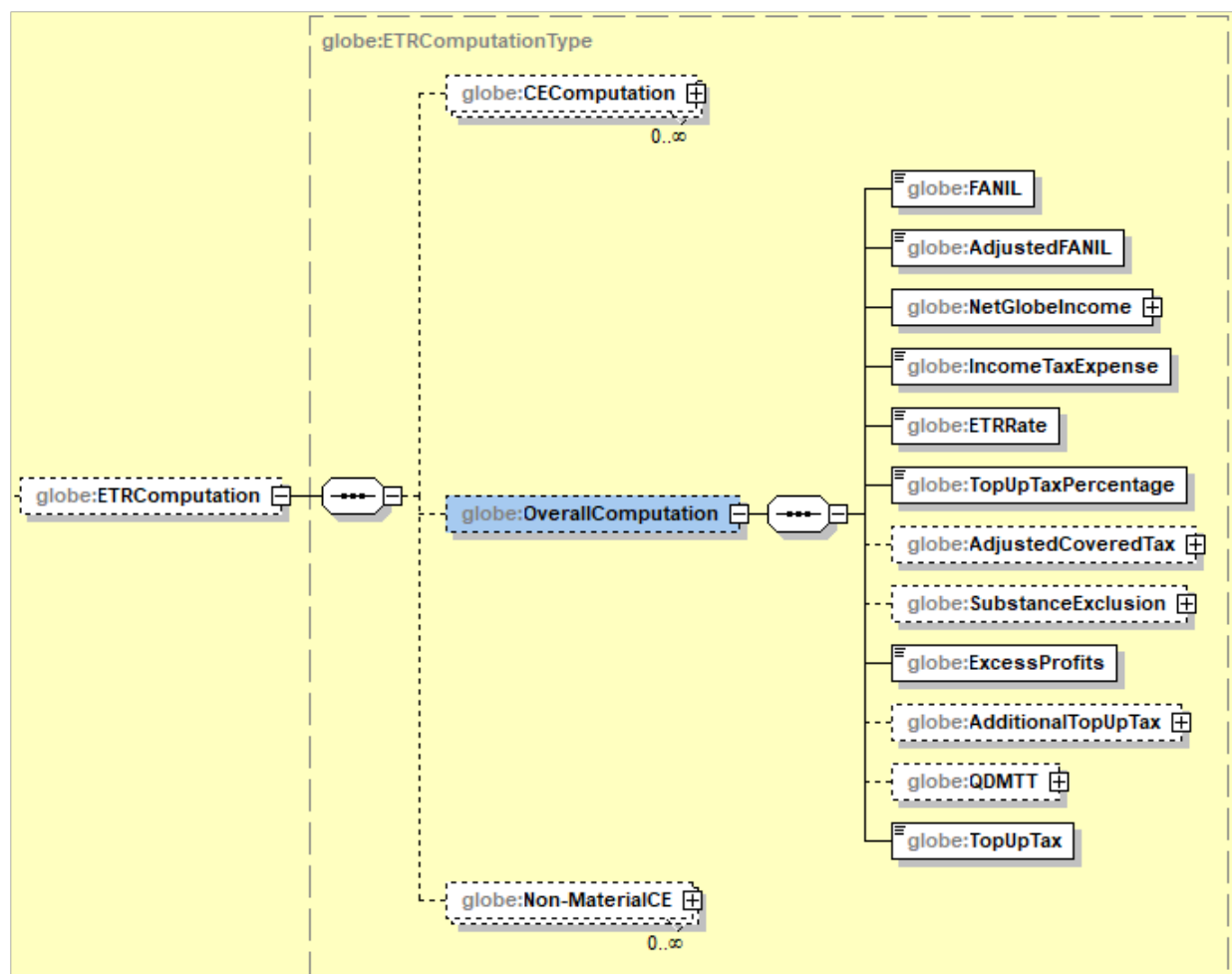
The sum of all amounts reported in 3.4.2.2 (Top-up Tax taken into account for Article 2.5.1) shall be reported for each Low-Taxed Constituent Entity and member of a JV Group located in a Low-Tax Jurisdiction as well as for each Stateless Constituent Entity that has an amount reported in 3.4.2.2. If no QIIR applies in respect of any LTCE (or member of JV Group) for which the Topup Tax calculation is made, the Top-up Tax taken into account for Article 2.5.1 is the Jurisdictional Top-up Tax computed.

[Note 3.4.2.3]

Element	Attribute	Size	Input Type	Requirement
Article2.5.1TopUpTax			xsd:integer	Validation

The Article2.5.1TopUpTax reflects the Top-up tax taken into account for Article 2.5.1.

## Overall Computation



Element	Attribute	Size	Input Type	Requirement
OverallComputation				Validation

The Overall Computation element reflects the jurisdictional GloBE computations and is comprised of elements from Adjusted FANIL to Top-up Tax.

### FANIL

Element	Attribute	Size	Input Type	Requirement
FANIL			xsd:integer	Validation

The FANIL element contains information on the aggregate amount of Financial Accounting Net Income or Loss determined for all Constituent Entities (or members of JV Group) located in the jurisdiction in preparing the Consolidated Financial Statements of the UPE.

[Note 3.2.1.a]

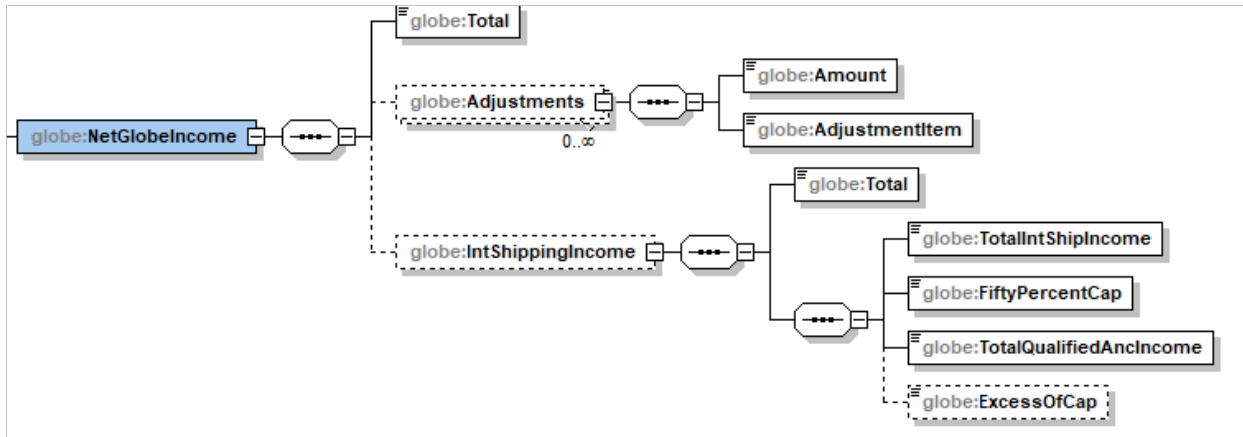
### Adjusted FANIL

Element	Attribute	Size	Input Type	Requirement
AdjustedFANIL			xsd:integer	Validation



The Adjusted FANIL element contains information on the aggregate amount of Financial Accounting Net Income or Loss determined for all Constituent Entities (or members of JV Group) located in the jurisdiction in preparing the Consolidated Financial Statements of the UPE, after the allocations in Articles 3.4 and 3.5 [Note 3.2.1.1.1.a]

**NetGlobeIncome**



Element	Attribute	Size	Input Type	Requirement
NetGlobeIncome				Validation

The Net Globe Income element indicates the Net GloBE Income or Loss for the jurisdiction.

[Note 3.2.1.b]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element is the total amount of Net GloBE Income or Loss.

Element	Attribute	Size	Input Type	Requirement
Adjustments				Optional (mandatory)

The repeatable Adjustments element reflects the adjustments made to the Financial Accounting Net Income or Loss pursuant to Article 3.2. It is comprised of the Amount and Adjustment Item elements.

[Note 3.2.1.1.2a to 3.2.1.1.2.z]

Element	Attribute	Size	Input Type	Requirement
Amount			xsd:integer	Validation

The Amount element reflects the amount of the adjustment. For each adjustment, additions and reductions must be identified separately. For an adjustment addition a positive amount should be entered, and for a reduction a negative amount.

[Note 3.2.1.1.2a to 3.2.1.1.2.z]

Element	Attribute	Size	Input Type	Requirement
AdjustmentItem			Globe:AdjustmentItem_EnumType	Validation

The Adjustment Item element reflects the type of adjustment, to be selected from the following list:

- GIR2001 – Net Taxes Expense - Article 3.2.1 (a)
- GIR2002 – Excluded Dividends – Article 3.2.1 (b)

- 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 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

Element	Attribute	Size	Input Type	Requirement
IntShippingIncome				Optional (Mandatory)

The optional IntShippingIncome element indicates the jurisdictional cap for the qualified ancillary international shipping income exclusion.

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element reflects the aggregate International Shipping Income of the Constituent Entity.

Element	Attribute	Size	Input Type	Requirement
TotalIntShiplIncome			xsd:integer	Validation

The TotalIntShiplIncome element contains information on the total International Shipping Income for the CEs or members of JV Group of the relevant subgroup identified in Section 3.1.3 and located in the jurisdiction.

[Note 3.2.4.4.b.1]

Element	Attribute	Size	Input Type	Requirement
FiftyPercentCap			xsd:integer	Validation

The FiftyPercentCap element reflects the amount of the 50% cap.

[Note 3.2.4.4.b.2]

Element	Attribute	Size	Input Type	Requirement
TotalQualifiedAnclIncome			xsd:integer	Validation

The TotalQualifiedAnclIncome element contains information on the total Qualified Ancillary International Shipping Income for all CEs or members of JV Group of the relevant subgroup identified in Section 3.1.3 and located in the jurisdiction.

[Note 3.2.4.4.b.3]

Element	Attribute	Size	Input Type	Requirement
ExcessOfCap			xsd:integer	Optional (Mandatory)

The optional ExcessOfCap element indicates the excess of the cap that shall be reported under certain rules.

[Note 3.2.4.4.b.4]

### **Income Tax Expense**

Element	Attribute	Size	Input Type	Requirement
IncomeTaxExpense			xsd:integer	Validation

The IncomeTaxExpense element contains information the aggregate amount of income tax expense that is recorded in the financial accounts of Constituent Entities (or members of JV Group) located in the jurisdiction.

[Note 3.2.1.c]

### **ETR Rate**

Element	Attribute	Size	Input Type	Requirement
ETRRate		5-characters	globe:percentage	Validation

The ETRRate element indicates the ETR.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern `\d{1,2}\d?\.\d{2}`, which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

[Note 3.2.1.e]

### **TopUpTaxPercentage**

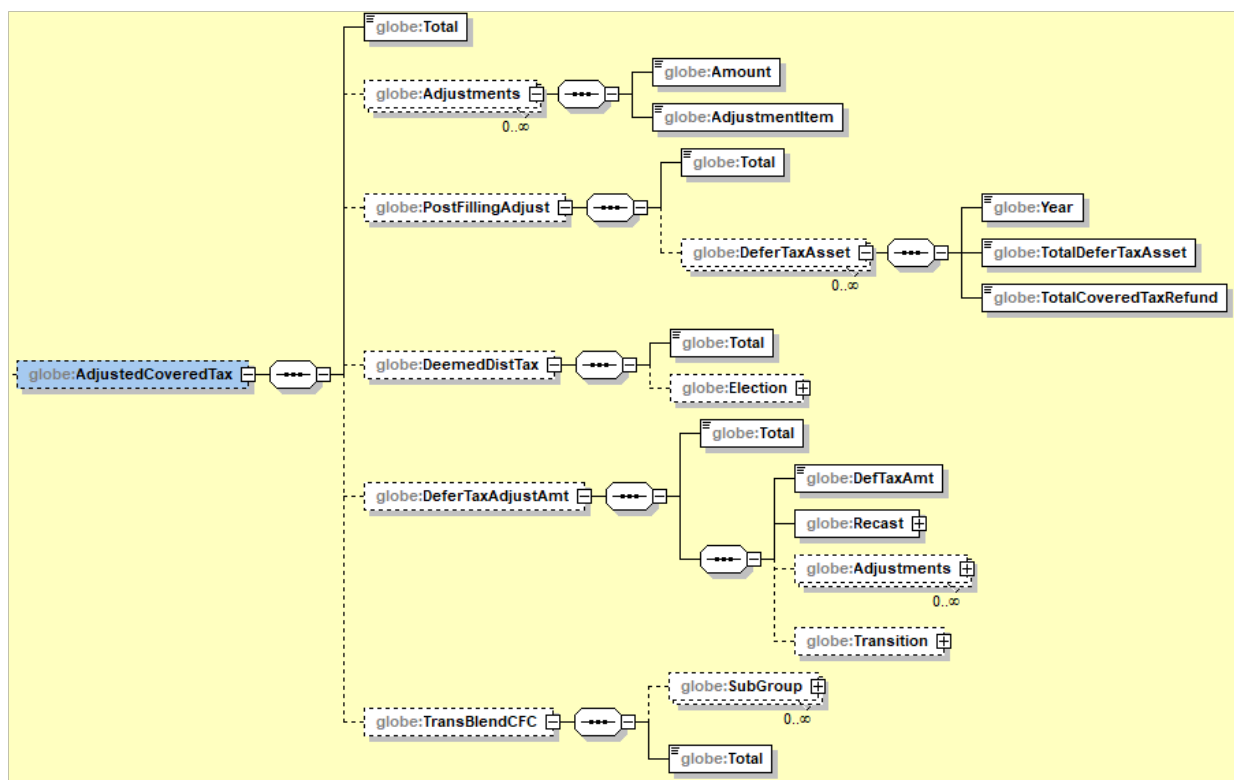
Element	Attribute	Size	Input Type	Requirement
TopUpTaxPercentage		5-characters	globe:percentage	Validation

The TopUpTaxPercentage element indicates the Top-up Tax Percentage.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern `\d{1,2}\d?\.\d{2}`, which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

[Note 3.3.1.a]

### Adjusted Covered Tax



Element	Attribute	Size	Input Type	Requirement
AdjustedCoveredTax				Optional (Mandatory)

The AdjustedCoveredTax element indicates the Adjusted Covered Taxes of all Constituent Entities or members of JV Groups located in the jurisdiction.

[Note 3.2.1.2.a.3]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The total element indicates the total amount of Adjusted Covered Taxes.

Element	Attribute	Size	Input Type	Requirement
Adjustments				Optional (mandatory)

The Adjustments element indicates that the Filing Constituent Entity shall report the decrease in Adjusted Covered Taxes in relation to the remaining balance of the Excess Negative Expense Carry-forward pursuant to Article 5.2.1 or an election under Article 4.1.5 in accordance with related agreed Administrative Guidance. The decrease is the same amount as reported in 3.2.1.2.b.3 but cannot exceed the amount of Adjusted Covered Taxes obtained as a result of the other adjustments.

[Note 3.2.1.2.a.2.t]

Element	Attribute	Size	Input Type	Requirement
Amount			xsd:integer	Validation

The Amount element indicates the amount of the adjustment made pursuant to Article 4.1.2(d) in respect of a Qualified Refundable Tax Credit or Marketable Tax Credit that is recorded as a reduction in current income tax expense (or other Covered Taxes) in the financial accounts. The Filing Constituent Entity shall

report the amount of the adjustment made pursuant to Article 4.1.3(b) in respect of a non-Qualified Refundable Tax Credit, non-Marketable Transferable Tax Credit or Other Tax Credit that is recorded as income and not as a reduction in current income tax expense (or other Covered Taxes) in the financial accounts.

[Note 3.2.1.2.a.2]

Element	Attribute	Size	Input Type	Requirement
AdjustmentItem			globe:FinalAdjustedTax_EnumType	Validation

The Adjustment Item element reflects the type of current tax adjustment, to be selected from the following list:

- 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

Element	Attribute	Size	Input Type	Requirement
PostFillingAdjust				Optional (Mandatory)

The PostFilingAdjust element refers to the Post-filing adjustments in the Article 4.6.1. Post-filing adjustments identified in this table do not include the adjustments made for a Fiscal Year other than the Reporting Fiscal Year in accordance with an ETR Adjustment Article. The post-filing adjustments related to Article 4.6.1 are the adjustments resulting in a material decrease in Covered Taxes for a previous Fiscal Year and the adjustments resulting in an immaterial decrease when an election is not made under 4.6.1.

[Note 3.2.1.2.a.1]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element reflects the total amount of Post-filing adjustments.

Element	Attribute	Size	Input Type	Requirement
DeferTaxAsset				Optional (Mandatory)

The DeferTaxAsset element reflects the amount of deferred tax assets that shall be treated as reversed for a prior Fiscal Year to which the domestic tax loss has been carried back.

[Note 3.2.2.1.c.1.a,b,etc]

Element	Attribute	Size	Input Type	Requirement
Year			xsd:date	Validation

This element refers to the year to which the deferred tax asset relates.

Element	Attribute	Size	Input Type	Requirement
TotalDeferTaxAsset			xsd:integer	Validation

The TotalDeferTaxAsset element reflects the total amount of deemed deferred tax assets that shall be treated as reversed for prior Fiscal Years. This total amount should be capped at an amount equal to the domestic tax loss multiplied by the Minimum Rate as provided in paragraphs 124-126 of the Commentary under Article 4.6.1.

[Note 3.2.2.1.c.1.c]

Element	Attribute	Size	Input Type	Requirement
TotalCoveredTaxRefund			xsd:integer	Validation

The TotalCoveredTaxRefund element reflects the total amount of refund of Covered Taxes. This total amount shall be the amount of refund of tax with respect to loss carry backs issued in the Reporting Fiscal Year.

[Note 3.2.2.1.c.2.c]

Element	Attribute	Size	Input Type	Requirement
DeemedDistTax				Optional (Mandatory)

The DeemedDistTax element identifies all Prior Fiscal Years for which a Deemed Distribution Tax Recapture Account is outstanding is re-calculated in accordance with the principles of Article 5.4.1.

[Note 3.2.3.2.b.1]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The total element identifies the total amount of Deemed Distribution Tax.

Element	Attribute	Size	Input Type	Requirement
Election				Optional (Mandatory)

The optional Election element reflects the Deemed Distribution Tax election for Article 7.3.1.

Element	Attribute	Size	Input Type	Requirement
Recapture				Validation

The Recapture element reflects the Recapture mechanism for Article 7.3.

Element	Attribute	Size	Input Type	Requirement
Year			xsd:date	Validation

The Year element reflects the Fiscal Year for which the Filing Constituent entity shall report the amount of the Deemed Distribution Tax determined under Article 7.3.2.

[Note 3.2.3.2.a.2.]

Element	Attribute	Size	Input Type	Requirement
StartAmount			xsd:integer	Validation

This element indicates the recapture amount at the start of the fiscal year.

Element	Attribute	Size	Input Type	Requirement
DDTYear-0			xsd:integer	Validation

The DDTYear-0 element reflects the amount of the Deemed Distribution Tax paid or used for the Reporting Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
DDTYear-1			xsd:integer	Validation

The DDTYear-1 element reflects the amount of the Deemed Distribution Tax paid or used in the 1<sup>st</sup> preceding Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
DDTYear-2			xsd:integer	Validation

The DDTYear-2 element reflects the amount of the Deemed Distribution Tax paid or used in the 2<sup>nd</sup> preceding Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
DDTYear-3			xsd:integer	Validation

The DDTYear-3 element reflects the amount of the Deemed Distribution Tax was paid or used in the 3<sup>rd</sup> preceding Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
TotalDDT			xsd:integer	Validation

The TotalDDT element reflects the total Deemed Distribution Tax paid or used.

Element	Attribute	Size	Input Type	Requirement
EndAmount			xsd:integer	Validation

The EndAmount element reflects the outstanding balance of a Deemed Distribution Tax Recapture Account. At the end of each succeeding Fiscal Year, the outstanding balances of Deemed Distribution Tax Recapture Accounts are reduced in chronological order but not below zero, as provided under Article 7.3.3, by the tax paid by the Constituent Entities (or members of JV Groups), by the amount of any Net GloBE Loss of the jurisdiction multiplied by the Minimum Rate and then by the amount of Recapture Account Loss Carry-forward applied to the current Fiscal Year.

If there is an outstanding balance on the last day of the fourth Fiscal Year after the Fiscal Year for which the account was established (first row of this table), Article 7.3.5 applies. In the Fiscal Year a Departing Constituent Entity (or member of a JV Group) leaves the MNE Group or transfers substantially all of its

assets, Article 7.3.7 applies. The amount is to be used to determine whether the Additional Current Top-up Tax is generated and the result will be presented in 3.3.3.1.

[Note 3.2.3.2.a.3 and Note 3.2.3.2.a.4]

Element	Attribute	Size	Input Type	Requirement
Reduction			xsd:integer	Validation

The Reduction element reflects the Reduction to the Adjusted Covered Taxes for a prior Fiscal Year. The Filing Constituent Entity shall identify all Prior Fiscal Years for which a Deemed Distribution Tax Recapture Account is outstanding is re-calculated in accordance with the principles of Article 5.4.1.

[Note 3.2.3.2.b.1]

Element	Attribute	Size	Input Type	Requirement
IncrementalTopUpTax			xsd:integer	Validation

The IncrementalTopUpTax element reflects the the Incremental Top up tax. It is the total amount of Top-up Tax determined under Article 5.4.1 if Article 7.3.7 applies.

[Note 3.2.3.2.b.2]

Element	Attribute	Size	Input Type	Requirement
Ratio		5-characters	globe:percentage	Validation

The Ratio element reflects the Disposition Recapture Ratio. It is defined in Article 7.3.8 and determined for each Departing Constituent Entity (member of JV Group) using the following formula: GloBE Income of the CE (or member of JV Group)/Net Income of the jurisdiction.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern  $\backslash d\{1,2\}\backslash d?\backslash .\backslash d\{2\}$ , which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

[Note 3.2.3.2.b.3]

Element	Attribute	Size	Input Type	Requirement
DeferTaxAdjustAmt				Optional (Mandatory)

The DeferTaxAdjustAmt reflects the Total Deferred Tax Adjustment Amount according to the Article 4.1.1.(b).

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element indicates that the total amount of the adjustments shall be the total amount of the adjustments in 3.2.2.1.b.2. The adjustments made in table 3.2.2.1.b shall affect the deferred tax expense after any recasting.

[Note 3.2.2.1.a.5]

Element	Attribute	Size	Input Type	Requirement
DefTaxAmt			xsd:integer	Validation

The DefTaxAmt element indicates the Total Deferred Tax Adjustment Amount for the jurisdiction

[Note 3.2.2.1.a.6]

Element	Attribute	Size	Input Type	Requirement
Recast				

The Recast element indicates the amount of deferred tax expense as recast at the Minimum Rate. You will apply either the Higher or Lower rate.



[Note 3.2.2.1.a.2]

Element	Attribute	Size	Input Type	Requirement
Higher			xsd:integer	Validation (Choice)

The Higher element indicates that the recast relates to the deferred tax expense recorded at a higher tax rate than the Minimum Rate.

Element	Attribute	Size	Input Type	Requirement
Lower			xsd:integer	Validation (Choice)

The Lower element indicates that the recast is an increase of the deferred tax asset recorder at a lower tax rate than the Minimum Rate.

[Note 3.2.2.1.a.3]

Element	Attribute	Size	Input Type	Requirement
Adjustments				Optional (Mandatory)

The adjustments element indicates that the total amount of the adjustments shall be the total amount of the adjustments in 3.2.2.1.b.2. The adjustments made in table 3.2.2.1.b shall affect the deferred tax expense after any recasting.

[Note 3.2.2.1.a.5]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element indicates total amount of the adjustments shall be the total amount of the adjustments in 3.2.2.1.b.2.

[Note 3.2.2.1.a.5]

Element	Attribute	Size	Input Type	Requirement
Amount			xsd:integer	Validation

The Amount element indicates the Total Deferred Tax Adjustment Amount for the jurisdiction.

[Note 3.2.2.1.a.6]

Element	Attribute	Size	Input Type	Requirement
AdjustmentItem			globe:DeferredAdjustedTax_EnumType	Validation

The Adjustment Item element reflects the type of deferred tax adjustment, to be selected from the following list:

- 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 Regime – Article 7.2
- GIR2516 – Deferred tax adjustment resulting from transactions between Constituent Entities – Article 9.1.3

Element	Attribute	Size	Input Type	Requirement
RecaptureDeferred				Validation

The RecaptureDeferred element reflects the Recapture Deferred Tax Liability paid during the fiscal year.

[Note 3.2.2.2]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element indicates the sum of Deferred Tax Liability of five Fiscal Years.

Element	Attribute	Size	Input Type	Requirement
Reversal				Validation

The Reversal element indicates the Deferred Tax Liability reversed.

Element	Attribute	Size	Input Type	Requirement
Year			xsd:date	Validation

The Year element indicates the Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
StartAmount			xsd:integer	Validation

The StartAmount element refers to the amount of the deferred tax liability at the start of the fiscal year.

Element	Attribute	Size	Input Type	Requirement
ReversalYear-0			xsd:integer	Validation

The ReversalYear-0 element indicates the amount of reversed tax for the Reporting Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
ReversalYear-1			xsd:integer	Validation

The ReversalYear-1 element indicates the amount of reversed tax for the 1<sup>st</sup> preceding Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
ReversalYear-2			xsd:integer	Validation

The ReversalYear-2 element indicates the amount of reversed tax for the 2<sup>nd</sup> preceding Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
ReversalYear-3			xsd:integer	Validation

The ReversalYear-3 element indicates the amount of reversed tax for the 3<sup>rd</sup> preceding Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
ReversalYear-4			xsd:integer	Validation

The ReversalYear-4 element indicates the amount of reversed tax for the 4<sup>th</sup> preceding Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
TotalReversal			xsd:integer	Validation

The TotalReversal element indicates the difference between Deferred Tax Liability taken into account under Article 4.4 on the 5<sup>th</sup> preceding year and The Total element indicates the sum of Deferred Tax Liability of five Fiscal Years.

Element	Attribute	Size	Input Type	Requirement
EndAmount			xsd:integer	Validation

The EndAmount element indicates the Deferred Tax Liability not reversed.

Element	Attribute	Size	Input Type	Requirement
Transition				Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
Year			xsd:date	Validation

The Year element indicates the transition year which shall be reported every year, whereas all the other information of this section shall be reported in the GloBE Information Return only when the Reporting Fiscal Year is also the Transition Year.

[Note 3.2.2.3]

Element	Attribute	Size	Input Type	Requirement
DeferredTaxLiabilityStart			xsd:integer	Optional (Mandatory)

The DeferredTaxLiabilityStart element reflects the deferred tax liabilities at the beginning of the Transition Year. The deferred tax liabilities at the beginning of the Transition Year is the aggregate amount of Deferred tax liabilities that have been recorded in the financial accounts at the beginning of the Transition Year for a jurisdiction, which shall not include any deferred tax liability arising from a transfer of assets between Constituent Entities or members of JV Groups after 30 November 2021 and before the commencement of a Transition Year. These deferred tax liabilities shall be reflected in the table that relates to the application of Article 9.1.3.

[Note 3.2.2.3.a.1]

Element	Attribute	Size	Input Type	Requirement
DeferredTaxLiabilityRecast			xsd:integer	Optional (Mandatory)

The DeferredTaxLiabilityRecast element reflects the Deferred tax liabilities recast at the Minimum Rate. The Deferred tax liabilities recast at the Minimum Rate does not apply if the applicable domestic tax rate is lower than the Minimum Rate.

[Note 3.2.2.3.a.2]

Element	Attribute	Size	Input Type	Requirement
DeferredTaxAssets				Optional (Mandatory)

The DeferredTaxAssets element reflects the Deferred tax assets. The net amount of the aggregate pre-existing deferred tax assets or liabilities on the transferred asset(s) reflected in the financial accounts of

the disposing Constituent Entity (or Constituent Entities). Deferred tax assets shall be reported as a positive number and deferred tax liabilities shall be reported as a negative number.

[Note 3.2.2.3.a.3 to 3.2.2.3.a.6]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element reflects the total amount of Deferred Tax Assets.

Element	Attribute	Size	Input Type	Requirement
DeferredTaxAssetStart			xsd:integer	Validation

The DeferredTaxAssetStart element reflects the Deferred tax assets at the beginning of the Transition Year. The deferred tax assets at the beginning of the Transition Year is the aggregate amount of Deferred tax assets that have been recorded in the financial accounts at the beginning of the Transition Year for a jurisdiction, which shall not include any deferred tax assets arising from a transfer of assets between Constituent Entities or members of JV Groups after 30 November 2021 and before the commencement of a Transition Year. These deferred tax assets shall be reflected in the table that relates to the application of Article 9.1.3.

[Note 3.2.2.3.a.3]

Element	Attribute	Size	Input Type	Requirement
DeferredTaxAssetRecast			xsd:integer	Validation

The DeferredTaxAssetRecast element reflects that the recast at the Minimum Rate does not apply if the applicable domestic tax rate is lower than the Minimum Rate, unless it could be demonstrated that the deferred tax asset is attributable to a GloBE Loss, in this case, the deferred tax asset that has been recorded at a rate lower than the Minimum Rate could be recast at the Minimum Rate.

[Note 3.2.2.3.a.4]

Element	Attribute	Size	Input Type	Requirement
DeferredTaxAssetExcluded			xsd:integer	Validation

The DeferredTaxAssetExcluded element reflects the Deferred tax assets arising from excluded items under Article 9.1.2. The deferred tax assets arising from items excluded from the computation of GloBE Income or Loss under Chapter 3 should be excluded if such deferred tax assets are generated in a transaction that takes place after 30 November 2021.

[Note 3.2.2.3.a.5]

Element	Attribute	Size	Input Type	Requirement
Disposal				Optional (Mandatory)

The optional Disposal element indicates all jurisdictions in which disposing Constituent Entities or members of JV Groups are located when such Constituent Entities or members of JV Groups have disposed assets to Constituent Entities or members of JV Groups located in this jurisdiction after 30 November 2021 and before the commencement of a Transition Year. Those jurisdictions in which disposing Constituent Entities or members of JV Group are located could be the same jurisdiction of the acquiring entities.

[Note 3.2.2.3.b.1]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element reflects the amount of deferred tax assets taken into account for GloBE purposes.

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

The ResCountryCode element reflects the jurisdiction (in the form of a 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard) of the disposing Constituent Entity or member of JV Group. The Filing Constituent Entity shall report “Stateless” for Stateless Constituent Entities. In case of reporting in respect of Stateless Constituent Entities the code “X5” should be used.

[Note 3.2.2.3.b.1]

Element	Attribute	Size	Input Type	Requirement
CarryingValue			xsd:integer	Validation

The CarryingValue element reflects the Carrying Value of the transferred assets for GloBE purposes. It is the aggregate amount of the Carrying Value of the transferred assets that should be recognised for purposes of the GloBE Rules at the beginning of the Transition Year. This amount shall be determined by adjusting the financial accounting carrying value upon disposition of the transferred asset on the day of the transfer. The financial accounting carrying value upon disposition shall be adjusted as appropriate pursuant to Article 9.1.3 and further adjusted for capital expenditures, amortization or depreciation that were recorded after the transaction and before the beginning of the Transition Year.

[Note 3.2.2.3.b.4]

Element	Attribute	Size	Input Type	Requirement
TaxPaid			xsd:integer	Validation

The TaxPaid element reflects the amount of tax paid in respect of the transaction(s).

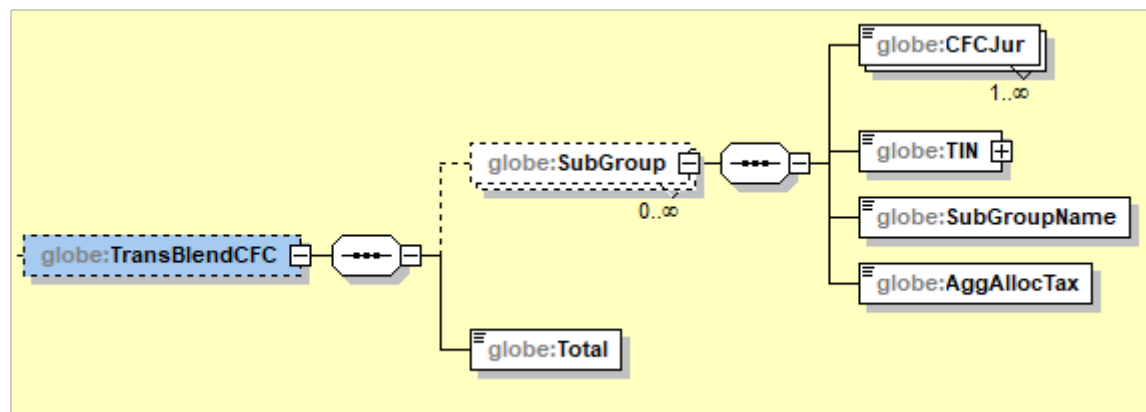
[Note 3.2.2.3.b.2]

Element	Attribute	Size	Input Type	Requirement
DTADTL			xsd:integer	Validation

The DTADTL element reflects that the net deferred tax asset or liability with respect to the transferred assets for GloBE purposes is the net amount of the aggregate deferred tax assets and liabilities that should be recognised for purposes of the GloBE Rules at the beginning of the Transition Year with respect to the transferred assets. This amount shall be determined by adjusting the net amount of the aggregate pre-existing deferred tax assets and liabilities as accrued in the financial accounts of the disposing entity prior to the transfer, in relation to the transferred assets. The net amount of the aggregate pre-existing deferred tax assets and liabilities shall be adjusted as appropriate pursuant to Article 9.1.3. Deferred tax assets shall be reported as a positive number and deferred tax liabilities shall be reported as a negative number.

[Note 3.2.2.3.b.5]

### TransBlendCFC



Element	Attribute	Size	Input Type	Requirement
TransBlendCFC				Optional (Mandatory)

The TransBlendCFC element and the related sub elements are to be completed if Blended CFC Tax is allocated (i) from a Constituent Entity-owner located in this jurisdiction and belonging to this subgroup or (ii) to Constituent Entities located in this jurisdiction and belonging to this subgroup pursuant to Article 4.3.2(c) and the related Administrative Guidance.

[Note 3.2.1.2.c]

Element	Attribute	Size	Input Type	Requirement
SubGroup				Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
CFCJur			iso:CountryCode_Type	Validation

The CFCJur element indicates the jurisdiction(s) where the Constituent Entities which were allocated Blended CFC Tax under the Blended CFC Tax Regime are located. The jurisdictions shall be reported in the form of 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.

[Note 3.2.1.2.c.1]

Element	Attribute	Size	Input Type	Requirement
TIN		1 to 200 characters	globe:TIN_Type	Optional (Mandatory)

The TIN type indicates the tax identification number of the UPE, Constituent Entity, JV or JV Subsidiary used for purposes of Covered Taxes in the jurisdiction where it is located for GloBE purposes or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number.

The TIN type also indicates the TIN (if any) issued to the UPE, Constituent Entity, JV or JV Subsidiary by the jurisdiction where filing takes place ("the Filing Jurisdiction"). It is comprised of the following elements.

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

This attribute describes the jurisdiction that issued the TIN. It should always be provided, unless the element is flagged as "unknown".

Element	Attribute	Size	Input Type	Requirement
TIN	unknown	1-character	xsd: Boolean	Optional

This attribute can be provided if the TIN is not available or inexistent. Any value provided for a TIN flagged as unknown will be discarded.

In case no TIN is entered, the value NOTIN should be provided.

Element	Attribute	Size	Input Type	Requirement
SubGroupName		1-200 Characters	stf:StingMin1Max200_Type	Validation

The SubGroup element indicates the name of the subgroup of the Constituent Entities which were allocated Blended CFC Tax under the Blended CFC Tax Regime. This subgroup is the same as the one identified in 3.1.3.

[Note 3.2.1.2.c.2]

Element	Attribute	Size	Input Type	Requirement
AggAllocTax			xsd:integer	Validation

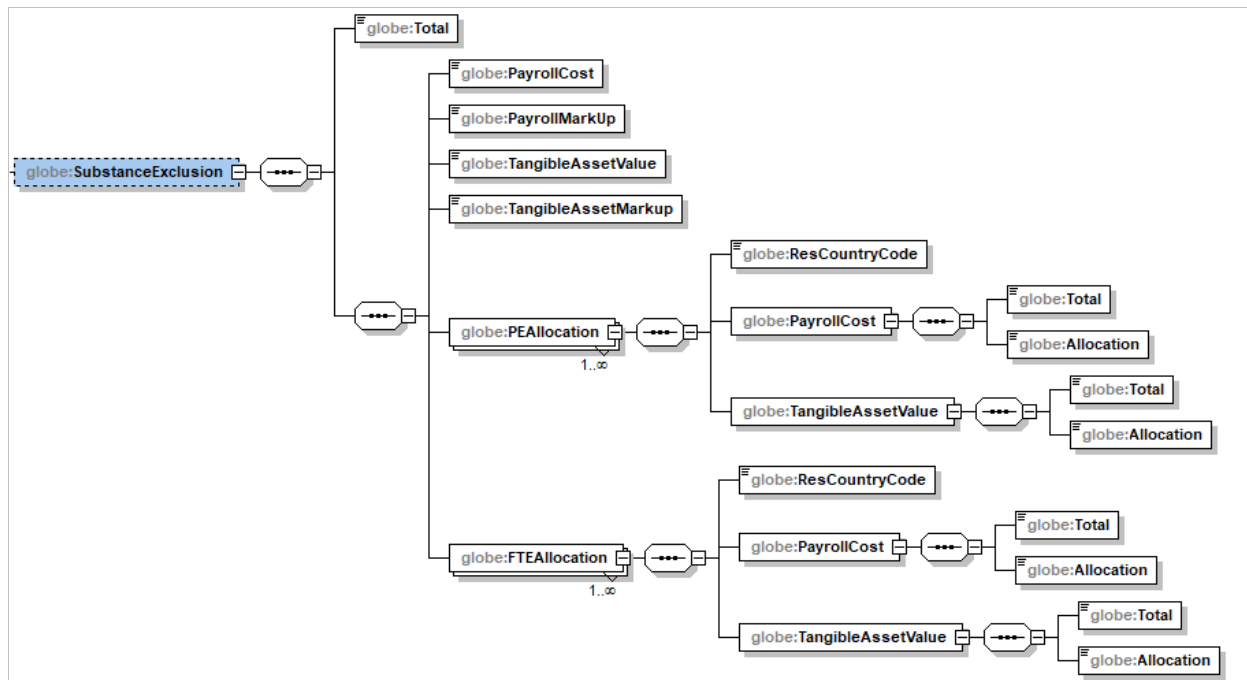
The AggAllocTax element indicates the Blended CFC Tax allocated for the Fiscal Year from the Constituent Entity-owner to Constituent Entities located in the jurisdiction identified in the CFCJur element.

[Note 3.2.1.2.c.3]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element indicates the total Blended CFC Tax allocated for the Fiscal Year.

**Substance Exclusion**



Element	Attribute	Size	Input Type	Requirement
SubstanceExclusion				Optional (Mandatory)

The SubstanceExclusion element reflects the Substance-based Income Exclusion for the jurisdiction.

[Note 3.3.2.1.5]

If the Filing Constituent Entity does not complete the table for the jurisdiction, it is assumed that the election to not apply the Substance Based Income Exclusion in 3.2.3.1.a.1.c has been made.

[Note 3.3.2.1]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element indicates the total amount of Substance-based Income Exclusion.

Element	Attribute	Size	Input Type	Requirement
PayrollCost			xsd:integer	Validation

The PayrollCost element indicates that the relevant Eligible Payroll Costs of Eligible Employees performing activities in the jurisdiction shall not include payroll costs that are: (i) capitalised and included in the carrying value of Eligible Tangible Assets; or (ii) attributable to a Constituent Entity's International Shipping Income and Qualified Ancillary International Shipping Income. Where the employee undertakes 50% or less of their activities for the MNE Group during the Reporting Fiscal Year within the jurisdiction of the employer, the relevant Eligible Payroll Costs of Eligible Employees shall only take into account the proportion of the payroll costs attributable to the employee's working time spent within the jurisdiction of the employer pursuant to the related Administrative Guidance. The relevant Eligible Payroll Costs of Eligible Employees shall not include an amount of Eligible Payroll Cost attributable to the income excluded from the GloBE Income of the Ultimate Parent Entity under Article 7.2.1 pursuant to the related Administrative Guidance.

When an Entity becomes or ceases to be a Constituent Entity of an MNE Group as a result of a transfer of direct or indirect Ownership Interests in such Entity, the computation of the target's Eligible Payroll Costs shall take into account only those costs reflected in the Consolidated Financial Statements of the Ultimate Parent Entity as provided under Article 6.2.1(d).

[Note 3.3.2.1.1]

Element	Attribute	Size	Input Type	Requirement
PayrollMarkUp		5-characters	globe:percentage	Validation

The PayrollMarkUp element indicates that the application of the relevant mark-up percentage for the Reporting Fiscal Year.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern `\d{1,2}\d?\.\d{2}`, which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

[Note 3.3.2.1.2]

Element	Attribute	Size	Input Type	Requirement
TangibleAssetValue			globe:percentage	Validation

The TangibleAssetValue reflects the carrying value of relevant Eligible Tangible Assets located in the jurisdiction. The carrying value of relevant Eligible Tangible Assets located in the jurisdiction shall not include: (i) the carrying value of property (including land or buildings) that is held for sale, finance lease or investment; and (ii) the carrying value of tangible assets used in the generation of the Constituent Entity's International Shipping Income and Qualified Ancillary International Shipping Income.

Where the tangible asset is located within the jurisdiction of its owner (or lessee, if applicable) 50% or less of the time during the Reporting Fiscal Year, the carrying value of relevant Eligible Tangible Assets shall only take into account the carrying value of the asset attributable to the time the asset was located within the jurisdiction of the owner (respectively the lessee, if applicable) pursuant to the related Administrative Guidance. The carrying value of relevant Eligible Tangible Assets shall not include the carrying value of Eligible Tangible Assets proportionately attributable to the income excluded from the GloBE Income of the Ultimate Parent Entity under Article 7.2.1 pursuant to the related Administrative Guidance.

When an Entity becomes or ceases to be a Constituent Entity of an MNE Group as a result of a transfer of direct or indirect Ownership Interests in such Entity, the computation of carrying value of the target's



Eligible Tangible Assets shall be adjusted proportionally to correspond with the length of the relevant Fiscal Year that the target was a member of the MNE Group as provided under Article 6.2.1(e).

[Note 3.3.2.1.3]

Element	Attribute	Size	Input Type	Requirement
TangibleAssetMarkup		5-characters	globe:percentage	Validation

The TangibleAssetMarkup element indicates the application of the relevant mark-up percentage for the Reporting Fiscal Year.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern `\d{1,2}\d?\.\d{2}`, which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

[Note 3.3.2.1.4]

Element	Attribute	Size	Input Type	Requirement
PEAllocation				Validation

The PEAllocation element refers to the Allocation of Eligible Payroll Costs and carrying value of Eligible Tangible Assets to Permanent Establishments for purposes of the Substance Based Income Exclusion.

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

The ResCountryCode element indicates the jurisdiction (in the form of a 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard) where the Permanent Establishments are located for GloBE purposes. The Filing Constituent Entity shall complete a separate row for each jurisdiction where Permanent Establishments that are allocated Eligible Payroll Costs and carrying value of Eligible Tangible Assets under Article 5.3.6 are located. The Filing Constituent Entity shall report “Stateless” if the Permanent Establishment is Stateless for GloBE purposes. In case of reporting in respect of Stateless Constituent Entities the code “X5” should be used.

[Note 3.3.2.2.3]

Element	Attribute	Size	Input Type	Requirement
PayrollCost				Validation

The PayrollCost element indicates the aggregate Relevant Eligible Payroll Costs for all Main Entities located in the jurisdiction before any adjustment.

[Note 3.3.2.2.1]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element indicates the total amount of the aggregate Relevant Eligible Payroll Costs.

Element	Attribute	Size	Input Type	Requirement
Allocation			xsd:integer	Validation

The Allocation element indicates the aggregate relevant Eligible Payroll Costs allocated to Permanent Establishments located in each jurisdiction.

[Note 3.3.2.2.4]

Element	Attribute	Size	Input Type	Requirement
TangibleAssetValue				Validation

The TangibleAssetValue element indicates the aggregate carrying value of the Relevant Eligible Tangible Assets for all Main Entities located in the jurisdiction before any adjustment.

[Note 3.3.2.2.2]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element indicates the total amount of tangible assets.

Element	Attribute	Size	Input Type	Requirement
Allocation			xsd:integer	Validation

The Allocation element indicates the aggregate relevant Tangible Asset Value allocated to Permanent Establishments located in each jurisdiction.

[Note 3.3.2.2.5]

Element	Attribute	Size	Input Type	Requirement
FTEAllocation				Validation

The FTE Allocation element refers to the allocation of Eligible Payroll Costs and carrying value of Eligible Tangible Assets of a Flow-through Entity for purposes of the Substance Based Income Exclusion.

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

The ResCountryCode element indicates the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard for the jurisdiction where the Constituent Entity-owners (or members of JV Group) are located for GloBE purposes. The Filing Constituent Entity shall report “Stateless” for each Stateless Constituent Entity-owner. The Filing Constituent Entity shall complete a separate row for each jurisdiction where Constituent Entity-owners (or members of JV Group) that are attributed Eligible Payroll Costs and Eligible Tangible Assets under Article 5.3.7 (a) are located. If Article 5.3.7 (b) applies, the Filing Constituent Entity shall report “UPE” in a separate row (for Eligible Payroll Costs and Eligible Tangible Assets that are allocated to the UPE after the application of Article 7.1.1). The Filing Constituent Entity shall report “Not applicable” for all other Eligible Payroll Costs and Eligible Tangible Assets that are excluded from the Substance-based Income Exclusion computations of the MNE Group under Article 5.3.7 (c). In case of reporting in respect of Stateless Constituent Entities the code “X5” should be used.

[Note 3.3.2.3.3]

Element	Attribute	Size	Input Type	Requirement
PayrollCost				Validation

The PayrollCost element reflects the aggregate relevant Eligible Payroll Costs for all Flow-through Entities located in the jurisdiction after any adjustments under Article 5.3.6 and before any adjustments under Article 5.3.7.

[Note 3.3.2.3.1]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element indicates the aggregate carrying value of the relevant Eligible Tangible Assets for all Flow-through Entities located in the jurisdiction after any adjustments under Article 5.3.6 and before any adjustments under Article 5.3.7.

[Note 3.3.2.3.2]

Element	Attribute	Size	Input Type	Requirement
Allocation			xsd:integer	Validation

The Allocation element indicates the aggregate relevant Eligible Payroll Costs allocated to Constituent Entity-owners (or members of JV Groups) located in each jurisdiction.

[Note 3.3.2.3.4]

Element	Attribute	Size	Input Type	Requirement
TangibleAssetValue				Validation

The TangibleAssetValue element indicates the aggregate carrying value of the relevant Eligible Tangible Assets for all Flow-through Entities located in the jurisdiction after any adjustments under Article 5.3.6 and before any adjustments under Article 5.3.7.

[Note 3.3.2.3.2]

Element	Attribute	Size	Input Type	Requirement
Total			xsd:integer	Validation

The Total element indicates the total amount of Tangible Assets.

Element	Attribute	Size	Input Type	Requirement
Allocation			xsd:integer	Validation

The Allocation element indicates the aggregate relevant Tangible Asset Value allocated to Constituent Entity-owners (or members of JV Groups) located in each jurisdiction.

[Note: 3.3.2.3.5]

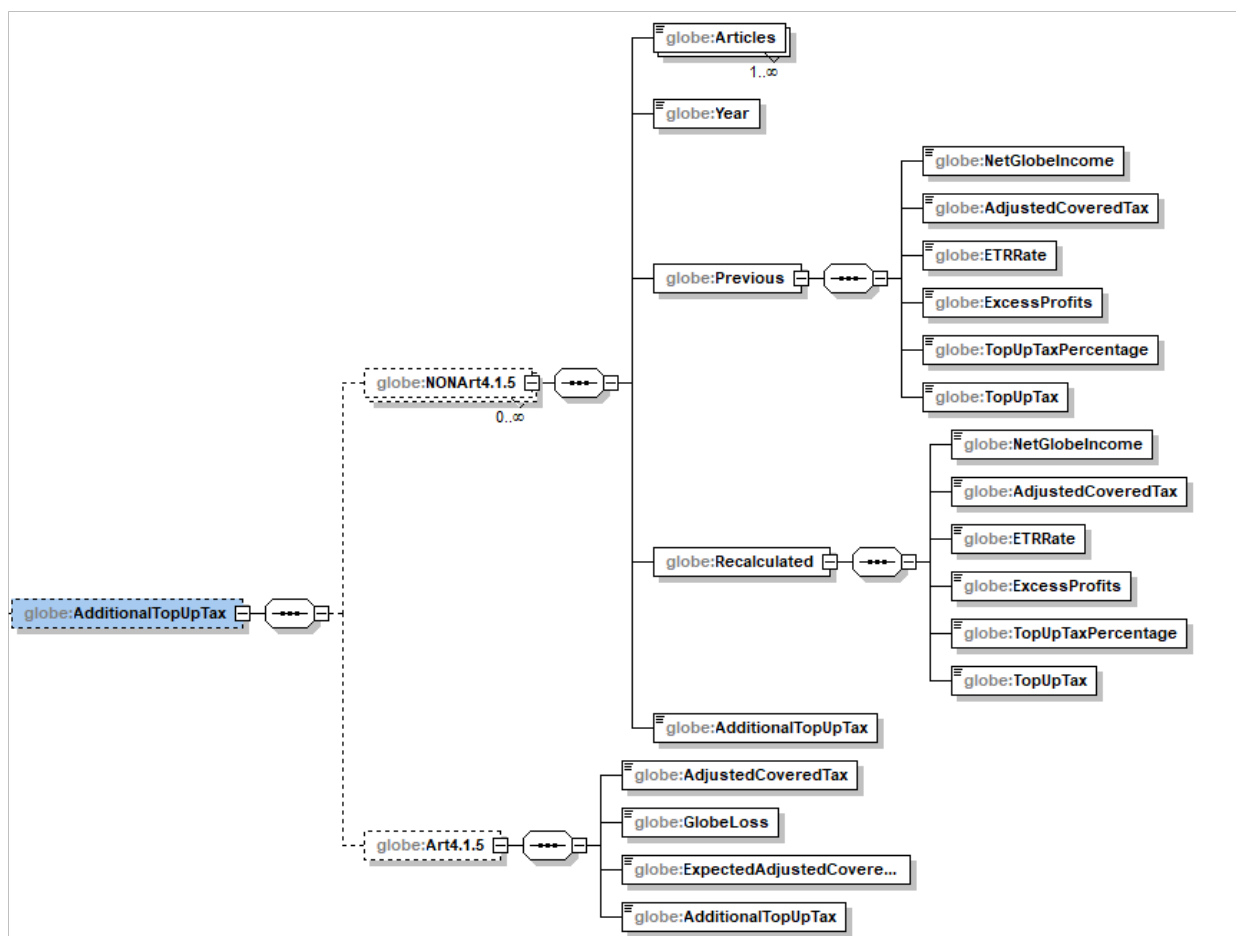
### **ExcessProfits**

Element	Attribute	Size	Input Type	Requirement
ExcessProfits			xsd:integer	Validation

The ExcessProfits element reflects the Excess Profit for the jurisdiction.

[Note 3.3.1.c]

### Additional Top Up Tax



Element	Attribute	Size	Input Type	Requirement
AdditionalTopUpTax				Optional (Mandatory)

The AdditionalTopUpTax element indicates the Additional Current Top-up Tax for the jurisdiction. The Additional Current Top-up Tax is equal to the difference between the Top-up Tax as previously reported and Top-up Tax as recalculated.

[Note 3.3.1.d and Note 3.3.3.1.10]

Element	Attribute	Size	Input Type	Requirement
NONArt4.1.5				Optional

The optional NonArt4.1.5 element indicates that the table shall be completed if an ETR Adjustment Article applies. This element can be repeated as required.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
Articles			globe:NonArt415_EnumType	Validation

The Articles element 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. This element can be repeated as required. The relevant option(s) should be selected from the following list:

- 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

[Note 3.3.3.1.1]

Element	Attribute	Size	Input Type	Requirement
Year			xsd:date	Validation

The Year element indicates the Article 4.4.4 shall only be selected when the relevant Fiscal Year is the fifth preceding Fiscal Year and the amount of Additional Current Top-up Tax shall be determined on the basis of the information provided in Section 3.2.2.2. Article 7.3.5 shall only be selected when the relevant Fiscal Year is the fourth preceding Fiscal Year and the amount of the Additional Current Top-up Tax shall be determined on the basis of the information provided in Section 3.2.3.2.a

[Note 3.3.3.1.1]

Element	Attribute	Size	Input Type	Requirement
Previous				Validation

The Previous element indicates the prior Fiscal Year(s) to which the ETR Adjustment Articles reported in 3.3.3.1.1 apply.

[Note 3.3.3.1.2]

Element	Attribute	Size	Input Type	Requirement
NetGlobeIncome			xsd:integer	Validation

The NetGlobeIncome element reflects the Net GloBE Income or Loss. The element contains information on the amount as previously reported shall take into account any adjustments required by the relevant ETR Adjustment Articles in a prior Fiscal Year (if any). The amount recalculated shall take into account any adjustments required by the relevant ETR Adjustment Articles applied in a prior Fiscal Year (if any) and in the Reporting Fiscal Year

[Note 3.3.3.1.4-9.a and Note 3.3.3.1.4-9.b]

Element	Attribute	Size	Input Type	Requirement
AdjustedCoveredTax			xsd:integer	Validation

The AdjustedCoveredTax element indicates the Adjusted Covered Taxes.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
ETRRate			globe:percentage	Validation

The ETRRate element reflects the ETR.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern  $\backslash d\{1,2\}\.\backslash d\{2\}$ , which translates to one or two digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 99.99.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
ExcessProfits			xsd:integer	Validation

The ExcessProfits element indicates the Excess Profit.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
TopUpTaxPercentage			globe:percentage	Validation

The TopUpTaxPercentage element indicates the Top-up Tax Percentage.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern  $\backslash d\{1,2\}.\backslash d\{2\}$ , which translates to one or two digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 99.99.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
TopUpTax			xsd:integer	Validation

The TopUpTax element indicates the Top-up Tax.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
Recalculated				Validation

The Recalculated element indicates the prior Fiscal Year(s) to which the ETR Adjustments apply.

Element	Attribute	Size	Input Type	Requirement
NetGlobeIncome			xsd:integer	Validation

The NetGlobeIncome element indicates the Net GloBE Income or Loss.

Element	Attribute	Size	Input Type	Requirement
AdjustedCoveredTax			xsd:integer	Validation

The AdjustedCoveredTax element indicates the Adjusted Covered Taxes.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
ETRRate			globe:percentage	Validation

The ETRRate element indicates the ETR.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern  $\backslash d\{1,2\}.\backslash d\{2\}$ , which translates to one or two digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 99.99.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
ExcessProfits			xsd:integer	Validation

The ExcessProfits element indicates the Excess Profit.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
TopUpTaxPercentage			globe:percentage	Validation

The TopUpTaxPercentage element indicates the Top-up Tax Percentage.

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern  $\backslash d\{1,2\}.\backslash d\{2\}$ , which translates to one or two digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 99.99.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
TopUpTax			xsd:integer	Validation

The TopUpTax element indicates the Top-up Tax.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
AdditionalTopUpTax			xsd:integer	Validation

The AdditionalTopUpTax element indicates the Additional Current Top-up Tax.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
Art4.1.5				Optional (Mandatory)

The Art4.1.5 element indicates the Additional Current Top-up Tax for purposes of Article 4.1.5. This table does not need to be completed if the MNE Group has a positive amount of Net GloBE Income in the jurisdiction.

Element	Attribute	Size	Input Type	Requirement
AdjustedCoveredTax			xsd:integer	Validation

The AdjustedCoveredTax element indicates amount of Adjusted Covered Taxes for the jurisdiction.

[Note 3.3.3.2.1]

Element	Attribute	Size	Input Type	Requirement
GlobeLoss			xsd:integer	Validation

The GlobeLoss element indicates the GloBE Loss for the Jurisdiction.

[Note 3.3.3.2.2]

Element	Attribute	Size	Input Type	Requirement
ExpectedAdjustedCoveredTax			xsd:integer	Validation

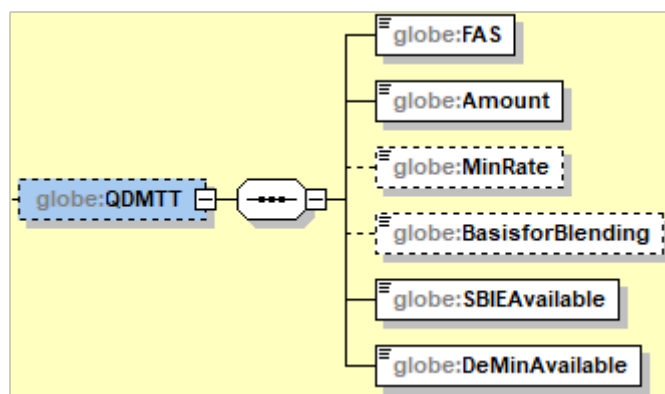
The ExpectedAdjustedCoveredTax element indicates the Expected Adjusted Covered Taxes for the jurisdiction.

[Note 3.3.3.2.3]

Element	Attribute	Size	Input Type	Requirement
AdditionalTopUpTax			xsd:integer	Validation

The AdditionalTopUpTax element indicates the Additional Current Top-up Tax under Article 4.1.5.

[Note 3.3.3.2.4]

**QDMTT**

Element	Attribute	Size	Input Type	Requirement
QDMTT				Optional (Validation)

The QDMTT element indicates the QDMTT payable in the jurisdiction.

[Note 3.3.4]

Element	Attribute	Size	Input Type	Requirement
FAS		1-200 Characters	stf:StringMin1Max200_Type	Validation

The FAS element indicates the Acceptable Financial Accounting Standard permitted by the Authorised Accounting Body in the jurisdiction or the Authorised Financial Accounting Standard adjusted to prevent any Material Competitive Distortions that is used for the computation of Domestic Excess Profits under the QDMTT.

[Note 3.3.4.1]

Element	Attribute	Size	Input Type	Requirement
Amount			xsd:integer	Validation

The Amount element indicates that the amount payable under the QDMTT of the jurisdiction for the Reporting Fiscal Year. This amount shall be provided in the currency reported in 1.2.2.3.

[Note 3.3.4.2]

Element	Attribute	Size	Input Type	Requirement
MinRate			globe:percentage	Optional (Mandatory)

The MinRate element indicates the Minimum Rate applicable for QDMTT purposes, if higher than 15%.

It uses the `xsd:pattern` facet to specify that valid values must match the regular expression pattern `\d{1,2}\.\d{2}`, which translates to one or two digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 99.99.

[Note 3.3.4.3]

Element	Attribute	Size	Input Type	Requirement
BasisforBlending		1-4000 characters	stf:StringMin1Max4000_Type	Optional (Mandatory)

The BasisforBlending element reflects the basis for the blending of income and taxes for purposes of the ETR computation, if different from the GloBE Rules.

[Note 3.3.4.4.]



Element	Attribute	Size	Input Type	Requirement
SBIEAvailable		1-character	xsd:boolean	Validation

The SBIEAvailable element contains information on the Substance-based Income Exclusion also available for QDMTT purposes.

[Note 3.3.4.6]

Element	Attribute	Size	Input Type	Requirement
DeMinAvailable		1-character	xsd:boolean	Validation

The DeMinAvailable element contains information on the de minimis exclusion available for QDMTT purposes.

[Note 3.3.4.7.]

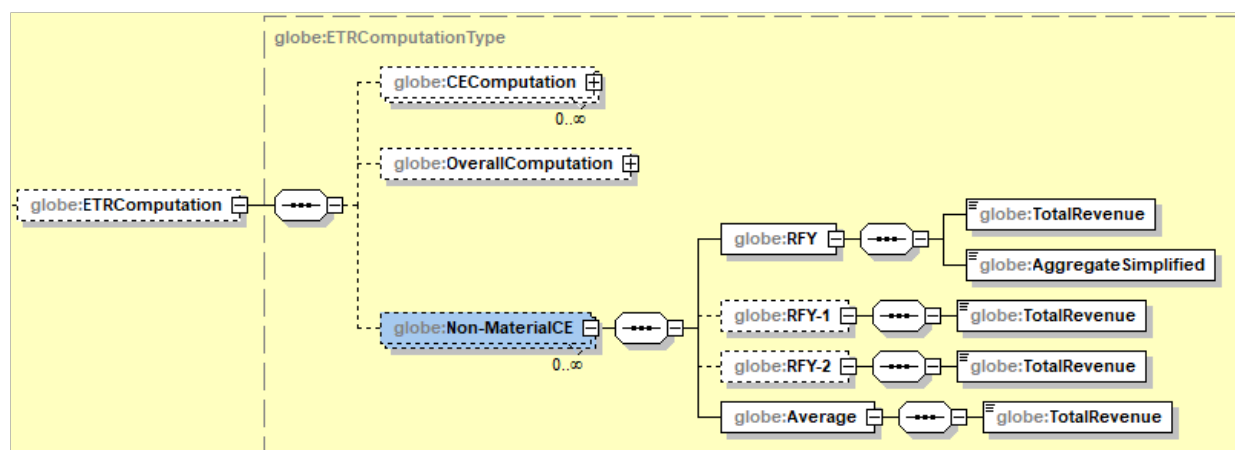
### Top-up Tax

Element	Attribute	Size	Input Type	Requirement
TopUpTax			xsd:integer	Validation

The TopUpTax element indicates the Jurisdictional Top-up Tax.

[Note 3.3.1.f]

### Non-Material ICE



Element	Attribute	Size	Input Type	Requirement
Non-Material ICE				Optional (Mandatory)

The Non-Material ICE element indicates the simplified calculation for Non-material Constituent Entities.

Element	Attribute	Size	Input Type	Requirement
RFY				Validation

The RFY element indicates Reporting Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
TotalRevenue			xsd:integer	Validation

The TotalRevenue element reflects the Total Revenue for the Reportable Fiscal Year. If the Simplified Calculation for Non-material Constituent Entities is utilised under option (a), (b) or (c) in 2.2.1.1.1, the Filing Constituent Entity shall also report the Total Revenue, as defined in the Safe Harbours and Penalty Relief

document, of all Non-material Constituent Entities located in the jurisdiction for the for the current Fiscal Year, the first preceding fiscal year (if applicable) and the second preceding fiscal year (if applicable), as well as the average of the three Fiscal Years respectively.

[Note 2.2.1.2.a.1 (a-d)]

Element	Attribute	Size	Input Type	Requirement
AggregateSimplified			xsd:integer	Validation

The AggregateSimplified element reflects the aggregate Simplified Tax. If Simplified Calculation for Non-material Constituent Entities is utilised under option (b) in 2.2.1.1.1, the Filing Constituent Entity shall report aggregate Simplified Tax, as defined in the Safe Harbours and Penalty Relief document, of all Non-material Constituent Entities located in the jurisdiction for the Reporting Fiscal Year.

[Note 2.2.1.2.a.2]

Element	Attribute	Size	Input Type	Requirement
RFY-1				Optional (Mandatory)

The RFY-1 element indicates the 1<sup>st</sup> preceding Fiscal Year (if applicable).

Element	Attribute	Size	Input Type	Requirement
TotalRevenue			xsd:integer	Validation

The TotalRevenue element reflects the Total Revenue for the Reportable Fiscal Year. If the Simplified Calculation for Non-material Constituent Entities is utilised under option (a), (b) or (c) in 2.2.1.1.1, the Filing Constituent Entity shall also report the Total Revenue, as defined in the Safe Harbours and Penalty Relief document, of all Non-material Constituent Entities located in the jurisdiction for the for the current Fiscal Year, the first preceding fiscal year (if applicable) and the second preceding fiscal year (if applicable), as well as the average of the three Fiscal Years respectively.

[Note 2.2.1.2.a.1 (a-d)]

Element	Attribute	Size	Input Type	Requirement
RFY-2				Optional (Mandatory)

The RFY-2 element indicates the 2<sup>nd</sup> preceding Fiscal Year (if applicable).

Element	Attribute	Size	Input Type	Requirement
TotalRevenue			xsd:integer	Validation

The TotalRevenue element reflects the Total Revenue for the Reportable Fiscal Year. If Simplified Calculation for Non-material Constituent Entities is utilised under option (a), (b) or (c) in 2.2.1.1.1, the Filing Constituent Entity shall also report the Total Revenue, as defined in the Safe Harbours and Penalty Relief document, of all Non-material Constituent Entities located in the jurisdiction for the for the current Fiscal Year, the first preceding fiscal year (if applicable) and the second preceding fiscal year (if applicable), as well as the average of the three Fiscal Years respectively.

[Note 2.2.1.2.a.1 (a-d)]

Element	Attribute	Size	Input Type	Requirement
Average				Validation

The Average element indicates the Average of the three Fiscal Years (if applicable)

Element	Attribute	Size	Input Type	Requirement
TotalRevenue			xsd:integer	Validation

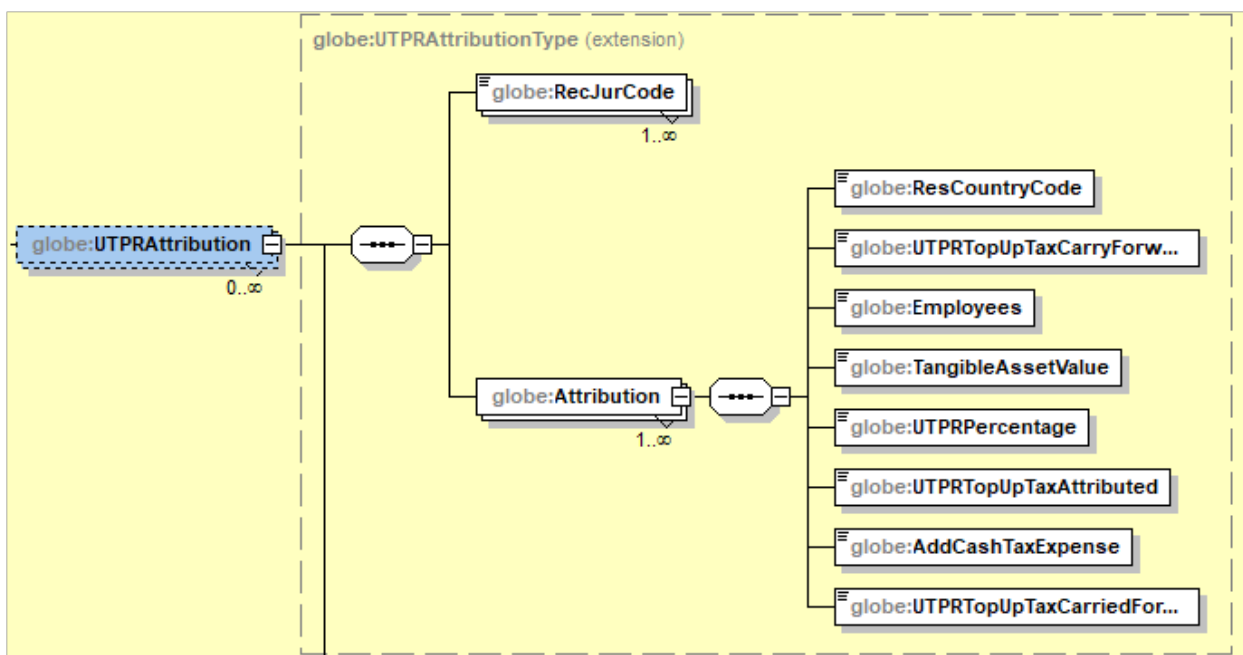
The TotalRevenue element reflects the Total Revenue for the Average of the three Fiscal Years (if applicable). If Simplified Calculation for Non-material Constituent Entities is utilised under option (a), (b) or

(c) in 2.2.1.1.1, Filing Constituent Entity shall also report the Total Revenue, as defined in the Safe Harbours and Penalty Relief document, of all Non-material Constituent Entities located in the jurisdiction for the for the current Fiscal Year, the first preceding fiscal year (if applicable) and the second preceding fiscal year (if applicable), as well as the average of the three Fiscal Years respectively.

[Note 2.2.1.2.a.1 (a-d)]

## UTPR Attribution

This repeatable section contains information on the attribution of Top-Up Tax amongst relevant jurisdictions in case the UTPR is applicable.



Element	Attribute	Size	Input Type	Requirement
UTPRAttribution			globe:UTPRAttributionType	Optional (Mandatory)

### Receiving Jurisdiction Code

Element	Attribute	Size	Input Type	Requirement
RecJurCode		2 characters	iso:CountryCode_Type	Validation

The repeatable RecJurCode indicates the relevant recipient jurisdictions of the UTPRAttribution section for exchange of information purposes. If the MNE Group intends to proceed with local filing of the GIR, the domestic jurisdiction code must be entered in the element.

The Filing Constituent Entity shall identify the jurisdictions in which filing obligations of Constituent Entities are intended to be met through exchange of information under Article 8.1.2. [Note 1.1.6].

Element	Attribute	Size	Input Type	Requirement
Attribution				Validation

The repeatable Attribution element indicates the Attribution of Top-up Tax under the UTPR.

[Note 3.4.3]

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

The ResCountryCode element identifies the UTPR Jurisdictions of the MNE Group in the form of 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.

[Note 3.4.3.1]

Element	Attribute	Size	Input Type	Requirement
UTPRTopUpTaxCarryForward			xsd:integer	Validation

The UTPRTopUpTaxCarryForward element indicates that if the UTPR Top-up Tax Amount allocated to a jurisdiction in a prior Fiscal Year has not yet resulted in an equivalent additional cash tax expense for the Constituent Entities located in that jurisdiction, the amount to be carried forward in accordance with Article 2.4.2 shall be reported in 3.4.3.2

[Note 3.4.3.2]

Element	Attribute	Size	Input Type	Requirement
Employees			xsd:integer	Validation

The Employees element indicates the Number of Employees allocated to Permanent Establishments (including those of Flowthrough Entities) shall be taken into account for computing the UTPR Percentage of the jurisdiction where such PEs are located.

[Note 3.4.3.3]

Element	Attribute	Size	Input Type	Requirement
TangibleAssetValue			xsd:integer	Validation

The TangibleAssetValue element indicates that the Net Book Value of Tangible Assets allocated to PEs (including those of Flow-through Entities) shall be taken into account for computing the UTPR Percentage of the jurisdiction where such PEs are located.

[Note 3.4.3.4]

Element	Attribute	Size	Input Type	Requirement
UTPRPercentage			globe:percentage	Validation

The UTPRPercentage element indicates that if the UTPR Percentage in 3.4.3.5 is zero for a UTPR jurisdiction as a result of the application of Article 2.6.3, the Number of Employees and Tangible Assets of the Constituent Entities located in the jurisdiction are excluded from the total (i.e. denominator of the formula for purposes of the allocation key). This exclusion from the total (and the denominator) does not apply if all UTPR jurisdictions have a UTPR Percentage of zero in the Reporting Fiscal Year (Article 2.6.4).

[Note 3.4.3.3 and 3.4.3.4 (Total)]

The UTPR Percentage is computed in accordance with Article 2.6.1. If there is a UTPR Topup Tax carry-forward for a UTPR jurisdiction in 3.4.3.2, the UTPR percentage of the jurisdiction shall be zero (Article 2.6.3), unless all UTPR jurisdictions have a UTPR Percentage of zero in the Reporting Fiscal Year (Article 2.6.4). The UTPR Percentage reported in this column shall be the UTPR Percentage computed after the application of Article 2.6.4.

[Note 3.4.3.5]

It uses the xsd:pattern facet to specify that valid values must match the regular expression pattern `\d{1,2}\d?\.\d{2}`, which translates to one or three digits before the decimal point, followed by exactly two digits after the decimal point. This pattern matches percentages from 00.00 to 100.00%.

Element	Attribute	Size	Input Type	Requirement
UTPRTopUpTaxAttributed			xsd:integer	Validation

The UTPRTopUpTaxAttributed element indicates that the total UTPR Top-up Tax Amount to be attributed among UTPR Jurisdictions is the sum of each Total UTPR Top-up Tax Amount in respect of each jurisdiction identified in table 3.4.3.

[Note 3.4.3.6 (Total)]

Element	Attribute	Size	Input Type	Requirement
AddCashTaxExpense			xsd:integer	Validation

The AddCashTaxExpense element reflects that the additional cash tax expense incurred by CEs in the UTPR jurisdiction is the amount of tax due under the UTPR in addition to the amount of tax that would otherwise be payable under normal tax rules.

[Note 3.4.3.7]

Element	Attribute	Size	Input Type	Requirement
UTPRTopUpTaxCarriedForward			xsd:integer	Validation

The UTPRTopUpTaxCarriedForward element indicates that the UTPR Top-up tax left to be carried forward is the positive difference between the UTPR Top-up Tax amount attributed to the UTPR jurisdiction for the Reporting Fiscal Year and the additional cash tax expense incurred by CEs in the UTPR jurisdiction reported in 3.4.3.7.

[Note 3.4.3.8]

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:docspec_type	Validation

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

## Corrections

### Introduction

In case the sending jurisdiction becomes aware of inaccurate information, a correction will need to be made. As long as the error is discovered prior to the exchange of the information for a given fiscal year, no correction, as set out in this section, would be required.

However, in case an error is discovered after the exchange of the GIR information, adjustments to part of the schema will need to be made, in accordance with the guidance set out in this section.

In order to facilitate a targeted reporting of corrections, the GIR XML Schema has 5 correctable types called Filing Info, General Section, Summary, Jurisdiction Section and UTPR Attribution.

### Technical Guidance

This section describes how to make corrections by sending a file of corrected data that can be processed in the same manner as the original data. Reference to corrections in this section also includes deletion of records.

In order to identify the elements to correct, the correctable elements include an element of the DocSpec\_Type, which contains the necessary information for corrections.

### DocSpec Type

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:docspec_type	Validation

DocSpec identifies the particular report within the GIR message being transmitted. It permits the identification of reports requiring correction. The DocSpec element is composed of the following:

Element	Attribute	Size	Input Type	Requirement
DocTypeIndic			stf:OECDDocTypeIndic_EnumType	Validation

A message can either contain new records (OECD1) or corrections and/or deletions (OECD2 and OECD3), but should not contain a mixture of both. The resend option (OECD0) can only be used for the Filing Info element when the Filing Info element has already been sent.

This element specifies the type of data being submitted.

Allowable entries are:

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

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

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

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

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

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

The latest reference of the record (DocRefID) that was sent must be part of the latest message in which the record was sent.

In this way, a series of corrections or amendments can be handled as each correction completely replaces the previous version.

### ***Uniqueness of MessageRefID and DocRefID***

In order to ensure that a message and a record can be identified and corrected, the MessageRefID and DocRefID must be unique in space and time (i.e. there must be no other message or record in existence that has the same reference identifier).

The MessageRefID identifier can contain whatever information the sender uses to allow identification of the particular message but must start with the country code of the sending jurisdiction, then the year of the reportable period, then the receiving country code before a unique identifier.

e.g. NZ2026LU123456789

This MessageRefID indicates that New Zealand is the country of the sending Competent Authority, 2026 is the year to which the GIR information relates, the receiving Competent Authority is Luxembourg and that the unique identifier is "123456789". The year of the reportable period should always be referenced as the last day of the reporting period, to be consistent with the value to be reported in the 'ReportingPeriod' element.

The unique identifier in the DocRefID is used by the sending Competent Authority to identify a unique GIR record and is composed of the country code of the sending jurisdiction, then the year of the reportable period, followed by a unique identifier.

e.g. NZ2026286abc123xyz

This DocRefID indicates that New Zealand is the sending country, 2026 is the year to which the GIR information relates and the unique identifier is "286abc123xyz".

### ***MessageSpec, Corrections and Cancellations***

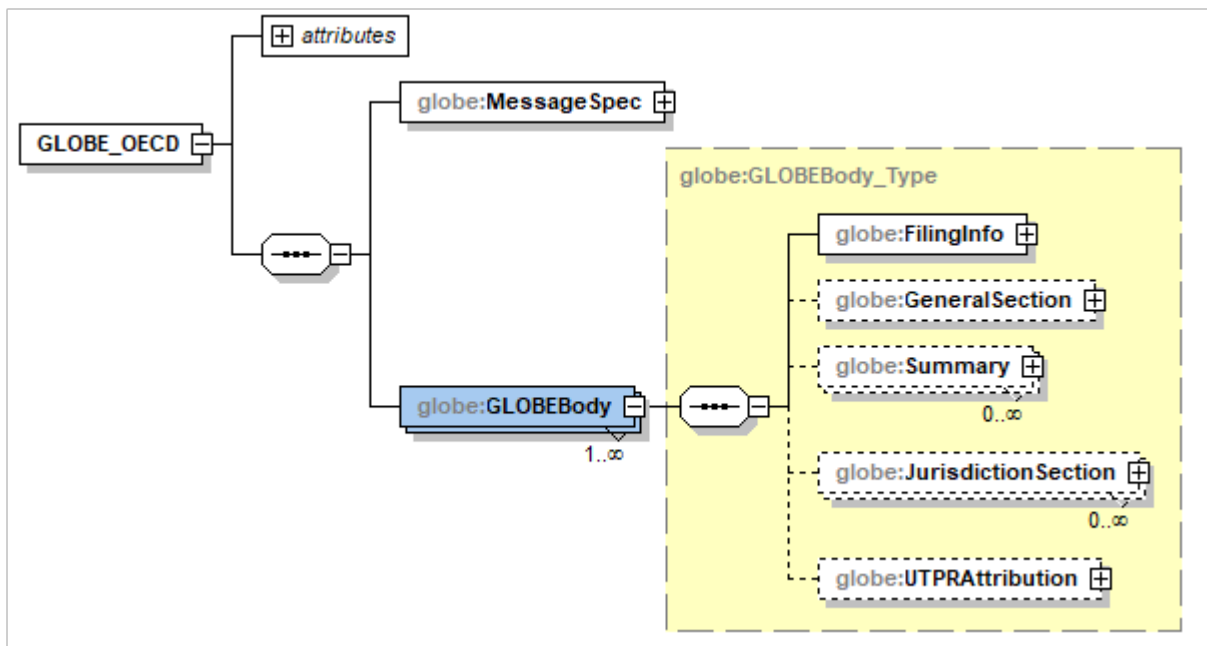
Correction messages must have their own unique MessageRefID so they can also be corrected in the future. There is no equivalent for the DocSpec type when it comes to messages as a whole.

To cancel a complete message, there is no element in the MessageSpec which can be used for that purpose. Instead, a correction message should be sent deleting all records of the erroneous message in these instances.

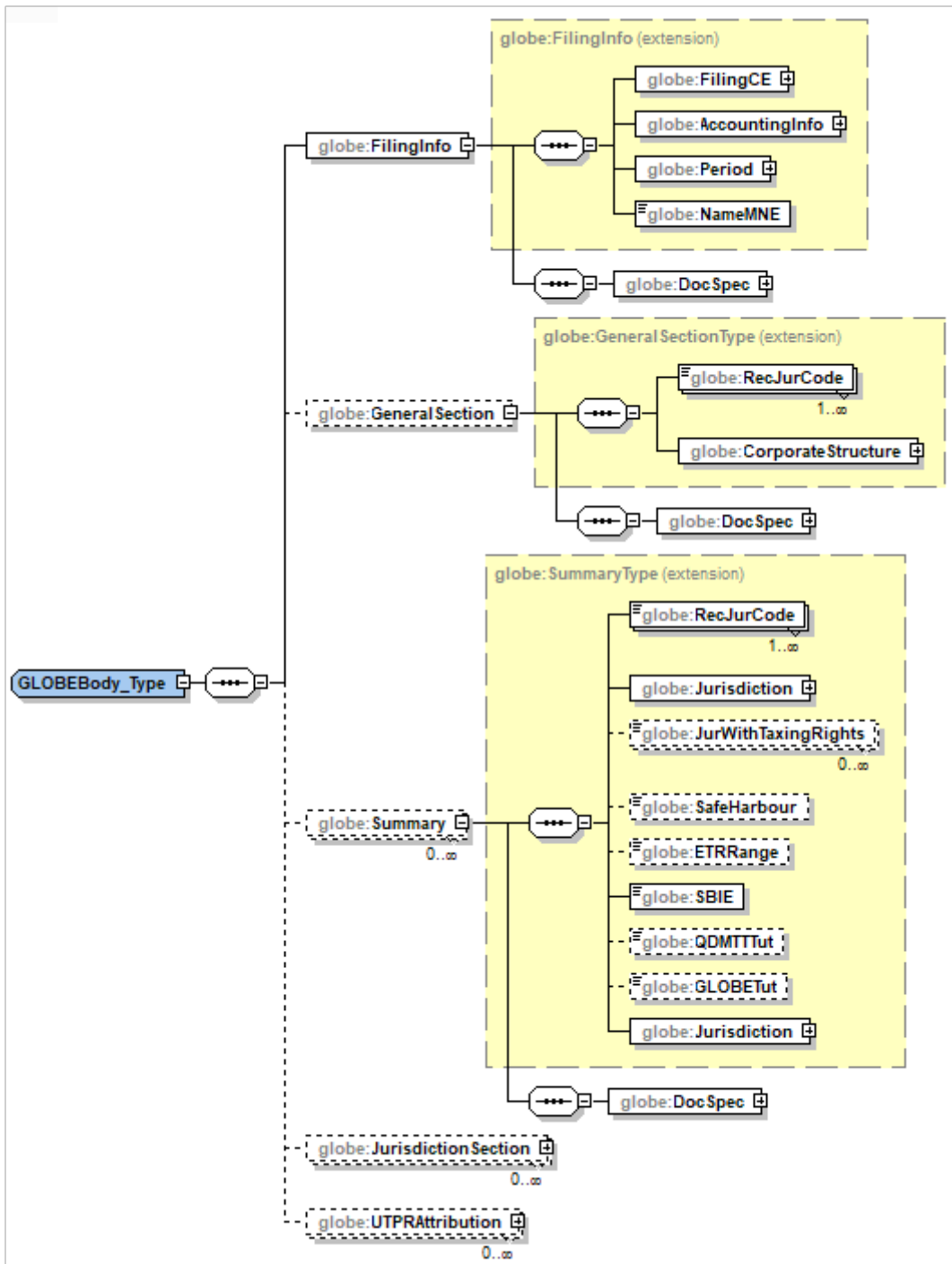


# Annex

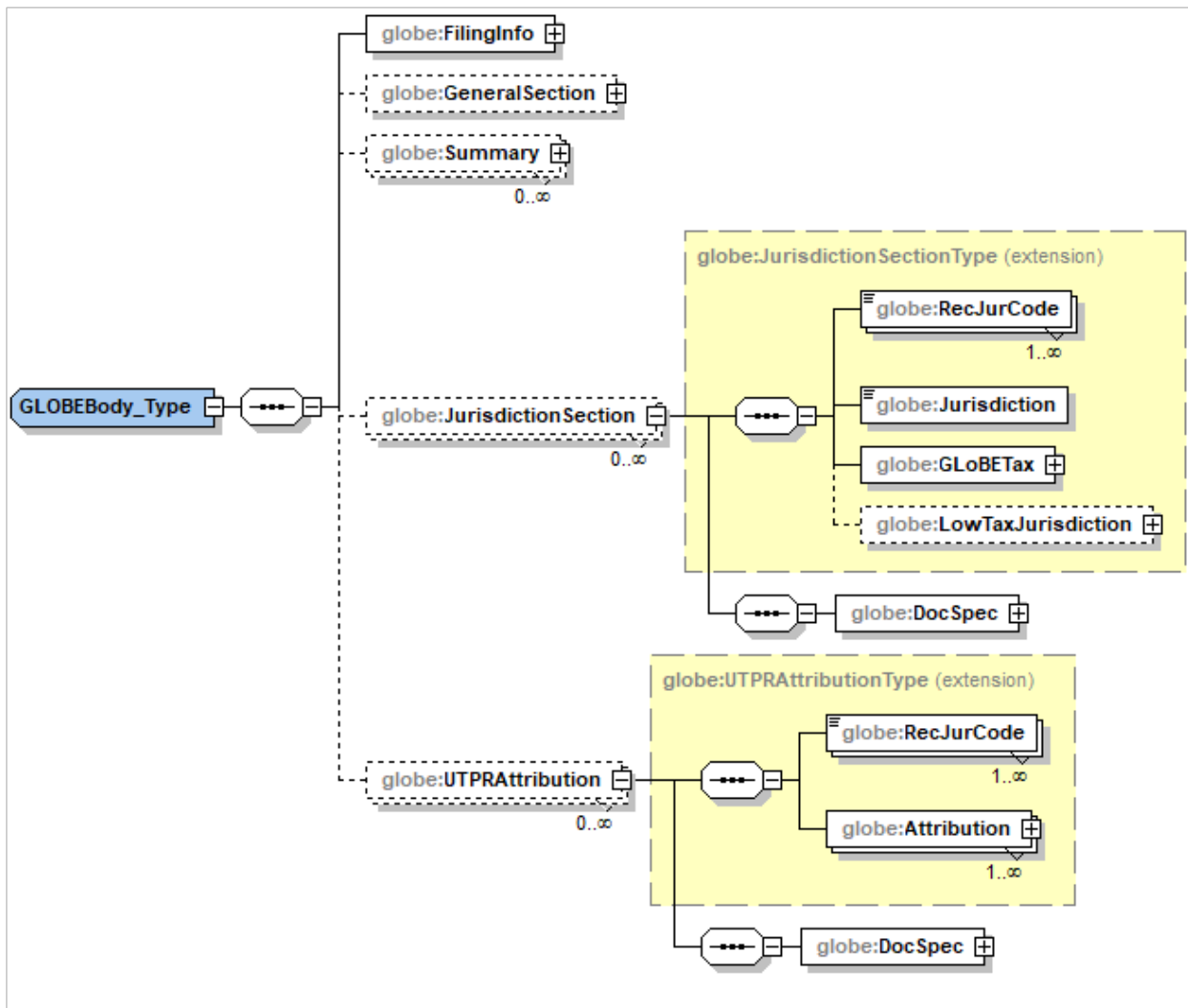
## Globe Main Structure



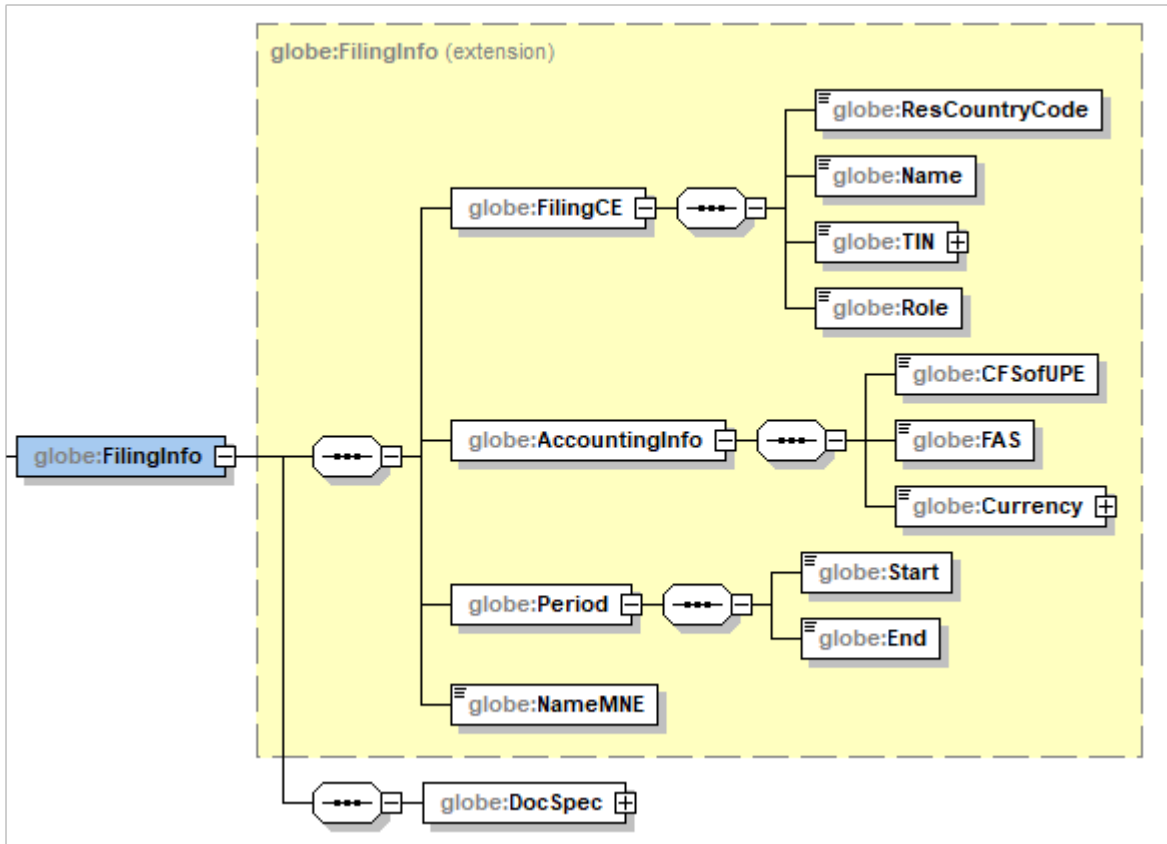
Globe Body (part 1)



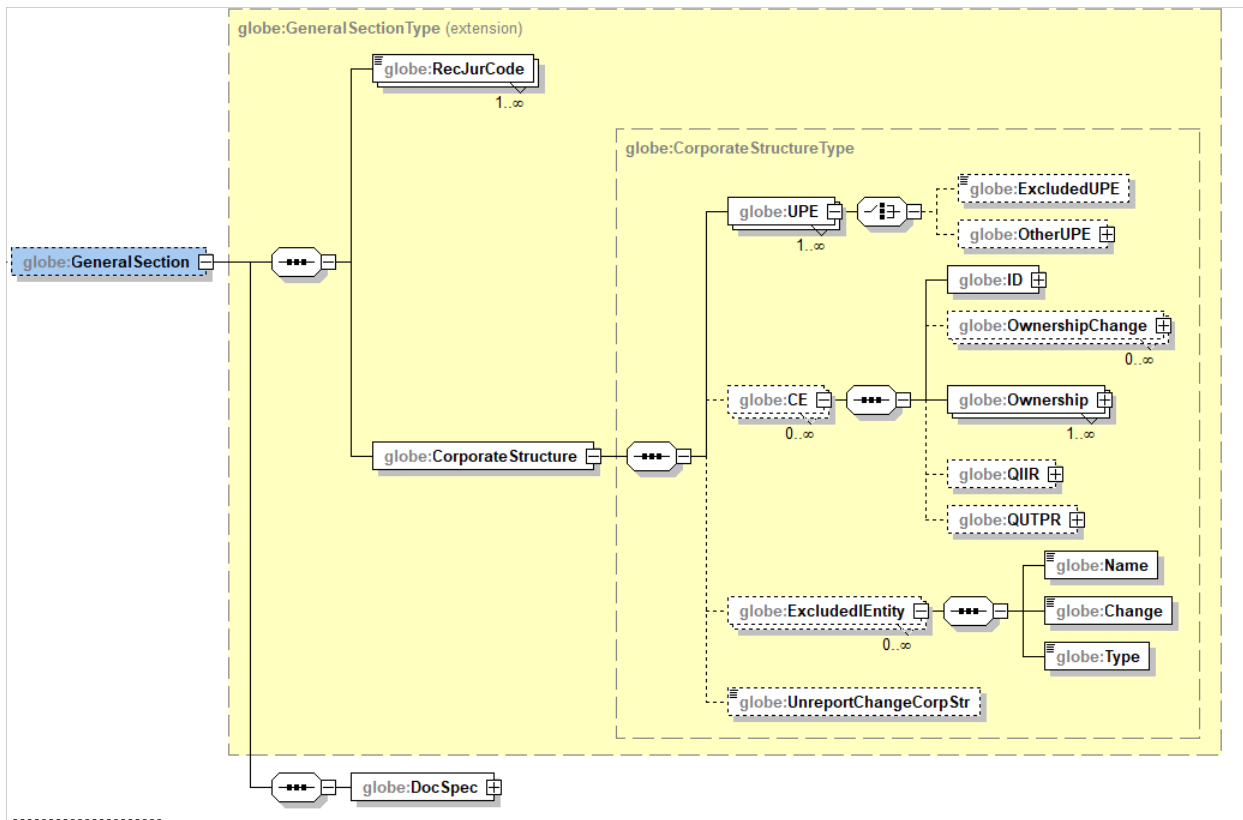
Globe Body (part 2)



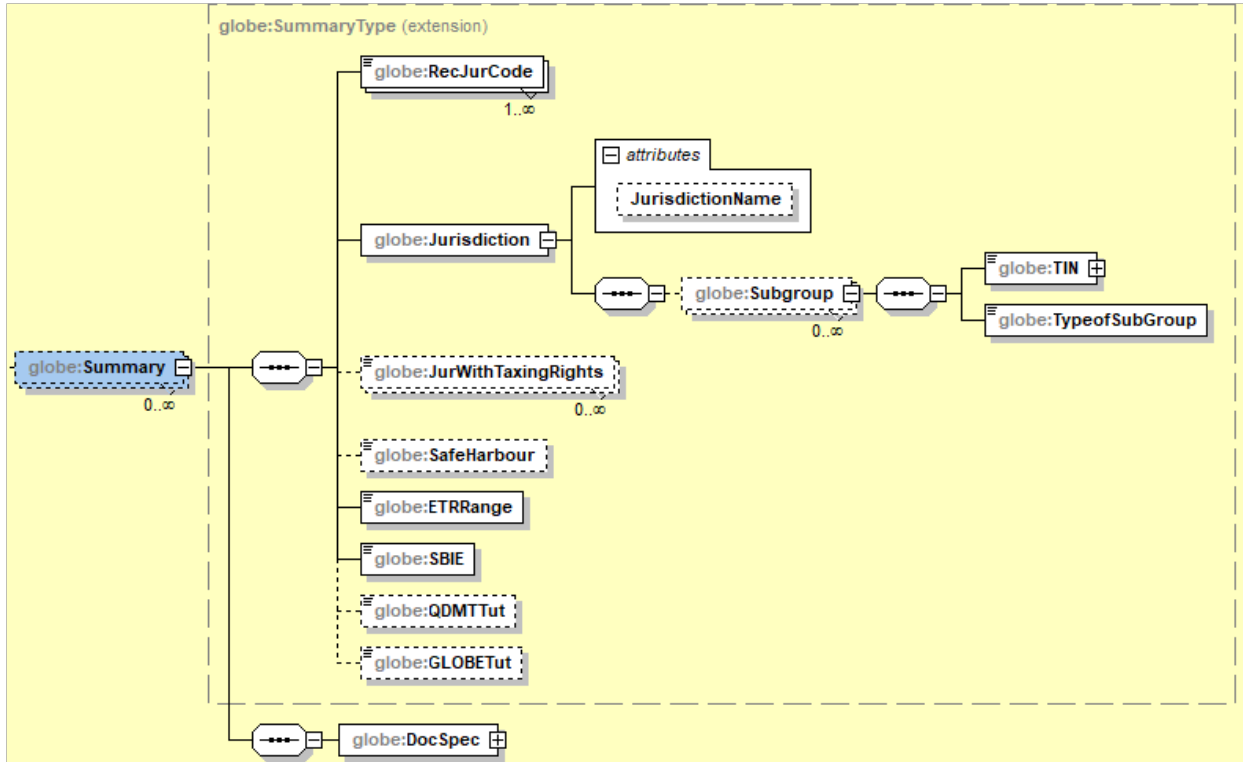
Globe Body > Filing Info



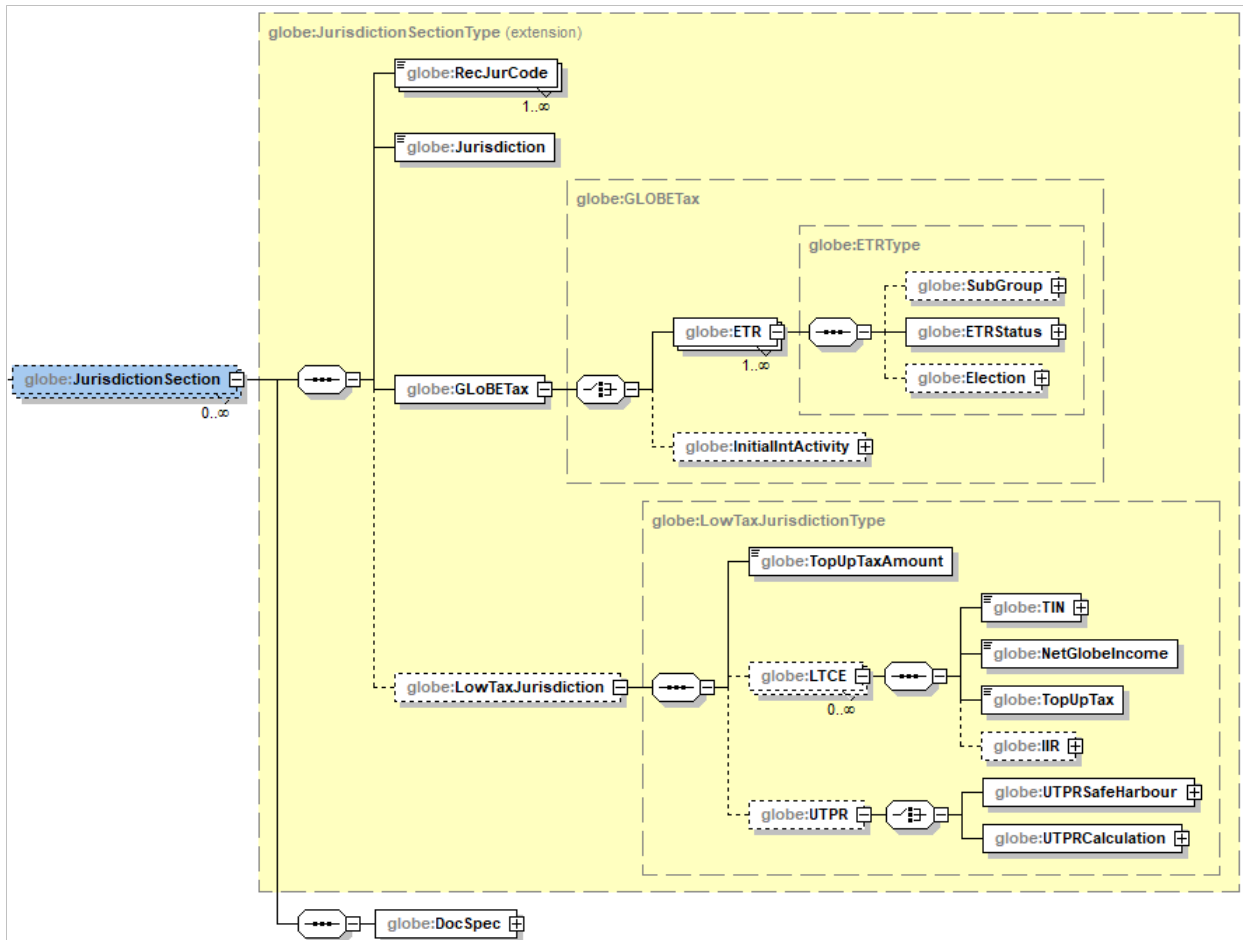
Globe Body > General Section



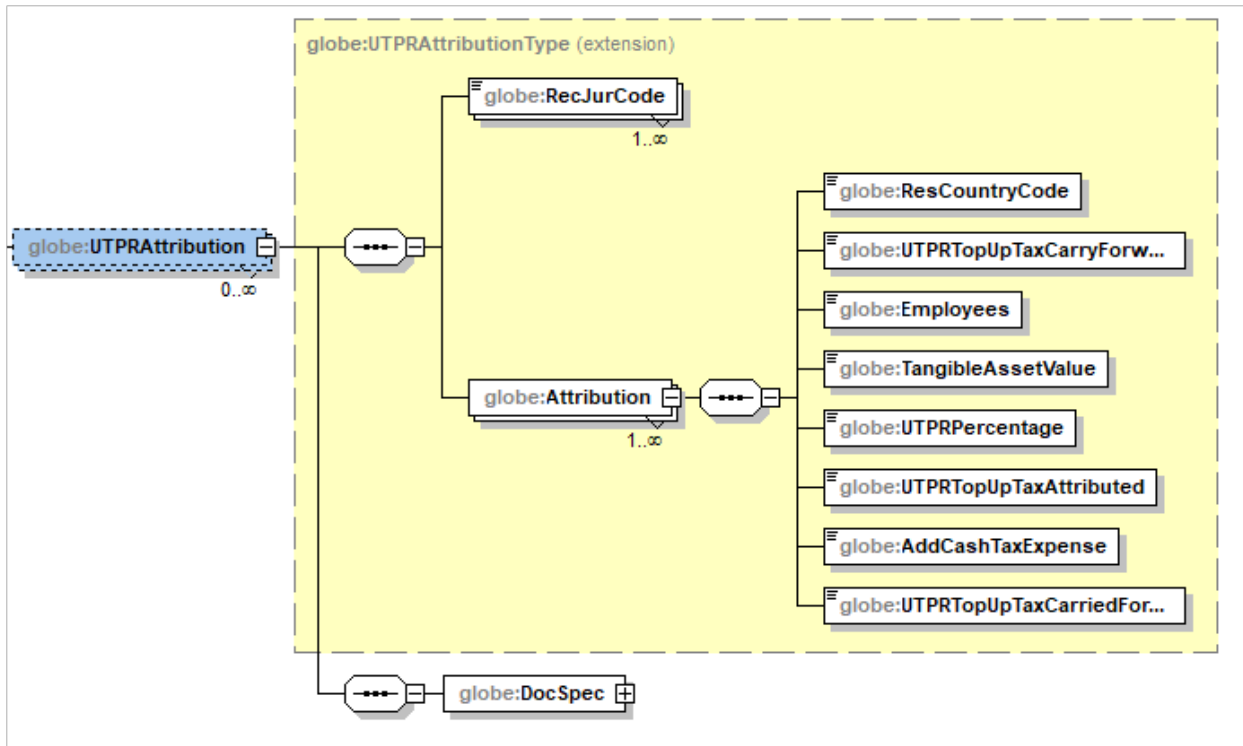
Globe Body > Summary



Globe Body > Jurisdiction Section



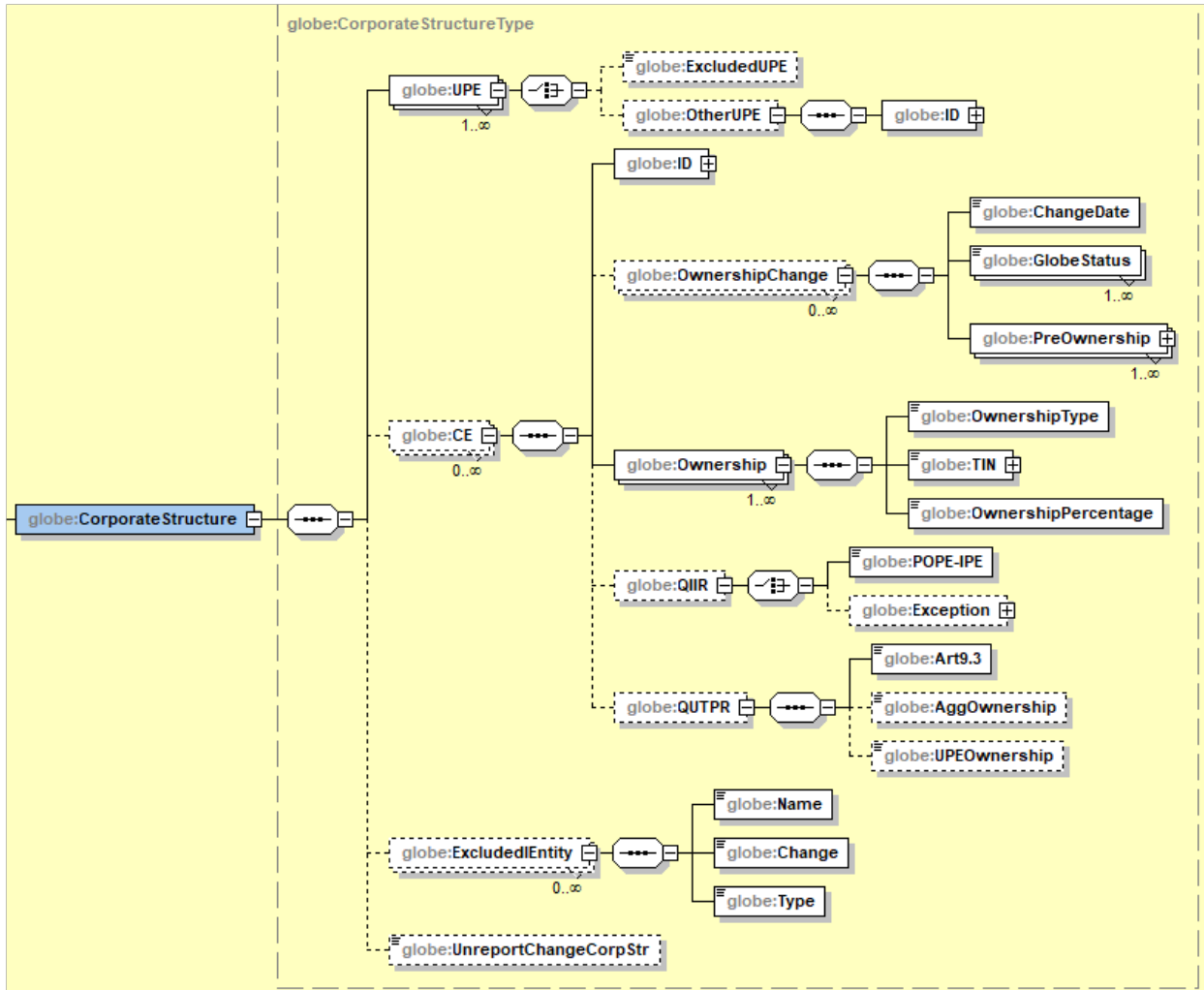
Globe Body > UTPR Attribution





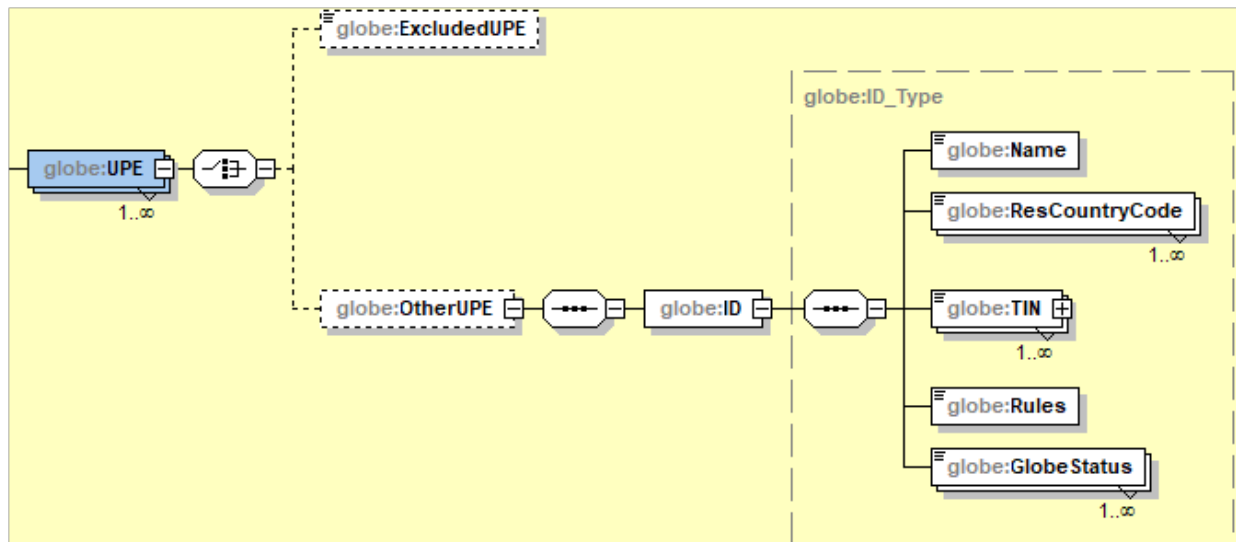
General Section > Corporate Structure

Globe Body > General Section > Corporate Structure



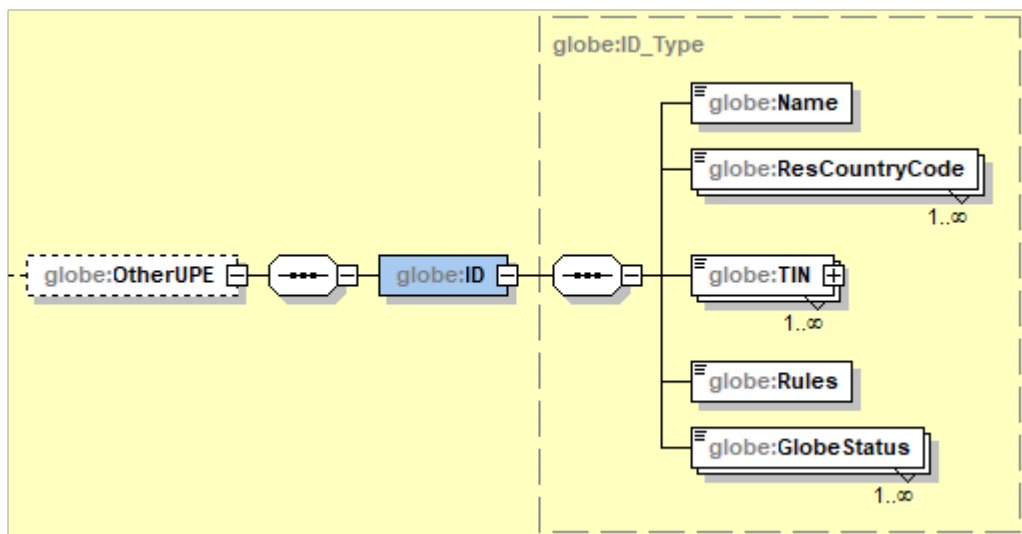
## Corporate Structure > UPE

Globe Body > General Section > Corporate Structure > UPE



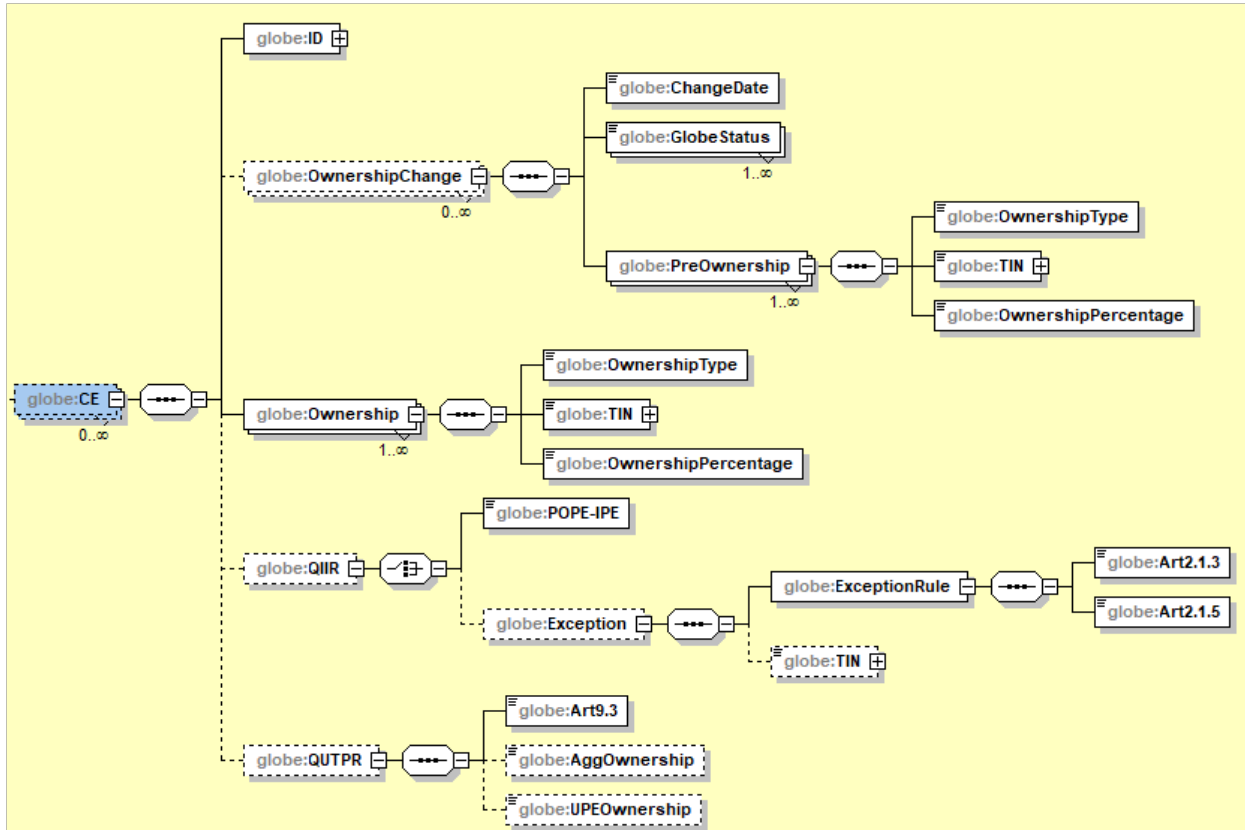
## Corporate Structure > UPE > OtherUPE > ID\_Type

Globe Body > General Section > Corporate Structure > UPE > > OtherUPE > ID\_Type



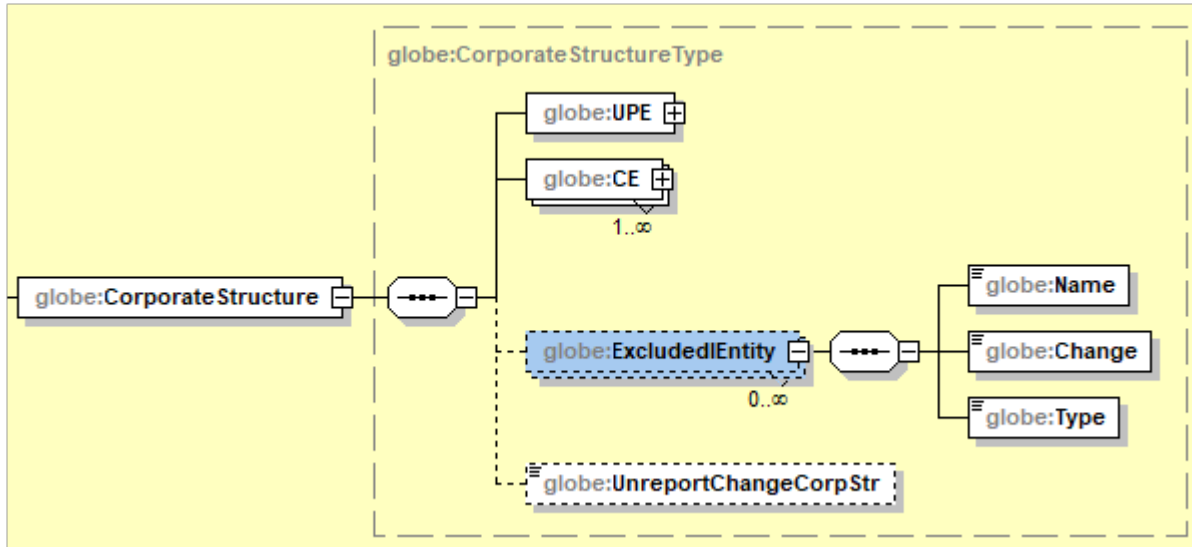
Corporate Structure > CE

Globe Body > General Section > Corporate Structure > CE



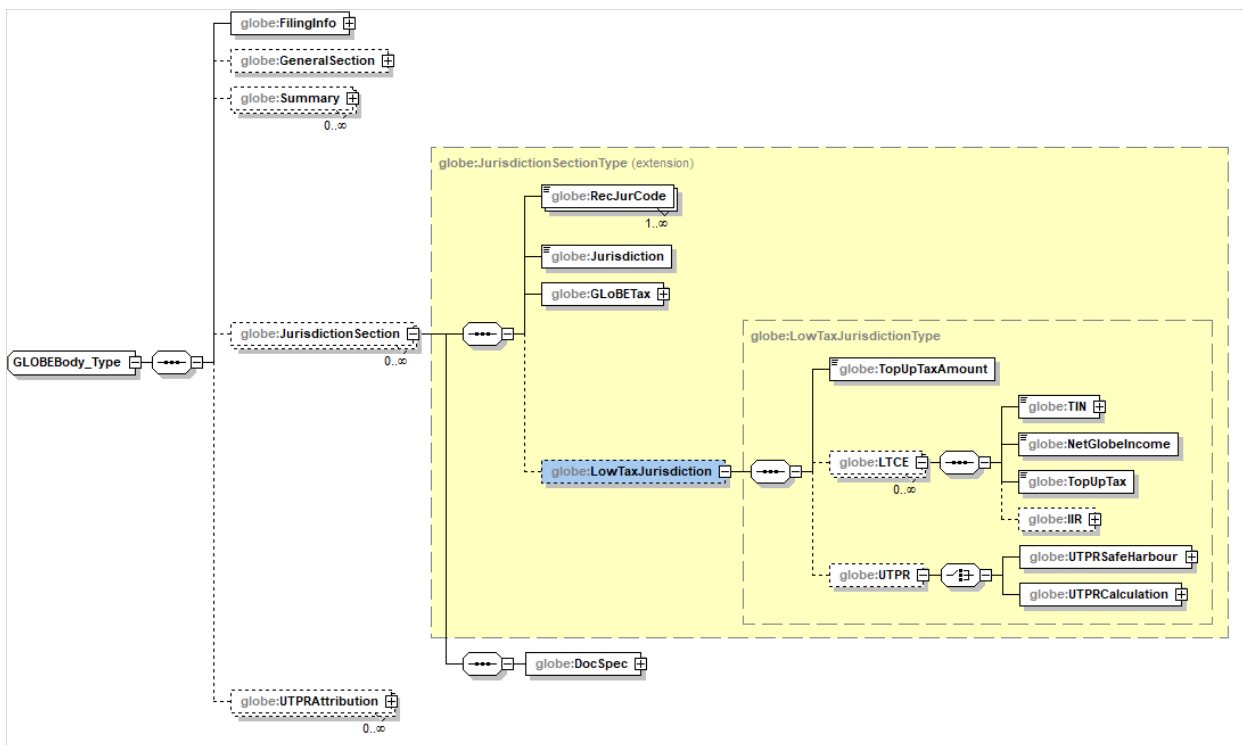
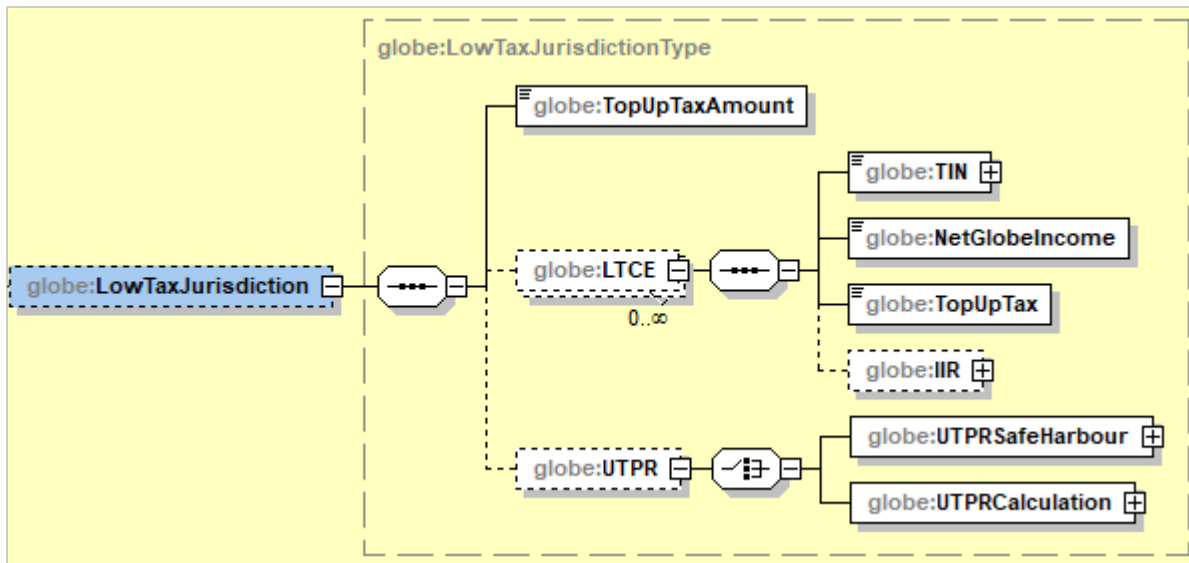
## Corporate Structure > Excluded Entity

Globe Body > General Section > Corporate Structure > Excluded Entity



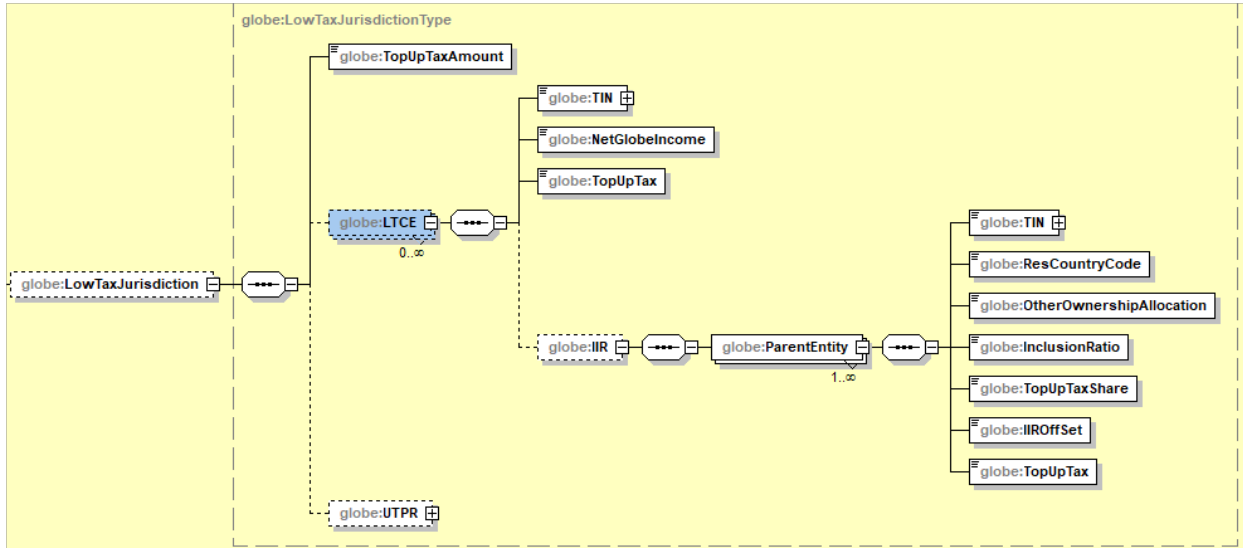
## Jurisdiction Section > Low Tax Jurisdiction

Globe Body > Jurisdiction Section > Low Tax Jurisdiction



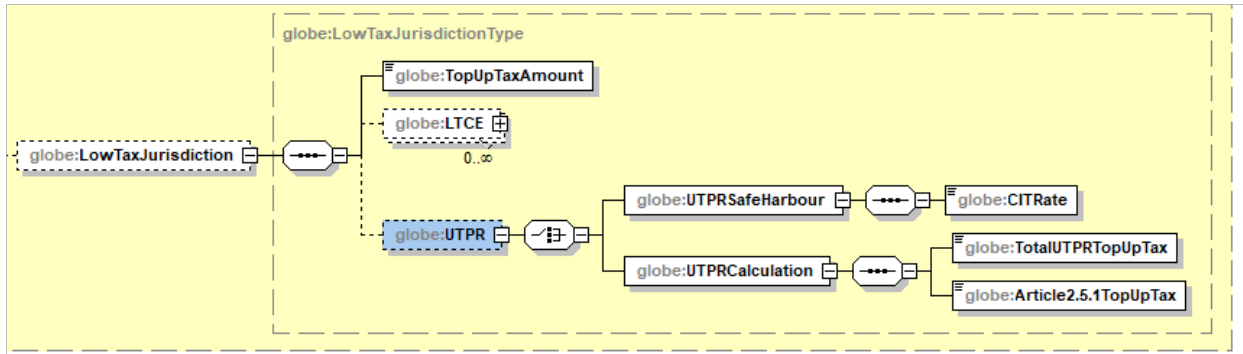
## Low Tax Jurisdiction > LTCE

Globe Body > Jurisdiction Section > Low Tax Jurisdiction > LTCE



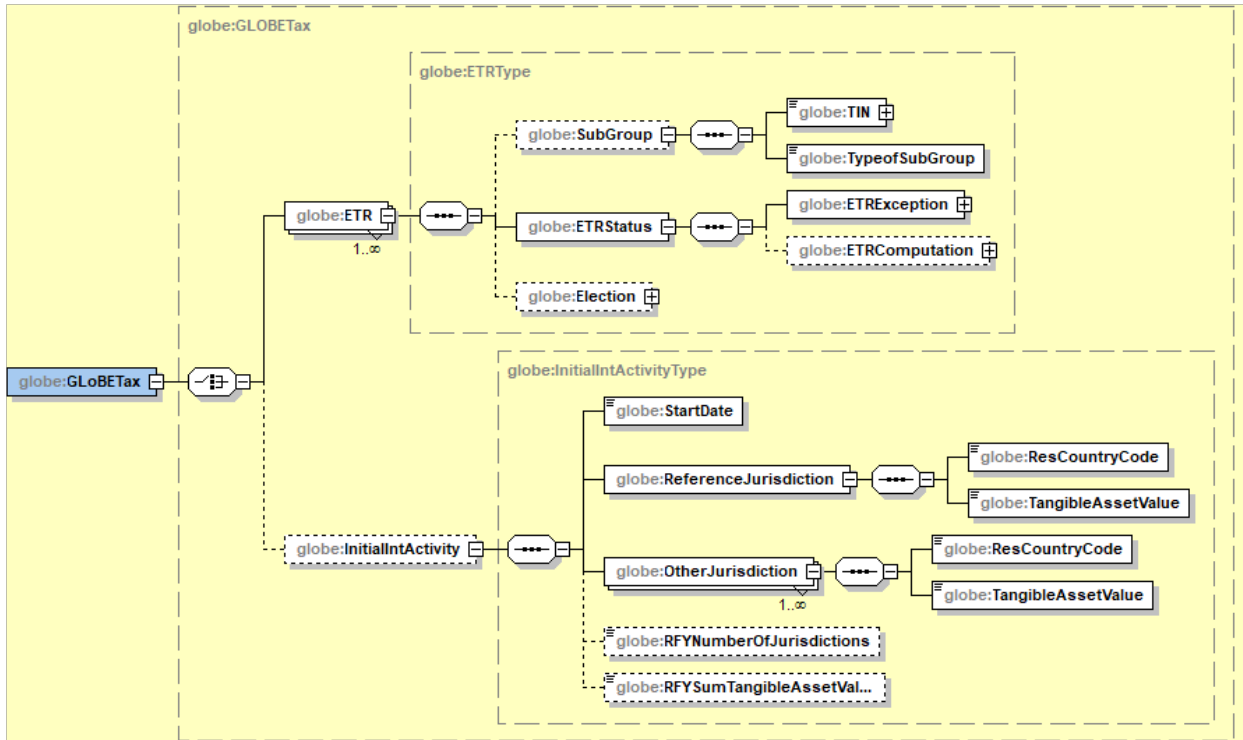
## Low Tax Jurisdiction > UTPR

Globe Body > Jurisdiction Section > Low Tax Jurisdiction > UTPR



## Jurisdiction Section > Globe Tax

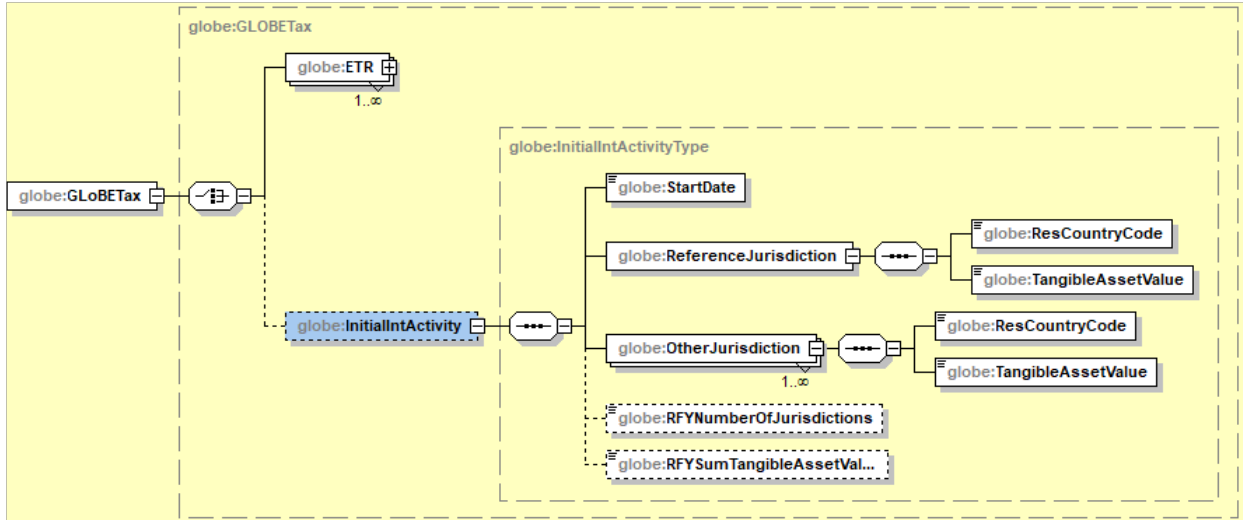
Globe Body > Jurisdiction Section > Globe Tax





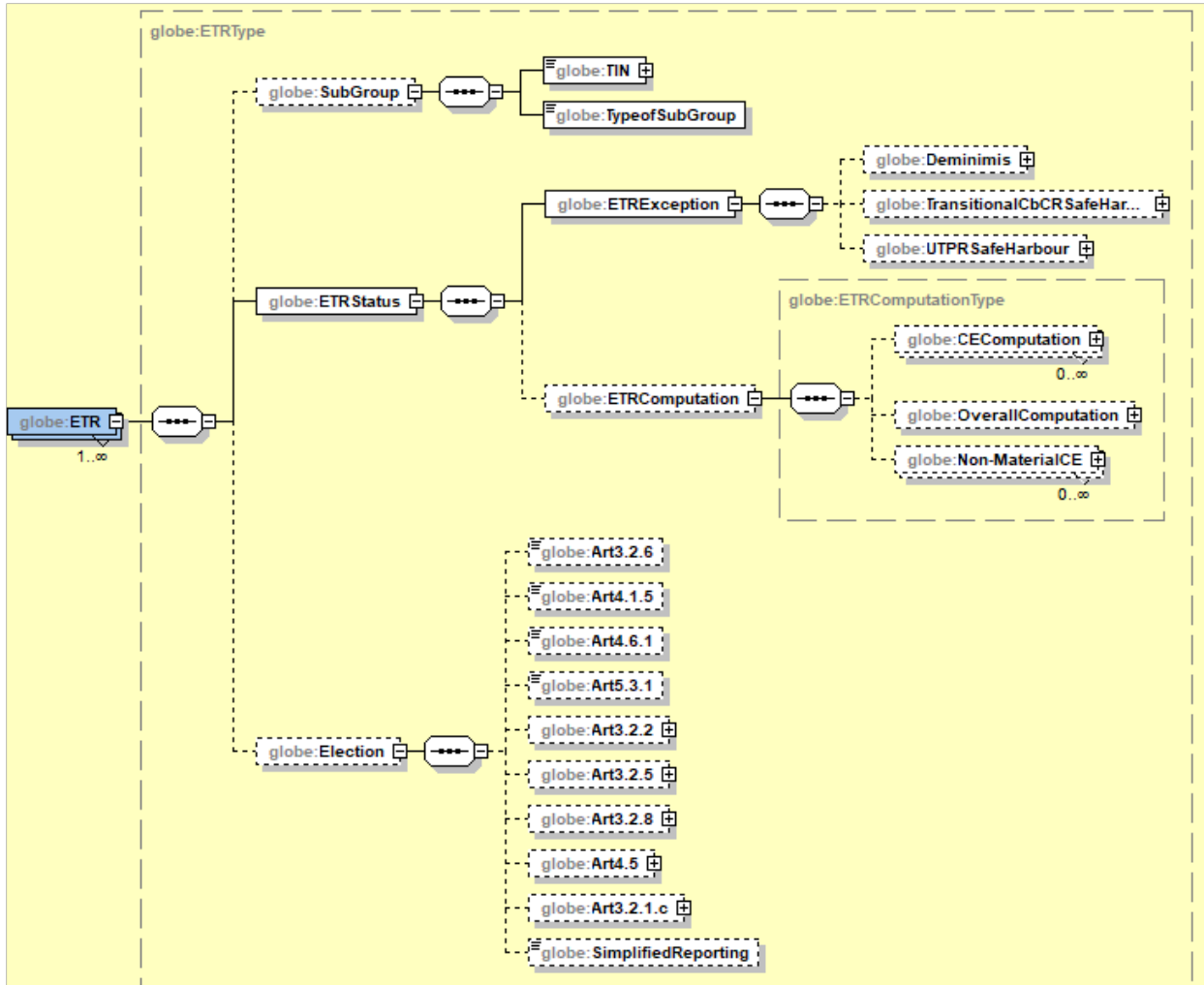
## Globe Tax > Initial Int Activity

Globe Body > Jurisdiction Section > Globe Tax > Initial Int Activity



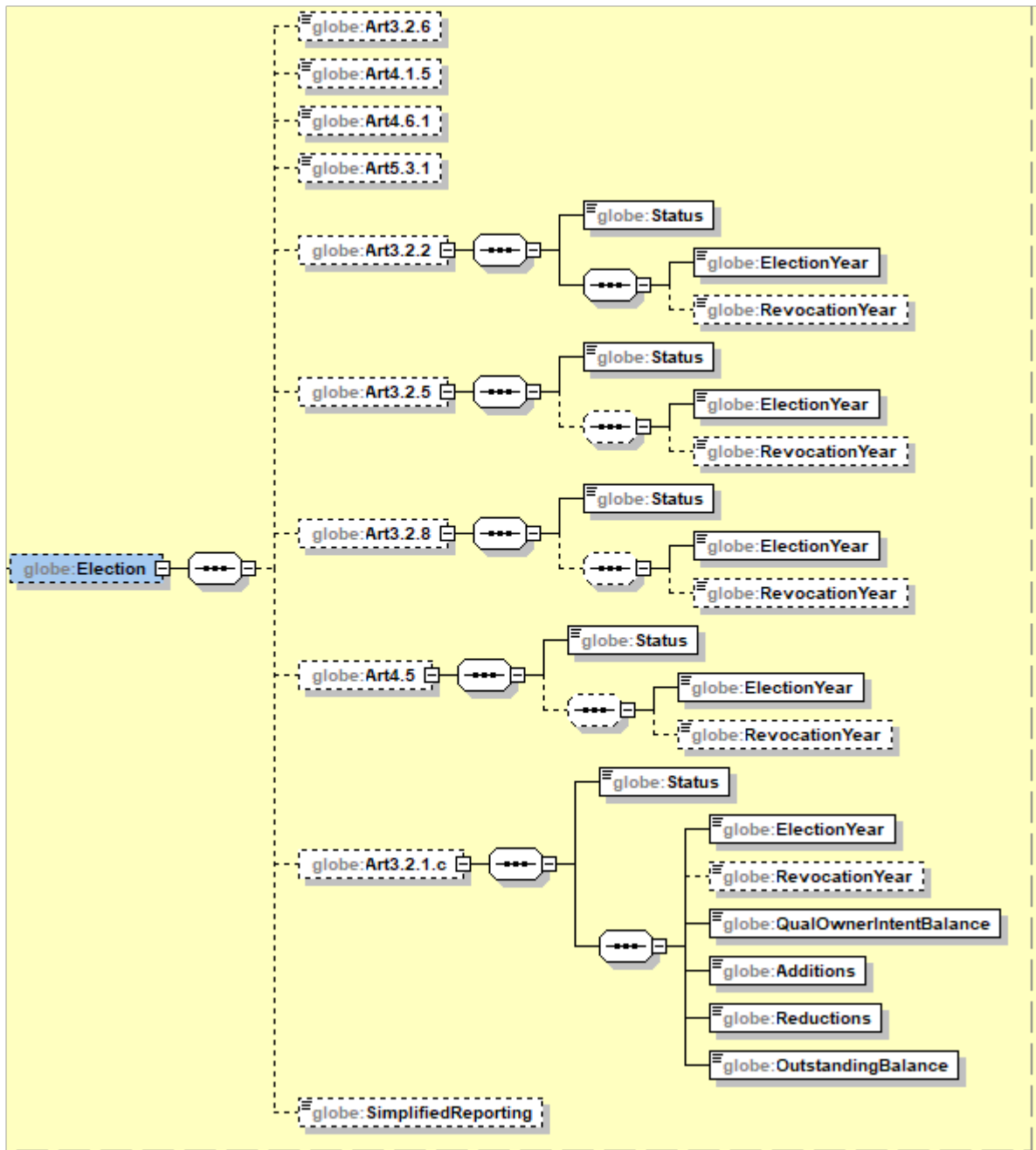
## Globe Tax > ETR

Globe Body > Jurisdiction Section > Globe Tax > ETR



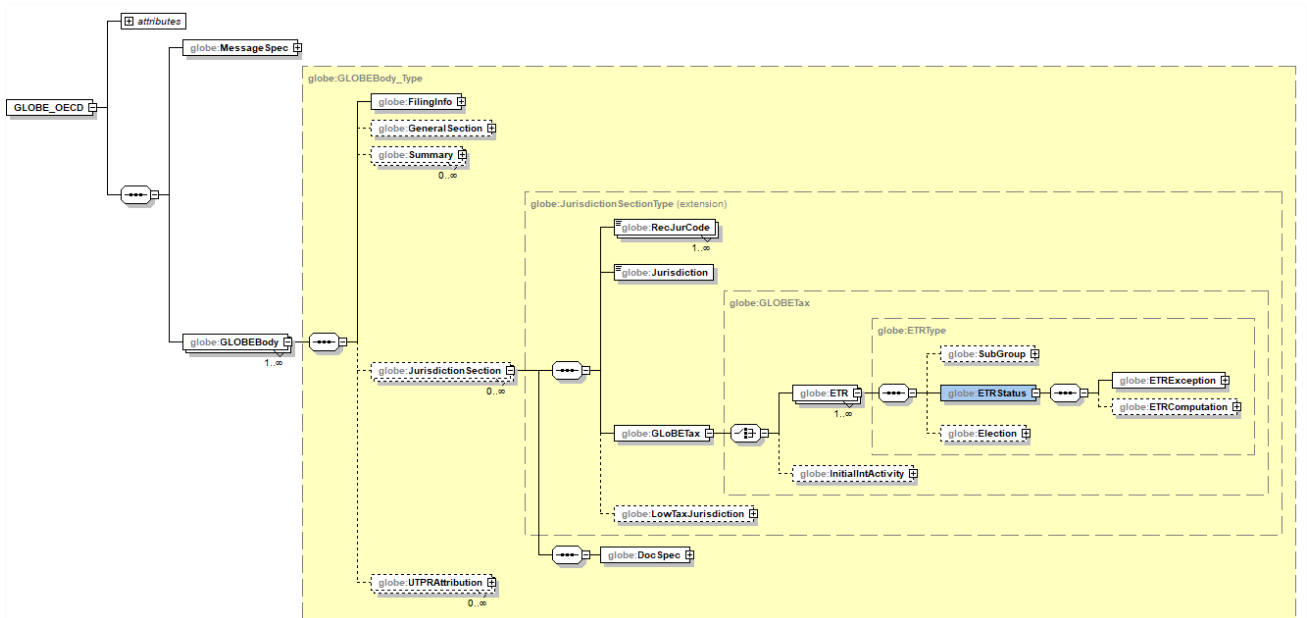
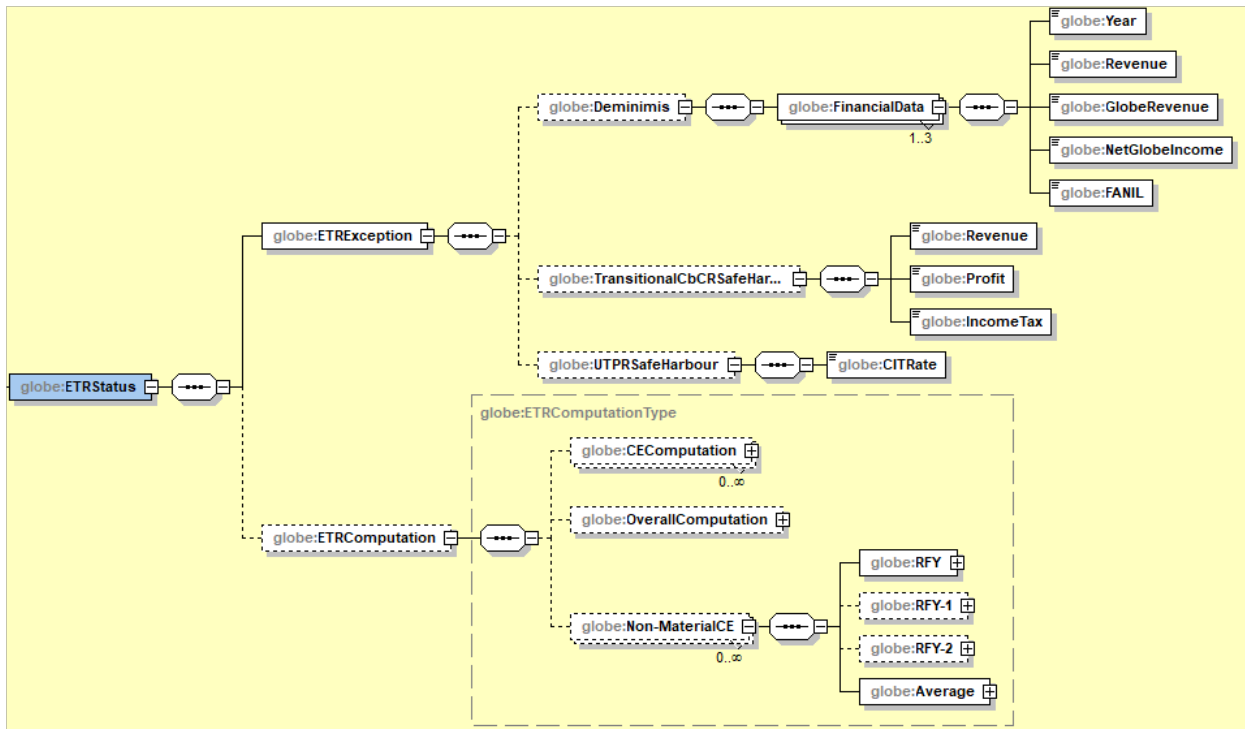
ETR > Election

Globe Body > Jurisdiction Section > Globe Tax > ETR > Election



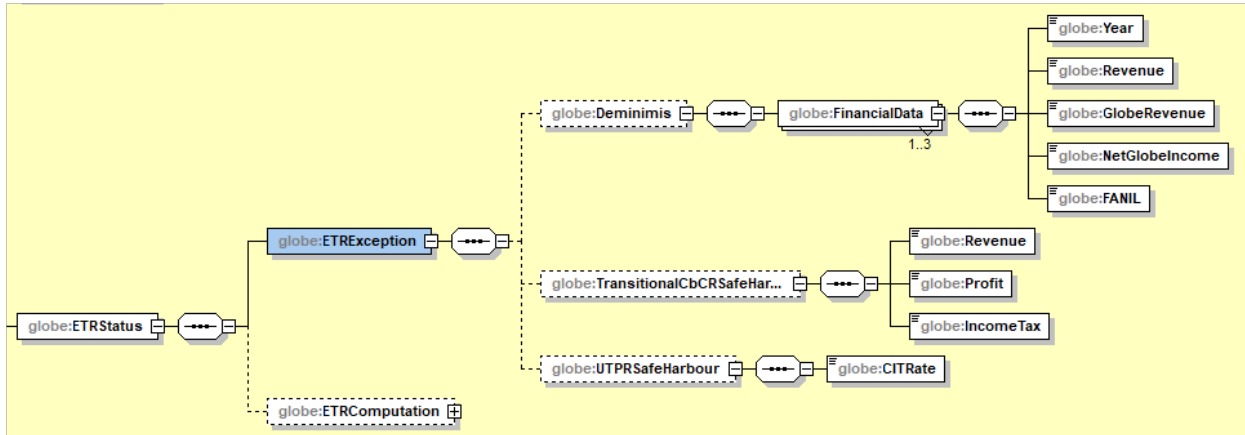
## ETR > ETR Status

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status



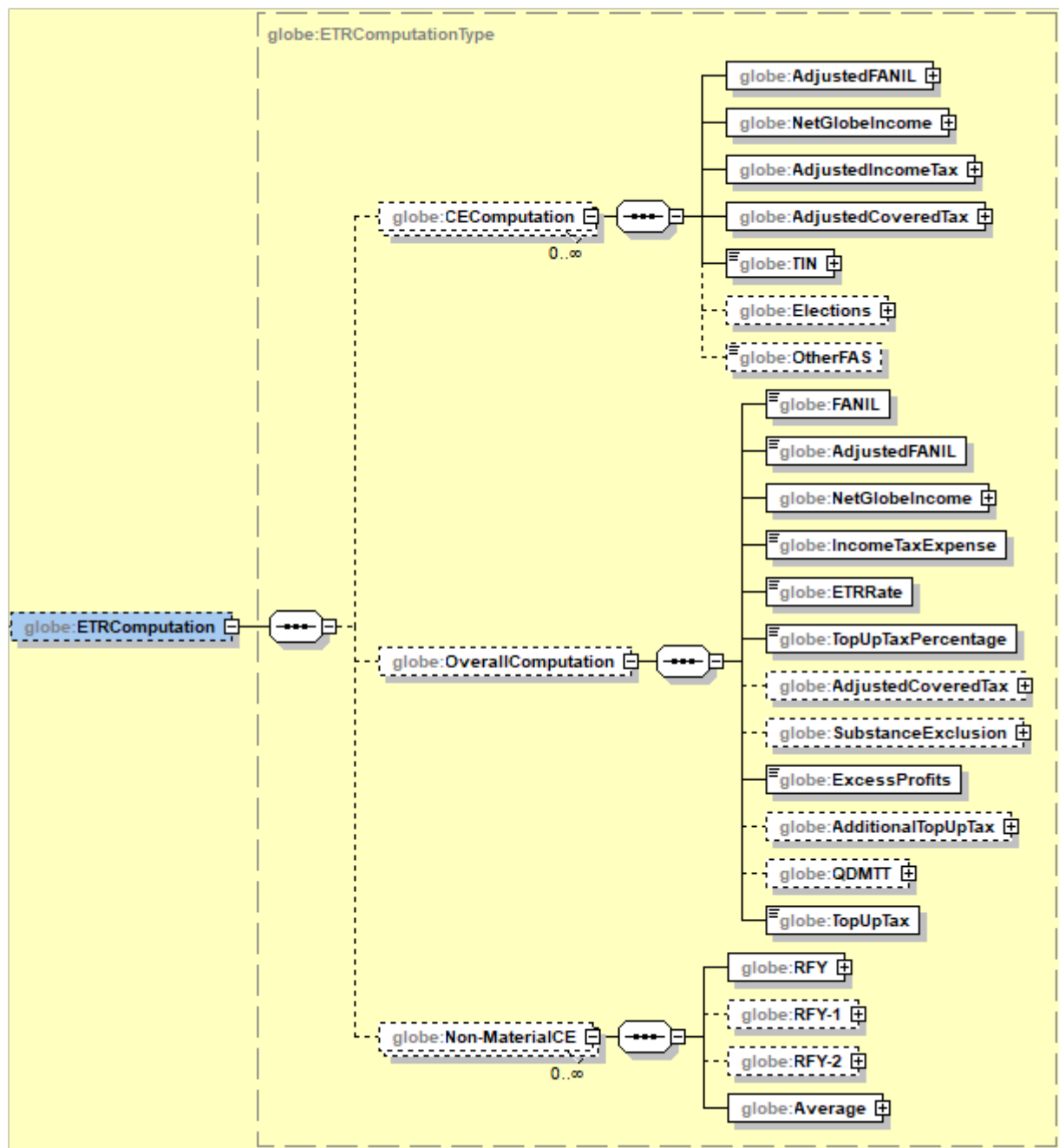
## ETR Status > ETR Exception

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Exception



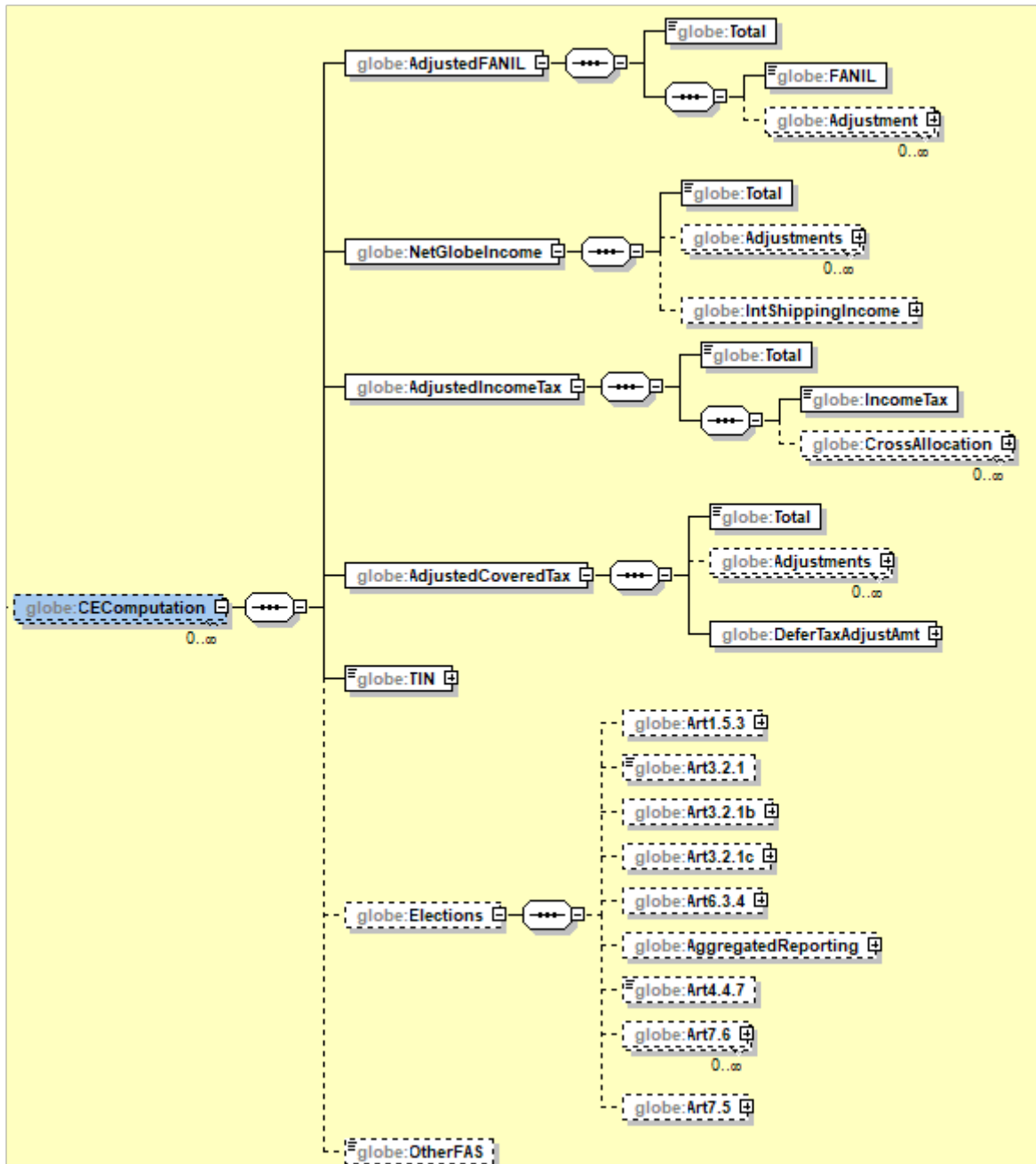
## ETR Status > ETR Computation

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation

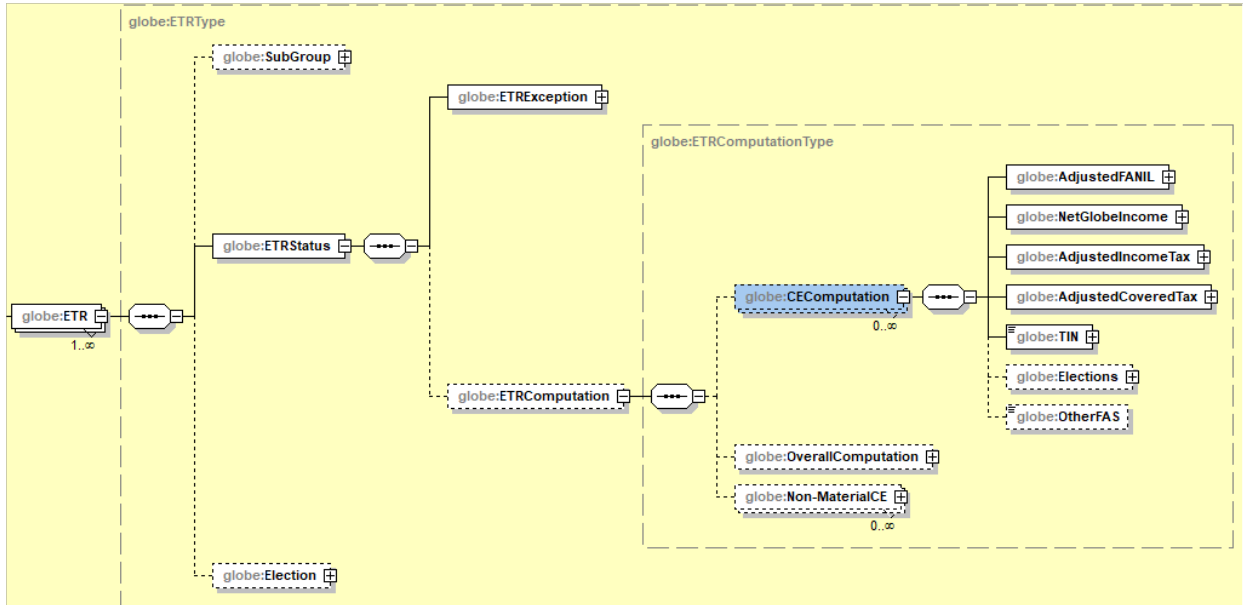


## ETR Computation > CE Computation

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > CE Computation



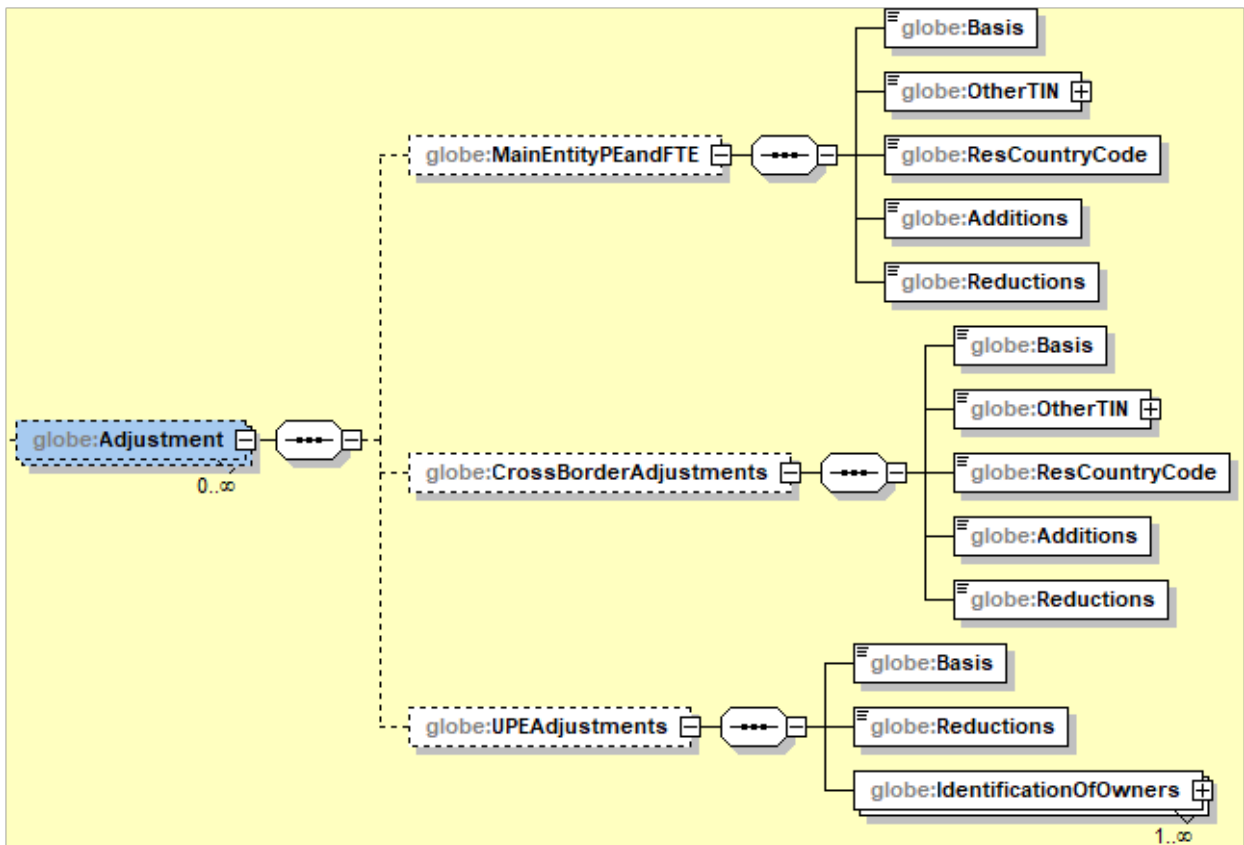
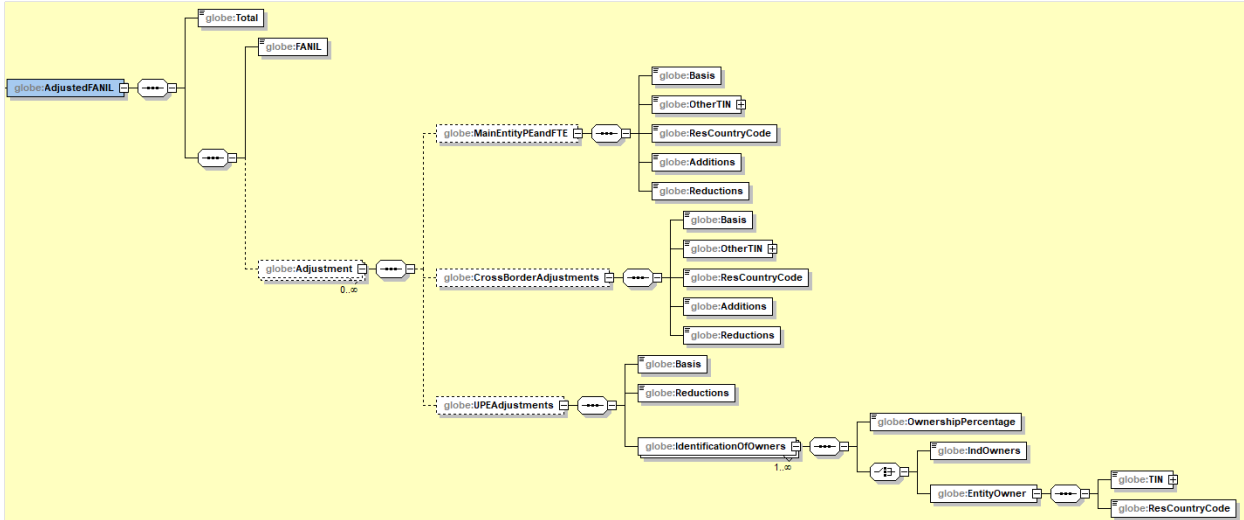
Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > CE Computation (view 2)





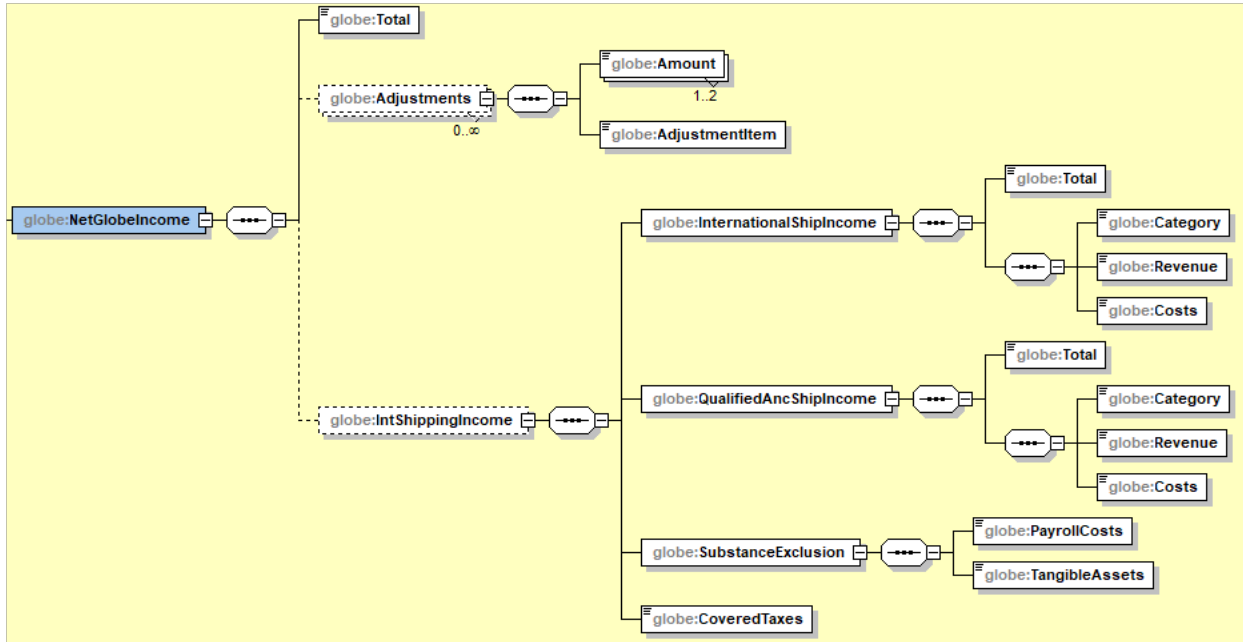
## CE Computation > Adjusted FANIL

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > CE Computation > Adjusted FANIL



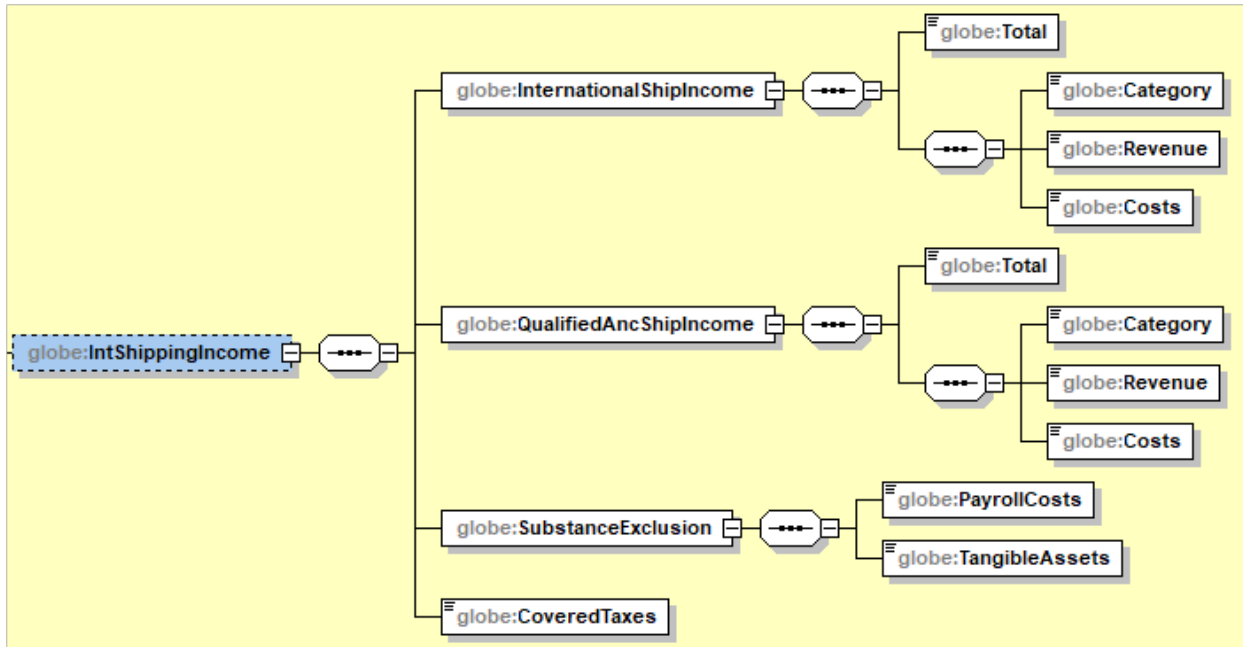
## CE Computation > Net Globe Income

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > CE Computation > Net Globe Income



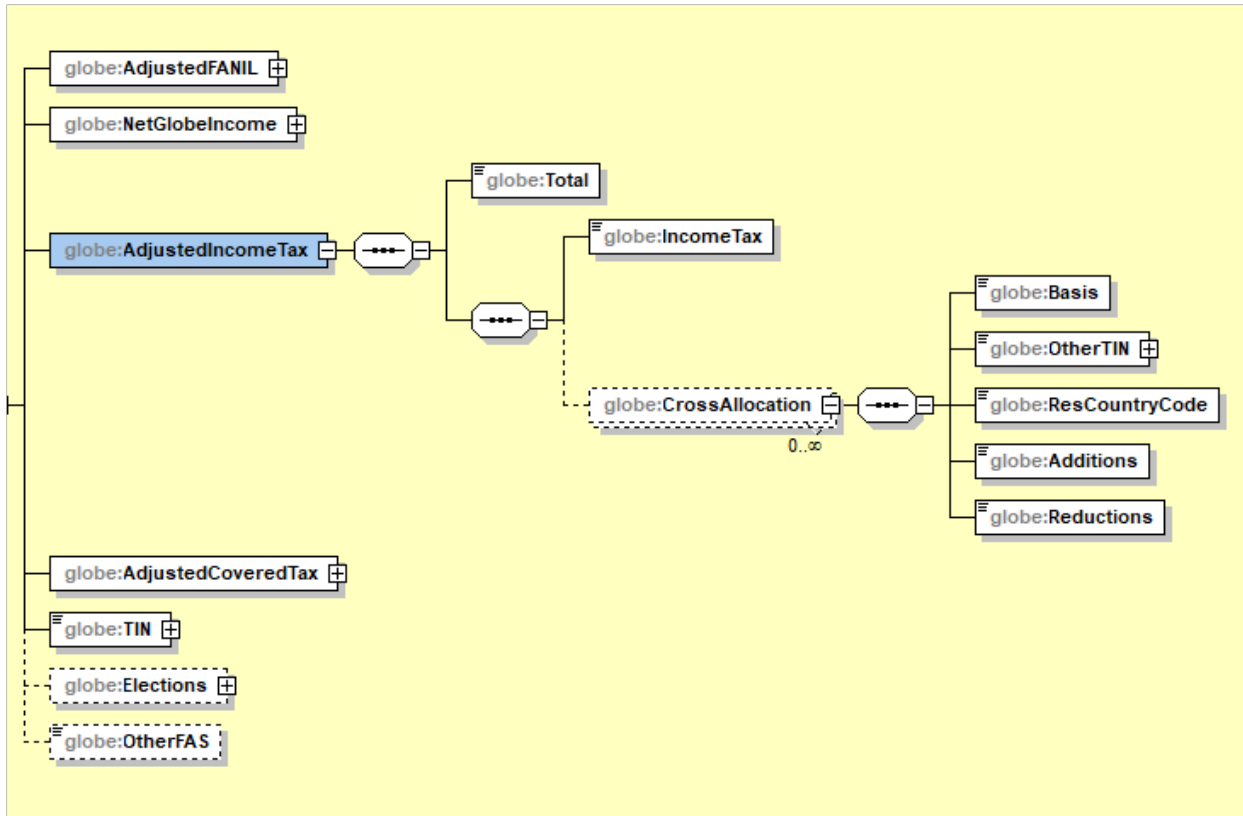
## Net Globe Income > Int Shipping Income

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > CE Computation > Net Globe Income > Int Shipping Income



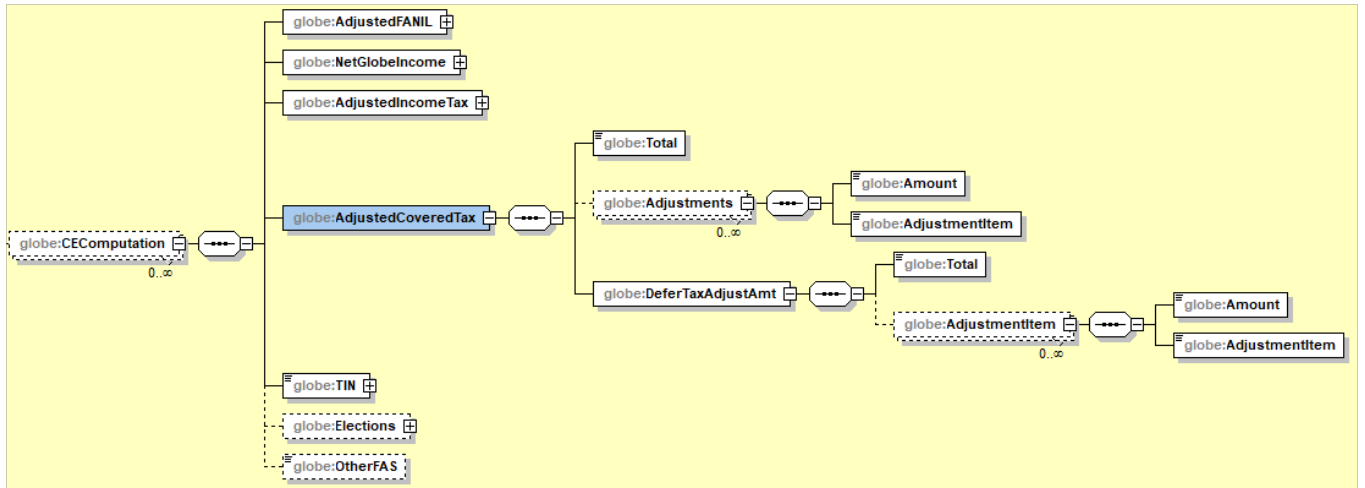
## CE Computation > Adjusted Income Tax

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > CE Computation > Adjusted Income Tax



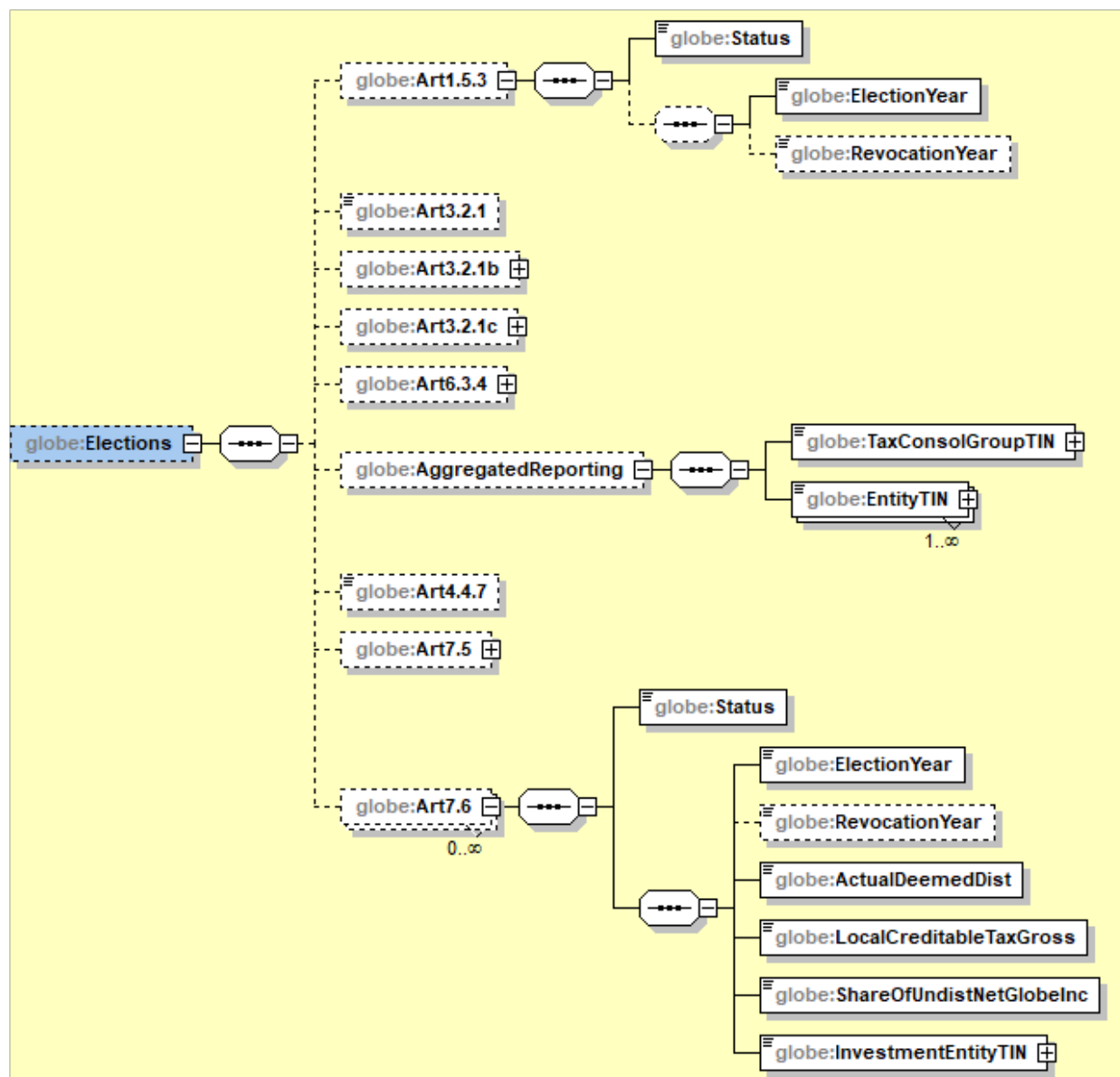
## CE Computation > Adjusted Covered Tax

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > CE Computation > Adjusted Covered Tax



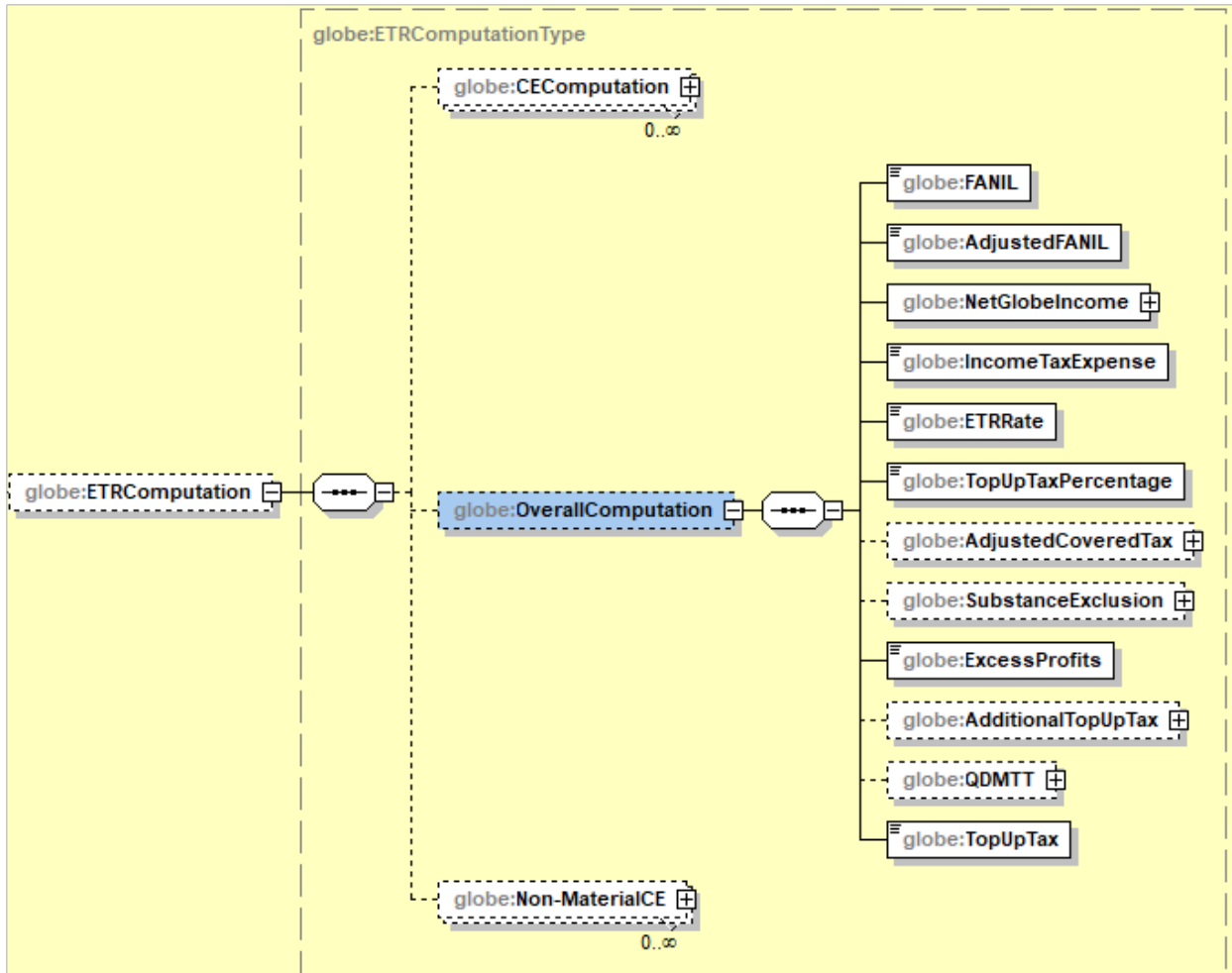
## CE Computation > Elections

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > CE Computation > Elections



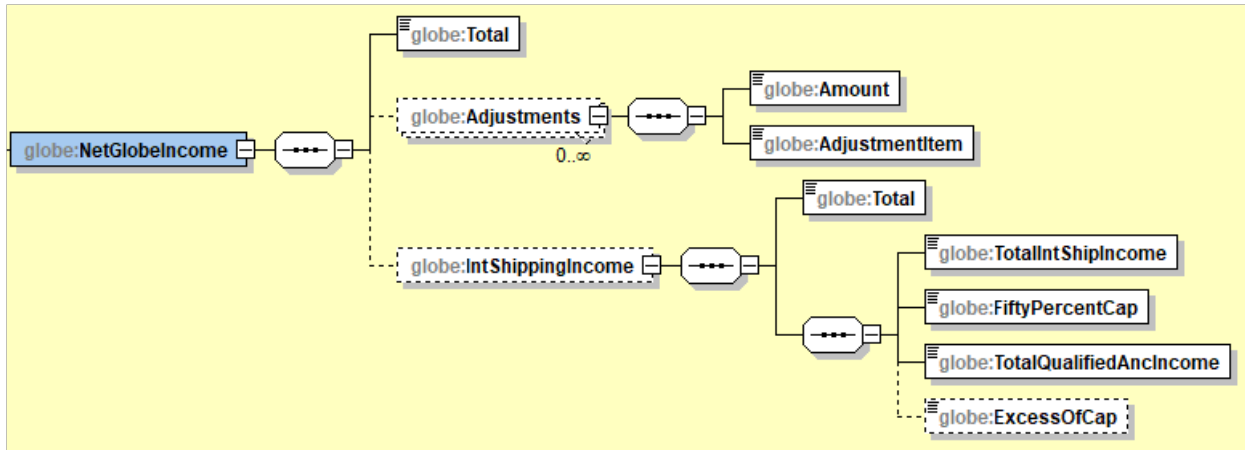
## ETR Computation > Overall Computation

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Overall Computation



## Overall Computation > Net Globe Income

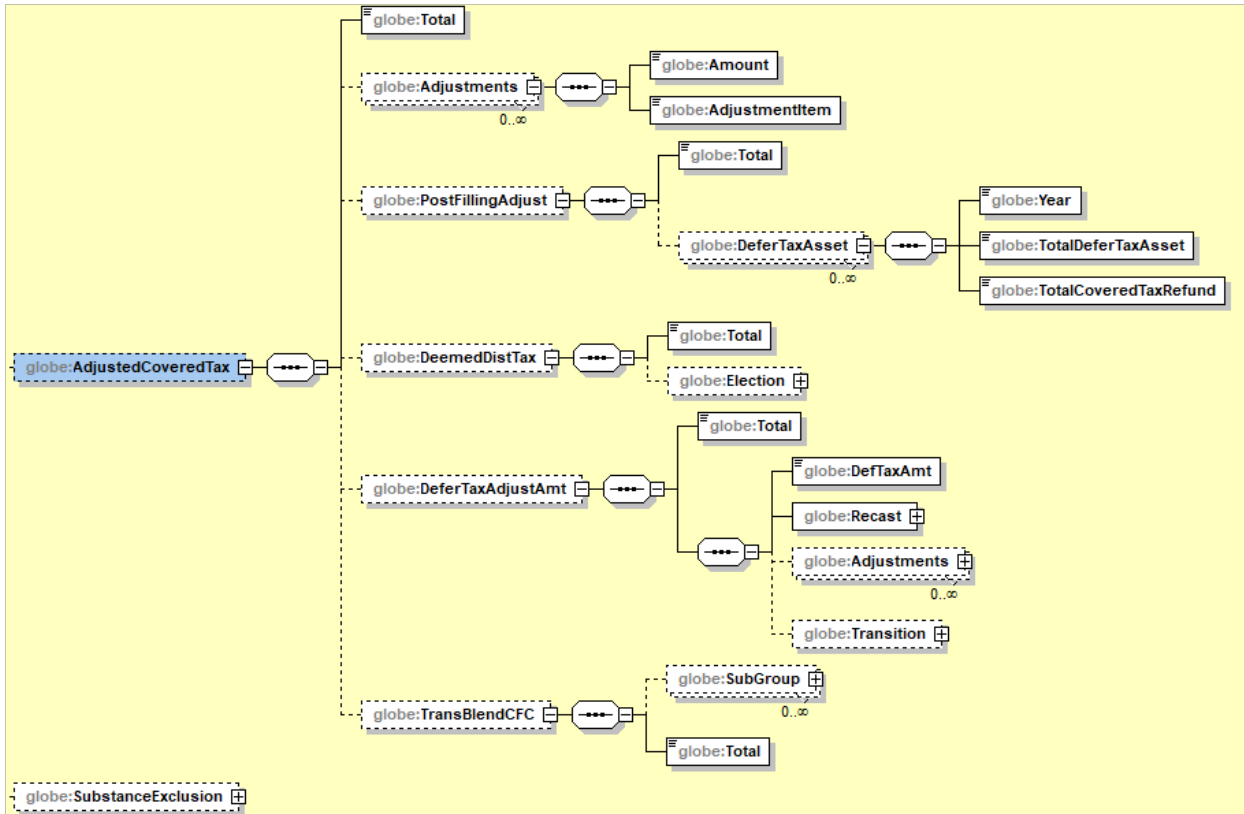
Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Overall Computation > Net Globe Income





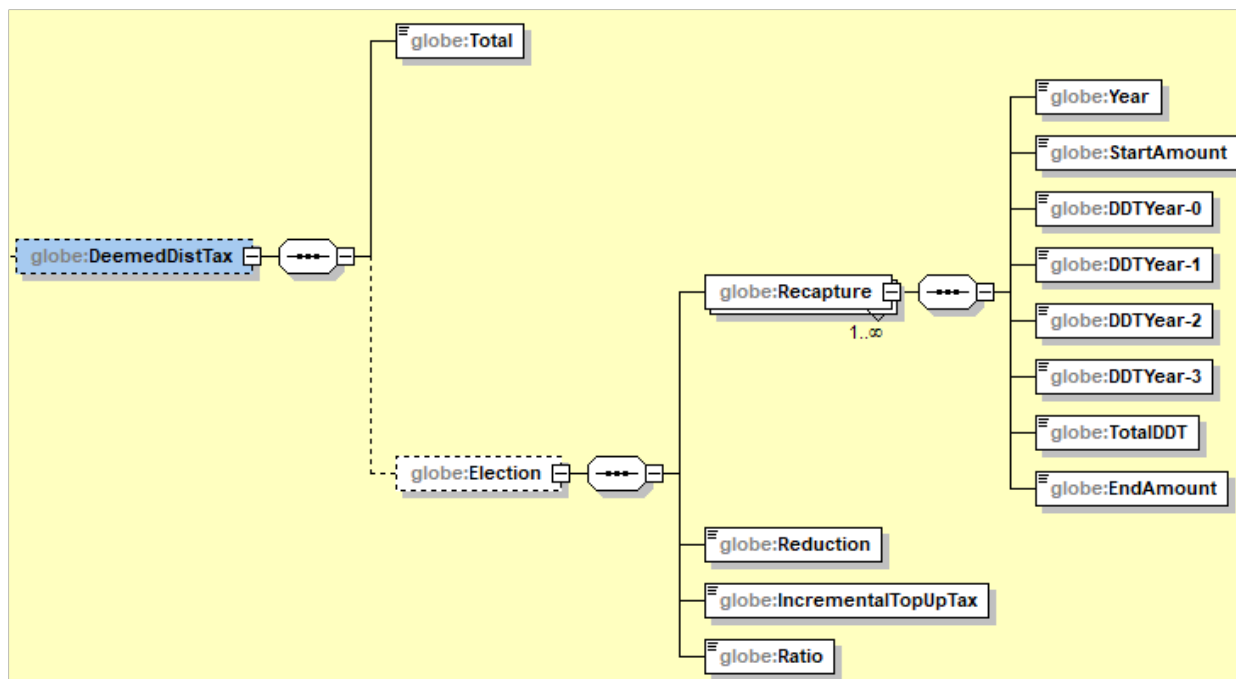
## Overall Computation > Adjusted Covered Tax

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Overall Computation > Adjusted Covered Tax



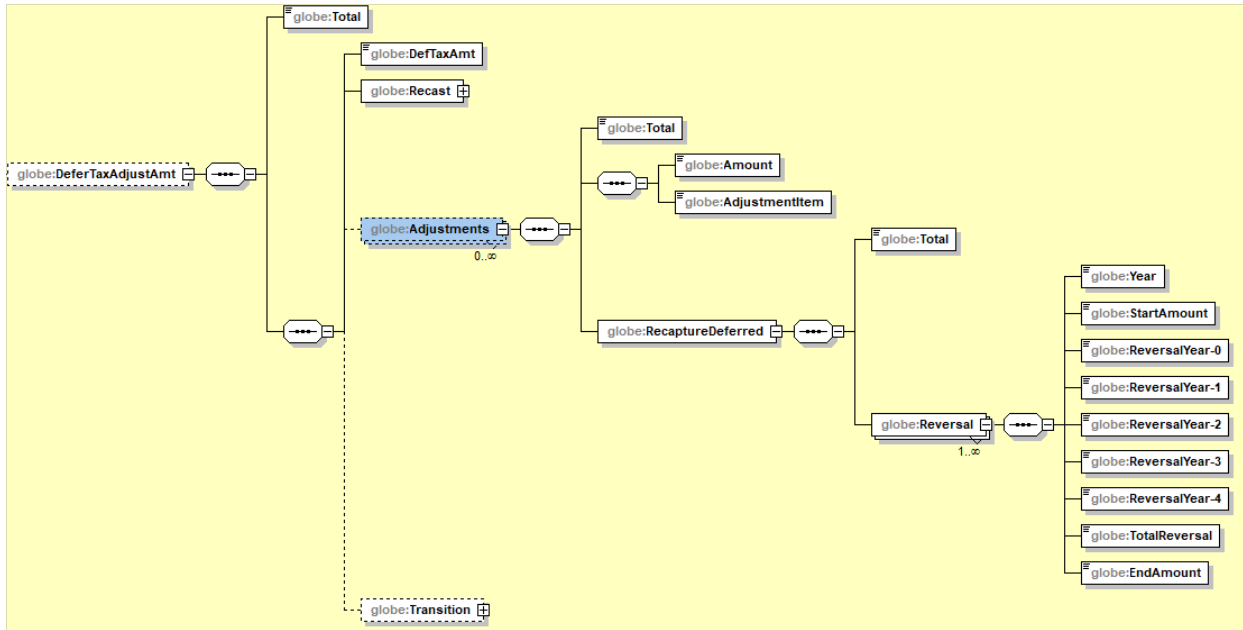
## Adjusted Covered Tax > DeemedDistTax

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Overall Computation > Adjusted Covered Tax > DeemedDistTax



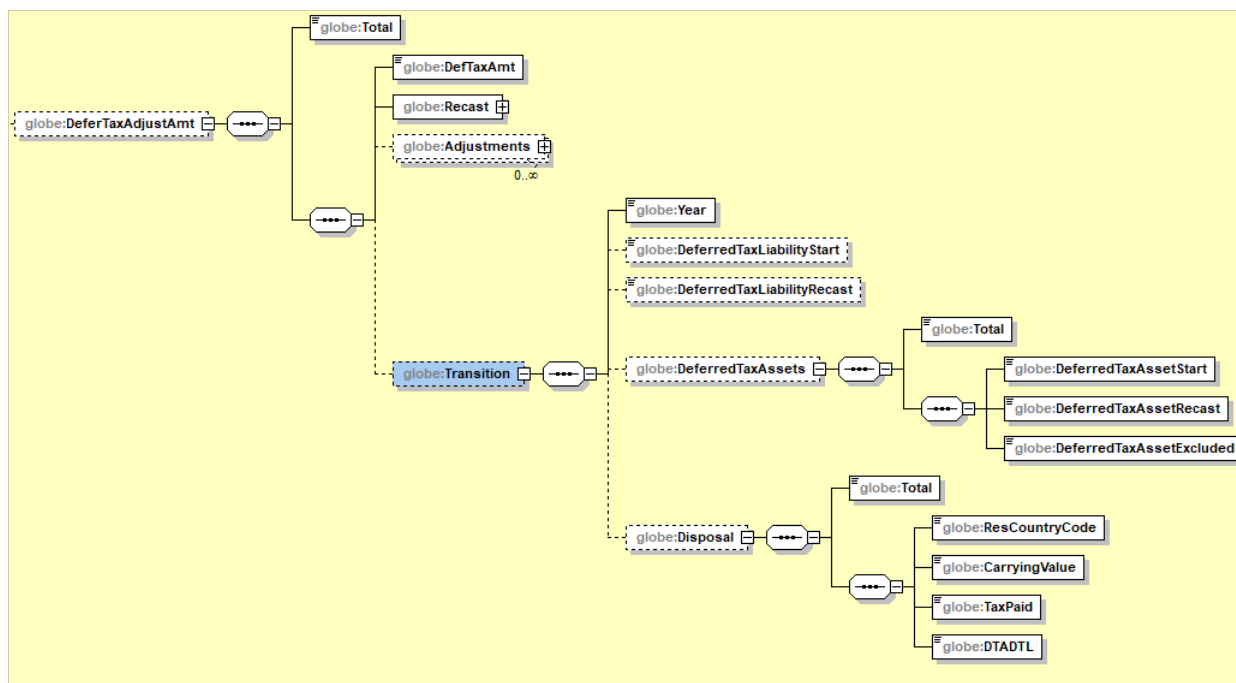
## Adjusted Covered Tax > Defer Tax Adjust Amt > Adjustments

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Overall Computation > Adjusted Covered Tax > Defer Tax Adjust Amt > Adjustments



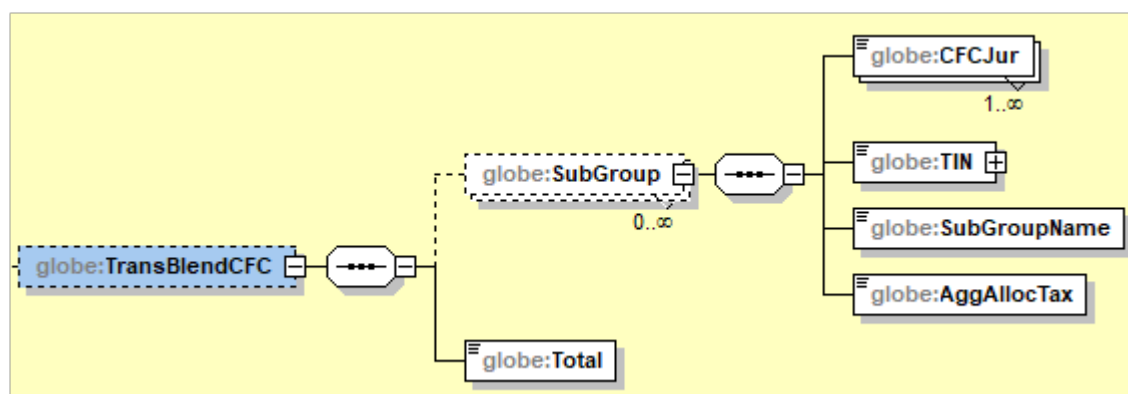
## Adjusted Covered Tax > Defer Tax Adjust Amt > Transition

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Overall Computation > Adjusted Covered Tax > Defer Tax Adjust Amt > Transition



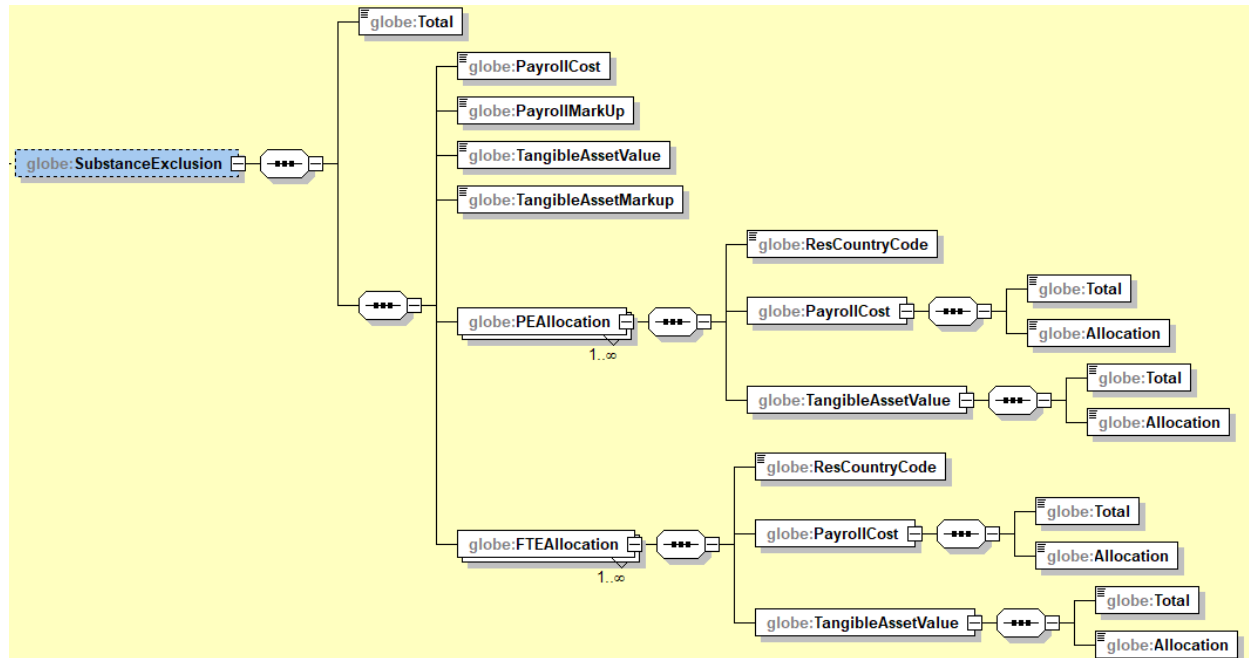
## Adjusted Covered Tax > TransBlendCFC

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Overall Computation > Adjusted Covered Tax > TransBlendCFC



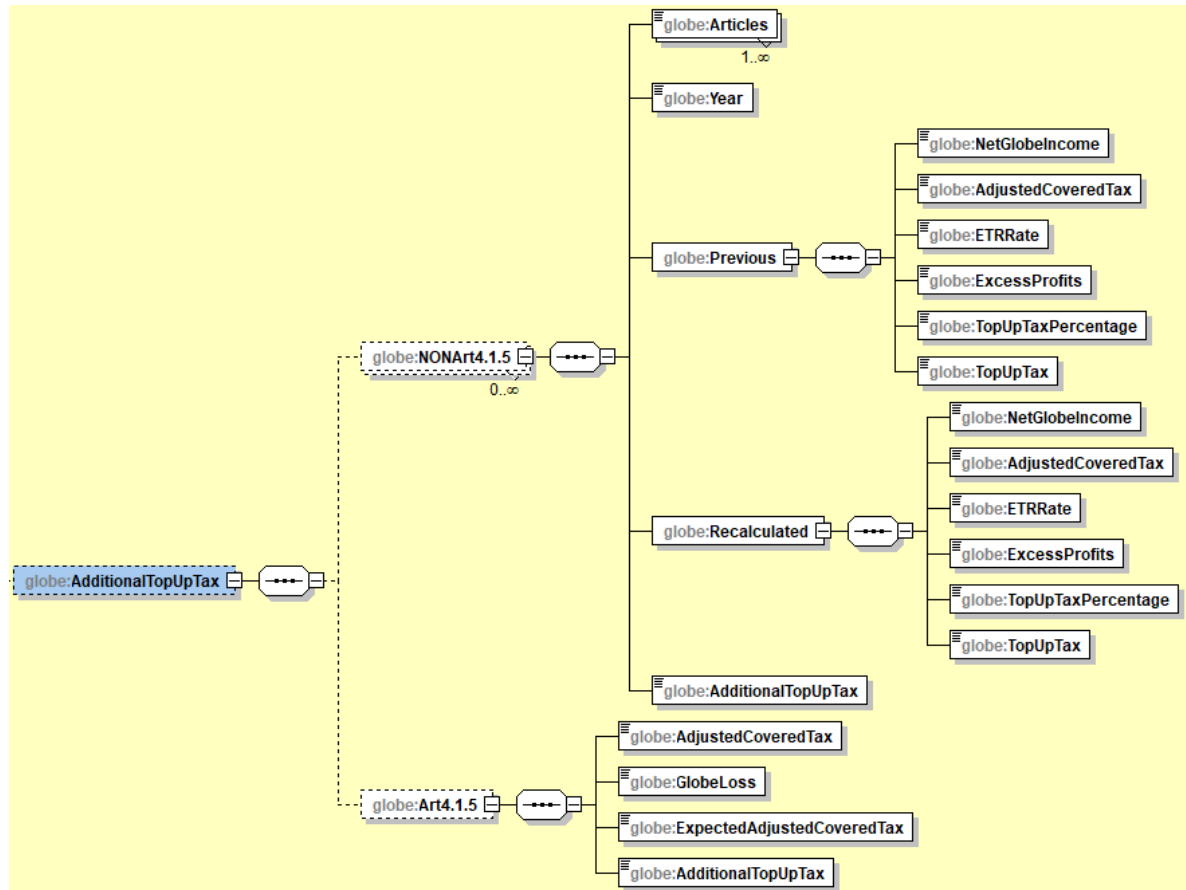
## Overall Computation > Substance Exclusion

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Overall Computation > Substance Exclusion



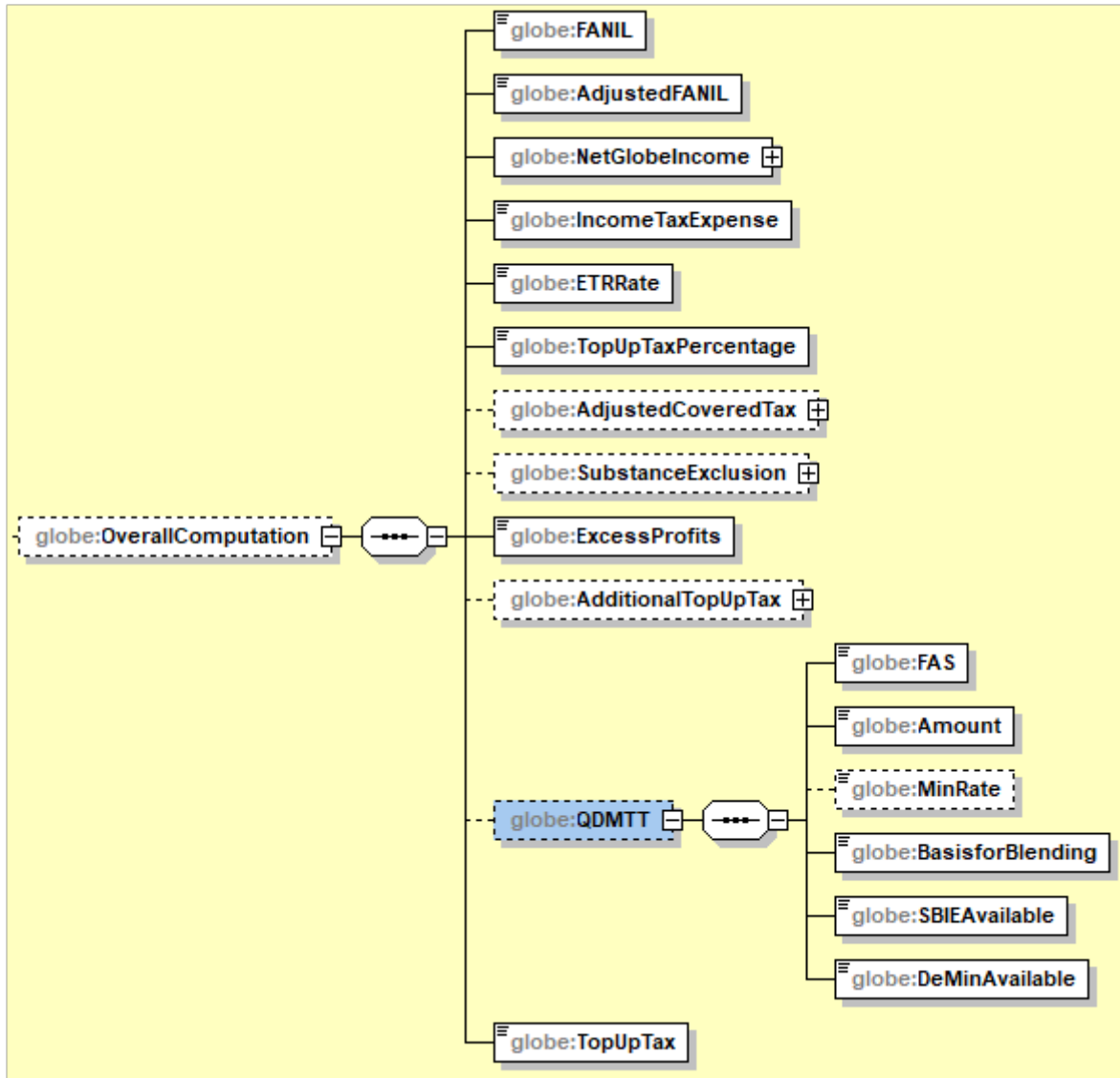
## Overall Computation > Additional Top Up Tax

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Overall Computation > Additional Top Up Tax



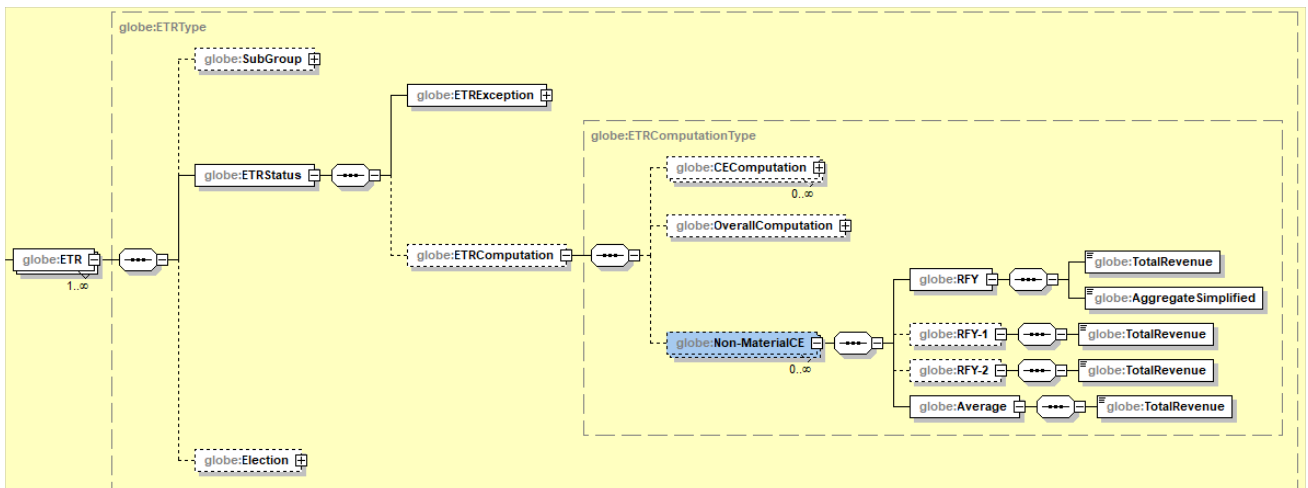
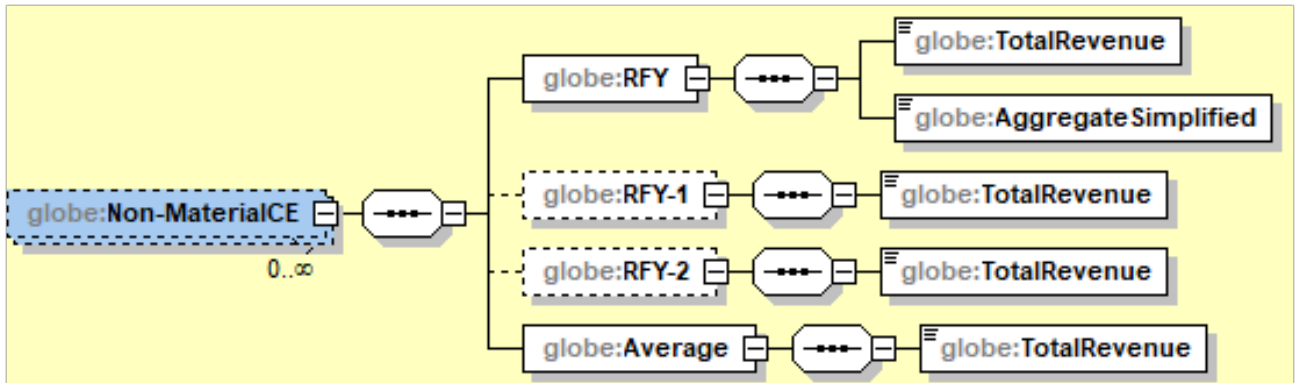
## Overall Computation > QDMTT

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Overall Computation > QDMTT



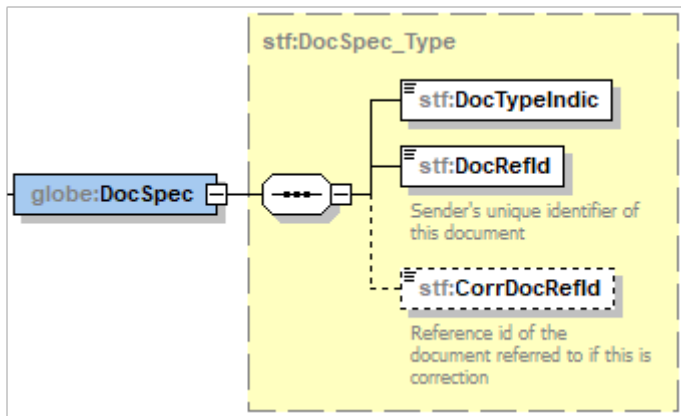
## ETR Computation > Non-MaterialCE

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Non-Material CE





### Global Element > DocSpec



### Global Element > MessageSpec

