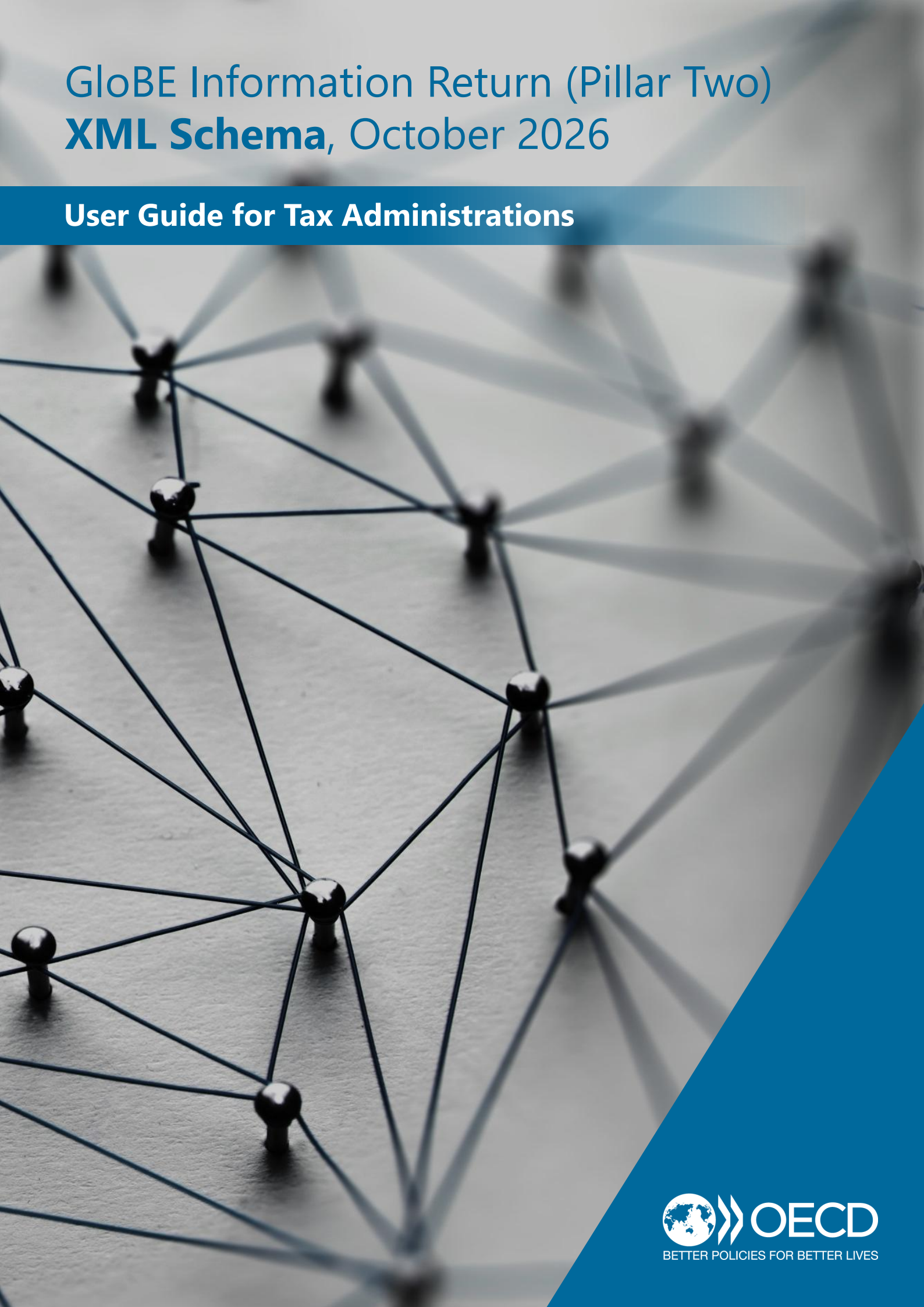
GloBE Information Return (Pillar Two) **XML Schema**, October 2026

User Guide for Tax Administrations



OECD
BETTER POLICIES FOR BETTER LIVES

GloBE Information Return (Pillar Two) XML Schema, October 2026

User Guide for Tax Administrations



This document was approved by the Inclusive Framework on Base Erosion and Profit Shifting on 14 October 2026 and prepared for publication by the OECD Secretariat.

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Please cite this publication as:
OECD (2026), *GloBE Information Return (Pillar Two) XML Schema, October 2026: User Guide for Tax Administrations*, OECD Publishing, Paris, https://doi.org/10.1787/1552c9aa-en .

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Foreword

This document contains the revised user guide for the GloBE Information Return (GIR) XML Schema, which supports the automatic exchange of information of GIR information as part of the implementation of the Global Minimum Tax.

The revised GIR XML Schema and User Guide reflect recent 2026 revisions to the GIR following the adoption of the Side-by-Side Package by the OECD/G20 Inclusive Framework on BEPS, as well as a number of technical improvements.

The previous version of the GIR XML schema (version 1.0) and its accompanying User Guide, released in January 2025, will continue to apply to exchanges of GIR information until 15 June 2028. The October 2026 XML schema (version 2.0) and its accompanying User Guide will apply from 25 June 2028 to all exchanges, including those relating to amendments and corrections of previously exchanged GIR information.

While the XML Schema has been primarily designed to facilitate the exchanges of GIR information between tax administrations, it may also be used for domestic GIR filings, where permitted under the domestic laws of the relevant jurisdiction.

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Abbreviations and Acronyms

CbC	Country-by-Country
CbCR	CbC Reporting
CE	Constituent Entity
CFC	Controlled Foreign Company
ETR	Effective Tax Rate
GIR	GloBE Information Return
GIR MCAA	Multilateral Competent Authority Agreement on the Exchange of GloBE Information Returns
GloBE	Global Anti-Base Erosion
GVS	Government Verification Service
IIR	Income Inclusion Rule
JV	Joint Venture
LTCE	Low-Taxed Constituent Entity
MNE	Multinational Enterprise
MOCE	Minority-Owned Constituent Entity
OECD	Organisation for Economic Co-operation and Development
PE	Permanent Establishment
POPE	Partially-Owned Parent Entity
QDMTT	Qualified Domestic Minimum Top-up Tax

QIIR	Qualified Income Inclusion Rule
QRTC	Qualified Refundable Tax Credit
QTI	Qualified Tax Incentives
QUTPR	Qualified Undertaxed Profits Rule
SBIE	Substance-based Income Exclusion
SBS	Side-by-Side Safe Harbour
SBTI	Substance-based Tax Incentives
SESH	Simplified ETR Safe Harbour
TIN	Tax Identification Number
UPE	Ultimate Parent Entity
UTPR	Undertaxed Profits Rule
XML	Extensible Mark-up Language

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 to facilitate 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 developed a schema in extensible mark-up language (XML) and a corresponding user guide.

The GIR XML schema and user guide are designed to both facilitate domestic GIR filings, wherever appropriate, and to serve as the technical format for exchanging GIR information between tax administrations.

Following its initial release in 2023, the Inclusive Framework published an updated GIR on 15 January 2025 to incorporate technical clarifications, reflect the Administrative Guidance released in December 2023 and June 2024 and include a template that could be used to notify jurisdictions that they will receive the GIR through exchange.

A subsequent revision released on 11 September 2026 incorporated the Side-by-Side Package released on 5 January 2026.

This document contains the revised GIR XML Schema User Guide to reflect these changes. This revision also includes a number of technical adjustments and improvements.

Version 1.0 of the GIR XML Schema and the corresponding User Guide shall be used for exchanges until 15 June 2028 and this version 2.0 of the GIR XML Schema and corresponding User Guide shall be used as from 25 June 2028 for all exchanges, including those relating to amendments and corrections of previously exchanged GIR information.

Structure of the GIR XML Schema and User Guide

The Schema for exchanges pursuant to the 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 CEs, 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 CE 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 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 CEs.

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. Where the relevant parent structure is present, elements marked as “Validation” are required by the XML Schema, subject to any applicable choice. 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” or “true”

False value = "0” or “false”

For inputting amounts, decimals should be rounded to the nearest full number, but only for GIR reporting purposes. For the relevant GloBE calculations, the unrounded number should be used.

For all election and revocation years, the information should be entered on the basis of the last day of the applicable Reporting Fiscal year, e.g. 2027-12-31.

The <globe:percentage> type is used to represent a percentage in decimal format, where values are expressed as a fraction of 1. The number 0 represents 0%, the number 1 represents 100%, and values may exceed 100% or be negative, depending on the context. The <globe:percentage> may contain up to eight digits in total, with up to six digits after the decimal point. For example, entering 0.2500 is equivalent to 25%, 1.0200 represents 102%, and −0.5000 represents −50%.

The <globe:monetaryamount> type is used to represent a monetary value as a decimal number. The value may represent amounts such as whole units or amounts expressed in minor currency units. For instance, a value of 100 represents 100 units, while 100.50 represents 100.50 units, and 0.99 represents 0.99 units. The element allows up to 20 total digits, including a maximum of 2 digits after the decimal point. The decimal separator must be a period (.), and no currency symbols (such as €, $, or £) should be included in the value. The currency applicable to the amount should be specified separately using the relevant currency field.

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.

Elections

For Annual Elections, the Filing Constituent Entity shall complete each relevant election element to indicate whether the election applies for the Reporting Fiscal Year. In case the election applies, either the value "1" or the value "true" shall be entered. In case the election does not apply for the Reporting Fiscal Year, either the value "0" or the value "false" shall be entered.

For Five-Year Elections, the Filing Constituent Entity shall report the status of the election in the following manner:

- Where the five-year election does not apply for the Reporting Fiscal Year and has not been applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed;
- Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed;
- Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Amendments and corrections to the FilingInfo element

Where information reported in the FilingInfo element is to be amended or corrected following the submission of a GIR filing, the entire original GIR filing shall be deleted and replaced by an entire new GIR filing.

Schema Version

The version of the schema and the corresponding business rules have a unique version number assigned that usually consists of two numbers separated by a period sign: major and minor version (ex: 2.0). The version number could also contain a third number (ex: 2.0.1) which indicates that the schema was revised with very minor changes (ex: only new enumerations were added).

The version is identified by the version attribute on the schema element. The target namespace of the GIR schema contains only the major version.

The root element GLOBE OECD version attribute in the XML report file must be set to the value of the schema version. This will identify the schema version that was used to create the report.

For the GIR schema version 2.0, the version attribute must be set to the value “2.0”.

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, nil).

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, which may be an individual at the relevant filing Constituent Entity of the MNE Group for domestic reporting only.

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 must be the year in which the Reporting Fiscal Year ends and the third part must be the receiving country code, followed by 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.

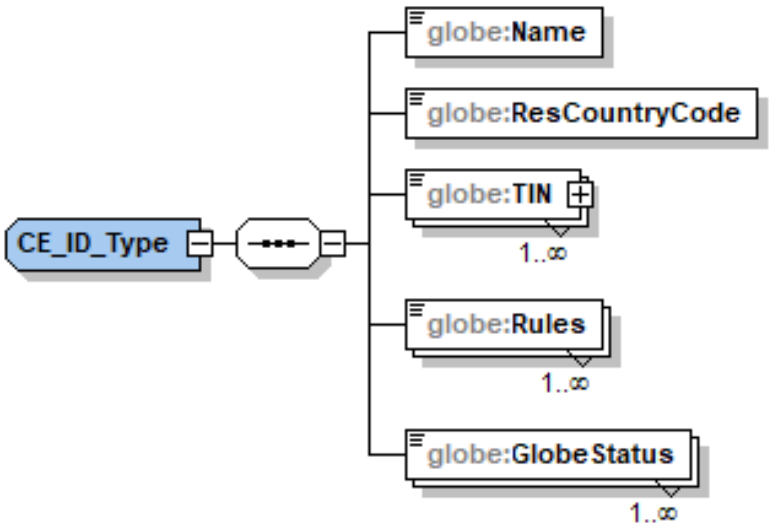
Element	Attribute	Size	Input Type	Requirement
Timestamp			xsd:dateTime	Validation

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). The time should be entered in a 24-hour format.

CE ID Type, UPE ID Type, TIN Type, and Additional Data Point

The following complex elements are reused throughout the user guide and are wholly shown within this section. When used in the user guide, you will find only the parent element showing. The revised version of the GIR XML Schema and User Guide uses the UPE ID Type for identifying and reporting information on all UPEs, including Excluded UPEs.

CE ID Type



Element	Attribute	Size	Input Type	Requirement
CE_ID_Type			globe:CEID_Type	Validation

The CE ID type defines the identifying information to be included in the GIR XML schema in relation to Constituent Entities, JVs, and JV Subsidiaries (other than UPEs). It is used on multiple locations within the GIR XML schema and always follows the below structure.

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, and JV Subsidiary.

[Note 1.3.2.1.4]

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

The ResCountryCode element indicates the country code of the jurisdiction where the Constituent Entity (other than the UPE), the JV or the JV Subsidiary is located for GloBE purposes. The ResCountryCode is based on the ISO 3166-1 country list, complemented by the X5 code for Stateless Constituent Entities.

[Note 1.3.2.1.2]

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

The repeatable TIN element should be completed in accordance with the TIN type section.

Element	Attribute	Size	Input Type	Requirement
Rules			globe:IDTypeRules_EnumType	Validation

The repeatable Rules element indicates whether the 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
- GIR206 – Qualified SbS Regime
- GIR207 – Qualified UPE Regime
- GIR208 – Not required to be reported

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

selected.

The Rules element is shared between the CE_ID_Type and UPE_ID_Type and therefore the Rules element located within both CE_ID_Type and UPE_ID_Type contains the same possible values (GIR201 – GIR208). As GIR206, GIR207 and GIR208 are only relevant for the UPE, these values should not be used for CEs.

[Note 1.3.2.1.3]

Element	Attribute	Size	Input Type	Requirement
GlobeStatus			globe:IDTypeGlobeStatus_EnumType	Validation

The repeatable Globe Status element indicates the status of the 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 – Securitisation Entity
- GIR313 – JV

- GIR314 – JV Subsidiary
- GIR315 – Non-Material Constituent Entity
- GIR316 – Excluded Entity
- GIR317 – Parent Entity required to apply a QIIR under Article 10.3.5
- GIR318 – Non-group Member
- GIR319 – Not required to be reported

If more than one option is relevant, all relevant options shall be selected. The Filing Constituent Entity shall complete the ID element separately with respect to Constituent Entity-owners (if any) for which the status of the Constituent Entity, JV or JV Subsidiary is different from the status reported in the GloBE Status element (e.g. if a Flow-through Entity is treated as a Tax Transparent Entity by one of its Constituent Entity owners and a Reverse Hybrid Entity by the other, the Filing Constituent Entity shall complete table the ID element twice for the same Flow-Through Entity: once with respect to the owner that treats the Flow- through Entity as a Tax Transparent Entity and another time with respect the owner that treats it as a Reverse Hybrid Entity).

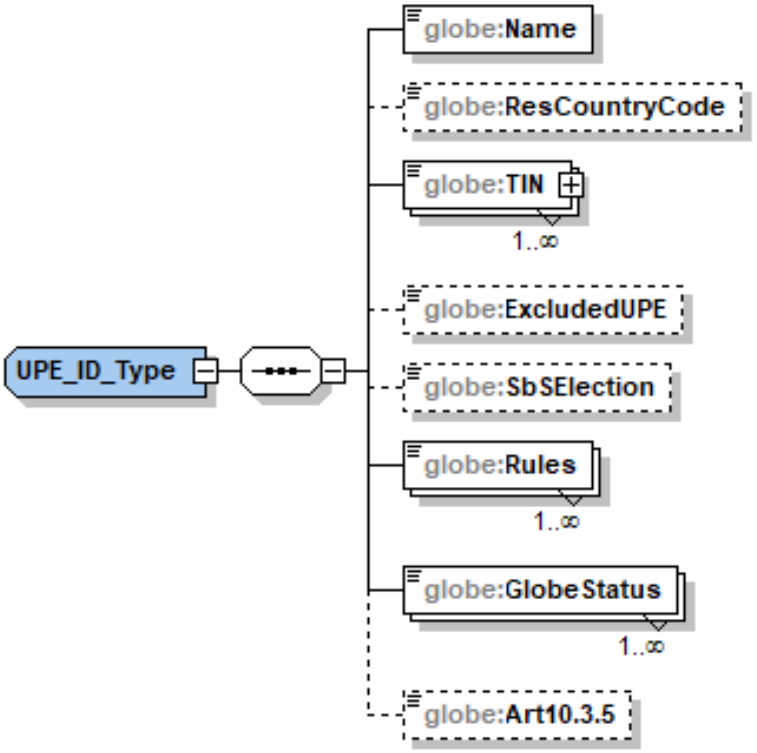
If the Side-by-Side Safe Harbour applies:

(a) The Filing Constituent Entity shall select the relevant option(s) for: (i) an Entity that is located in a jurisdiction that has a QDMTT in force for the Reporting Fiscal Year; or (ii) a Stateless Entity that was created in a jurisdiction that has a QDMTT that applies to Stateless Entities in force for the Reporting Fiscal Year.

(b) If the Entity is not described in paragraph (a) above, the Filing Constituent Entity shall select GIR319 – Not required to be reported, except that, if one or more (direct or, if owned through a chain of Hybrid Entities or Tax Transparent Entities, indirect) Constituent Entity-owner(s) of the Entity are located in a Jurisdiction that has a QDMTT in force for the Reporting Fiscal Year, the Filing Constituent Entity shall select (if applicable) the option of Hybrid Entity, Flow-Through Entity – Tax Transparent or Flow-Through Entity – Reverse Hybrid.

[Note 1.3.2.1.7]

UPE ID Type



Element	Attribute	Size	Input Type	Requirement
UPE ID			globe:UPE_ID_Type	Validation

The UPE ID type defines the identifying information to be included in the GIR XML schema in relation to UPEs. It is used on multiple locations within the GIR XML schema and always follows the below structure.

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 UPE.

[Notes 1.3.1.3]

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

The ResCountryCode element indicates the country code of the jurisdiction where the UPE is located for GloBE purposes. This information does not need to be reported in relation to UPEs that are Excluded Entities, unless an election is made for the SbS Safe Harbour or the UPE Safe Harbour.. 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 1.3.1.2]

Element	Attribute	Size	Input Type	Requirement

TIN		1 to 200 characters	globe:TIN_Type	Validation

The repeatable TIN element should be completed in accordance with the TIN type section..

Element	Attribute	Size	Input Type	Requirement
ExcludedUPE			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

[Note 1.3.1.8]

Element	Attribute	Size	Input Type	Requirement
SbSElection		1-5 characters	xsd:Boolean	Optional (Mandatory)

The SbSElection element indicates whether the Filing Constituent Entity makes an election for the SbS Safe Harbour for the Reporting Fiscal Year. The election may only be made where the relevant UPE jurisdiction has a Qualified SbS Regime for that Reporting Fiscal Year. The Filing Constituent Entity can only make an election for the SbS Safe Harbour if the jurisdiction reported in row 1.3.1.1 is listed in the Central Record as a jurisdiction with a Qualified SbS Regime for the Reporting Fiscal Year. If the SbS Safe Harbour applies, the Filing Constituent Entity shall not complete Section 1.4 and certain items in Section 1.3. The Filing Constituent Entity shall only complete the relevant tables in Section 2 or Section 3 with respect to jurisdictions that have a QDMTT in effect for the Reporting Fiscal Year. See other notes in Section 1.3 for guidance on the information that is reported within this Section where the SbS Safe Harbour applies.

[Note 1.3.1.6]

Element	Attribute	Size	Input Type	Requirement
Rules			globe:IDTypeRules_EnumType	Validation

The repeatable Rules element indicates whether the UPE jurisdiction has a QIIR, QUTPR, QDMTT, Qualified SbS regime and/or Qualified UPE regime 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
- GIR206 – Qualified SbS Regime
- GIR207 – Qualified UPE Regime
- GIR208 – Not required to be reported

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, unless an election is made for the SbS Safe Harbour or the UPE Safe Harbour.

[Notes 1.3.1.2]

Element	Attribute	Size	Input Type	Requirement
GlobeStatus			globe:IDTypeGlobeStatus_EnumType	Validation

The repeatable Globe Status element indicates the status of the UPE 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 – Securitisation Entity
- GIR313 – JV
- GIR314 – JV Subsidiary
- GIR315 – Non-Material Constituent Entity
- GIR316 – Excluded Entity
- GIR317 – Parent Entity required to apply a QIIR under Article 10.3.5
- GIR318 – Non-group member
- GIR319 – Not required to be reported

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

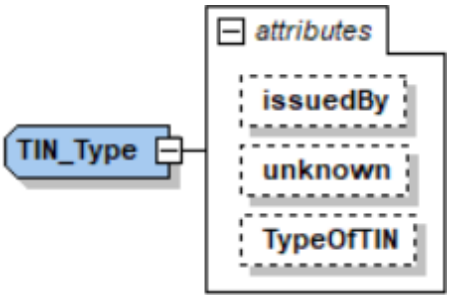
[Note 1.3.1.7]

Element	Attribute	Size	Input Type	Requirement
Art10.3.5		2-character	iso:CountryCode_Type	Optional (Mandatory)

This data element identifies the jurisdiction requiring a Parent Entity to apply a QIIR under Art. 10.3.5, even if that Parent Entity is located in another jurisdiction for GloBE purposes. It uses the 2-character alphabetic country code and country name list based on the ISO 3166-1 Alpha 2 standard.

[Note 1.3.1.9]

TIN Type



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

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 the Entity has no TIN, a functional equivalent, such as a business/company registration code/number. The TIN may be replaced by a unique identifier issued by a Government Verification Service (i.e. an electronic process made available by the jurisdiction of tax residence of the Constituent Entity, Joint Venture or JV Subsidiary for the purposes of ascertaining the identity and tax residence of such entity). For the identification of Stateless Constituent Entities, the Filing Constituent Entity shall report the TIN or its functional equivalent used for purposes of Covered Taxes in the jurisdiction where the Entity was created.

It is used on multiple locations within the GIR XML schema and always follows the below structure.

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 the Entity has no TIN, 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	1-5 characters	xsd:Boolean	Optional (Mandatory)

This attribute can be provided as true “1”, if no TIN exists. 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]

Element	Attribute	Size	Input Type	Requirement
TIN	TypeOfTIN		globe:TIN_EnumType	Optional (Mandatory)

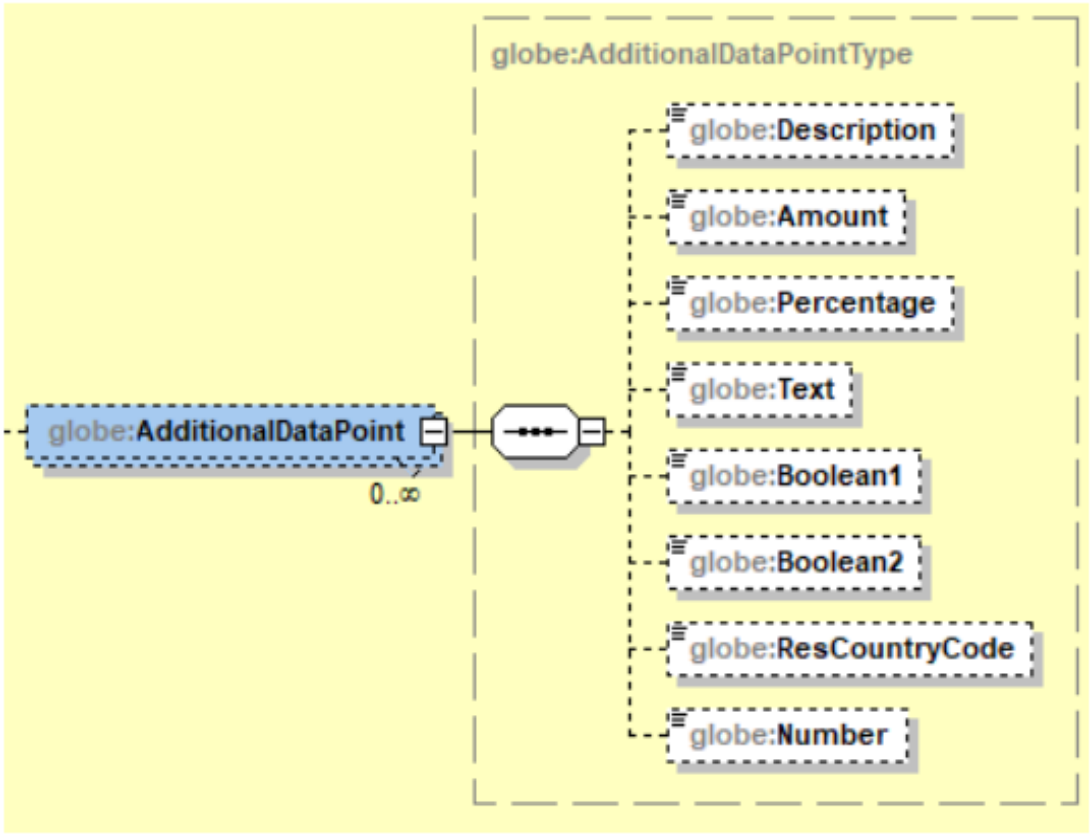
The TIN Type element sets out the type of TIN or equivalent number that is provided. Possible values are:

- GIR3001 – Tax Identification Number
- GIR3002 – Functionally equivalent number - Other
- GIR3003 – Agreed GIR designated number

- GIR3004 – Not required to be reported
- GIR3005 - Functionally equivalent number – GVS

Where the TypeofTIN entered is GIR3003 a reference must be created in the format P2JJYYYYMMDDCCCXXX where P2 is constant, JJ is the ISO Code of the jurisdiction of location of the Constituent Entity, YYYYMMDD refers to the date of creation of the reference, CCC is a three letter reference to the company or group, and XXX is a unique number for the entity within the GIR e.g. 001, 002, 003 to differentiate between multiple entities with designated references in the same report.

Additional Data Point



Element	Attribute	Size	Input Type	Requirement
AdditionalDataPoint				Optional

The repeatable AdditionalDataPoint element comprises the following elements: Description, Amount, Percentage, Text, Boolean 1, Boolean 2, ResCountryCode and Number. Each element and the corresponding values are outlined below and should only be completed on the basis of approved governmental guidance and in accordance with the instructions provided therein.

Element	Attribute	Size	Input Type	Requirement
Description		1-170 characters	stf:StringMin1Max170_Type	Optional

The description element is used to describe the additional data point provided.

Element	Attribute	Size	Input Type	Requirement
Amount			globe:monetaryamount	Optional

The amount element is used when the additional data point is an amount.

Element	Attribute	Size	Input Type	Requirement
Percentage		1-8 characters	globe:percentage	Optional

The percentage element is used to indicate a percentage.

Element	Attribute	Size	Input Type	Requirement
Text		1-4000 characters	stf:StringMin1Max4000_Type	Optional

The text element is used when the additional data point is to be provided in a text format.

Element	Attribute	Size	Input Type	Requirement
Boolean1		1-5 characters	xsd:boolean	Optional

The boolean1 element is used when the additional data point requires a true or false answer.

Element	Attribute	Size	Input Type	Requirement
Boolean2		1-5 characters	xsd:boolean	Optional

The boolean2 element is used when the additional data point requires a true or false answer.

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

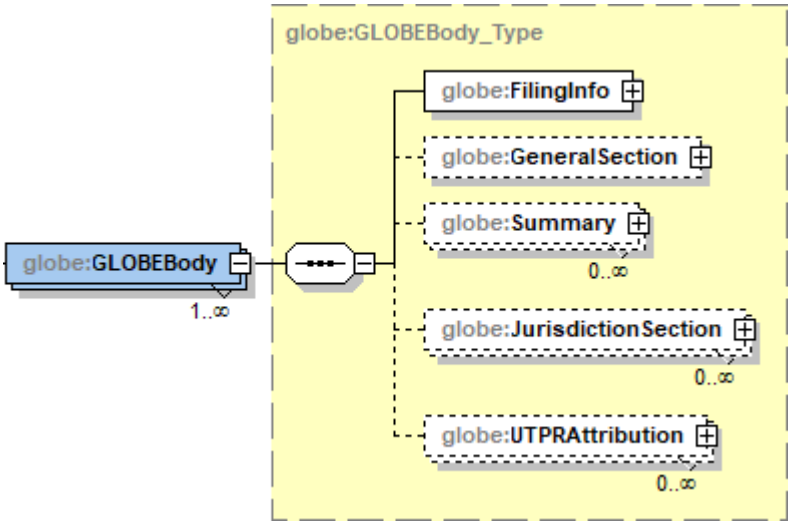
The ResCountryCode element indicates the country code(s) of the relevant jurisdiction(s). The ResCountryCode is based on the ISO 3166-1 country list, complemented by the X5 code for Stateless Constituent Entities.

Element	Attribute	Size	Input Type	Requirement
Number			globe:Integer	Optional

The number element is used when the additional data point requires a number.

GloBE Body

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



In this light, the GloBE Body element comprises 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 Information Return, 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.

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

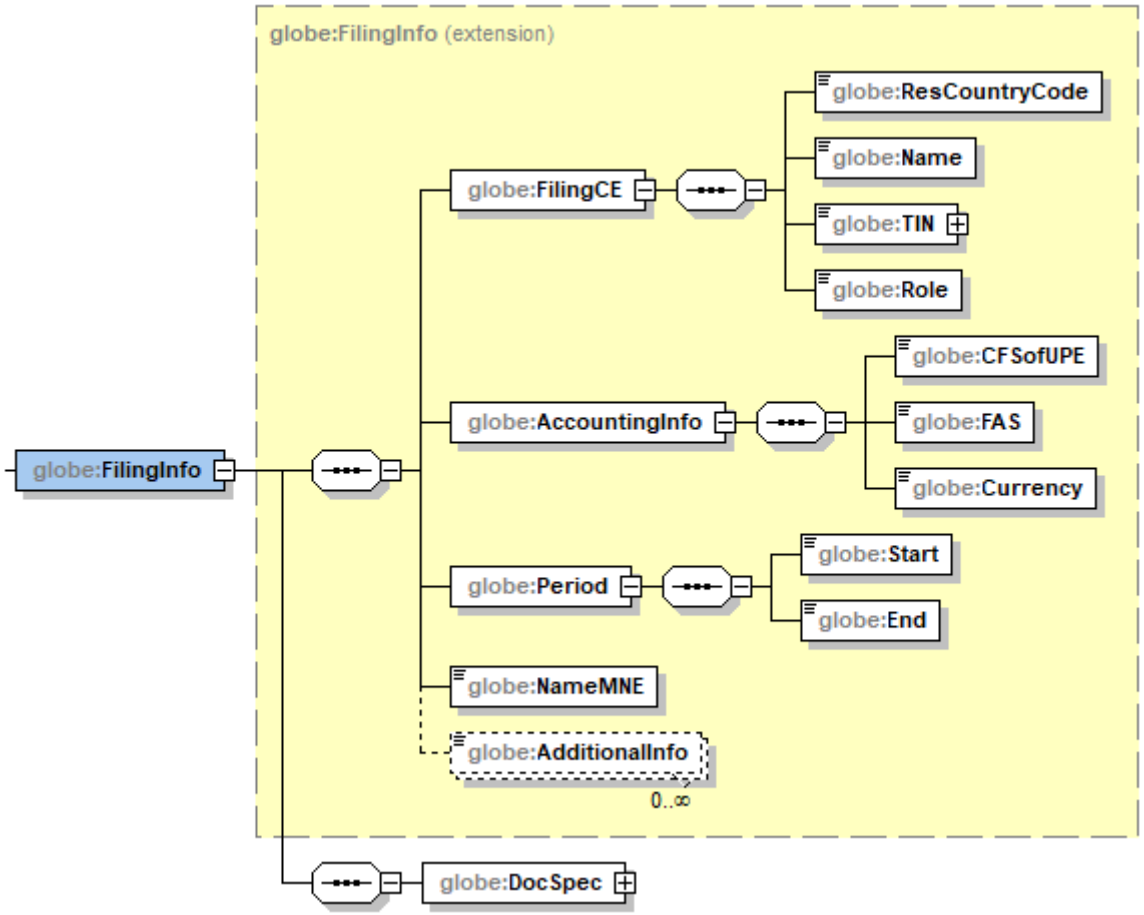
Element	Attribute	Size	Input Type	Requirement
UTPRAttribution			globe:UTPRAttributionType	Optional (Mandatory)

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	Validation

The 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. The TIN may be replaced by a unique identifier issued by a Government Verification Service (i.e. an electronic process made available by the jurisdiction of tax residence of the Constituent Entity, Joint Venture or JV Subsidiary for the purposes of ascertaining the identity and tax residence of such entity).

[Note 1.1.3]

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

The TIN type should be completed in accordance with the TIN type section.

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
- GIR405 – Other

The Role assigned to the FilingCE indicates whether the GIR is filed by way of Central Filing or Local Filing.

Where GIR401 or GIR402 is selected, the GIR is submitted under the Central Filing Framework. In this case, records may be exchanged with the relevant jurisdictions identified by the applicable RecJurCode elements, subject to the existence of an applicable exchange relationship and any other relevant conditions for exchange.

Where GIR403, GIR404 or GIR405 is selected, the GIR is filed under the Local Filing framework and is not intended for international exchange.

[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		3 characters	Iso:currCode_Type	Validation

The Currency element reflects the iso:currCode_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. The code for the currency, in which the value is expressed has to be taken from the ISO code list 4217.

[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]

Additional Info

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

The repeatable optional AdditionalInfo element can be used to provide ad-hoc additional explanations on the GIR for tax administrations and should generally only be used on the basis of administrative guidance issued to that effect.

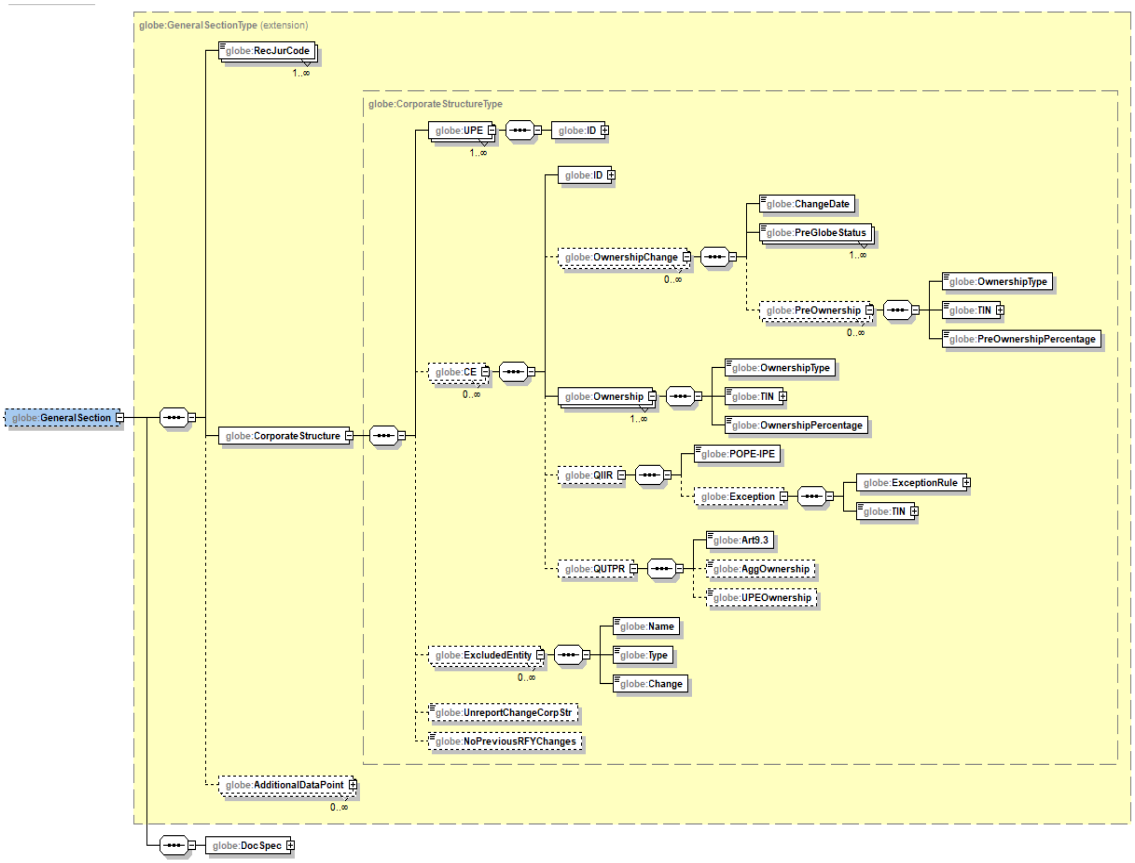
DocSpec

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 contains information on the corporate structure of the group, as well as any agreed to additional data points.



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].

Corporate Structure

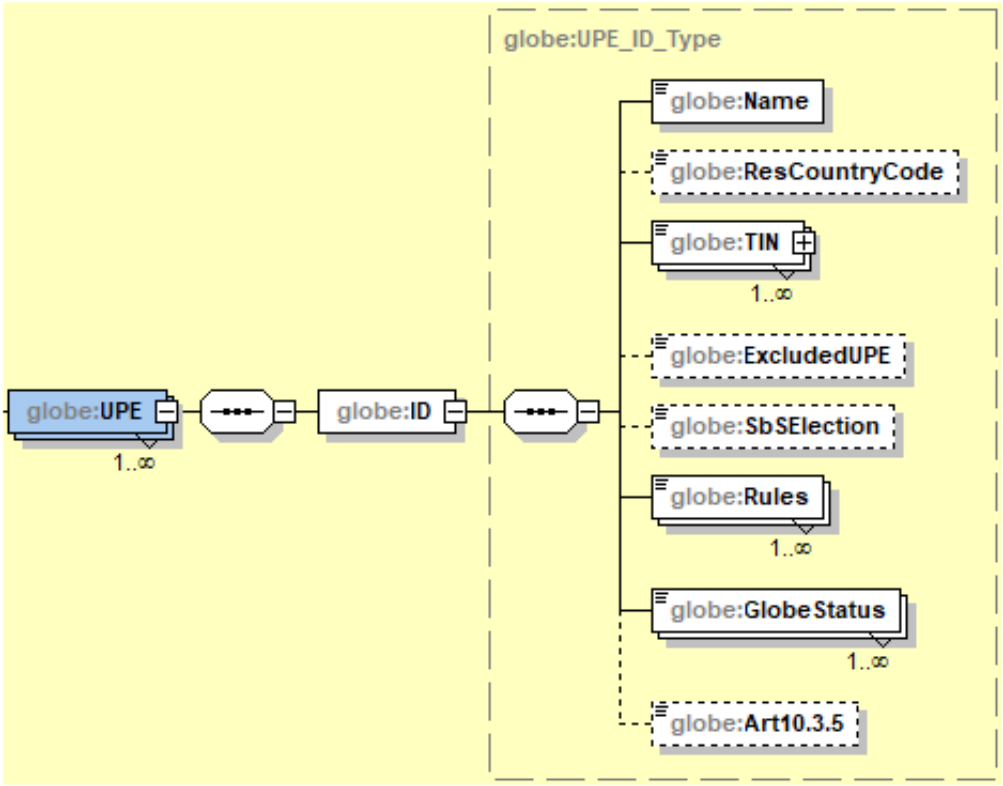
The Corporate Structure element comprises the following elements: UPE, CE, Excluded Entity, and UnreportChangeCorpStr.

Element	Attribute	Size	Input Type	Requirement

CorporateStructure			globe:CorporateStructureType	Validation

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

UPE



Element	Attribute	Size	Input Type	Requirement
UPE				Validation

The repeatable UPE element contains identifying information in respect of UPEs. This element follows the UPE ID Type.

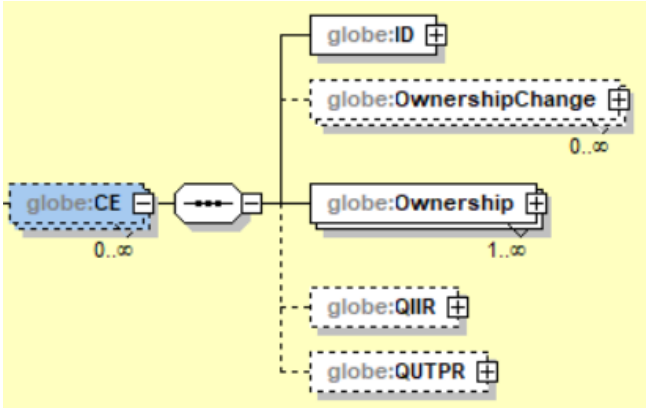
If the MNE Group is a Multi-Parented MNE Group, the Filing Constituent Entity shall complete this UPE element for each UPE.

[Note 1.3.1]

Element	Attribute	Size	Input Type	Requirement
ID			UPE_ID_Type	Validation

The ID element contains identifying information on the UPE and follows the UPE ID Type.

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:CE_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.

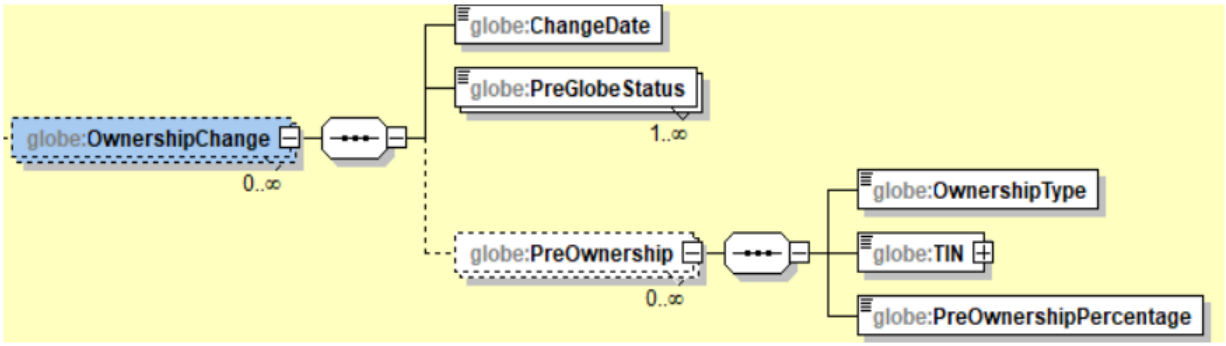
Element	Attribute	Size	Input Type	Requirement
QIIR				Optional (Mandatory)

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				Optional (Mandatory)

The QUTPR 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).

If the Side-by-Side Safe Harbour applies, the Filing Constituent Entity shall only complete columns 1.3.3.1 to 1.3.3.8 with respect to: (i) changes that affected the status of the Entity for GloBE purposes as reported in 1.3.2.1.7 (if any); or (ii) changes that caused the Entity to become subject to, or cease to be subject to, a QDMTT.

[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
PreGlobeStatus			globe:IDGlobeStatus_EnumType	Validation

The repeatable PreGlobe 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 – Securitisation Entity
- GIR713 – JV
- GIR714 – JV Subsidiary
- GIR715 – Non-Material Constituent Entity
- GIR716 – POPE
- GIR717 – Intermediate Parent Entity
- GIR718 – Ultimate Parent Entity
- GIR719 – Excluded Entity
- GIR720 – Parent Entity required to apply a QIIR under Art. 10.3.5
- GIR721 – Non-Group member
- GIR722 – Not required to be reported

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

If the Side-by-Side Safe Harbour applies:

(a) The Filing Constituent Entity shall select the relevant option(s) for: (i) an Entity that is located in a jurisdiction that has a QDMTT in force for the Reporting Fiscal Year; or (ii) a Stateless Entity that was created in a jurisdiction that has a QDMTT that applies to Stateless Entities in force for the Reporting Fiscal Year.

(b) If the Entity is not described in paragraph (a) above, the Filing Constituent Entity shall select GIR722 – Not required to be reported, except that, if one or more (direct or, if owned through a chain of Hybrid Entities or Tax Transparent Entities, indirect) Constituent Entity-owner(s) of the Entity are located in a Jurisdiction that has a QDMTT in force for the Reporting Fiscal Year, the Filing Constituent Entity shall select (if applicable) the option of Hybrid Entity, Flow-Through Entity – Tax Transparent or Flow-Through Entity – Reverse Hybrid.

[Note 1.3.3.4 and 1.3.3.5]

Element	Attribute	Size	Input Type	Requirement
PreOwnership				Optional (Mandatory)

The repeatable PreOwnership 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 PreOwnership 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			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 – JV's
- 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.

Non-Group members are Entities that are not Group Entities or members of a JV Group.

[Note 1.3.2.1.8]

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

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 Entity (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.

The TIN type should be completed in accordance with the TIN type section.

Element	Attribute	Size	Input Type	Requirement
PreOwnershipPercentage		1-8 characters	globe:percentage	Validation

The PreOwnership 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.

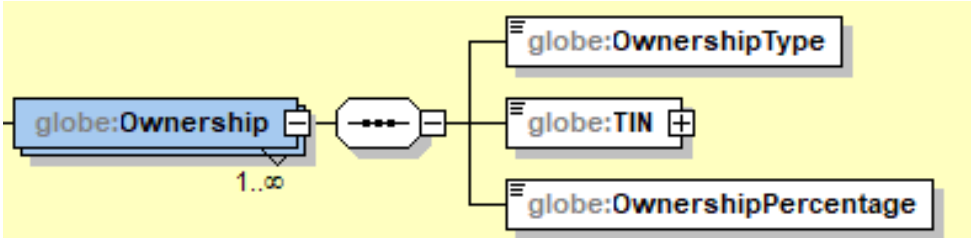
[Note 1.3.3.7]

If a Constituent Entity (or other Entity of the MNE Group) or member of a JV Group is wound up during the Reporting Fiscal Year, the Filing Constituent Entity shall report the relevant status for GloBE purposes on the day of the change before the transaction in the PreGloBEStatus element and "Non-group Member" in

GloBEStatus element. The Filing Constituent Entity shall then identify the Entities holding Ownership Interests in the Constituent Entity (or other Entity of the MNE Group) or member of a JV Group on the day of the change before the transaction in the PreOwnershipType element and report the Ownership Interests held in the Constituent Entity (or other Entity of the MNE Group) or member of a JV Group by any of such Entities in the PreOwnershipPercentage element. The Filing Constituent Entity, however, shall not complete the OwnershipPercentage element.

[Note 1.3.3.5 to 1.3.3.8]

Ownership



Element	Attribute	Size	Input Type	Requirement
Ownership				Validation

The repeatable 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 – JV's
- 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	Validation

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. The TIN may be replaced by a unique identifier issued by a Government Verification Service (i.e. an electronic process made available by the jurisdiction of tax residence of the Constituent Entity, Joint Venture or JV Subsidiary for the purposes of ascertaining the identity and tax residence of such entity). 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]

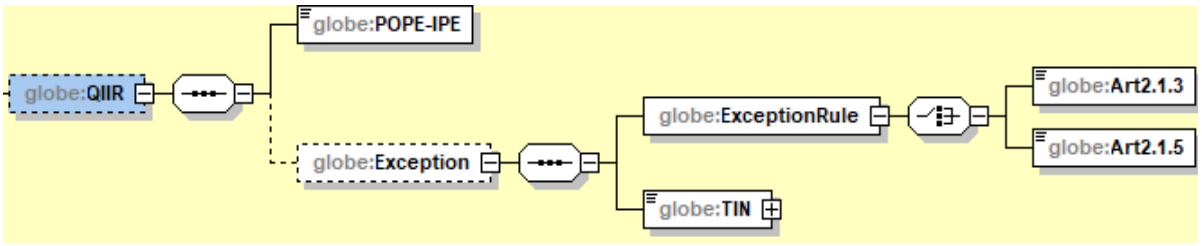
In case no TIN is entered, the value NOTIN should be provided. The TIN type should be completed in accordance with the TIN type.

Element	Attribute	Size	Input Type	Requirement
OwnershipPercentage		1-8 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, JV, or JV Subsidiary holds indirect Ownership Interest in a Constituent Entity, JV 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, JV, or JV Subsidiary 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*.

[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. The QIIR element shall not be completed if the Side-by-Side Safe Harbour applies.

[Notes 1.3.2.1.11 to 1.3.2.1.13]

Element	Attribute	Size	Input Type	Requirement
POPE-IPE			globe:POPEIPE_EnumType	Validation

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

- GIR901 – POPE
- GIR902 – Intermediate Parent Entity
- GIR903 – Parent Entity required to apply a QIIR under Art. 10.3.5

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		1-5 characters	xsd:boolean	Validation (Choice)

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		1-5 characters	xsd:boolean	Validation (Choice)

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. The TIN may be replaced by a unique identifier issued by a Government Verification Service (i.e. an electronic process made available by the jurisdiction of tax residence of the Constituent Entity, Joint Venture or JV Subsidiary for the purposes of ascertaining the identity and tax residence of such entity).

[Note 1.3.2.1.13]

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

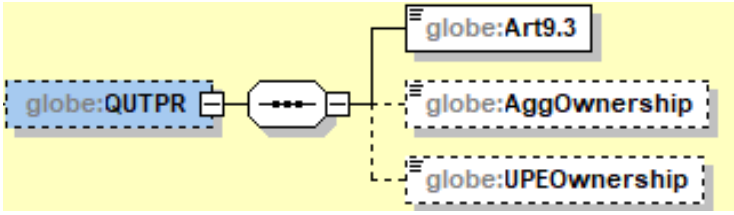
The validation TIN element indicates the TIN used for Covered Taxes in the jurisdiction where the UPE, other IPE or other POPE that is required to apply a Qualified IIR is located for GloBE purposes.

[Note 1.3.2.1.12 and1.3.2.1.13]

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

The TIN type should be completed in accordance with the TIN type section.

QUTPR



Element	Attribute	Size	Input Type	Requirement
QUTPR				Optional (Mandatory)

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

This element shall not be completed in cases where no jurisdiction has taxing rights under the UTPR with respect to the jurisdiction where the Constituent Entity is located, where the UTPR Safe Harbour or the UPE Safe Harbour applies with respect to that jurisdiction, or where the Side-by-Side Safe Harbour applies.

[Note 1.3.2.1.14 to 1.3.2.1.16]

Element	Attribute	Size	Input Type	Requirement
Art9.3		1-5 characters	xsd:boolean	Validation

The Art 9.3 element indicates whether the initial phase of international activity (Article 9.3.1 or Article 9.3.5(a)) 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.

[Note 1.3.2.1.15 and 1.3.2.1.16]

Element	Attribute	Size	Input Type	Requirement
AggOwnership		1-8 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 LTCE 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 JVor 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 JV 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.

[Note 1.3.2.1.15]

Element	Attribute	Size	Input Type	Requirement
UPEOwnership		1-5 characters	xsd:boolean	Optional (Mandatory)

The UPE Ownership element indicates whether all the UPE's Ownership Interests in the CE are held directly or indirectly by Parent Entities required to apply a QIIR in that CE (or whether the aggregate Allocable Shares of Top-up Taxes of Parent Entities required to apply a QIIR for the member of JV Group reduces to zero the JV Group Top-up Tax).

[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. If the Side-by-Side Safe Harbour applies, this element should only be completed with respect to Excluded Entities located in a jurisdiction that has a QDMTT in effect for the Reporting Fiscal Year. 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
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]

Element	Attribute	Size	Input Type	Requirement
Change		1-5 characters	xsd:boolean	Validation

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

Unreported Change Corporate Structure

Element	Attribute	Size	Input Type	Requirement
UnreportChangeCorpStr		1-5 characters	xsd:boolean	Optional (Mandatory)

The UnreportChangeCorpStr element 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).

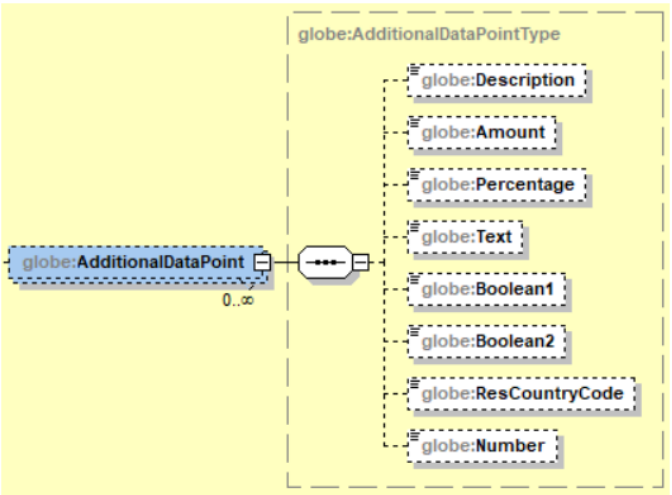
[Note 1.3.3.a]

No Previous RFY Changes

Element	Attribute	Size	Input Type	Requirement
NoPreviousRFYChanges		1-5 characters	xsd:boolean	Optional (Mandatory)

The NoPreviousRFYChanges element inversely maps to GIR row 1.3.2.1.1. Where the answer in the GIR is “No” because the information reported in rows 1.3.2.1.2 to 1.3.2.1.16 in the preceding Fiscal Year remains valid and complete, NoPreviousRFYChanges shall be set to “1” or “true”.[Note 1.3.2.1.1]

Additional Data Point



Element	Attribute	Size	Input Type	Requirement
AdditionalDataPoint				Optional

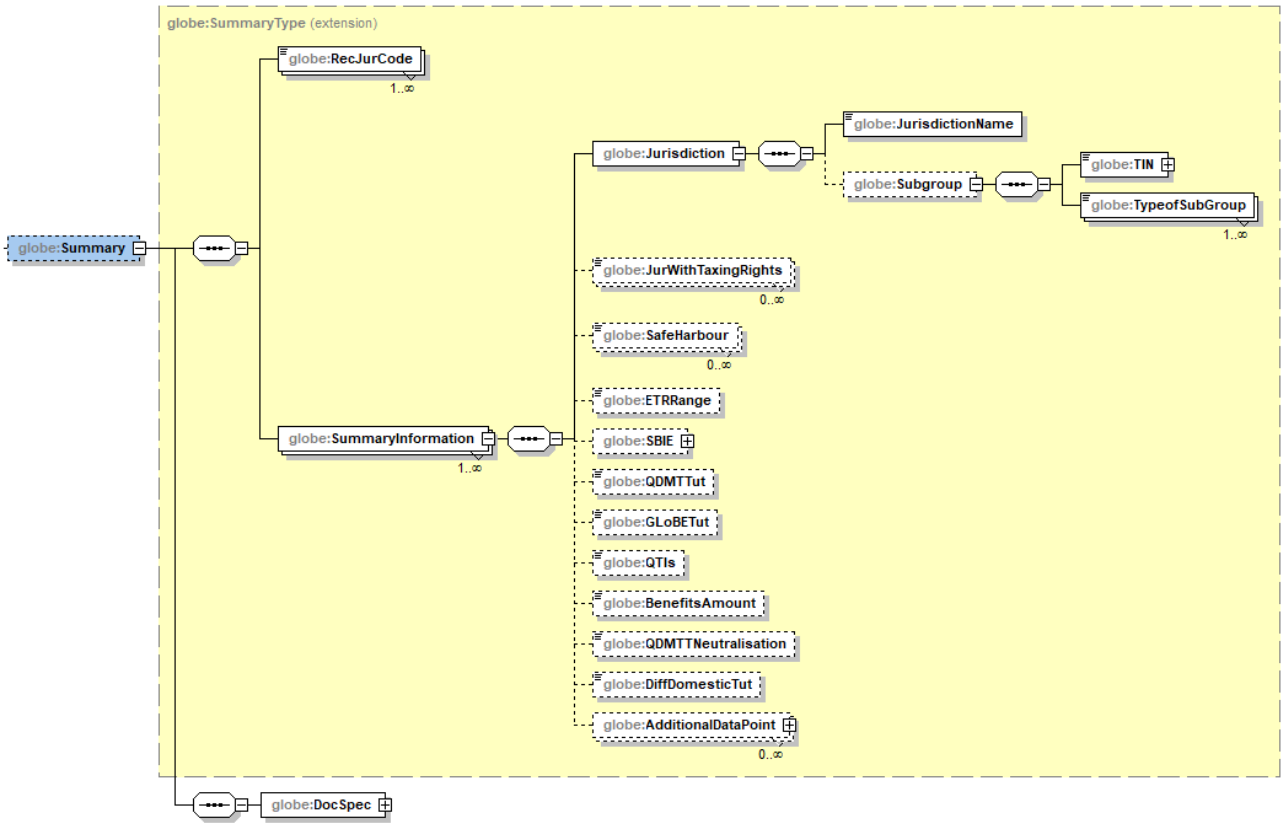
The repeatable AdditionalDataPoint element comprises the following elements: Description, Amount, Percentage, Text, Boolean 1, Boolean 2, ResCountryCode and Number. Each element and the corresponding values are outlined below and should only be completed on the basis of approved governmental guidance and in accordance with the instructions provided therein. You will find full guidance on this complex element at the top of the user guide.

DocSpec

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).

Summary



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

The Summary element contains RecJurCode, SummaryInformation and DocSpec elements.

The Summary element shall not be completed if the Side-by-Side Safe Harbour applies for the Reporting Fiscal Year.

[Note 1.4]

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]

Summary Information

Element	Attribute	Size	Input Type	Requirement
SummaryInformation				Validation

The repeatable Summary Information element provides a high-level summary of the application of the GloBE Rules to the MNE Group in respect of each jurisdiction and the corresponding subgroup(s) 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.

[Note 1.4]

Jurisdiction

Element	Attribute	Size	Input Type	Requirement
Jurisdiction				Validation

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

The JurisdictionName 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 Subgroup element indicates the perimeter of the GloBE calculation. For each Subgroup in the Jurisdiction, the entire Summary Information section shall be repeated.

[Note 1.4.2]

The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.

[Note 1.4]

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

The TIN element reflects the TIN (or, when a TIN is not available, a functional equivalent, such as a unique identifier issued by a Government Verification Service) of the entity at the top of the ownership structure of each subgroup for which a separate GloBE calculation applies.

For Minority-Owned Subgroups, the Filing Constituent Entity shall report the TIN of the Minority-Owned Parent Entity or, if the Minority-Owned Parent Entity is not located in the jurisdiction, the TIN of one of the MOCEs. For Joint Venture Groups, the Filing Constituent Entity shall report the TIN of the Joint Venture or, if the Joint Venture is not located in the jurisdiction, the TIN of one of the JV Subsidiaries. For Constituent Entities, if no Entity located in the jurisdiction is at the top of the ownership structure, the Filing Constituent Entity shall report the TIN of one of the Constituent Entities. For Investment Entities, if no Entity located in the jurisdiction is at the top of the ownership structure, the Filing Constituent Entity shall report

the TIN of one of the Investment Entities. For a standalone MOCE or a standalone Joint Venture, the Filing Constituent Entity shall report the TIN of the relevant MOCE or Joint Venture.

[Note 1.4.3]

The TIN type should be completed in accordance with the TIN type section.

The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.

[Note 1.4]

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:

- GIR1601 – Constituent Entities
- GIR1602 – Minority-Owned Subgroup
- GIR1603 – Standalone MOCEs
- GIR1604 – Investment Entities
- GIR1605 – JV Group
- GIR1606 – Stateless Constituent Entity
- GIR1607 – Transitional CbCR Safe Harbour-Constituent Entities
- GIR1608 – Transitional CbCR Safe Harbour- JV Group (specify which JV Group)
- GIR1609 – Transitional UTPR Safe Harbour
- GIR1610 – Constituent Entities and Same-country Investment Entities
- GIR1611 – Other Type of Subgroup 1
- GIR1612 – Other Type of Subgroup 2
- GIR1613 – Other Type of Subgroup 3

[Note 1.4.2]

The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.

[Note 1.4]

Jurisdiction With Taxing Rights

Element	Attribute	Size	Input Type	Requirement
JurWithTaxingRights		2-character	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 in the form of 2-character alphabetic country codes based on the ISO 3166-1 Alpha 2 standard. A jurisdiction with taxing rights may include a jurisdiction requiring a Parent Entity to apply a QIIR under Art. 10.3.5, even if that Parent Entity is located in another jurisdiction for GloBE purposes. 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]

The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.

[Note 1.4]

Safe Harbour

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

The repeatable 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 – Non-Material Constituent Entities Safe Harbour – de minimis test
- GIR1208 – Non-Material Constituent Entities Safe Harbour – ETR test
- GIR1209 – Non-Material Constituent Entities Safe Harbour – Routine profit test
- GIR1210 – Simplified ETR Safe Harbour
- GIR1211 – Substance-based Tax Incentive Safe Harbour
- GIR1212 – UPE Safe Harbour
- GIR1213 – Other Safe Harbour 1
- GIR1214 – Other Safe Harbour 2
- GIR1215 – Other Safe Harbour 3

[Note 1.4.5]

The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.

[Note 1.4]

ETR Range

Element	Attribute	Size	Input Type	Requirement
ETRRange			globe: _ETRRange_EnumType	Optional (Mandatory)

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

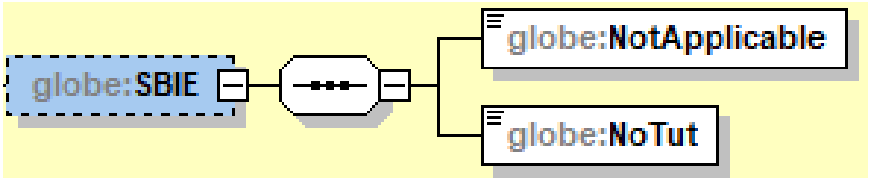
The Filing CE shall not complete this element if the MNE Group (or the relevant subgroup) has a GloBE Loss in the jurisdiction. Furthermore, the Filing Constituent Entity shall not complete this element for those jurisdictions (or subgroups) in respect of which Section 3 of the GIR does not need to be completed.

[Note 1.4.6]

The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.

[Note 1.4]

SBIE



Element	Attribute	Size	Input Type	Requirement
SBIE				Optional (Mandatory)

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.

Element	Attribute	Size	Input Type	Requirement
NotApplicable		1-5 characters	xsd:boolean	Validation

The NotApplicable element indicates that there is no SBIE calculated for the jurisdiction or the subgroup.

Element	Attribute	Size	Input Type	Requirement
NoTut		1-5 characters	xsd:boolean	Validation

The NoTut element indicates that there is no top-up tax in light of the SBIE for the jurisdiction or subgroup by completing the element with 1 or true. If Top-up tax is due this element shall contain the value 0 or false.

[Note 1.4.7]

The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.

[Note 1.4]

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]

The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.

[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.g, 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]

The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.

[Note 1.4]

DiffDomesticTut

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

If a different amount to the amount reported in 3.3.1.g (and as reported in the GloBETuT element) is reported in 3.1.10, the Filing Constituent Entity shall report in the DiffDomesticTut element the range in which the average amount of Top-up Tax payable under the domestic legislation of each jurisdiction with taxing rights, if any, falls, in respect of to the jurisdiction or the subgroup (if any) identified and as reported in 3.1.10. For purpose of the average, the amounts reported in 3.1.10 are weighted by the relevant jurisdiction's Allocable Share of Top-up Tax as computed under the GloBE Model Rules. 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]

The Filing Constituent Entity shall not complete this element in cases where no jurisdiction has taxing rights with respect to the jurisdiction identified in the JurisdictionName element.

[Note 1.4]

QTIs

Element	Attribute	Size	Input Type	Requirement
QTIs			Globe:QTIRange_EnumType	Optional (Mandatory)

The QTIs element shall be completed if the Substance-based Tax Incentive Safe Harbour applies with respect to the jurisdiction or the subgroup (if any) identified. The Filing Constituent Entity shall report the range in which the amount of Qualified Tax Incentives used in the Reporting Fiscal Year falls. The values are:

- GIR3301 – below EUR 1 million
- GIR3302 – EUR 1 million to below EUR 5 million

- GIR3303 – EUR 5 million to below EUR 25 million
- GIR3304 – EUR 25 million to below EUR 50 million
- GIR3305 – EUR 50 million to below EUR 75 million
- GIR3306 – EUR 75 million to below EUR 100 million
- GIR3307– EUR 100 million to below EUR 250 million
- GIR3308 – EUR 250 million or above.

Element	Attribute	Size	Input Type	Requirement
BenefitsAmount			Globe:Range_EnumType	Optional (Mandatory)

The BenefitsAmount element shall report the range in which the aggregate amount of benefits amount reported in 3.2.1.2.a.2.v, 3.2.2.3 a.6, 3.3.4.3 falls. The values are:

- GIR3201 – no benefits
- GIR3202 – below EUR 1 million
- GIR3203 – EUR 1 million to below EUR 5 million
- GIR3204 – EUR 5 million to below EUR 25 million
- GIR3205 – EUR 25 million to below EUR 50 million
- GIR3206 – EUR 50 million to below EUR 75 million
- GIR3207 – EUR 75 million to below EUR 100 million
- GIR3208– EUR 100 million to below EUR 250 million
- GIR3209 – EUR 250 million or above.

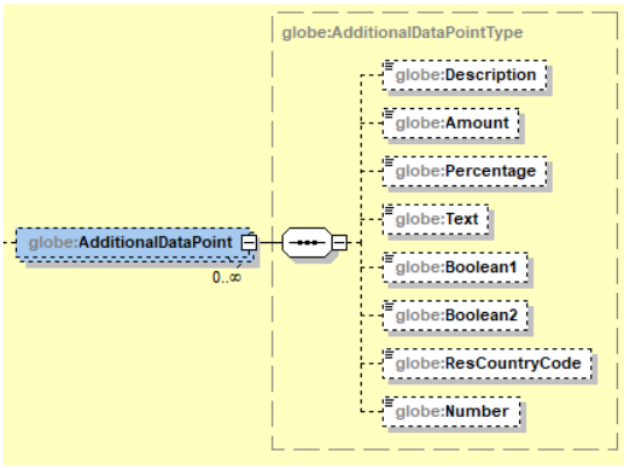
[Note 1.4.10]

QDMTT Neutralisation

Element	Attribute	Size	Input Type	Requirement
QDMTTNeutralisation		1-5 characters	xsd:boolean	Optional (Mandatory)

The QDMTTNeutralisation element must be reported for jurisdictions in which a QDMTT applies for the Reporting Fiscal Year. The Filing Constituent Entity shall report whether the benefits were fully neutralised in the QDMTT jurisdiction.

Additional Data Point



Element	Attribute	Size	Input Type	Requirement
AdditionalDataPoint				Optional

The repeatable AdditionalDataPoint element comprises the following elements: Description, Amount, Percentage, Text, Boolean 1, Boolean 2, ResCountryCode and Number. Each element and the corresponding values are outlined below and should only be completed on the basis of approved governmental guidance and in accordance with the instructions provided therein. You will find full guidance on this complex element at the top of the user guide.

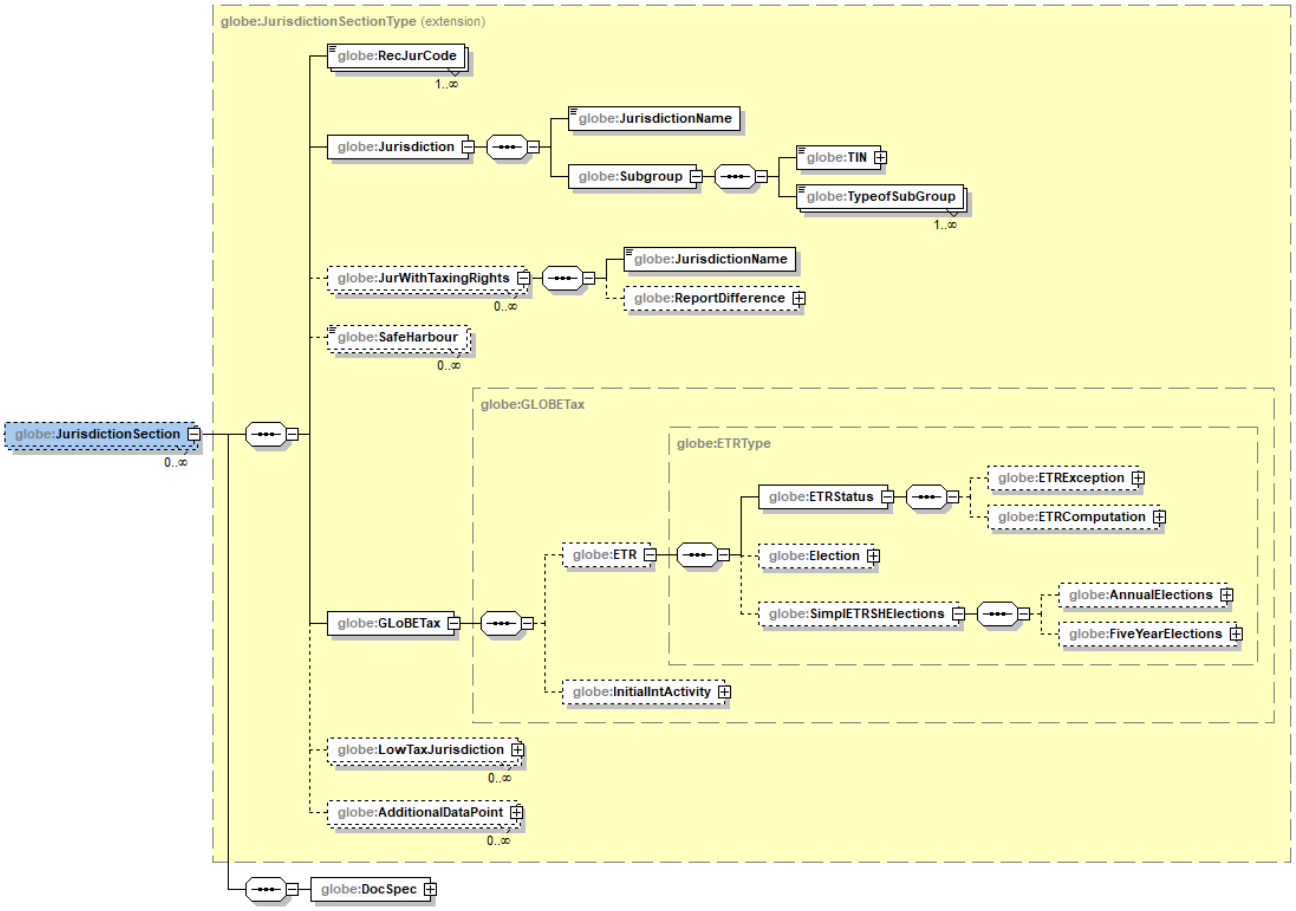
DocSpec

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).

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.

Receiving Jurisdiction Code

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]

Jurisdiction

Element	Attribute	Size	Input Type	Requirement
Jurisdiction				Validation

The Jurisdiction element reflects the jurisdiction in respect of which the Jurisdiction Section is prepared.

Element	Attribute	Size	Input Type	Requirement
JurisdictionName		2-character	iso:Countrycode_Type	Validation

The JurisdictionName element reflects the name of the jurisdiction. In case of reporting in respect of Stateless Constituent Entities the code X5 should be used.

Element	Attribute	Size	Input Type	Requirement
Subgroup				Validation

The Subgroup element indicates the perimeter of the GloBE calculation. For each Subgroup in the Jurisdiction, the entire JurisdictionSection shall be repeated.

[Note 3.1.2]

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.

The TIN type should be completed in accordance with the TIN type section.

For Minority-Owned Subgroups, the TIN (or, when a TIN is not available, a functional equivalent, such as a business/company registration code/number) of the Minority-Owned Parent Entity shall be completed or, if the Minority-Owned Parent Entity is not located in the jurisdiction, the TIN of one of the MOCEs. For Joint Venture Groups, the TIN of the Joint Venture shall be completed or, if the Joint Venture is not located in the jurisdiction, the TIN of one of the JV Subsidiaries. For Constituent Entities, if no Entity located in the jurisdiction is at the top of the ownership structure, the TIN of one of the Constituent Entities shall be completed. For Investment Entities, if no Entity located in the jurisdiction is at the top of the ownership structure, the TIN of one of the Investment Entities shall be completed. For a standalone MOCE or a standalone JV, the TIN of the relevant MOCE or Joint Venture shall be completed.

The TIN may be replaced by a unique identifier issued by a Government Verification Service (i.e. an electronic process made available by the jurisdiction of tax residence of the Constituent Entity, Joint Venture or JV Subsidiary for the purposes of ascertaining the identity and tax residence of such entity).

[Note 3.1.2 and 3.1.3]

Element	Attribute	Size	Input Type	Requirement
TypeofSubgroup			globe:TypeofSubGroup_EnumType	Validation

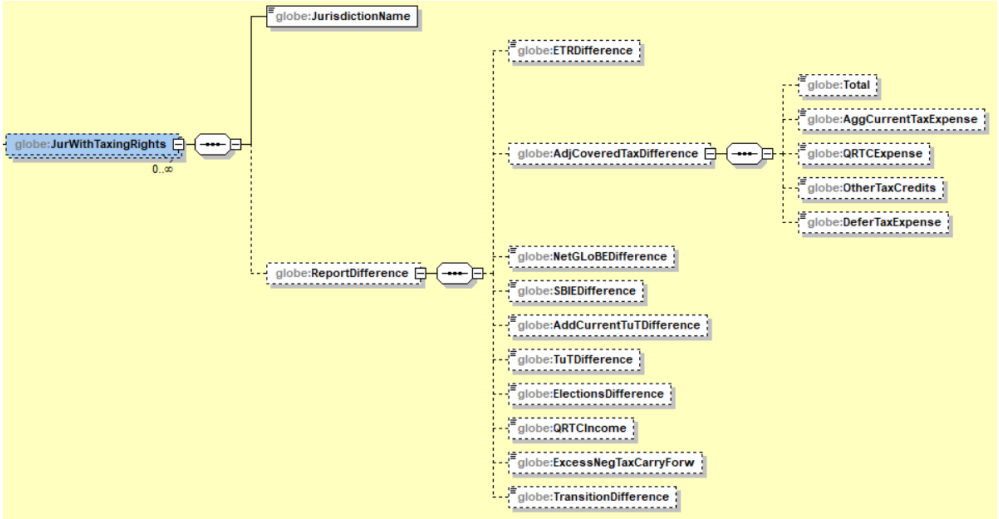
The repeatable Type of Subgroup element identifies the type of subgroup based on the following options:

- GIR1601 – Constituent Entities
- GIR1602 – Minority-Owned Subgroup
- GIR1603 – Standalone MOCEs
- GIR1604 – Investment Entities
- GIR1605 – JV Group

- GIR1606 – Stateless Constituent Entity
- GIR1607 – Constituent Entities and Same-country Investment Entities
- GIR1608 – Transitional CbCR Safe Harbour-Constituent Entities
- GIR1609 – Transitional CbCR Safe Harbour- JV Group (specify which JV Group)
- GIR1610 – Transitional UTPR Safe Harbour
- GIR1611 – Other Type of Subgroup 1
- GIR1612 – Other Type of Subgroup 2
- GIR1613 – Other Type of Subgroup 3

[Note 3.1.2]

Jurisdiction with Taxing Rights



Element	Attribute	Size	Input Type	Requirement
JurWithTaxingRights				Optional (Mandatory)

The repeatable JurWithTaxingRights element reflects the jurisdiction(s) that have taxing rights under the GloBE rules in respect of the jurisdiction for which the jurisdictional section is prepared, along with relevant Report Difference elements.

Element	Attribute	Size	Input Type	Requirement
JurisdictionName		2-character	iso:Countrycode_Type	Validation

The JurisdictionName element reflects the jurisdiction(s) that have taxing rights under the GloBE rules in respect of the jurisdiction for which the jurisdictional section is prepared.

Element	Attribute	Size	Input Type	Requirement
ReportDifference				Optional (Mandatory)

The Filing Constituent Entity shall complete the Report Differences element and the sub-elements for a jurisdiction, if there is a reportable difference between the information that was reported in this return and the information that is used as part of the tax assessment to the jurisdictions that have taxing rights. There is a reportable difference between the information that was reported in this return and the information that is used as part of the tax assessment to the jurisdictions that have taxing rights if:

(i) the range reported in 1.4.6 would be different if it had been completed based on the domestic legislation of the relevant jurisdiction with taxing rights; or

(ii) the information reported in 1.4.7 would be different if it had been completed based on the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
ETRDifference		1-8 characters	globe:percentage	Optional (Mandatory)

The ETR Difference element contains the Effective Tax Rate for the jurisdiction, or the subgroup identified on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
AdjCoveredTaxDifference				Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
Total			globe:monetaryamount	Optional (Mandatory)

The Total element contains the aggregate Adjusted Covered Taxes calculated for the relevant jurisdiction or subgroup on the basis of the domestic legislation of that jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
AggCurrentTaxExpense			globe:monetaryamount	Optional (Mandatory)

The AggCurrentTaxExpense element contains the aggregate current tax expense with respect to Covered Taxes after allocations in Article 4.3 for the jurisdiction identified or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
QRTCExpense			globe:monetaryamount	Optional (Mandatory)

The QRTCExpense element contains the adjustment made under Article 4.1.2(d) in relation to Qualified Refundable Tax Credits or Marketable Transferable Tax Credits in the computation of Adjusted Covered Taxes for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
OtherTaxCredits			globe:monetaryamount	Optional (Mandatory)

The OtherTaxCredits element contains the adjustment made in the computation of Adjusted Covered Taxes under Article 4.1.3(b) in relation to Non-Qualified Refundable Tax Credits or Non-Marketable Transferable Tax Credits or Other Tax Credits not recorded as a reduction to current tax expense (for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
DeferTaxExpense			globe:monetaryamount	Optional (Mandatory)

The DeferTaxExpense element the deferred tax expense amount for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
NetGloBEDifference			globe:monetaryamount	Optional (Mandatory)

The Net GloBE Income Difference element contains the net GloBE Income or Loss for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
SBIEDifference		2-character	globe:monetaryamount	Optional (Mandatory)

The SBIE Difference element contains the amount of the Substance-based Income Exclusion for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
AddCurrentTuTDifference			globe:monetaryamount	Optional (Mandatory)

The AddCurrentTutDifference element contains the Additional Current Top-up Tax Amount for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
TuTDifference		2-character	globe:monetaryamount	Optional (Mandatory)

The TuTDifference element contains the amount of Jurisdictional Top-up Tax for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
ElectionsDifference			stf:StringMin1Max4000_Type	Optional (Mandatory)

The ElectionsDifference element specifies whether there is a difference in the applicability of the elections reported for a jurisdiction or a subgroup and those elections under the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
QRTCIncome			globe:monetaryamount	Optional (Mandatory)

The QRTCIncome element contains the adjustment made under Article 3.2.4 in relation to Qualified Refundable Tax Credits or Marketable Transferable Tax Credits in the computation of GloBE Income or Loss for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
ExcessNegTaxCarryForw			globe:monetaryamount	Optional (Mandatory)

The ExcessNegTaxCarryForw element contains the Excess Negative Tax Carry-forward Balance remaining for subsequent years for the jurisdiction or the subgroup on the basis of the domestic legislation of the relevant jurisdiction with taxing rights.

Element	Attribute	Size	Input Type	Requirement
TransitionDifference		1-5 characters	xsd:boolean	Optional (Mandatory)

The TransitionDifference element indicates that the Reporting Fiscal Year is the Transition Year for the jurisdiction or subgroup.

Safe Harbour

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

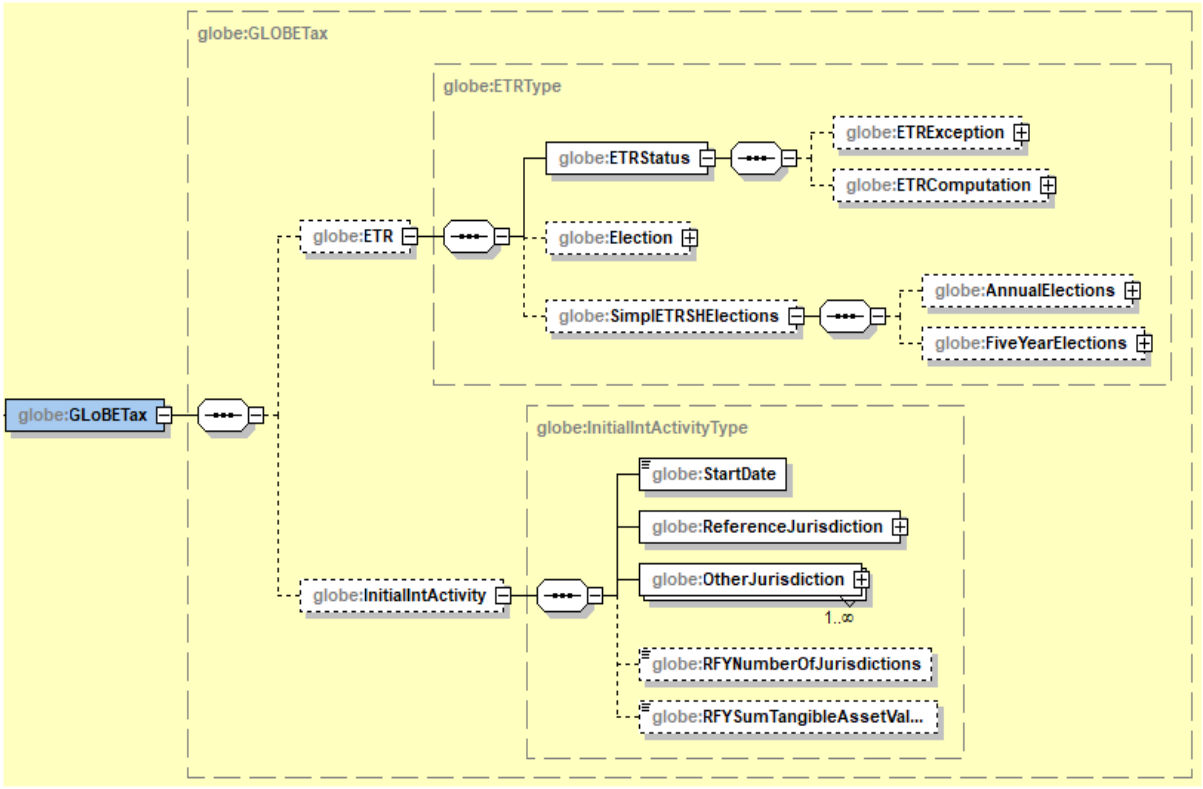
The repeatable Safe Harbour element indicates whether the Top-up Tax has been reduced to zero in respect of the jurisdiction and the relevant subgroup identified in 2.2.1 because of the application of either a Safe Harbour or the de minimis exclusion. The Filing Constituent Entity shall report the relevant 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 – Non-Material Constituent Entities Safe Harbour – de minimis test
- GIR1208 – Non-Material Constituent Entities Safe Harbour – ETR test
- GIR1209 – Non-Material Constituent Entities Safe Harbour – Routine profit test
- GIR1210 – Simplified ETR Safe Harbour
- GIR1211 – Substance-based Tax Incentive Safe Harbour
- GIR1212 – UPE Safe Harbour
- GIR1213 – Other Safe Harbour 1
- GIR1214 – Other Safe Harbour 2
- GIR1215 – Other Safe Harbour 3

[Note 2.2.1]

GloBE Tax

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

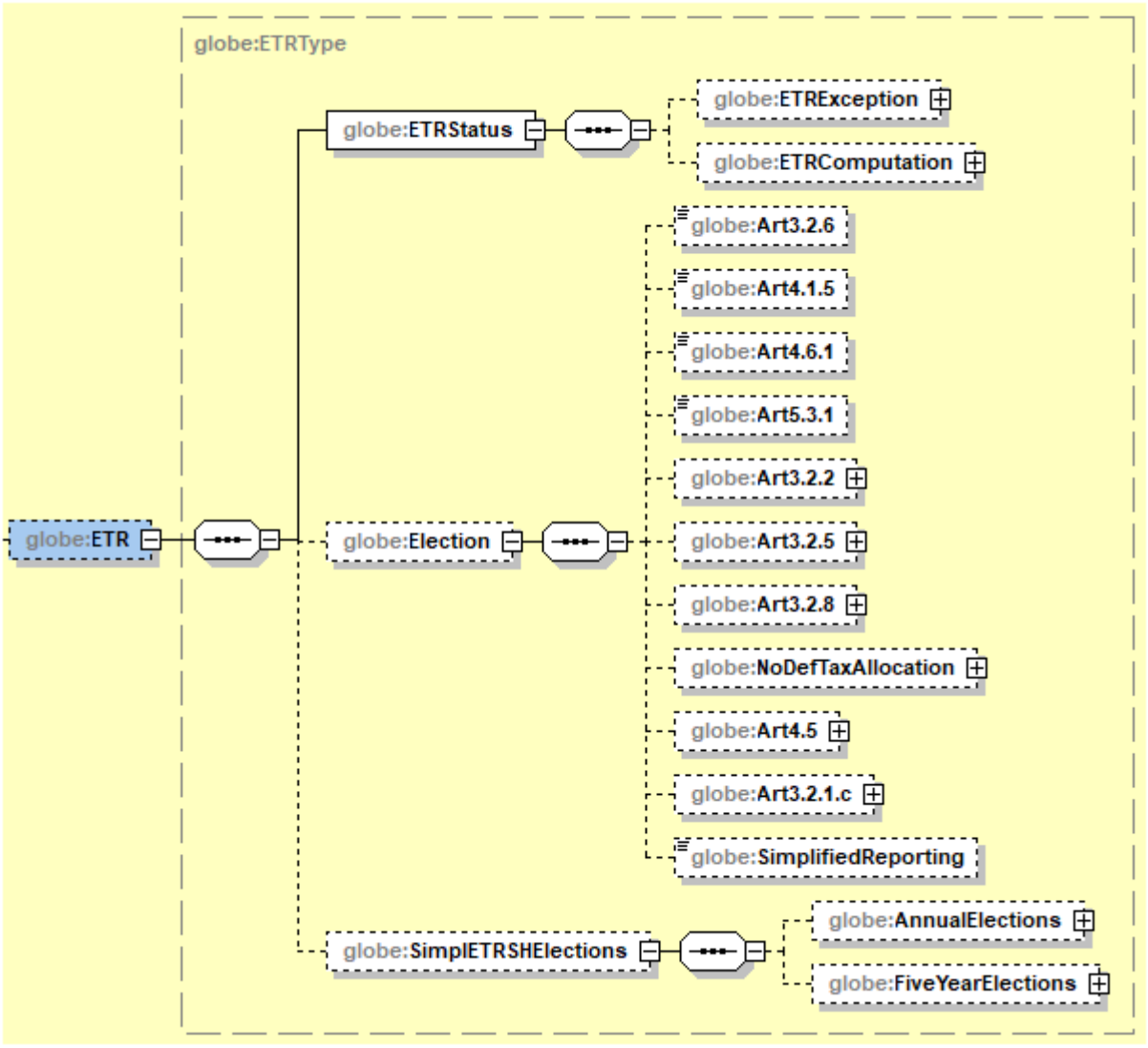


Element	Attribute	Size	Input Type	Requirement
GLoBETax			globe:GLOBETax	Validation

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.

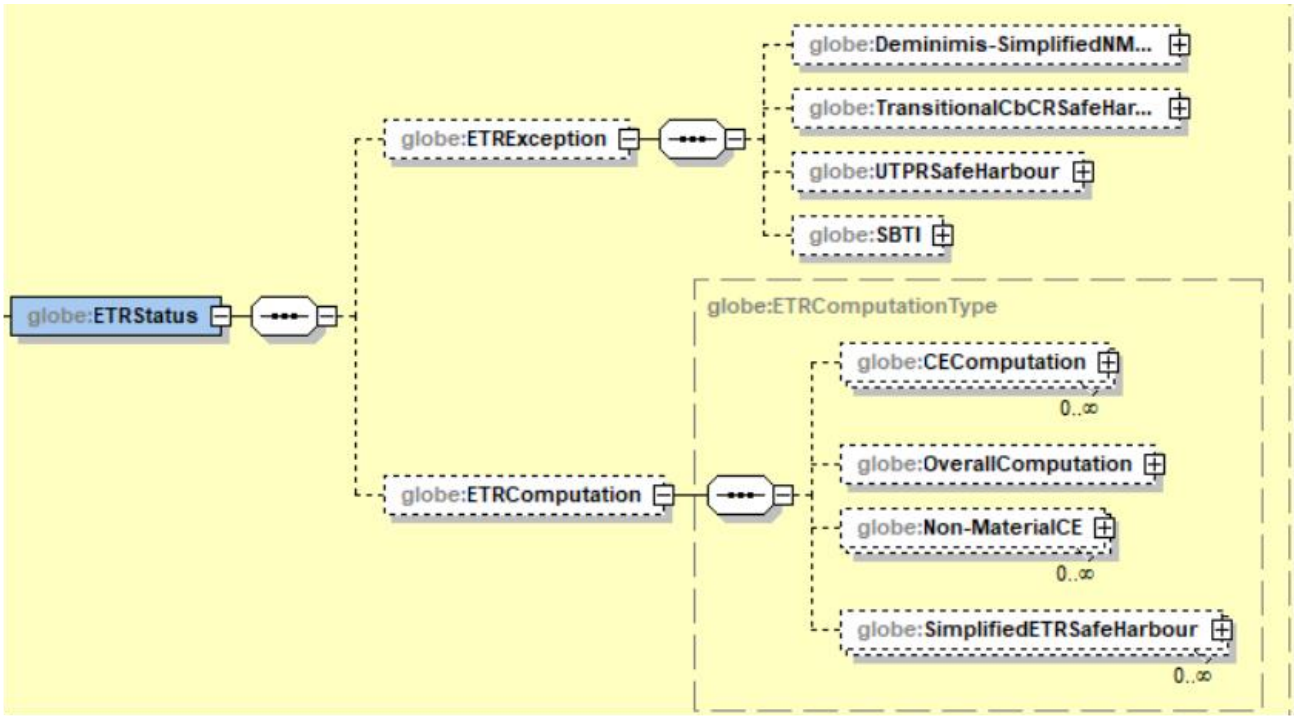
ETR

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 ETRStatus, Election and SimplETRSHElections elements.



Element	Attribute	Size	Input Type	Requirement
ETR				Optional (Mandatory)

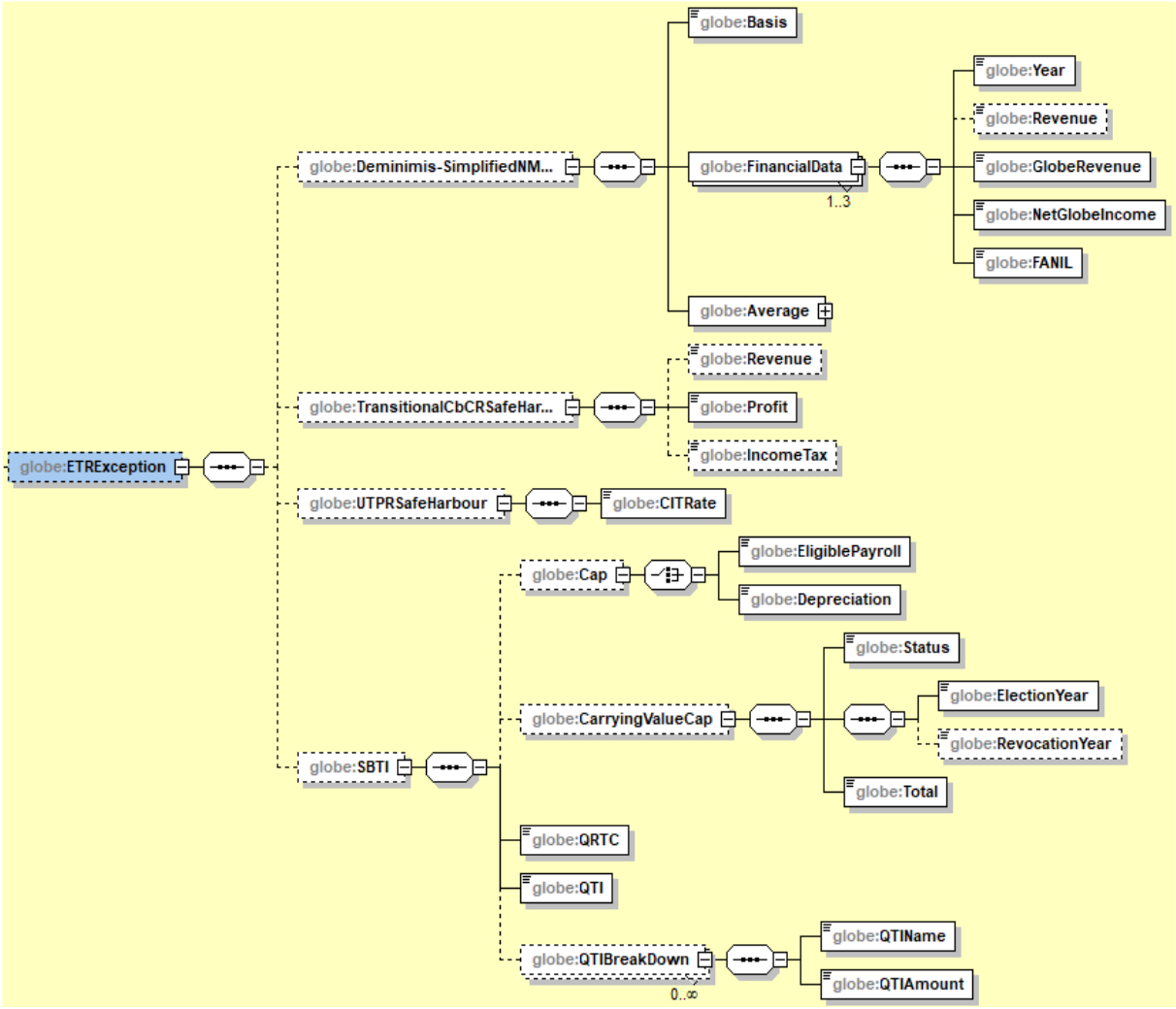
ETR Status



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.

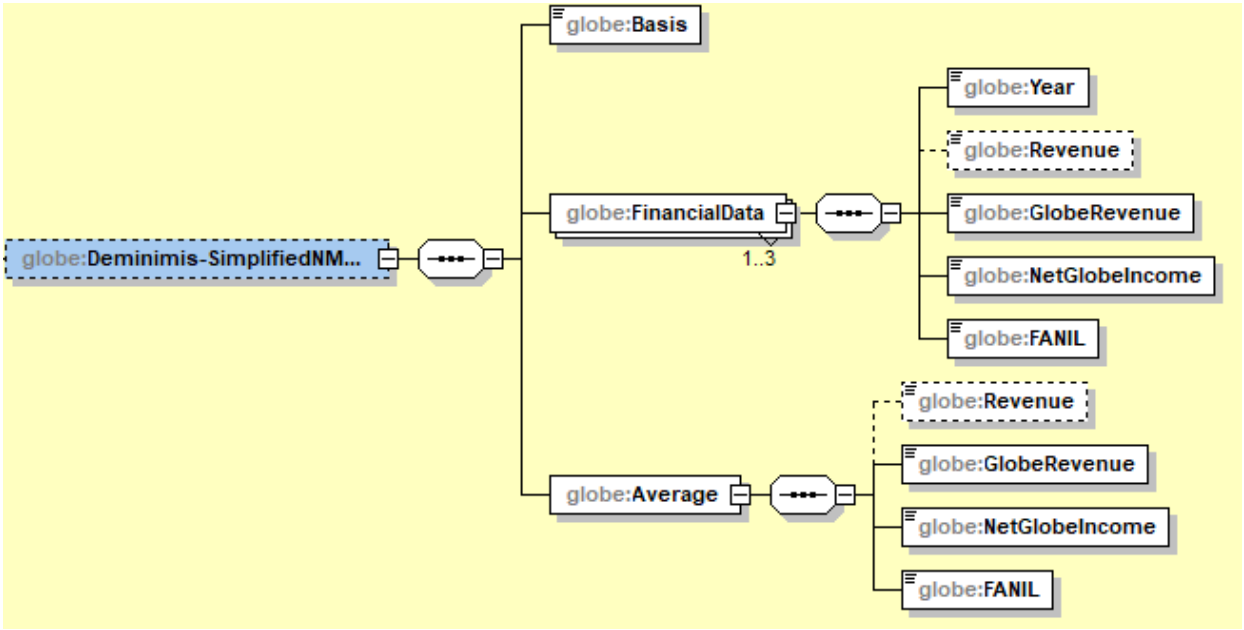
ETR Exception



Element	Attribute	Size	Input Type	Requirement
ETRException				Optional (Mandatory)

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

Deminimis/SimplifiedNMCECalc



Element	Attribute	Size	Input Type	Requirement
Deminimis-SimplifiedNMCECalc				Optional (Mandatory)

The Deminimis-SimplifiedNMCECalc element reflects the election for the de minimis exclusion, as well as the computations with respect to Constituent Entities of the relevant subgroup that are not Non-material Constituent Entities if the Simplified calculations for non-material Constituent Entities is applied only to a portion of the Constituent Entities in the relevant subgroup. It is comprised of the Financial Data and Average elements. 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 also be completed for the jurisdiction.

Element	Attribute	Size	Input Type	Requirement
Basis			globe:DeminimisSimpleBasis_EnumType	Validation

The basis element indicates the reason for completing this section. Possible values are:

- GIR2901 – De minimis election
- GIR2902 – Simplified Calculation for Non-material Constituent Entities – Constituent Entities that are not NMCEs

Element	Attribute	Size	Input Type	Requirement
FinancialData				Validation

The repeatable Financial Data element 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).

[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.

[Notes 2.2.2.a-c]

Element	Attribute	Size	Input Type	Requirement
Revenue			globe:monetaryamount	Optional (Mandatory)

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			globe:monetaryamount	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			globe:monetaryamount	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			globe:monetaryamount	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]

Element	Attribute	Size	Input Type	Requirement
Average				Validation

The Average element contains the datapoints relevant for applying the de minimis exclusion and is comprised of the Revenue, GloBE Revenue, Net Globe Income and FANIL elements. This element and its sub-elements reflect the average amounts of the (up to) three relevant fiscal years.

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.

[Note 2.2.2 and 2.2.2.d]

Element	Attribute	Size	Input Type	Requirement
Revenue			globe:monetaryamount	Optional (Mandatory)

The Revenue element indicates the average 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			globe:monetaryamount	Validation

The Globe Revenue element indicates the average 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			globe:monetaryamount	Validation

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

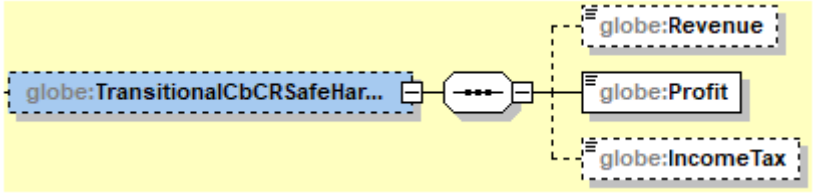
[Note 2.2.2.4]

Element	Attribute	Size	Input Type	Requirement
FANIL			globe:monetaryamount	Validation

The FANIL element indicates that the average 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			globe:monetaryamount	Optional (Mandatory)

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			globe:monetaryamount	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			globe:monetaryamount	Optional (Mandatory)

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)

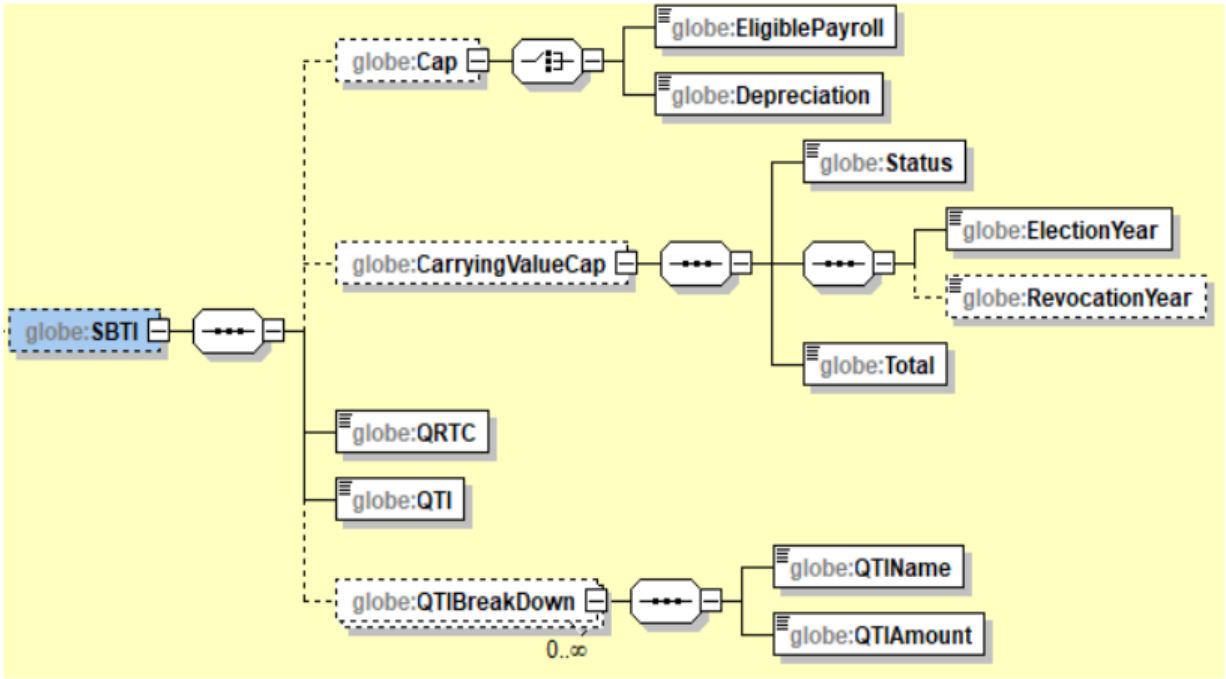
The UTPRSafeHarbour element reflects the application of the Transitional UTPR Safe Harbour.

Element	Attribute	Size	Input Type	Requirement
CITRate		1-8 characters	globe:percentage	Validation

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

[Note 2.2.1.3.b.1]

SBTI Safe Harbour



Element	Attribute	Size	Input Type	Requirement
SBTI				Optional (Mandatory)

The SBTI elements reflects whether a SBTI Safe Harbour applies. When the SBTI Safe Harbour election is made, the Adjusted Covered Taxes of the Constituent Entities located in the jurisdiction are increased by the lower of the amount of QTIs used in the Fiscal Year and the Substance Cap for the Tested Jurisdiction.

Element	Attribute	Size	Input Type	Requirement
Cap				Optional (Mandatory)

The Cap element reflects the Substance Cap for a MNE Group for a jurisdiction for a Fiscal Year. It is comprised of a choice of two sub-elements: EligiblePayroll or Depreciation.

Element	Attribute	Size	Input Type	Requirement
EligiblePayroll			globe: monetaryamount	Validation (Choice)

The element Eligible Payroll shall be completed if the sum of the Eligible Payroll Costs of Eligible Employees that perform activities in the jurisdiction is greater than the depreciation and depletion recorded in the Financial Accounting Net Income or Loss in respect of Eligible Tangible Assets located in the jurisdiction.

The Filing Constituent Entity shall report an amount equal to 5.5% of the sum of the Eligible Payroll Costs of Eligible Employees that perform activities in the jurisdiction.

[Note 2.2.1.2.c.1.a]

Element	Attribute	Size	Input Type	Requirement
Depreciation			globe: monetaryamount	Validation (Choice)

The element Depreciation shall be completed if the depreciation and depletion recorded in the Financial Accounting Net Income or Loss in respect of Eligible Tangible Assets located in the jurisdiction is greater than the sum of the Eligible Payroll Costs of Eligible Employees that perform activities in the jurisdiction.

The Filing Constituent Entity shall report an amount equal to 5.5% of the depreciation and depletion recorded in the Financial Accounting Net Income or Loss in respect of Eligible Tangible Assets located in the jurisdiction. If the Filing Constituent Entity had elected for the Five-Year Election to use carrying value cap in a Fiscal Year prior to the Reporting Fiscal Year, the assets for which carrying value was previously included in calculating the carrying value cap must be excluded from the calculation of the amount of depreciation and depletion.

[Note 2.2.1.2.c.1.b]

If the amounts are equal, the Filing Constituent Entity can choose to complete either Eligible Payroll or Depreciation.

Element	Attribute	Size	Input Type	Requirement
CarryingValueCap		1-5 characters	xsd:boolean	Optional (Mandatory)

The CarryingValueCap element shall be completed if a Five-Year Election to use the carrying value cap is in force for the Reporting Fiscal Year.

If a Five-Year Election to use the carrying value cap is in force for the Reporting Fiscal Year, the Filing Constituent Entity shall not complete the Cap sub-elements.

[Note 2.2.1.2.c.2]

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

[Note 2.2.1.2.c.3]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

[Note 2.2.1.2.c.4]

Element	Attribute	Size	Input Type	Requirement
Total			globe:monetaryamount	Validation

The Filing Constituent Entity shall report an amount equal to 1% of the carrying value of Eligible Tangible Assets located in the jurisdiction (excluding land and other non-depreciable assets for the Reporting Fiscal Year).

[Note 2.2.1.2.c.2.c]

Element	Attribute	Size	Input Type	Requirement
QRTC			globe:monetaryamount	Validation

The QRTC element indicates the aggregate amount of Qualified Refundable Tax Credits and Marketable Transferable Tax Credits accrued in the Reporting Fiscal Year that are treated as Qualified Tax Incentives.

[Note 2.2.1.2.c.5]

Element	Attribute	Size	Input Type	Requirement
QTI			globe:monetaryamount	Validation

The QTI element indicates the aggregate amount of Qualified Tax Incentives accrued in the Reporting Fiscal Year (i.e. including the amount that exceeds the Substance Cap).

[Note 2.2.1.2.c.6]

Element	Attribute	Size	Input Type	Requirement
QTIBreakDown				Optional (Mandatory)

The QTIBreakDown element shall be completed only where the conditions set out in Note 2.2.1.2.d are met. [Note 2.2.1.2.d]

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

The QTIName element indicates the name of the Qualified Tax Incentive (or the Qualified Refundable Tax Credit or Marketable Transferable Tax Credit treated as Qualified Tax Incentive) in the official language of the jurisdiction.

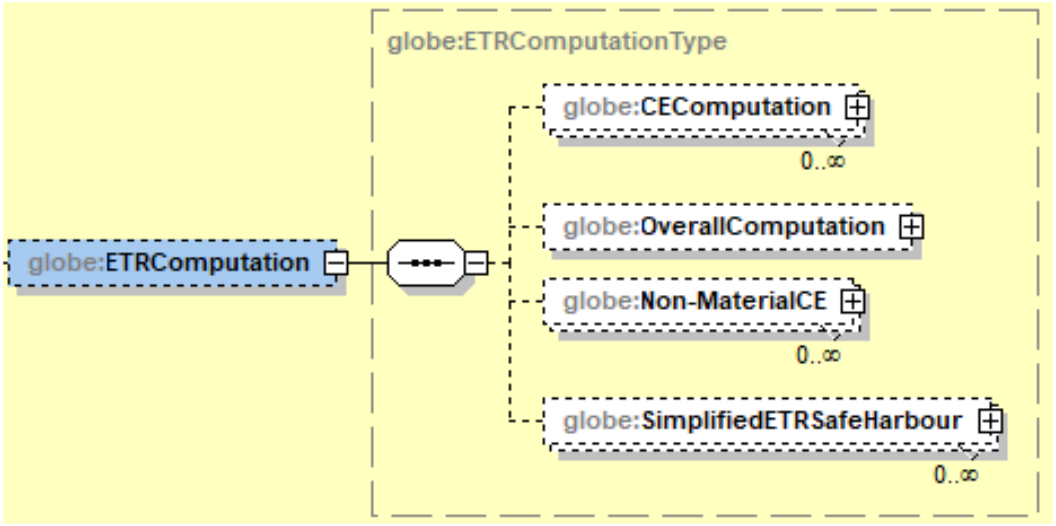
[Note 2.2.1.2.d.1]

Element	Attribute	Size	Input Type	Requirement
QTIAmount			globe: monetaryamount	Validation

The QTIAmount element indicates the amount of the Qualified Tax Incentive.

[Note 2.2.1.2.d.2]

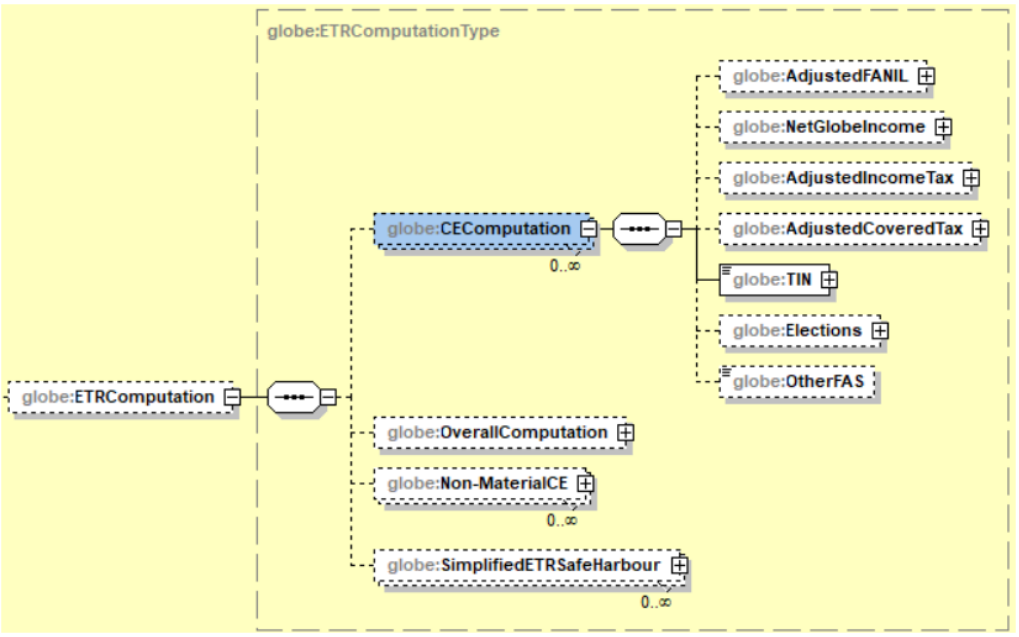
ETR Computation



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 Non-material CE and Simplified ETR Safe Harbour elements.

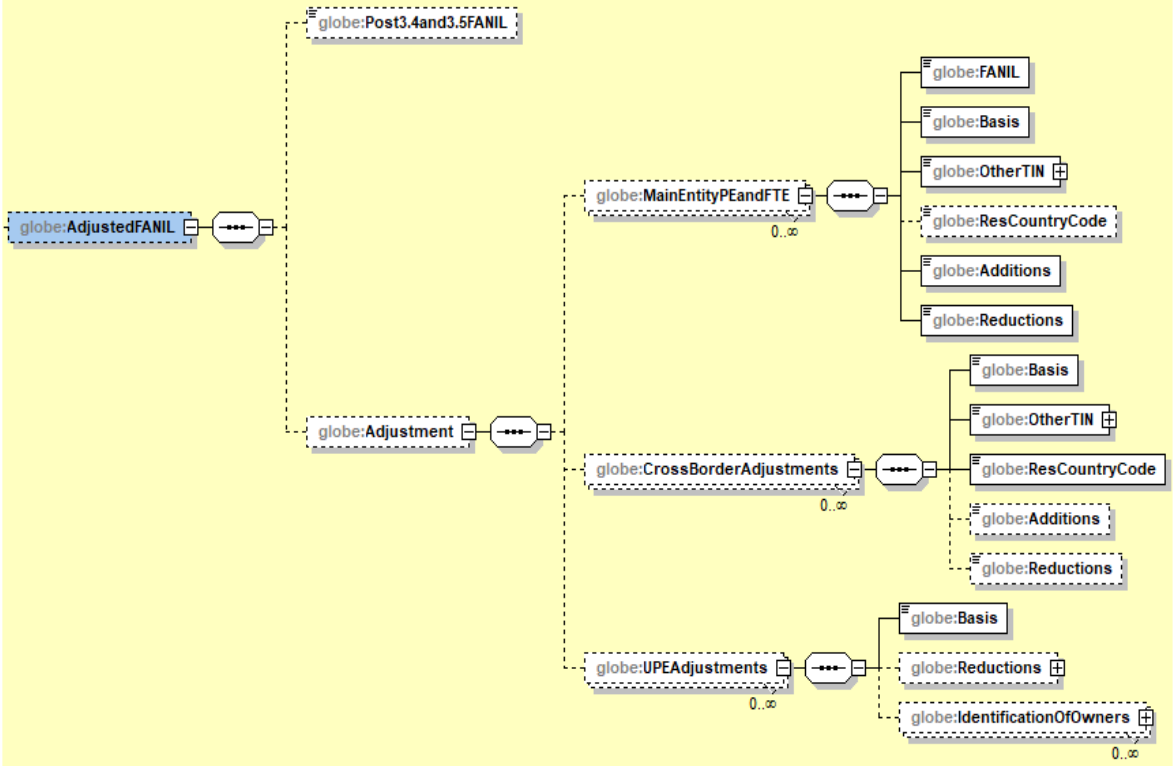
CE Computation



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				Optional (Mandatory)

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]

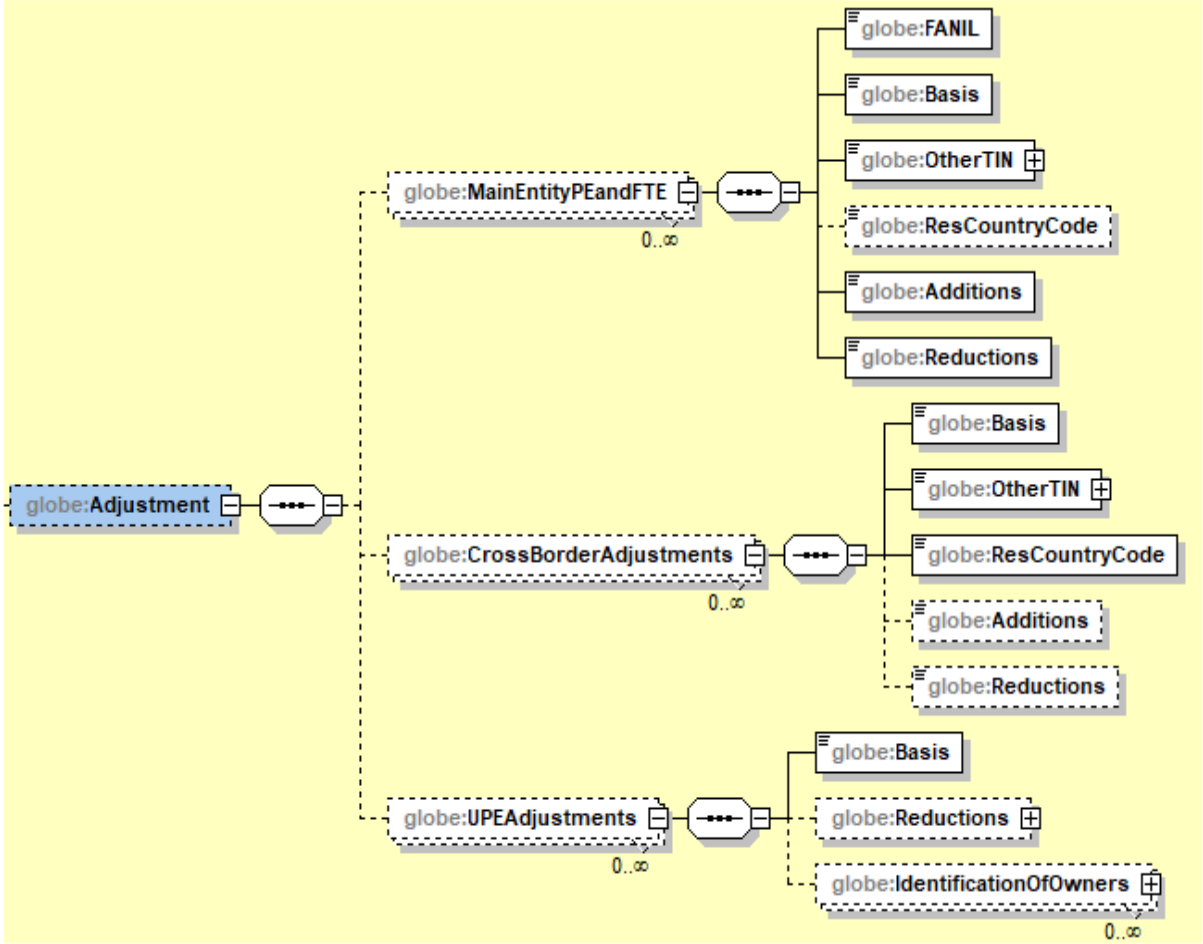
Element	Attribute	Size	Input Type	Requirement
Post3.4and3.5FANIL			globe:monetaryamount	Optional (Mandatory)

The Post 3.4 and 3.5 FANIL element indicates the FANIL of the CE or member of JV Group after adjustments pursuant to Articles 3.4 and 3.5 have been made.

Element	Attribute	Size	Input Type	Requirement
Adjustment				Optional (Mandatory)

The 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 repeatable 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
FANIL			globe:monetaryamount	Validation

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

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. The TIN may be replaced by a unique identifier issued by a Government Verification Service (i.e. an electronic process made available by the jurisdiction of tax residence of the Constituent Entity, Joint Venture or JV Subsidiary for the purposes of ascertaining the identity and tax residence of such entity).

[Note 3.2.4.1.b.4]

The TIN type should be completed in accordance with the TIN type section.

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

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			globe:monetaryamount	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.

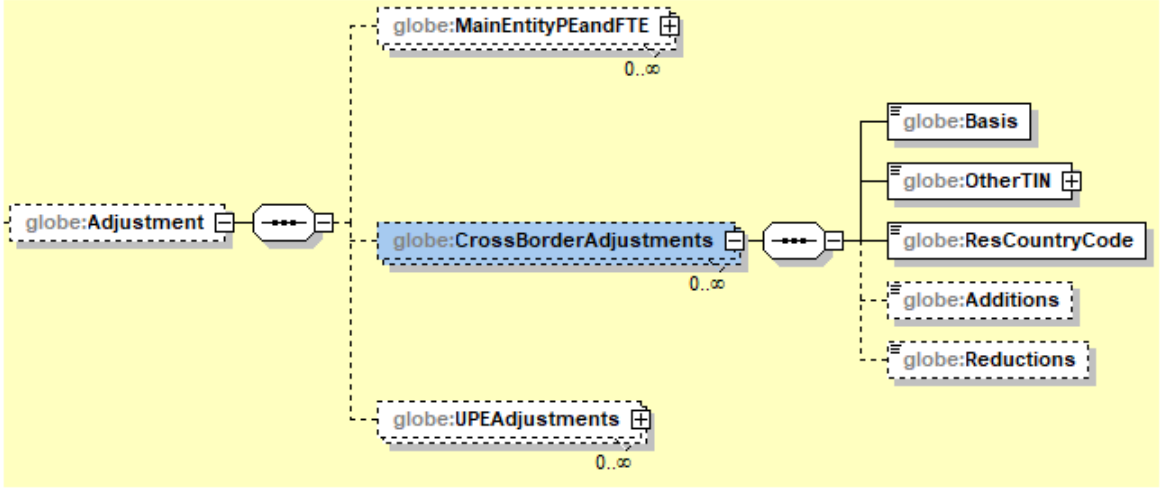
[Note 3.2.4.1.b.6]

Element	Attribute	Size	Input Type	Requirement
Reductions			globe:monetaryamount	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 repeatable 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. The TIN may be replaced by a unique identifier issued by a Government Verification Service (i.e. an electronic process made available by the jurisdiction of tax residence of the Constituent Entity, Joint Venture or JV Subsidiary for the purposes of ascertaining the identity and tax residence of such entity).

[Note 3.2.4.1.c.3]

The TIN type should be completed in accordance with the TIN type section.

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			globe:monetaryamount	Optional (Mandatory)

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

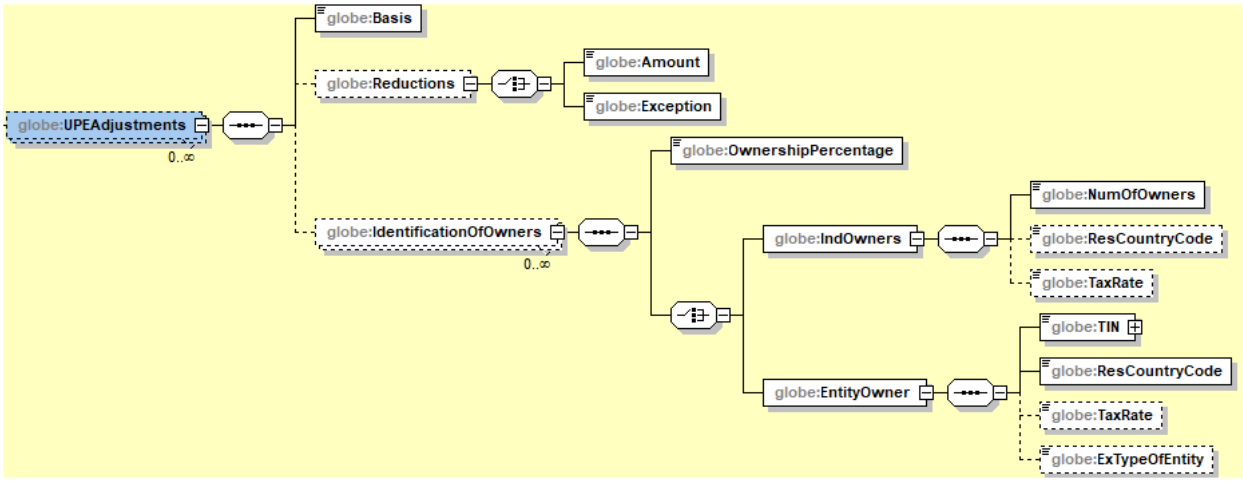
[Note 3.2.4.1.c.5]

Element	Attribute	Size	Input Type	Requirement
Reductions			globe:monetaryamount	Optional (Mandatory)

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 repeatable UPEAdjustments 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 (a) (i)
- GIR1902 – Article 7.1.1 (a) (ii)
- GIR1903 – Article 7.1.1 (b)
- GIR1904 – Article 7.1.1 (c)

- GIR1905 – Article 7.2.1 (a) (i)
- GIR1906 – Article 7.2.1 (a) (ii)
- GIR1907 – Article 7.2.1 (a) (iii)
- GIR1908 – Article 7.2.1 (b)
- GIR1909 – Article 7.2.1 (c)
- GIR 1910 – Article 7.2.2
- GIR1911 – Article 7.1.2

Element	Attribute	Size	Input Type	Requirement
Reductions				Optional (Mandatory)

The Reductions element comprises the following elements: Amount and Exception.

Element	Attribute	Size	Input Type	Requirement
Amount			globe:monetaryamount	Validation (choice)

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

Element	Attribute	Size	Input Type	Requirement
Exception		1-5 characters	xsd:boolean	Validation (Choice)

The Exception element indicates that an exception to the reporting on reductions applies.

[Note 3.2.4.1.d.5]

Element	Attribute	Size	Input Type	Requirement
IdentificationOfOwners				Optional (Mandatory)

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		1-8 characters	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.

[Note 3.2.4.1.d.4]

Element	Attribute	Size	Input Type	Requirement
IndOwners				Validation (Choice)

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

Element	Attribute	Size	Input Type	Requirement
NumOfOwners			xsd:integer	Validation

The NumOfOwners element identifies the Natural Persons in the aggregate. The Filing Constituent Entity shall identify the holders of Ownership Interests (respectively, dividend recipients) for which a reduction of the GloBE Income applies.

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

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

Element	Attribute	Size	Input Type	Requirement
TaxRate		1-8 characters	globe:percentage	Optional (Mandatory)

The Tax Rate element indicates the tax rate of the owner.

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, Tax Rate and ExTypeofEntity 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. The TIN may be replaced by a unique identifier issued by a Government Verification Service (i.e. an electronic process made available by the jurisdiction of tax residence of the Constituent Entity, Joint Venture or JV Subsidiary for the purposes of ascertaining the identity and tax residence of such entity).

[Note 3.2.4.1.d.1]

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

The TIN type should be completed in accordance with the TIN type section.

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).

Element	Attribute	Size	Input Type	Requirement
TaxRate		1-8 characters	globe:percentage	Optional (Mandatory)

The Tax Rate element indicates the tax rate of the owner.

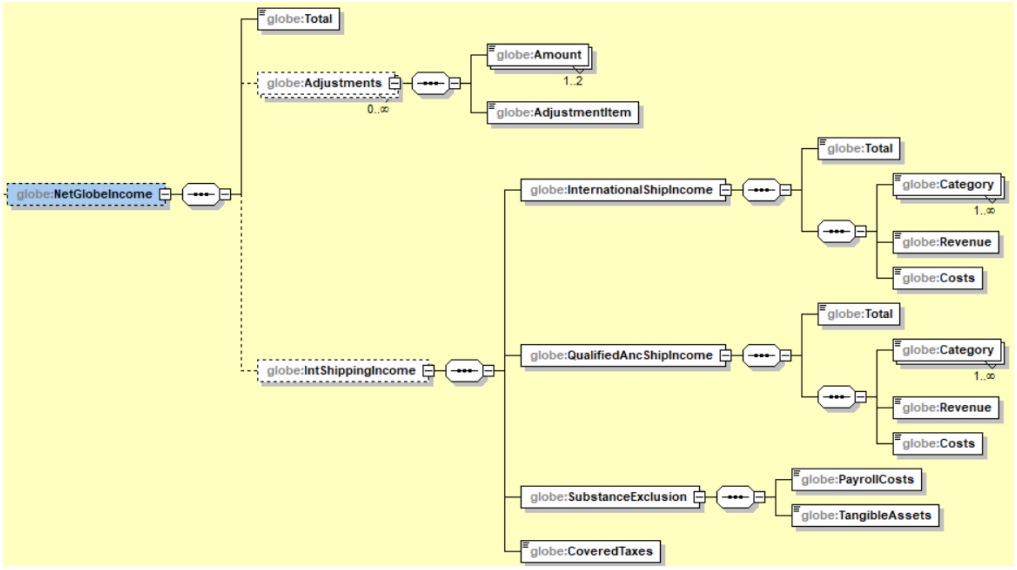
Element	Attribute	Size	Input Type	Requirement
ExTypeOfEntity			globe:ExTypeOfEntity_EnumType	Optional (Mandatory)

The ExTypeOfEntity element indicates the reason why the Entity Owner is an Excluded Entity.

- GIR2801 – Government Entity
- GIR2802 – International Organisation

- GIR2803 – Non-profit Organisation
- GIR2804 – Pension Fund
- GIR2805 – Pension Fund that is not a Pension Services Entity

Net Globe Income



Element	Attribute	Size	Input Type	Requirement
NetGlobeIncome				Optional (Mandatory)

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			globe:monetaryamount	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			globe:monetaryamount	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 and Restricted Tier One Capital distributions paid/payable or received/receivable – Article 3.2.10
- GIR2021 – Constituent Entities joining and leaving an MNE Group – Article 3.2.11 and 6.2
- GIR2022 – Reduction of GloBE Income of the UPE that is a Flow-through Entity – Article 3.2.11 and 7.1
- GIR2023 – Reduction of GloBE Income of the UPE that is subject to a Deductible Dividend Regime
- – Article 3.2.11 and 7.2
- GIR2024 – Taxable Distribution Method election – Article 3.2.11 and 7.6
- GIR2025 – International Shipping Income – Article 3.3
- GIR2026 – Transactions between Constituent Entities – Article 9.1.3

Int Shipping Income

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			globe:monetaryamount	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 repeatable 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			globe:monetaryamount	Validation

Element	Attribute	Size	Input Type	Requirement
Costs			globe:monetaryamount	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			globe:monetaryamount	Validation

The Total element indicates the total Qualfiied 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			globe:monetaryamount	Validation

Element	Attribute	Size	Input Type	Requirement
Costs			globe:monetaryamount	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			globe:monetaryamount	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			globe:monetaryamount	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).

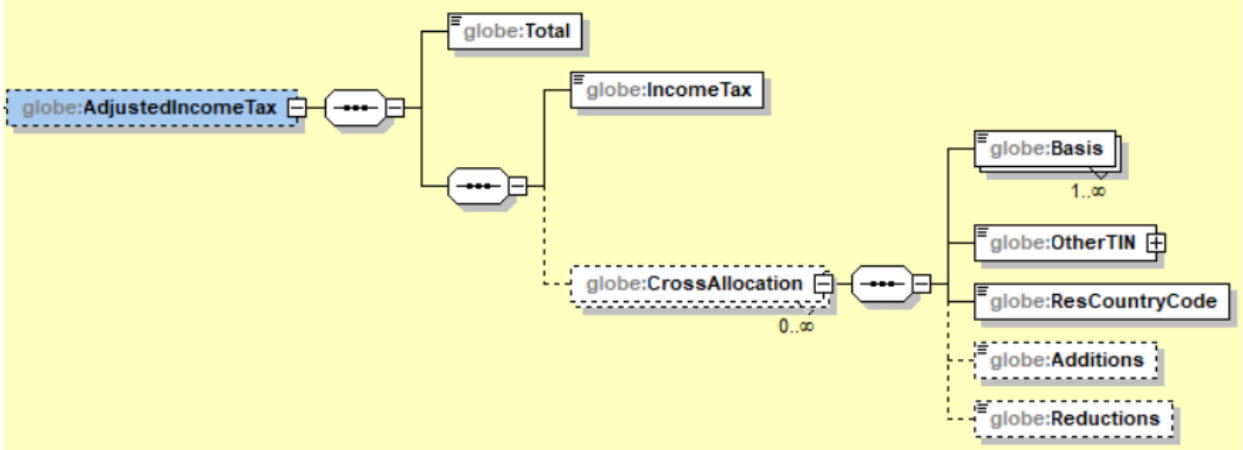
[Note 3.2.4.4.a.11]

Element	Attribute	Size	Input Type	Requirement
CoveredTaxes			globe:monetaryamount	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				Optional (Mandatory)

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 and deferred 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			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
IncomeTax			globe:monetaryamount	Validation

The Income Tax element indicates the current and deferred tax expense with respect to 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 repeatable Basis element identifies the relevant subparagraphs of Article 4.3.2, 4.3.3 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 4.3.3 (a)
- GIR2307 – Article 4.3.3 (b)
- GIR2308 – Article 4.3.4
- GIR2309 – Article 4.3.2(c) – Blended CFC regime

When Article 4.3.2.c or Article 4.3.2.d applies, for purpose of columns 3.2.4.2.b.6 and 3.2.4.2.b.7, the Filing Constituent Entity shall complete a first row with the amount before the adjustment under Art. 4.3.3 (indicating the relevant subparagraph of Art. 4.3.2 in column 3.2.4.2.b.3) and a second row with the amount after the adjustment under Art. 4.3.3 (indicating the relevant subparagraph of Art. 4.3.3 in column 3.2.4.2.b.3 as well as the relevant subparagraph of Art. 4.3.2).

[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. The TIN may be replaced by a unique identifier issued by a Government Verification Service (i.e. an electronic process made available by the jurisdiction of tax residence of the Constituent Entity, Joint Venture or JV Subsidiary for the purposes of ascertaining the identity and tax residence of such entity).

[Note 3.2.4.2.b.4]

The TIN type should be completed in accordance with the TIN type section.

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			globe:monetaryamount	Optional (Mandatory)

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.

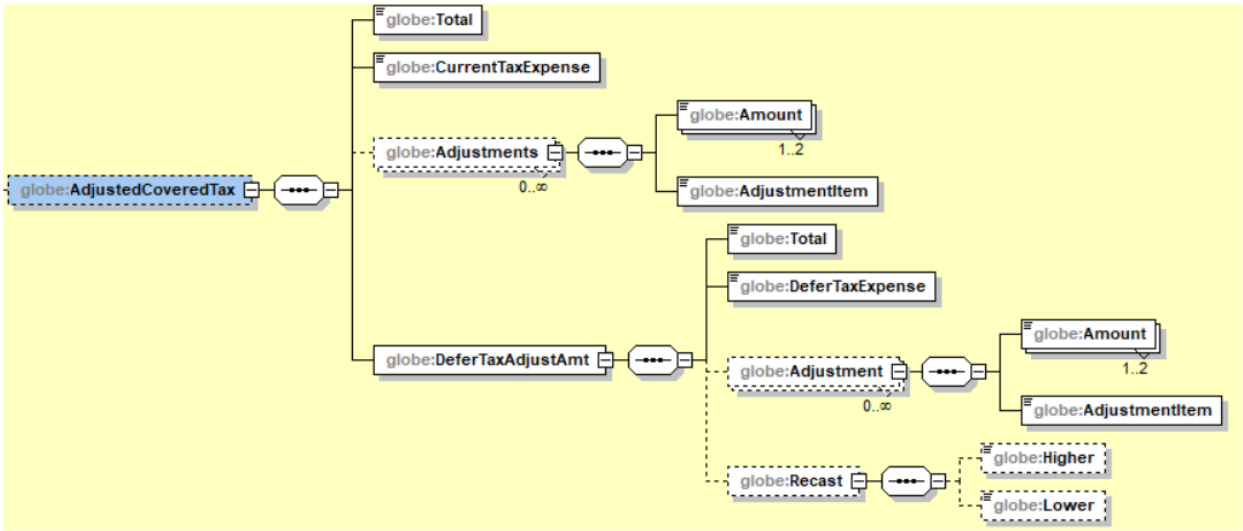
[Note 3.2.4.2.b.6]

Element	Attribute	Size	Input Type	Requirement
Reductions			globe:monetaryamount	Optional (Mandatory)

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				Optional (Mandatory)

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, Current Tax Expense, Adjustments and DeferTaxAdjustAmt elements.

Element	Attribute	Size	Input Type	Requirement
Total			globe:monetaryamount	Validation

The Total element indicates the Adjusted Covered Taxes of the Constituent Entity or member of a JV Group. For Investment Entities, the Total element indicates the Investment Entity's Adjusted Covered Taxes as determined under Article 7.4.3.

[Note 3.2.4.2.a.4]

Element	Attribute	Size	Input Type	Requirement
CurrentTaxExpense			globe:monetaryamount	Validation

The Filing Constituent Entity shall report the current tax expense (with respect to Covered Taxes accrued in Financial Accounting Net Income or Loss of the Constituent Entity or member of a JV Group) after the allocation of Covered Taxes from one Constituent Entity or member of JV Group to another Constituent

Entity or member of JV Group (Article 4.3). Article 4.3 also covers the allocation of Covered Taxes from an Investment Entity or an Insurance Investment Entity that is treated as a Tax Transparent Entity as a result of the election under Article 7.5. 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 Article 4.6.1.

[Note 3.2.4.2.a.2]

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			globe:monetaryamount	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 – Covered Taxes for uncertain tax position recorded as a reduction to Covered Taxes in prior year – Article 4.1.2 (c)
- GIR2403 – Qualified Refundable Tax Credit or Marketable Transferable Tax Credits recorded as a reduction to current tax expense – Article 4.1.2 (d)
- GIR2404 – Qualified Flow-through Tax Benefits of Qualified Ownership Interests – Article 3.2.1 (c)
- GIR2405 – Current tax expense on income excluded from GloBE Income or Loss – Article 4.1.3 (a)
- GIR2406 – Non-Qualified Refundable Tax Credit, Non-Marketable Transferable Tax Credit or Other Tax Credits not recorded as a reduction to current tax expense – Article 4.1.3 (b)
- GIR2407 – Covered Taxes refunded or credited (except for any Qualified Refundable Tax Credit, or Marketable Transferable Tax Credits) not treated as an adjustment to current tax expense – Article 4.1.3 (c)
- GIR2408 – Current tax expense related to uncertain tax position– Article 4.1.3 (d)
- GIR2409 – Current tax expense not expected to be paid within three years – Article 4.1.3 (e)
- GIR2410 – Post-filing adjustments – Article 4.6.1.

- GIR2411 – Covered Taxes relating to Net Asset Gain or Net Asset Loss – Article 3.2.6
- GIR2412 – Reduction of Covered Taxes of the UPE that is a Flow-through Entity – Article 7.1
- GIR2413 – Covered Taxes for GloBE Income of the UPE that is reduced under a Deductible Dividend Regime – Article 7.2.2
- GIR2414 – Deemed Distribution Tax – Article 7.3
- GIR2415 – Taxable Distribution Method election – Article 7.6.2 (b)
- GIR2416 – Total Deferred Tax Adjustment Amount – Article 4. 1.1 (b)
- GIR2417 – Increase or decrease in Covered Taxes recorded in equity or Other Comprehensive Income relating to amounts included in GloBE Income or Loss that will be subject to tax under local tax rules – Article 4.1.1 (c)
- GIR2418 - Benefits treated as a refund or credit of Covered Tax – Article 4.1.3 (c)

Element	Attribute	Size	Input Type	Requirement
DeferTaxAdjustAmt				Validation

The 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			globe:monetaryamount	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.6]

Element	Attribute	Size	Input Type	Requirement
DeferTaxExpense			globe:monetaryamount	Validation

The DeferTaxExpense elementindicates that Deferred tax expense amount for GloBE purposes for the Constituent Entity (or member of JV Group) before any recasting and adjustments. In case there is divergence between the carrying value of an asset or liability for financial accounting and GloBE purposes, the portion of the deferred tax expense must be calculated on the basis of the GloBE carrying value pursuant to the related Administrative Guidance. If the deferred tax expense is taken into account as a debit to the deferred tax expense account, the amount shall be presented as a positive number. If the deferred tax expense is taken into account as credit to the deferred tax expense account, the amount shall be presented as a negative amount.

[Note 3.2.4.2.c.6]

Element	Attribute	Size	Input Type	Requirement
Adjustment				Optional (Mandatory)

The Adjustment item contains Amount, Adjustment Item, Recast, Higher, and Lower elements.

Element	Attribute	Size	Input Type	Requirement
Amount			globe:monetaryamount	Validation

The Amount element indicates that amount of each adjustment to the deferred tax expense before any recasting. Additions (i.e. adjustments leading to an increase to the Total Deferred Tax Adjustment Amount)

and reductions (i.e. adjustments leading to a decrease to the Total Deferred Tax Adjustment Amount) 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

Element	Attribute	Size	Input Type	Requirement
Recast				Optional (Mandatory)

The Recast element indicates the amount of deferred tax expense as recast at the Minimum Rate.

[Notes 3.2.4.2.c.4 and 3.2.4.2.c.5]

Element	Attribute	Size	Input Type	Requirement
Higher			globe:monetaryamount	Optional (Mandatory)

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

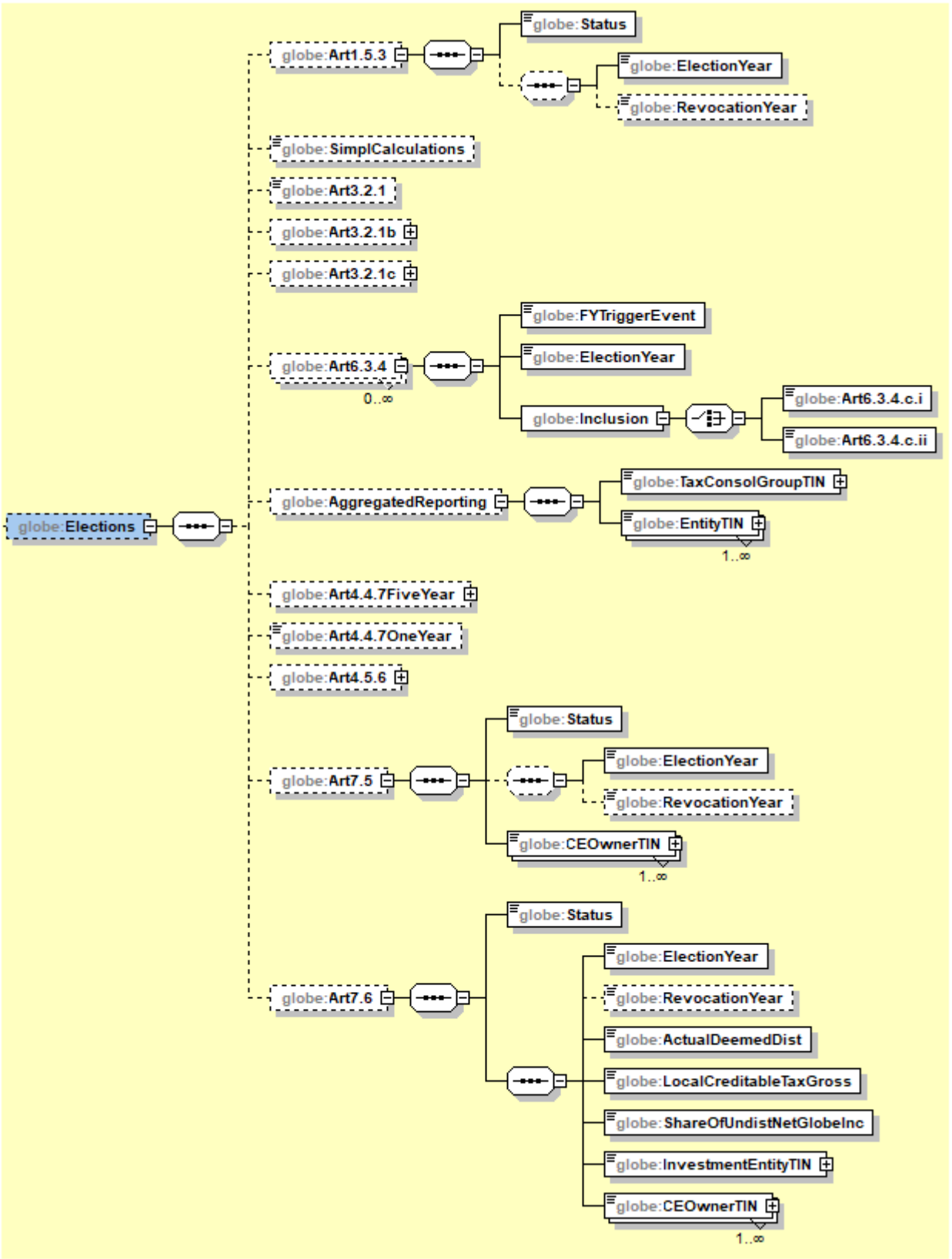
Lower			globe:monetaryamount	Optional (Mandatory)

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

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

The TIN type should be completed in accordance with the TIN type section.

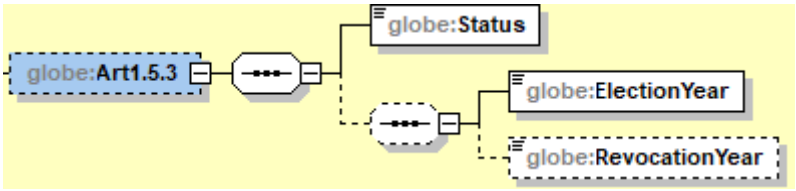
Elections


globe:Elections
globe:Art1.5.3
globe:Status
globe:ElectionYear
globe:RevocationYear
globe:SimplCalculations
globe:Art3.2.1
globe:Art3.2.1b
globe:Art3.2.1c
globe:Art6.3.4
0..∞
globe:FYTriggerEvent
globe:ElectionYear
globe:Inclusion
globe:Art6.3.4.c.i
globe:Art6.3.4.c.ii
globe:AggregatedReporting
globe:TaxConsolGroupTIN
globe:EntityTIN
1..∞
globe:Art4.4.7FiveYear
globe:Art4.4.7OneYear
globe:Art4.5.6
globe:Art7.5
globe:Status
globe:ElectionYear
globe:RevocationYear
globe:CEOwnerTIN
1..∞
globe:Art7.6
globe:Status
globe:ElectionYear
globe:RevocationYear
globe:ActualDeemedDist
globe:LocalCreditableTaxGross
globe:ShareOfUndistNetGlobeInc
globe:InvestmentEntityTIN
globe:CEOwnerTIN
1..∞

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.

Art 1.5.3



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. Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

[Note 3.2.4.3.4]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

[Note 3.2.4.3.5]

Simplified Calculations

Element	Attribute	Size	Input Type	Requirement
SimplCalculations		1-5 characters	xsd:boolean	Optional (Mandatory)

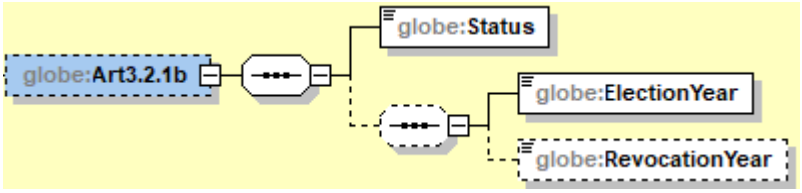
The SimplCalculations element identifies the application of the simplified calculations for NMCEs election (Simplified Calculations Safe Harbour).

Art 3.2.1

Element	Attribute	Size	Input Type	Requirement
Art3.2.1		1-5 characters	xsd:boolean	Optional (Mandatory)

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

Art 3.2.1b



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

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. Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

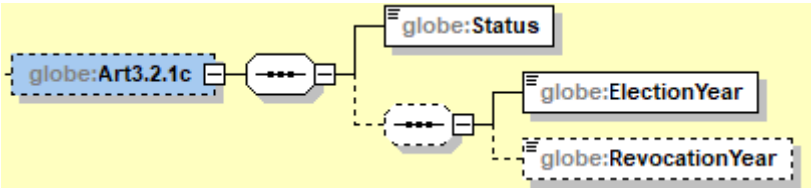
The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

[Note 3.2.4.3.4]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked. [Note 3.2.4.3.5]

Art 3.2.1c



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. Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

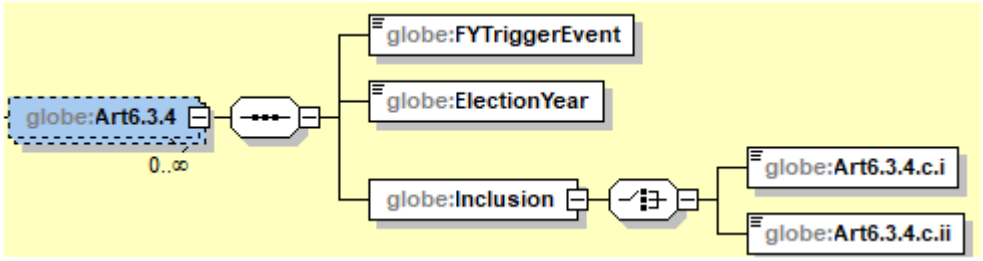
[Note 3.2.4.3.4]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

[Note 3.2.4.3.5]

Art 6.3.4



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

The repeatable Art6.3.4 element identifies the fair value election under Article 6.3.4. It is comprised of the FYTriggeringEvent, Election Year 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
ElectionYear			xsd:date	Validation

The Filing Constituent Entity shall only complete this element if the election under Article 6.3.4 applies with respect to an M&A Transaction that occurred in a prior Fiscal Year. The Filing Constituent Entity shall report the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for the four Fiscal Years succeeding the Election Year.

[Note 3.2.4.3.k.3]

Element	Attribute	Size	Input Type	Requirement
Inclusion				

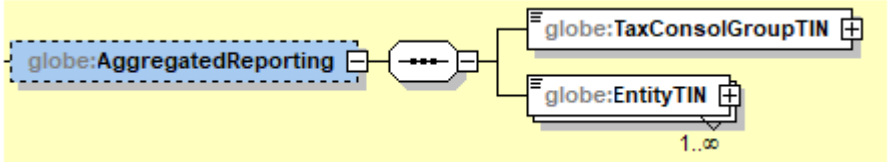
The Inclusion element allows for the selection of Article 6.3.4(c)(i) or (ii), i.e. inclusion in the Fiscal Year of the trigger event or five-year inclusion, respectively. (i) shall be reported if the net of the total amounts determined under Article 6.3.4 (a) is included in the computation of the GloBE 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		1-5 characters	xsd:boolean	Validation (Choice)

Element	Attribute	Size	Input Type	Requirement
Art6.3.4.c.ii		1-5 characters	xsd:boolean	Validation(Choice)

Aggregated Reporting



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]

The TIN type should be completed in accordance with the TIN type section.

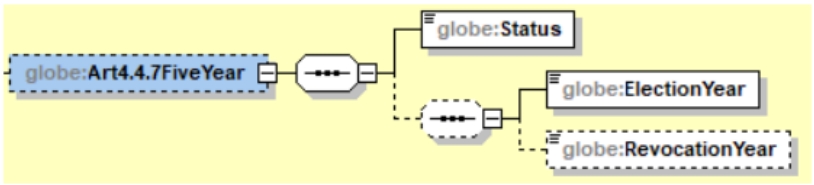
Element	Attribute	Size	Input Type	Requirement
EntityTIN		1 to 200 characters	globe:TIN_Type	Validation

The repeatable Entity TIN element indicates the TIN(s) 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]

The TIN type should be completed in accordance with the TIN type section.

Art 4.4.7 Five Year



Element	Attribute	Size	Input Type	Requirement
Art4.4.7FiveYear				Optional (Mandatory)

The Art4.4.7 element indicates the Unclaimed Accrual Five-year Election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements. Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and

the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

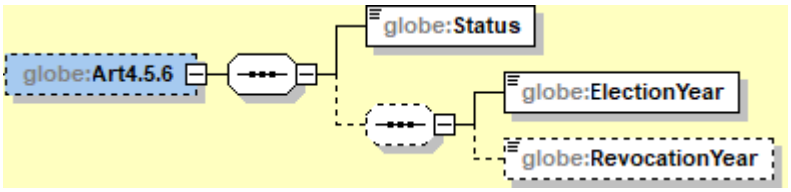
Art 4.4.7 One Year

Element	Attribute	Size	Input Type	Requirement
Art4.4.7OneYear		1-5 characters	xsd:boolean	Optional (Mandatory)

The Art. 4.4.7 One Year element reflects the Unclaimed Accrual Annual Election that a Filing Constituent Entity can make with respect to DTLs that it expects will reverse in more than five years after accrual.

[Note 3.2.4.3.c]

Art 4.5.6



Element	Attribute	Size	Input Type	Requirement
Art4.5.6				Optional (Mandatory)

The Art4.5.6 element indicates the GloBE loss election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements. Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement

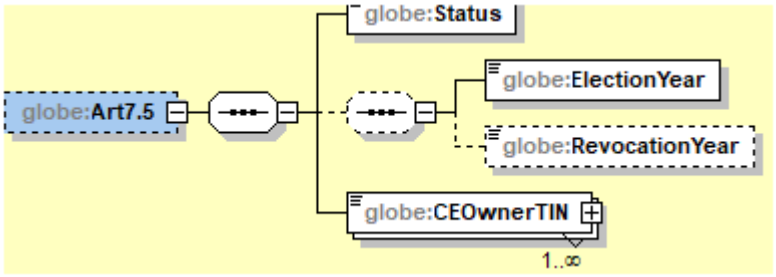
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

Art 7.5



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

The Art7.5 element indicates the investment entity tax transparency election and shall be completed in the jurisdictional sections filed both for the jurisdiction where the Investment Entity is located and the jurisdiction(s) where the Constituent Entity-Owner(s) are located. As a five-year election, it is comprised of the Status, Election Year, Revocation Year and CE Owner TIN elements. Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

[Note 3.2.4.3.4]

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

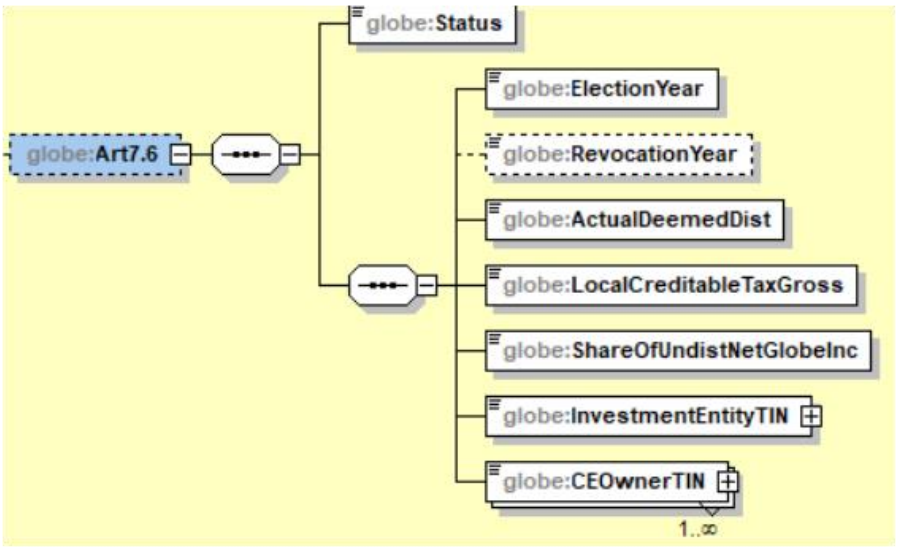
Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

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

The repeatable CEOwnerTIN element indicates the TIN(s) (or, when a TIN is not available, a functional equivalent, such as a business/company registration code/number) of the Constituent Entities or members of a JV Group in respect of which an election under Art. 7.5 is madeIt follows the TIN type, as outlined above. The TIN may be replaced by a unique identifier issued by a Government Verification Service (i.e. an electronic process made available by the jurisdiction of tax residence of the Constituent Entity, Joint Venture or JV Subsidiary for the purposes of ascertaining the identity and tax residence of such entity).

[Note 3.2.4.b.2]

Art 7.6



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

The Art7.6 element indicates the taxable distribution method election and shall be completed in the jurisdictional sections filed both for the jurisdiction where the Investment Entity is located and the jurisdiction(s) where the Constituent Entity-Owner(s) are located. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements. It is also comprised of the ActualDeemedDist, LocalCreditableTaxGrossShareofUndistNetGloBEInc, InvestmentEntityTIN and CEOwnerTIN elements (refer to notes 3.2.4.5.1 to 3.2.4.5.5 of the GIR). Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status

element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

[Note 3.2.4.3.4]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked. [Note 3.2.4.3.5]

Element	Attribute	Size	Input Type	Requirement
ActualDeemedDist			globe:monetaryamount	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			globe:monetaryamount	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		1-8 characters	globe:percentage	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 which has an Ownership Interest and for which the election under Article 7.6 has been made in respect of its Constituent Entity-owner's Ownership Interest.

The TIN type should be completed in accordance with the TIN type section.

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

The repeatable CEOwnerTIN element indicates the TIN(s) (or, when a TIN is not available, a functional equivalent, such as a business/company registration code/number)) of the Constituent Entity-owner(s) in

respect of which an election under Art. 7.6 is made. It follows the TIN type, as outlined above. The TIN may be replaced by a unique identifier issued by a Government Verification Service (i.e. an electronic process made available by the jurisdiction of tax residence of the Constituent Entity, Joint Venture or JV Subsidiary for the purposes of ascertaining the identity and tax residence of such entity).

OtherFAS

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

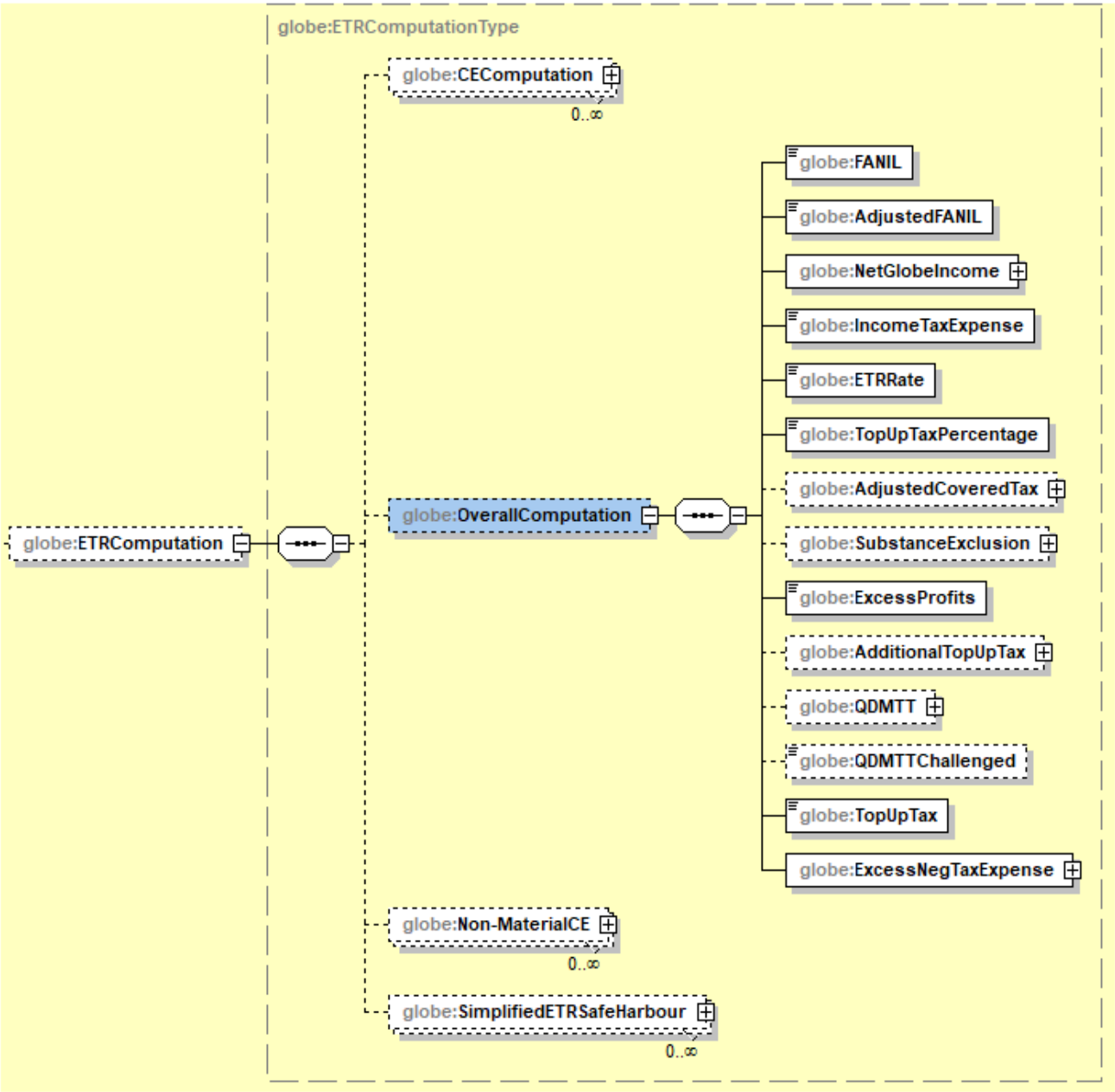
The OtherFAS element indicates the accounting standard used by the Constituent Entity (or member of a JV Group) where the Constituent Entity (or member of a JV Group) uses an accounting standard different from the one used for the Consolidated Financial Statements on the UPE (or JV) as provided under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

[Note 3.2.4.6.2]

Overall Computation



Element	Attribute	Size	Input Type	Requirement
OverallComputation				Optional (Mandatory)

The Overall Computation element reflects the jurisdictional GloBE computations and is comprised of elements from FANIL to ExcessNegTaxExpense.

Where certain safe harbour options apply and the OverallComputation element is required solely for purposes of reporting the Substance-based Income Exclusion, the FANIL, AdjustedFANIL, NetGlobeIncome, IncomeTaxExpense, ETRRate, TopUpTaxPercentage, ExcessProfits, TopUpTax and ExcessNegTaxExpense elements shall be reported as zero (0).

FANIL

Element	Attribute	Size	Input Type	Requirement
FANIL			globe:monetaryamount	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]

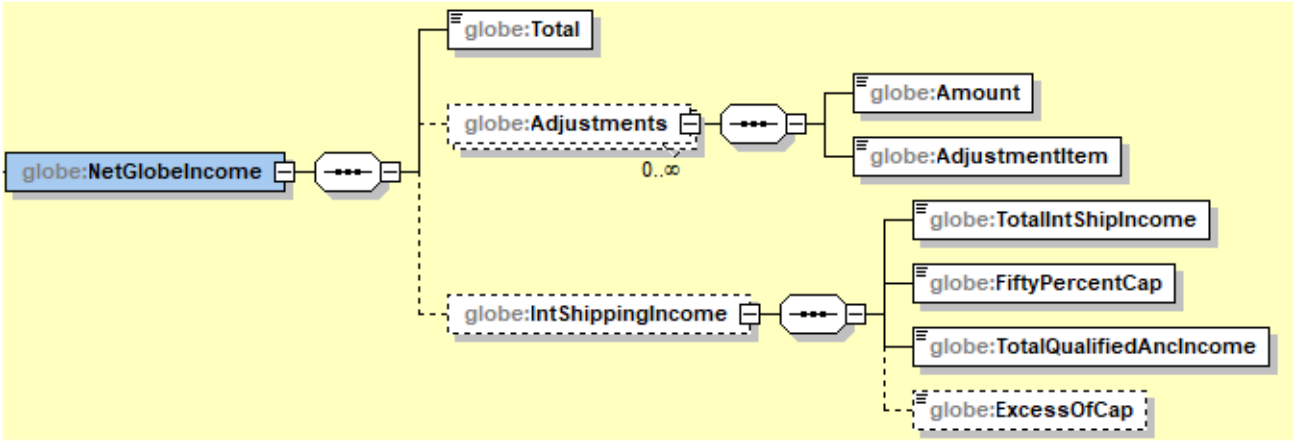
Adjusted FANIL

Element	Attribute	Size	Input Type	Requirement
AdjustedFANIL			globe:monetaryamount	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.]

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			globe:monetaryamount	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 3.2.1.1.2.a to 3.2.1.1.2.aa]

Element	Attribute	Size	Input Type	Requirement
Amount			globe:monetaryamount	Validation

The Amount element reflects the net amount of each type of adjustment made to the FANIL on an aggregate basis, at the jurisdictional level. If the net amount is an addition, a positive amount should be entered. If the net amount is a reduction, a negative amount should be entered.

[Note 3.2.1.1.2.a to 3.2.1.1.2.aa]

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
- GIR2027 – Qualified Refundable Tax Credit or Marketable Transferable Tax Credit treated as Qualified Tax Incentives

Element	Attribute	Size	Input Type	Requirement
IntShippingIncome				Optional (Mandatory)

The optional IntShippingIncome element includes information on the international shipping income exclusion.

Element	Attribute	Size	Input Type	Requirement
TotalIntShipIncome			globe:monetaryamount	Validation

The TotalIntShipIncome element reflects 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			globe:monetaryamount	Validation

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

[Note 3.2.4.4.b.2]

Element	Attribute	Size	Input Type	Requirement
TotalQualifiedAncIncome			globe:monetaryamount	Validation

The TotalQualifiedAncIncome 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			globe:monetaryamount	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			globe:monetaryamount	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		1-8 characters	globe:percentage	Validation

The ETRRate element indicates the ETR.

[Note 3.2.1.e]

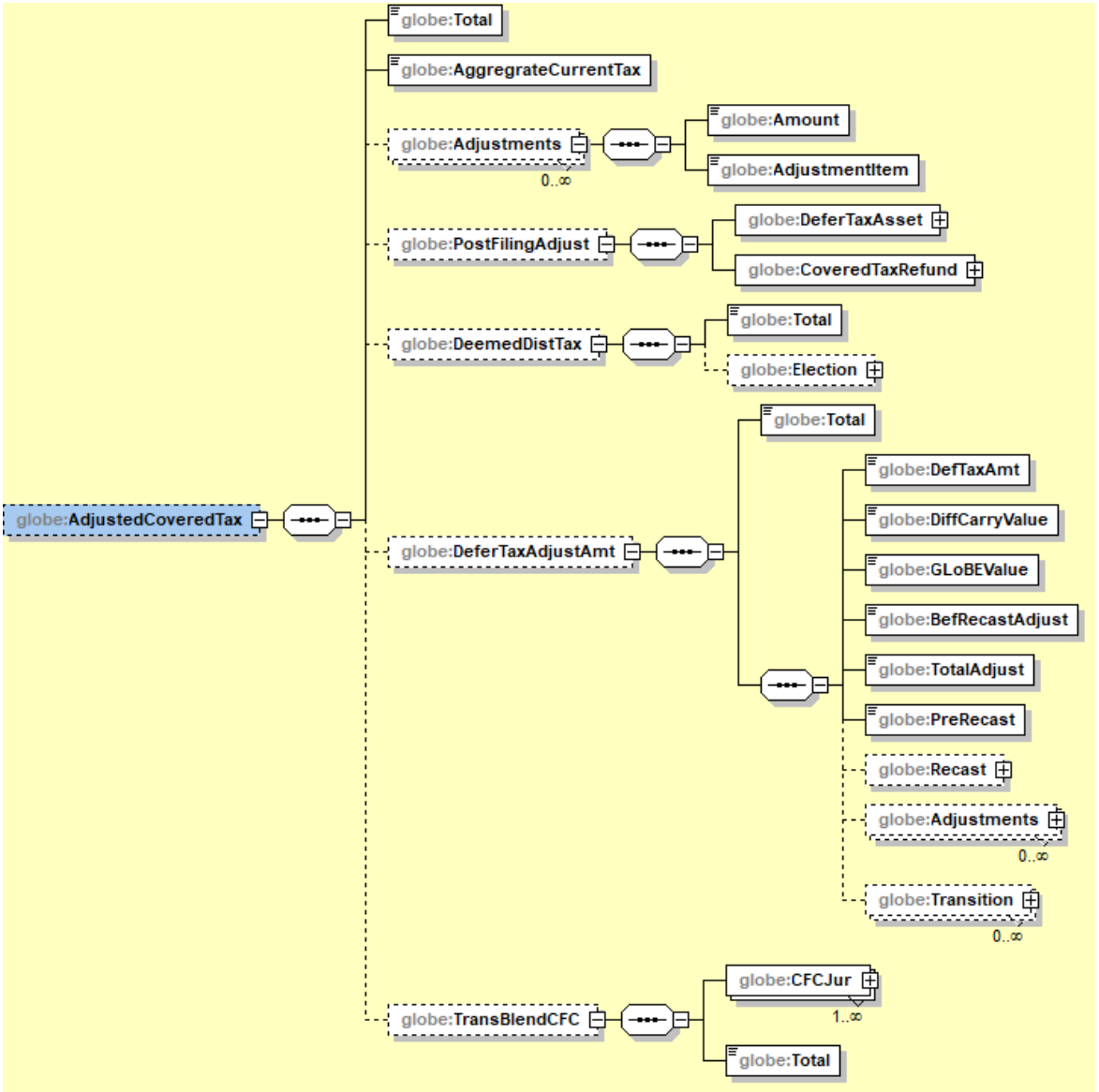
TopUpTaxPercentage

Element	Attribute	Size	Input Type	Requirement
TopUpTaxPercentage		1-8 characters	globe:percentage	Validation

The TopUpTaxPercentage element indicates the Top-up Tax Percentage.

[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			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
AggregateCurrentTax			globe:monetaryamount	Validation

The AggregrateCurrentTax element indicates the Aggregate Current tax expense with respect to Covered Taxes after allocations in Article 4.3 (All CEs in the jurisdiction).

Element	Attribute	Size	Input Type	Requirement
Adjustments				Optional (mandatory)

The repeatable Adjustments element reflects the adjustments made to the current tax expense with respect to Covered Taxes accrued in Financial Accounting Net Income or Loss of all the Constituent Entities or members of JV Groups located in the jurisdiction, on an aggregate basis. It is comprised of the Amount and Adjustment Item elements.

Element	Attribute	Size	Input Type	Requirement
Amount			globe:monetaryamount	Validation

The Amount element indicates the net amount of each type of adjustment made to the current tax expense on an aggregate basis, at the jurisdictional level. If the net amount is an addition, a positive amount should be entered. If the net amount is a reduction, a negative amount should be entered. .

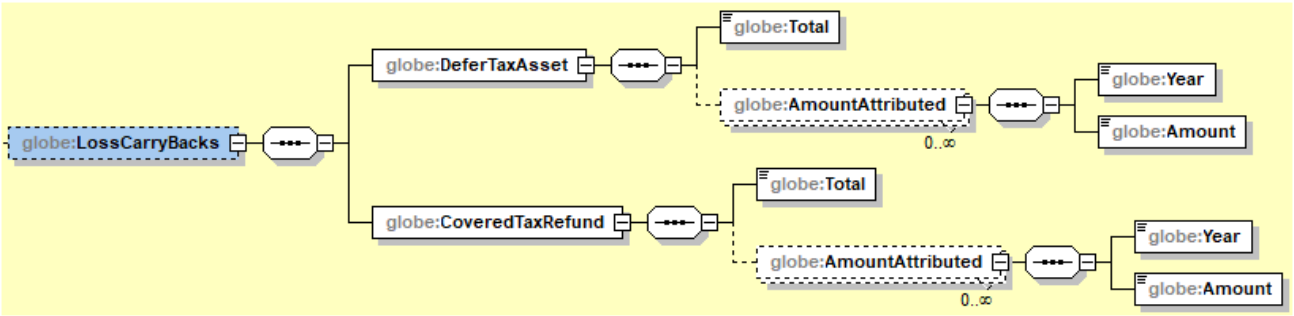
Element	Attribute	Size	Input Type	Requirement
AdjustmentItem			globe:FinalAdjustedTax_EnumType	Validation

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 4.1.1 (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
- GIR2721 – Qualified Tax Incentives
- GIR2722 - Benefits treated as a refund or credit of Covered Tax – Article 4.1.3 (c)

Loss Carry Backs



Element	Attribute	Size	Input Type	Requirement
LossCarryBacks				Optional (Mandatory)

Element	Attribute	Size	Input Type	Requirement
DeferTaxAsset				Validation

The DeferTaxAsset element reflects the amount of deferred tax assets that shall be treated as reversed for prior Fiscal Years.

Element	Attribute	Size	Input Type	Requirement
Total			globe:monetaryamount	Validation

The Total 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
AmountAttributed				Optional (Mandatory)

The AmountAttributed element reflects the deferred tax assets that shall be treated as reversed for each of the prior Fiscal Years to which domestic losses have been carried back.

Element	Attribute	Size	Input Type	Requirement
Year			xsd:date	Validation

This element refers to the prior Fiscal Year to which the Amount element is attributed.

Element	Attribute	Size	Input Type	Requirement
Amount			globe:monetaryamount	Validation

The Amount 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
CoveredTaxRefund				Validation

The CoveredTaxRefund element reflects the refund of Covered Taxes relating to domestic losses carried back to prior Fiscal Years.

Element	Attribute	Size	Input Type	Requirement
Total			globe:monetaryamount	Validation

The Total 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
AmountAttributed				Optional (Mandatory)

The AmountAttributed element reflects the refund of Covered Taxes for each of the prior Fiscal Years to which domestic losses have been carried back.

Element	Attribute	Size	Input Type	Requirement
Year			xsd:date	Validation

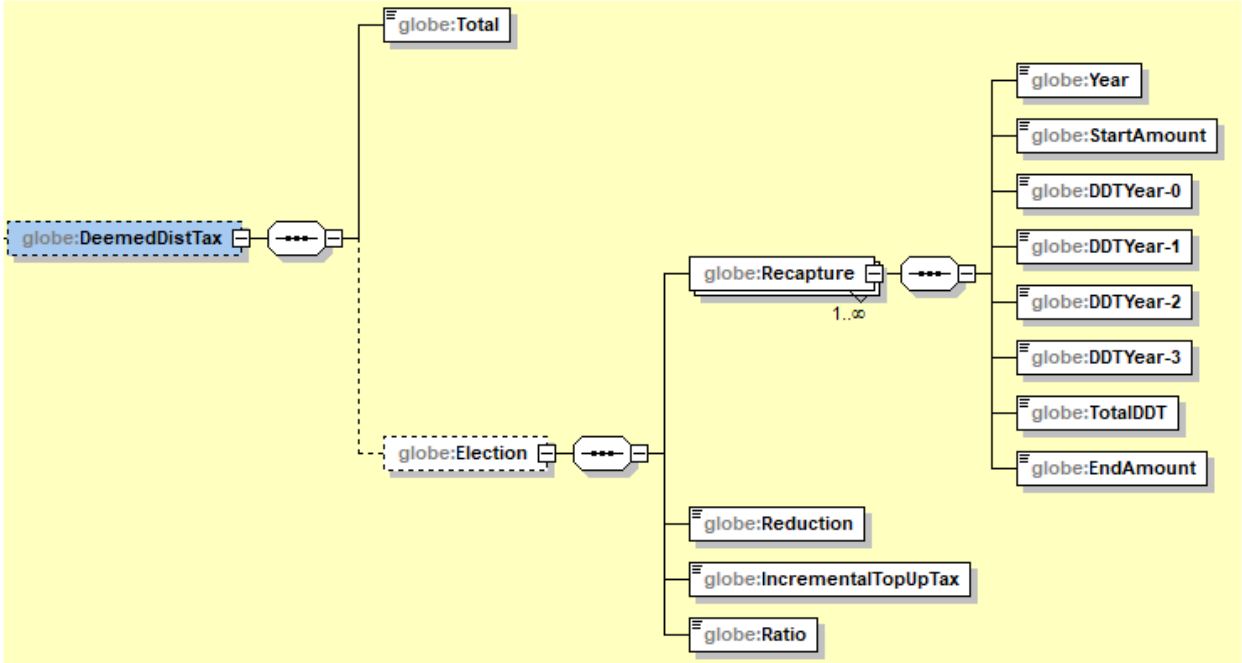
This element refers to the prior Fiscal Year to which the Amount element is attributed.

Element	Attribute	Size	Input Type	Requirement
Amount			globe:monetaryamount	Validation

The Amount element reflects the refund of Covered Taxes relating to a domestic tax loss carried back to a prior Fiscal Year. The amount of the refund shall match with the domestic tax loss that has been carried back to the prior Fiscal Year.

[Note 3.2.2.1.c.2.a,b,etc]

DeemedDistTax



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			globe:monetaryamount	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			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
DDTYear-0			globe:monetaryamount	Validation

The DDTYear0 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			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
DDTYear-2			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
DDTYear-3			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
TotalDDT			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
EndAmount			globe:monetaryamount	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			globe:monetaryamount	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			globe:monetaryamount	Validation

The IncrementalTopUpTax element reflects 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.

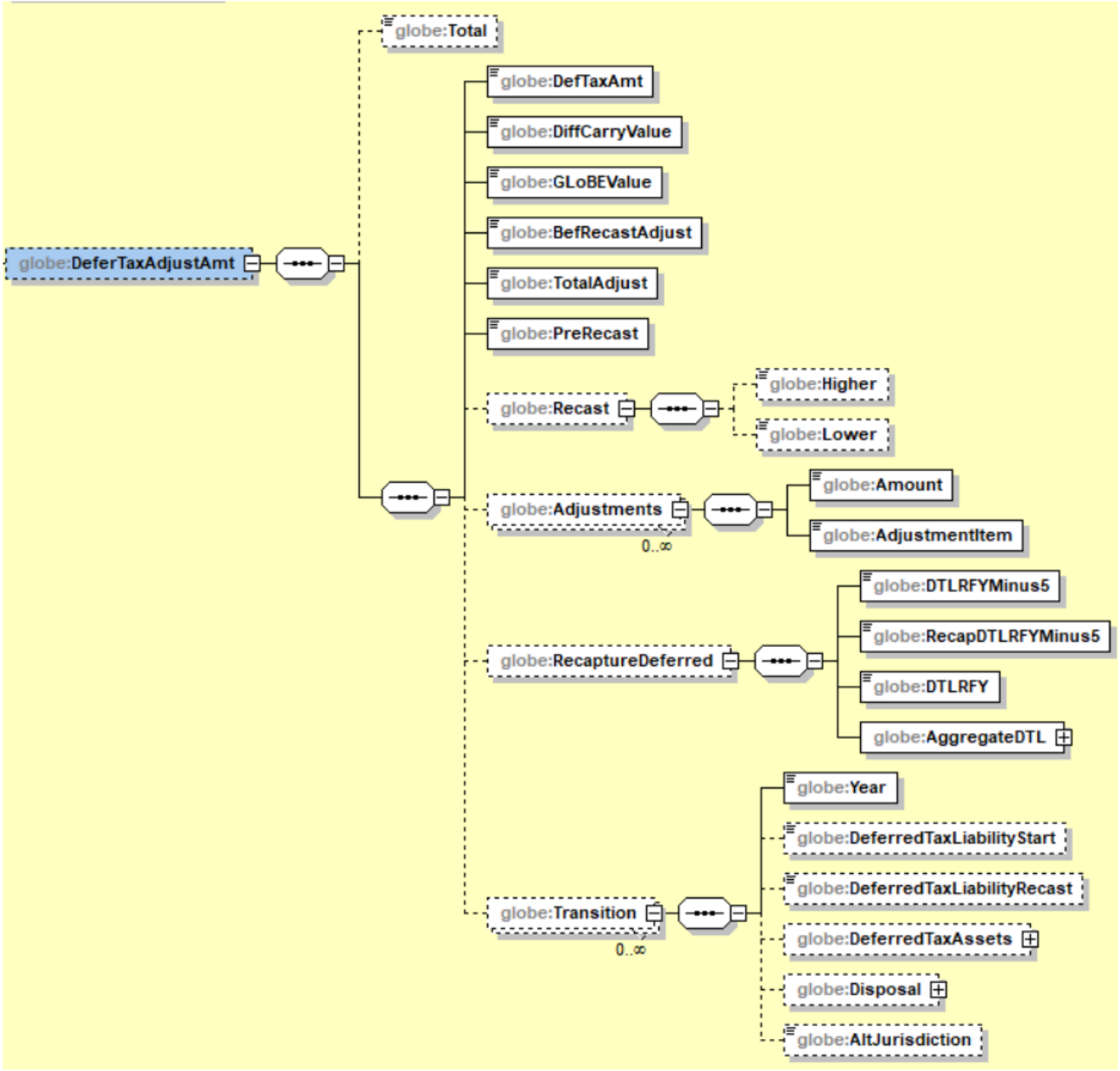
[Note 3.2.3.2.b.2]

Element	Attribute	Size	Input Type	Requirement
Ratio		1-8 characters	globe:percentage	Validation

The Ratio element reflectes 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.

[Note 3.2.3.2.b.3]

DeferTaxAdjustAmt



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			globe:monetaryamount	Optional (Mandatory)

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

[Note 3.2.2.1.a.4]

Element	Attribute	Size	Input Type	Requirement
DefTaxAmt			globe:monetaryamount	Validation

The DefTaxAmt element indicates aggregate deferred tax expense amount in the Financial Accounts for all Constituent Entities or members of JV Groups located in the jurisdiction. If the deferred tax expense is recorded as a debit to the deferred tax expense account, the amount shall be presented as a positive number. If the deferred tax expense is recorded as credit to the deferred tax expense account, the amount shall be presented as a negative amount.

[Note 3.2.2.1.a.1.a]

Element	Attribute	Size	Input Type	Requirement
DiffCarryValue			globe:monetaryamount	Validation

The DiffCarryValue element indicates the deferred tax expense in relation to assets or liabilities for which the GloBE carrying value is different to the accounting carrying value.

[Note 3.2.2.1.a.1.b]

Element	Attribute	Size	Input Type	Requirement
GloBEValue			globe:monetaryamount	Validation

The GloBEValue element indicates the deferred tax expense based on the GloBE carrying value of assets or liabilities.

[Note 3.2.2.1.a.1.c]

Element	Attribute	Size	Input Type	Requirement
BefRecastAdjust			globe:monetaryamount	Validation

The BefRecastAdjust element indicates the deferred tax expense for GloBE purposes before recasting and adjustment.

[Note 3.2.2.1.a.1.d]

Element	Attribute	Size	Input Type	Requirement
TotalAdjust			globe:monetaryamount	Validation

The TotalAdjust element indicates the total amount of adjustments made.

[Note 3.2.2.1.a.2]

Element	Attribute	Size	Input Type	Requirement
PreRecast			globe:monetaryamount	Validation

The PreRecast element indicates the deferred Tax expense for GloBE purposes before any recasting.

[Note 3.2.2.1.a.3.e]

Element	Attribute	Size	Input Type	Requirement
Recast				Optional

The Recast element indicates the amount of deferred tax expense as recast at the Minimum Rate.

Element	Attribute	Size	Input Type	Requirement
Higher			globe:monetaryamount	Optional (Mandatory)

The Higher element indicates the amount of difference between the deferred tax expense recorded at a higher tax rate than the Minimum Rate and the deferred tax expense based on the Minimum Rate. If the deferred tax expense for the Fiscal Year before any recasting is taken into account as a credit to the deferred tax expense account, the amount of the difference shall be presented as a positive amount. If the deferred tax expense before any recasting for the Fiscal Year is taken into account as a debit to the deferred tax expense account, the amount of the difference shall be presented as a negative amount.

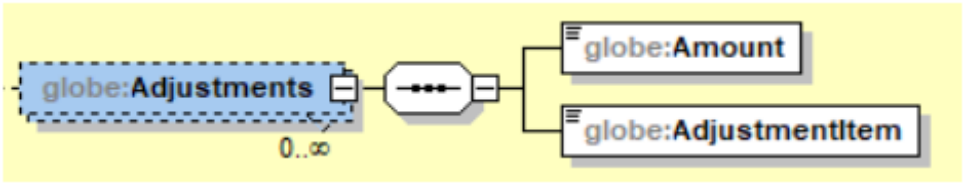
[Note 3.2.2.1.a.3.g]

Element	Attribute	Size	Input Type	Requirement
Lower			globe:monetaryamount	Optional (Mandatory)

The Lower element indicates the amount of the difference between the deferred tax expense attributable to a GloBE Loss (Article 4.4.3.) that was recorded at a lower tax rate than the Minimum Rate and the deferred tax expense based on the Minimum Rate. The difference shall be presented as a negative amount when it is attributable to the recognition of a GloBE Loss deferred tax asset, and the difference shall be presented as a positive amount when it is attributable to the reversal of such deferred tax asset.

[Note 3.2.2.1.a.3.f]

DeferTaxAdjustAmt > Adjustments



Element	Attribute	Size	Input Type	Requirement
Adjustments				Optional (Mandatory)

The repeatable Adjustments element reflects the adjustments made to the deferred tax expense.

Element	Attribute	Size	Input Type	Requirement
Amount			globe:monetaryamount	Validation

The Amount element indicates the amount of the adjustment determined before any recasting. If the adjustment leads to an increase to the Total Deferred Tax Adjustment Amount, the amount shall be presented as a positive number. If the adjustment leads to a decrease to the Total Deferred Tax Adjustment Amount, the amount shall be presented as a negative number.

[Note 3.2.2.1.b]

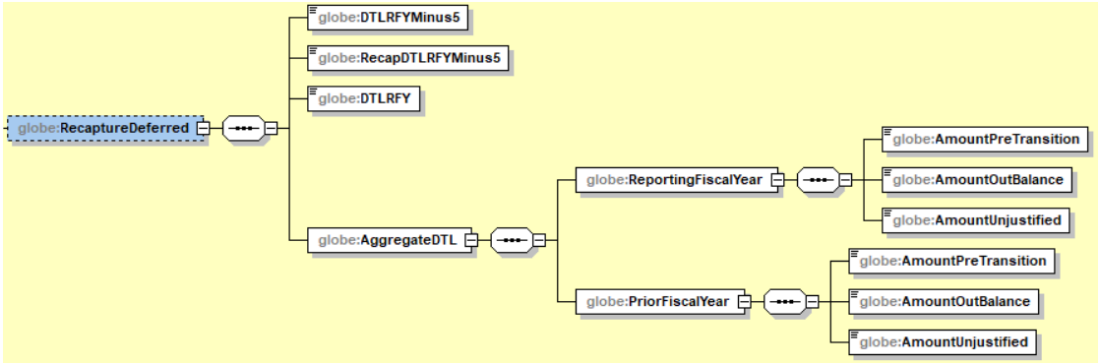
Element	Attribute	Size	Input Type	Requirement
AdjustmentItem			globe:DeferredAdjustedTax_EnumType	Validation

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

DeferTaxAdjustAmt > RecaptureDeferred



Element	Attribute	Size	Input Type	Requirement
RecaptureDeferred				Optional (Mandatory)

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
DTLRFYMinus5			globe:monetaryamount	Validation

The DTLRFYMinus5 element indicates the amount of DTLs subject to recapture rule claimed in the fifth Fiscal Year preceding the Reporting Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
RecapDTLRFYMinus5			globe:monetaryamount	Validation

The RecapDTLRFYMinus5 element indicates the amount of Recaptured Deferred Tax Liability determined in the Reporting Fiscal Year in relation to the fifth Fiscal Year preceding the Reporting Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
DTLRFY			globe:monetaryamount	Validation

The DTLRFY element indicates the amount of DTLs subject to recapture rule claimed for the Reporting Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
AggregateDTL				Validation

The AggregateDTL element sets out the aggregated DTL recapture accounts for the Reporting Fiscal Year and the prior fiscal year, respectively.

Element	Attribute	Size	Input Type	Requirement
ReportingFiscalYear				Validation

The ReportingFiscalYear element indicates the aggregated DTL recapture accounts for the Reporting Fiscal Year and is comprised of the AmountPreTransition, AmountOutBalance and Amount Unjustified elements.

Element	Attribute	Size	Input Type	Requirement
AmountPreTransition			globe:monetaryamount	Validation

The AmountPreTransition element indicates the amount of pre-Transition Year DTLs.

Element	Attribute	Size	Input Type	Requirement
AmountOutBalance			globe:monetaryamount	Validation

The AmountOutBalance element indicates the amount of the outstanding balance.

Element	Attribute	Size	Input Type	Requirement
AmountUnjustified			globe:monetaryamount	Validation

The AmountUnjustified element indicates the amount of the unjustified balance.

Element	Attribute	Size	Input Type	Requirement
PriorFiscalYear				Validation

The PriorFiscalYear element indicates the aggregated DTL recapture accounts for the prior fiscal year and is comprised of the AmountPreTransition, AmountOutBalance and Amount Unjustified elements.

Element	Attribute	Size	Input Type	Requirement
AmountPreTransition			globe:monetaryamount	Validation

The AmountPreTransition element indicates the amount of pre-Transition Year DTLs.

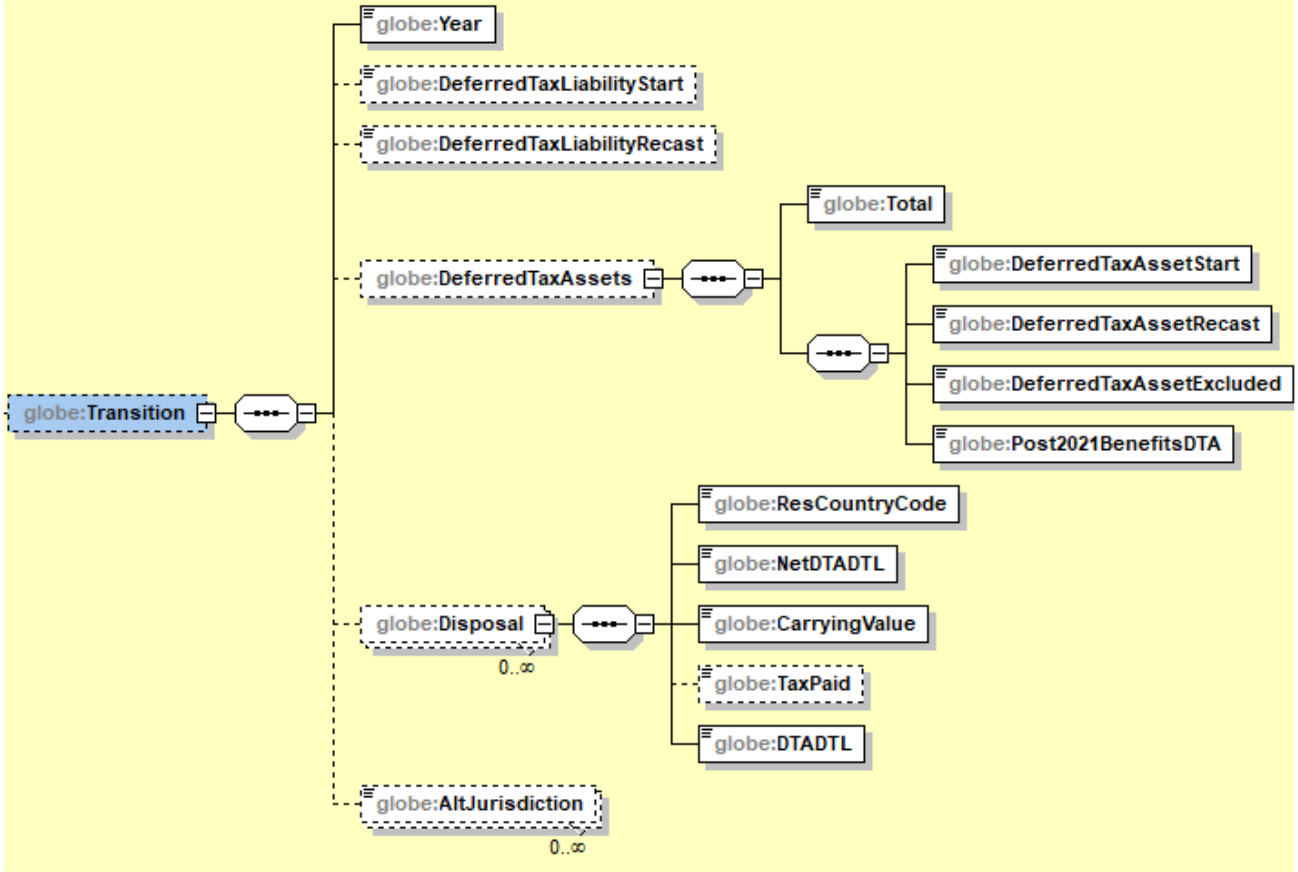
Element	Attribute	Size	Input Type	Requirement
AmountOutBalance			globe:monetaryamount	Validation

The AmountOutBalance element indicates the amount of the outstanding balance.

Element	Attribute	Size	Input Type	Requirement
AmountUnjustified			globe:monetaryamount	Validation

The AmountUnjustified element indicates the amount of the unjustified balance.

Transition



Element	Attribute	Size	Input Type	Requirement
Transition				Optional (Mandatory)

The Transition element contains additional information to be reported in case the Reporting Fiscal Year is the Transition Year in respect of the MNE Group and/or a specific jurisdiction.

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			globe:monetaryamount	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			globe:monetaryamount	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			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
DeferredTaxAssetStart			globe:monetaryamount	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			globe:monetaryamount	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			globe:monetaryamount	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
Post2021BenefitsDTA			globe:monetaryamount	Validation

The Post2021BenefitsDTA reflects the excluded deferred tax assets arising from benefits provided by a General Government after 30 November 2021.

[Note 3.2.2.3.a.6]

Element	Attribute	Size	Input Type	Requirement
Disposal				Optional (Mandatory)

The optional repeatable 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. The Filing Constituent Entity, however, shall not list a jurisdiction in which disposing Constituent Entities or members of JV Groups are located if the Simplified ETR Safe Harbour applies in respect of that jurisdiction. 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
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
NetDTADTL			globe:monetaryamount	Validation

The NetDTADTL element indicates 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.b.3]

Element	Attribute	Size	Input Type	Requirement
CarryingValue			globe:monetaryamount	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			globe:monetaryamount	Optional (Mandatory)

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			globe:monetaryamount	Validation

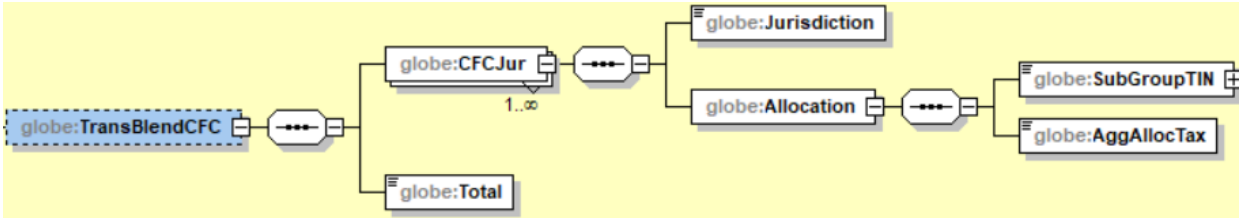
The DTADTL element reflects that the net deferred tax asset or liability with respect to the transferred assets for GloBE purposes is the net amount of the aggregate deferred tax assets and liabilities that should be recognised for purposes of the GloBE Rules at the beginning of the Transition Year with 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]

Element	Attribute	Size	Input Type	Requirement
AltJurisiction		2-character	iso:Countrycode_Type	Optional (Mandatory)

Where applicable, the repeatable AltJurisdiction element indicates the jurisdiction(s) whose domestic legislation applies a Transition Year different from that determined under the GloBE Model Rules.

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

Total			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
CFCJur				Validation

Element	Attribute	Size	Input Type	Requirement
Jurisdiction			iso:CountryCode_Type	Validation

The Jurisdiction 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
Allocation				Validation

The Allocation element contains information on the Blended CFC Tax allocated to particular subgroup.

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

The SubGroupTIN element reflects the TIN (or, when a TIN is not available, a functional equivalent, such as a unique identifier issued by a Government Verification Service) of the entity at the top of the ownership structure of each subgroup for which a separate GloBE calculation applies.The TIN type should be completed in accordance with the TIN type section.

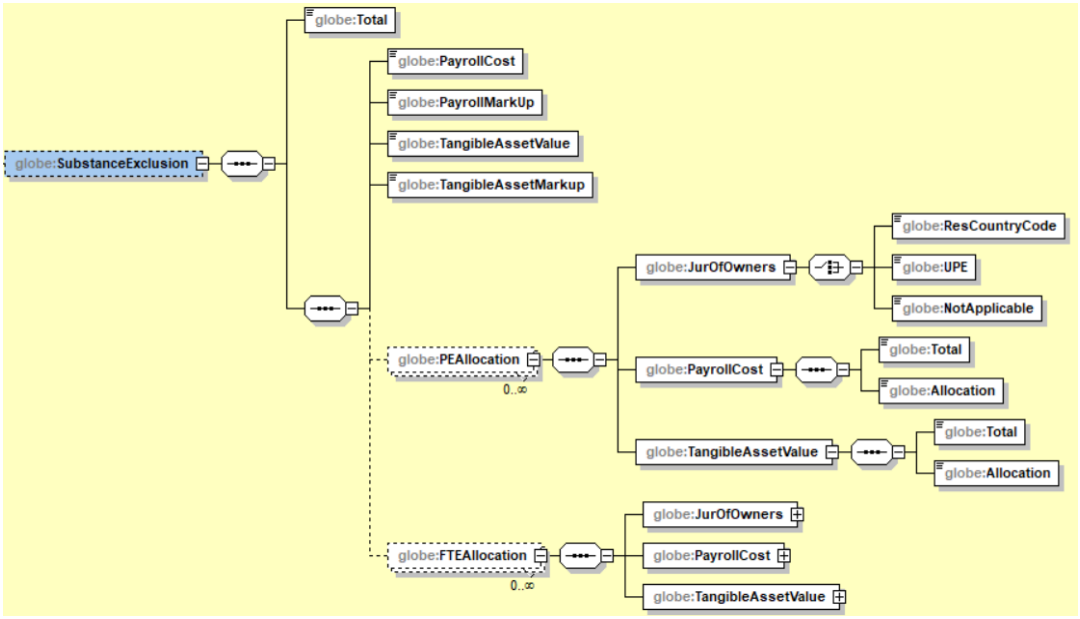
[Note 3.2.1.2.c.2]

Element	Attribute	Size	Input Type	Requirement
AggAllocTax			globe:monetaryamount	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]

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			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
PayrollCost			globe:monetaryamount	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		1-8 characters	globe:percentage	Validation

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

[Note 3.3.2.1.2]

Element	Attribute	Size	Input Type	Requirement
TangibleAssetValue			globe:monetaryamount	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).

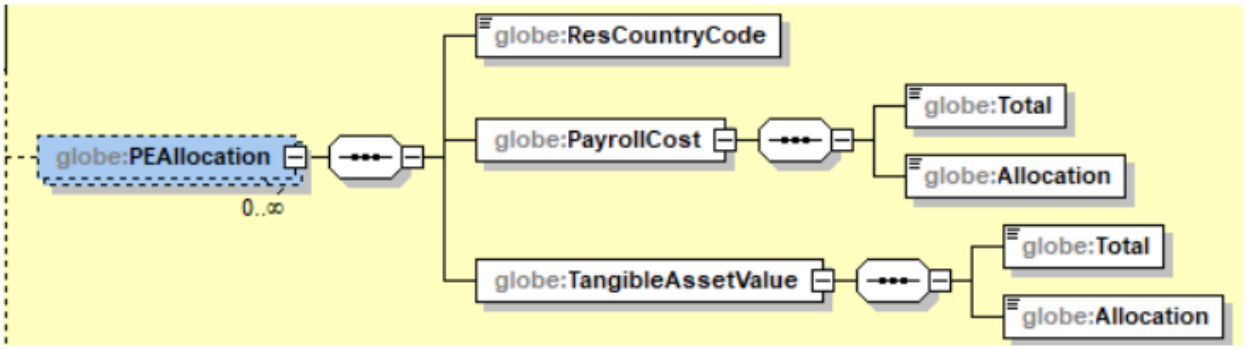
[Note 3.3.2.1.3]

Element	Attribute	Size	Input Type	Requirement
TangibleAssetMarkup		1-8 characters	globe:percentage	Validation

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

[Note 3.3.2.1.4]

PE Allocation



Element	Attribute	Size	Input Type	Requirement
PEAllocation				Optional (Mandatory)

The repeatable 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			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
Allocation			globe:monetaryamount	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			globe:monetaryamount	Validation

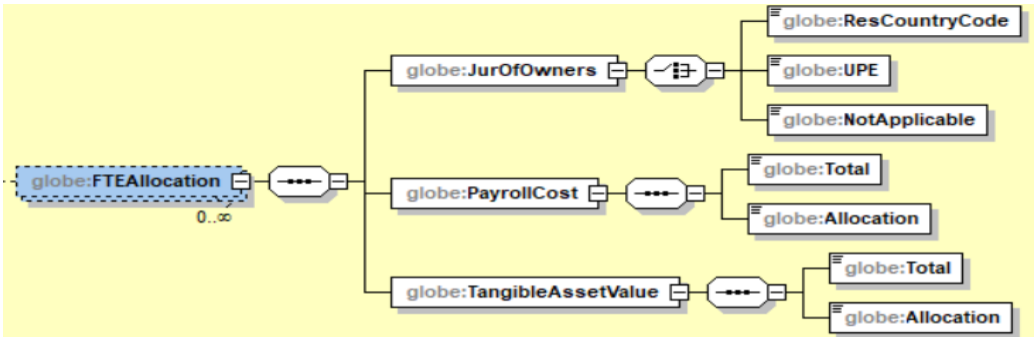
The Total element indicates the total amount of tangible assets.

Element	Attribute	Size	Input Type	Requirement
Allocation			globe:monetaryamount	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]

FTE Allocation



Element	Attribute	Size	Input Type	Requirement
FTEAllocation				Optional (Mandatory)

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
JurOfOwners				Validation

The JurOfOwners element contains further information on the jurisdiction of residency of the owners. It comprises the following elements: ResCountryCode, UPE and NotApplicable.

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

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
UPE		1-5 characters	xsd:boolean	Validation (Choice)

The UPE element indicates if the owner is a UPE.

Element	Attribute	Size	Input Type	Requirement
NotApplicable		1-5 characters	xsd:boolean	Validation (Choice)

The Not Applicable element indicates that residency information on the owner is not to be provided.

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			globe:monetaryamount	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			globe:monetaryamount	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			globe:monetaryamount	Validation

The Total element indicates the total amount of Tangible Assets.

Element	Attribute	Size	Input Type	Requirement

Allocation			globe:monetaryamount	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]

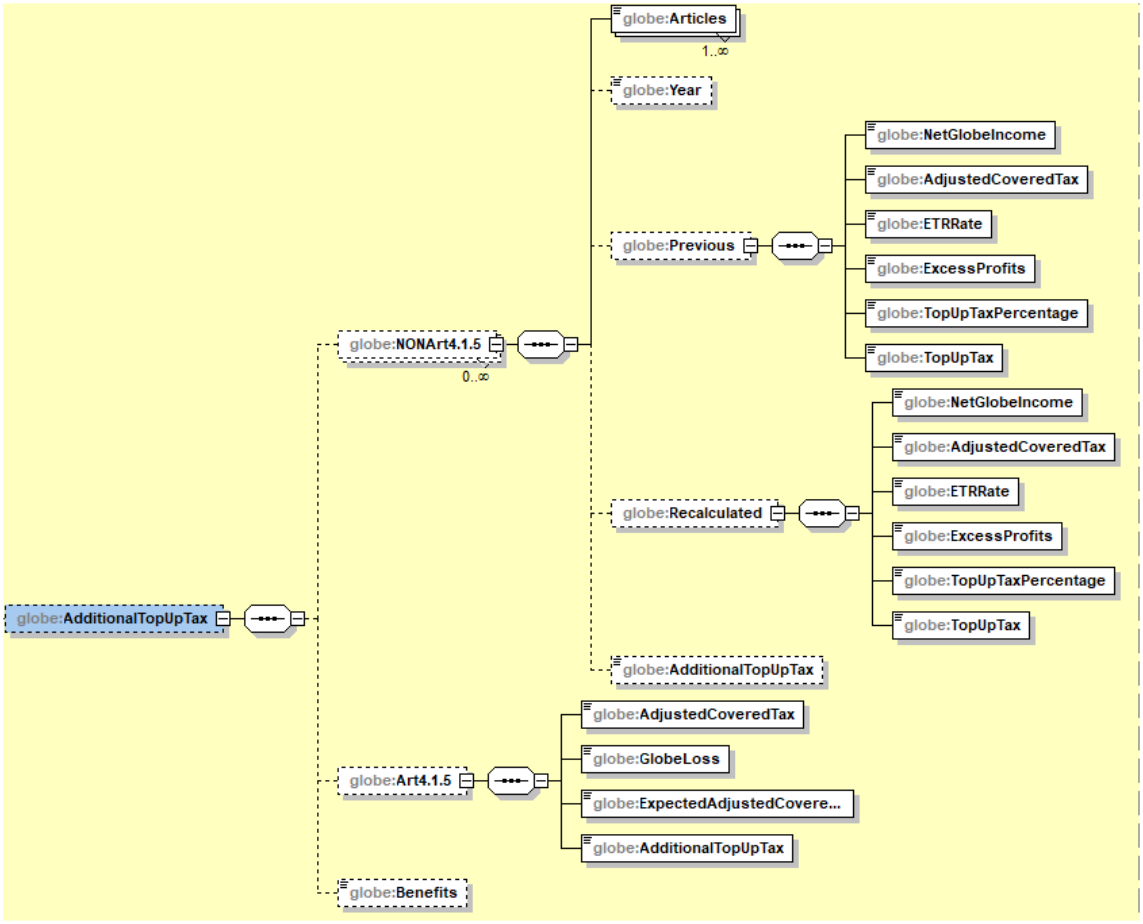
ExcessProfits

Element	Attribute	Size	Input Type	Requirement
ExcessProfits			globe:monetaryamount	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. If an ETR Adjustment Article applies, 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 or if any amount is required to be treated as Additional Current Top-up Tax pursuant to Administrative Guidance agreed by the Inclusive Framework. 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. If the MNE Group (or the relevant subgroup) is required to treat any amount as Additional Current Top-up Tax without the application of an ETR Adjustment Article, the Filing Constituent Entity shall select Article 5.4. If Article 5.4 is selected, the Filing Constituent Entity shall not complete columns 3.3.3.1.2 to 3.3.3.1.9. 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
- GIR2607 – Article 5.4

[Note 3.3.3.1.1]

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

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

The Year element indicates the prior Fiscal Year(s) to which the ETR Adjustment Articles reported in 3.3.3.1.1 apply.[Notes 3.3.3.1.1 and 3.3.3.1.2]

Element	Attribute	Size	Input Type	Requirement
Previous				Optional(Mandatory)

Element	Attribute	Size	Input Type	Requirement
NetGlobeIncome			globe:monetaryamount	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			globe:monetaryamount	Validation

The AdjustedCoveredTax element indicates the Adjusted Covered Taxes.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
ETRRate		1-8 characters	globe:percentage	Validation

The ETRRate element reflects the ETR.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
ExcessProfits			globe:monetaryamount	Validation

The ExcessProfits element indicates the Excess Profit.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
TopUpTaxPercentage		1-8 characters	globe:percentage	Validation

The TopUpTaxPercentage element indicates the Top-up Tax Percentage.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
TopUpTax			globe:monetaryamount	Validation

The TopUpTax element indicates the Top-up Tax.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
Recalculated				Optional(Mandatory)

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

Element	Attribute	Size	Input Type	Requirement
NetGlobeIncome			globe:monetaryamount	Validation

The NetGlobeIncome element indicates the Net GloBE Income or Loss.

Element	Attribute	Size	Input Type	Requirement
AdjustedCoveredTax			globe:monetaryamount	Validation

The AdjustedCoveredTax element indicates the Adjusted Covered Taxes.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
ETRRate		1-8 characters	globe:percentage	Validation

The ETRRate element indicates the ETR.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
ExcessProfits			globe:monetaryamount	Validation

The ExcessProfits element indicates the Excess Profit.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
TopUpTaxPercentage		1-8 characters	globe:percentage	Validation

The TopUpTaxPercentage element indicates the Top-up Tax Percentage.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
TopUpTax			globe:monetaryamount	Validation

The TopUpTax element indicates the Top-up Tax.

[Note 3.3.3.1]

Element	Attribute	Size	Input Type	Requirement
AdditionalTopUpTax			globe:monetaryamount	Optional(Mandatory)

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			globe:monetaryamount	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			globe:monetaryamount	Validation

The GlobeLoss element indicates the GloBE Loss for the Jurisdiction.

[Note 3.3.3.2.2]

Element	Attribute	Size	Input Type	Requirement
ExpectedAdjustedCoveredTax			globe:monetaryamount	Validation

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

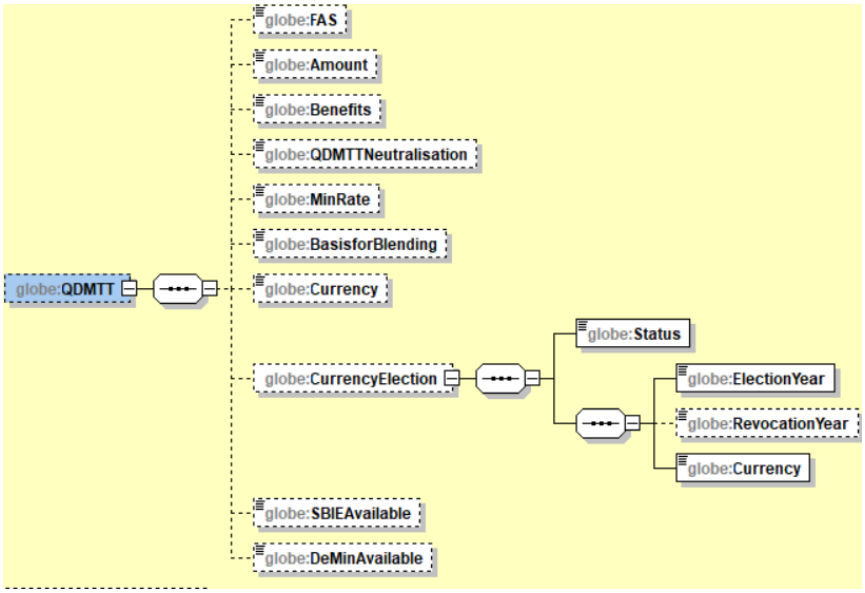
[Note 3.3.3.2.3]

Element	Attribute	Size	Input Type	Requirement
AdditionalTopUpTax			globe:monetaryamount	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	Optional (Mandatory)

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			globe:monetaryamount	Optional (Mandatory)

The Amount element indicates that the amount payable under the QDMTT of the jurisdiction for the Reporting Fiscal Year before the reduction due to Benefits in 3.3.4.3 (if any**)**. 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
Benefits			globe:monetaryamount	Optional (Mandatory)

The Benefits element indicates the amount of benefits provided by the General Government of the QDMTT jurisdiction.

[Note 3.3.4.3]

Element	Attribute	Size	Input Type	Requirement
QDMTTNeutralisation		1-5 characters	xsd:boolean	Optional (Mandatory)

The QDMTTNeutralisation element indicates whether the QDMTT jurisdiction has fully neutralised the amounts included in the Benefits element above.

Element	Attribute	Size	Input Type	Requirement
MinRate		1-8 characters	globe:percentage	Optional (Mandatory)

The MinRate element indicates the Minimum Rate applicable for QDMTT purposes, if higher than 15%. [Note 3.3.4.5]

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 3.3.4.6]

Element	Attribute	Size	Input Type	Requirement
Currency		3 characters	Iso:currCode_Type	Optional (Mandatory)

The Currency element reflects the iso:currCode_Type for the currency that is used for the filing of the QDMTT information. 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 3.3.4.7]

Element	Attribute	Size	Input Type	Requirement
CurrencyElection				Optional (Mandatory)

The CurrencyElection element indicates the application of the election to undertake the QDMTT computations using the presentation currency of the Consolidated Financial Statements or the local currency. This election can only be made when the QDMTT legislation requires QDMTT computations to be made using the local accounting standard and one or more Constituent Entities in the jurisdiction use a currency other than the local currency as their functional currency.

As a five-year election, it comprises the following elements: Status, Election Year, and Revocation Year, as well as the Currency element to report whether QDMTT computations are made using the presentation currency of the Consolidated Financial Statements or the local currency.

[Note 3.3.4.8]

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:Boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in

force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

Element	Attribute	Size	Input Type	Requirement
Currency			globe:Currency_EnumType	Optional (Validation)

The Currency element indicates whether the 5-year election has been made to use the local currency or the CFS presentation currency. Accepted inputs are as follows:

- GIR3101 – Local
- GIR3102 – CFS

Element	Attribute	Size	Input Type	Requirement
SBIEAvailable		1-5 characters	xsd:boolean	Optional (Mandatory)

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

[Note 3.3.4.9]

Element	Attribute	Size	Input Type	Requirement
DeMinAvailable		1-5 characters	xsd:boolean	Optional (Mandatory)

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

[Note 3.3.4.10]

QDMTTChallenged

Element	Attribute	Size	Input Type	Requirement
QDMTTChallenged			globe:monetaryamount	Optional (Mandatory)

The QDMTTChallenged element shall report the amount of QDMTT that (i) the MNE Group directly or indirectly challenged in a judicial or administrative proceeding; or (ii) the tax authority of the QDMTT jurisdiction determined is not assessable or collectible based on constitutional grounds or other superior law, based on a specific agreement with the government of the jurisdiction limiting the MNE Group's tax liability, such as a tax stabilisation agreement, investment agreement or similar agreement.

[Note 3.3.1.f]

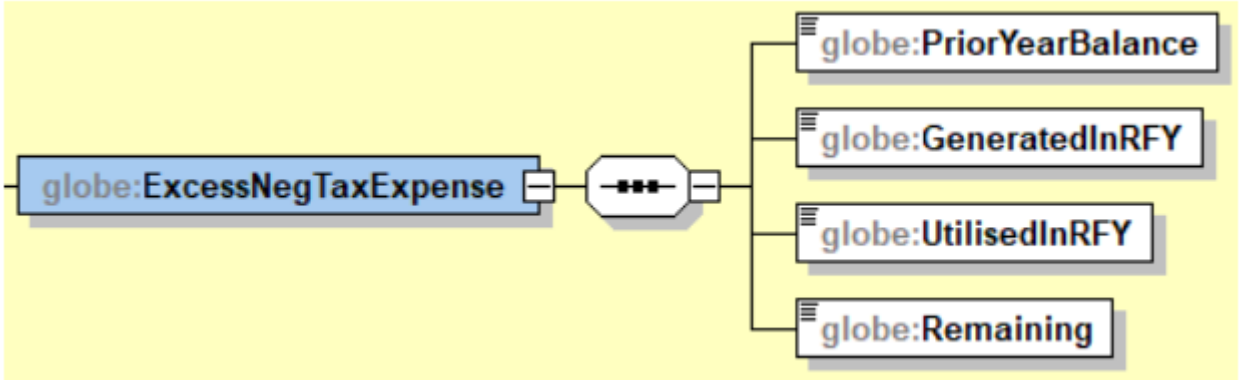
Top-up Tax

Element	Attribute	Size	Input Type	Requirement
TopUpTax			globe:monetaryamount	Validation

The TopUpTax element indicates the Jurisdictional Top-up Tax.

[Note 3.3.1.g]

Excess Negative Tax Expense



Element	Attribute	Size	Input Type	Requirement
ExcessNegTaxExpense				Validation

The ExcessNegTaxExpense element is comprised of PriorYearBalance, GeneratedInRFY, UtilisedInRF, and Remaining elements in relation to the excess negative tax expense carry-forward.

[Note 3.2.1.2.b]

Element	Attribute	Size	Input Type	Requirement
PriorYearBalance			globe:monetaryamount	Validation

The PriorYearBalance element the Balance from prior years is the remaining amount of Excess Negative Tax Expense Carry-forward (and Simplified Adjustment for Negative Taxes Carry-forward or Loss DTA Adjustment Carry-forward generated in any previous Fiscal Years when the Simplified ETR Safe Harbour applied) for the jurisdiction that has not yet effectively reduced the amount of Adjusted Covered Taxes for the jurisdiction (or the amount of Simplified Taxes in any previous Fiscal Years when the Simplified ETR Safe Harbour applied).

Element	Attribute	Size	Input Type	Requirement
GeneratedInRFY			globe:monetaryamount	Validation

The GeneratedInRFY element contains the excess negative tax expense generated in the Reporting Fiscal Year.

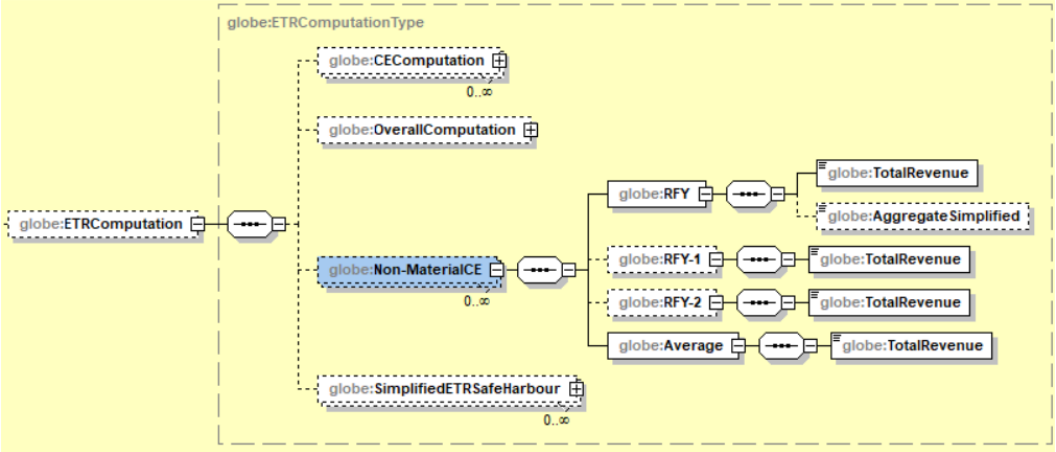
Element	Attribute	Size	Input Type	Requirement
UtilisedInRFY			globe:monetaryamount	Validation

The UtilisedInRFY element contains the excess negative tax expense utilised in the Reporting Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
Remaining			globe:monetaryamount	Validation

The Remaining element contains the excess negative tax expense remaining at the end of the Reporting Fiscal Year.

Non-Material CE



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

The Non-Material CE 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			globe:monetaryamount	Validation

The TotalRevenue element reflects the Total Revenue for the Reporting 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 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			globe:monetaryamount	Optional (Mandatory)

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 1st preceding Fiscal Year (if applicable).

Element	Attribute	Size	Input Type	Requirement
TotalRevenue			globe:monetaryamount	Validation

The TotalRevenue element reflects the Total Revenue for the Reporting 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 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 2nd preceding Fiscal Year (if applicable).

Element	Attribute	Size	Input Type	Requirement
TotalRevenue			globe:monetaryamount	Validation

The TotalRevenue element reflects the Total Revenue for the Reporting 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 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

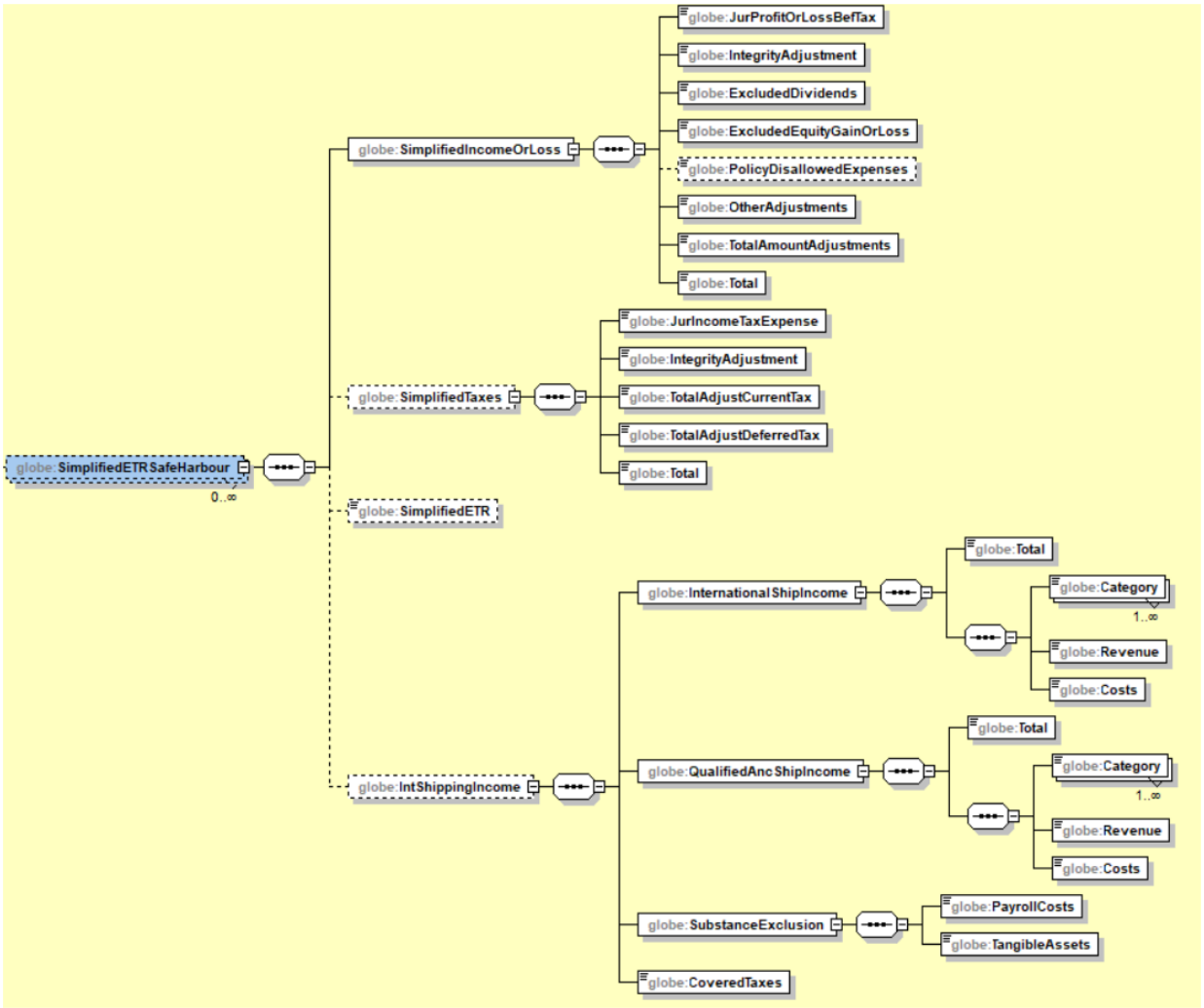
The Average element indicates the Average of the three Fiscal Years (if applicable)

Element	Attribute	Size	Input Type	Requirement
TotalRevenue			globe:monetaryamount	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 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)]

Simplified ETR Safe Harbour



Element	Attribute	Size	Input Type	Requirement
SimplifiedETRSafe Harbour				Optional (Mandatory)

The SimplifiedETRSafeHarbour element indicates that the Filing Constituent Entity reports information to show that the MNE Group has a Simplified Loss or a Simplified ETR that is equal at least to the Minimum Rate in the Tested Jurisdiction.

Simplified Income or Loss

Element	Attribute	Size	Input Type	Requirement
SimplifiedIncomeOrLoss				Validation

The SimplifiedIncomeOrLoss element indicates the Simplified Income or Loss for the jurisdiction.

Element	Attribute	Size	Input Type	Requirement
JurProfitOrLossBefTax			globe:monetaryamount	Validation

The JurProfitOrLossBefTax element indicates the Jurisdictional Profit or Loss before Income Tax, after the allocations under Articles 3.4 and 3.5 (or under the PE Simplification Election, if the Filing Constituent

Entity made the PE Simplification Election with respect to the Permanent Establishments of Main Entities located in the jurisdiction).

[Note 2.2.1.2.b.1]

Element	Attribute	Size	Input Type	Requirement
IntegrityAdjustment			globe:monetaryamount	Validation

The IntegrityAdjustment element indicates the amount of adjustments made to the Jurisdictional Profit or Loss before Income Tax to satisfy the matching principle, the full allocation principle and/or the single expense and loss principle of the Simplified ETR Safe Harbour.

[Note 2.2.1.2.b.2]

Element	Attribute	Size	Input Type	Requirement
ExcludedDividends			globe:monetaryamount	Validation

The ExcludedDividends element indicates the adjustments related to Excluded Dividends. Where a movement in an insurance company's reserve economically matches an Excluded Dividend (net of the investment management fee) from a security held on behalf of a policyholder, the movement in the insurance reserves shall be reported as a positive adjustment (addition to the FANIL).

[Note 2.2.1.2.b.3]

Element	Attribute	Size	Input Type	Requirement
ExcludedEquityGainOrLoss			globe:monetaryamount	Validation

The ExcludedEquityGainOrLoss element indicates the adjustments related to Excluded Equity Gain or Loss. The amount of those adjustments shall also include foreign exchange gains or losses attributable to hedging instruments when the election to treat those foreign exchange gains or losses as an Excluded Equity Gain or Loss has been made. The expense from movements in insurance reserves related to Excluded Equity Gains or Losses from securities held on behalf of policyholders shall be reported as a positive adjustment (addition to the FANIL). The amount of the adjustments shall not include equity gain or loss that are not excluded pursuant to an Equity Investment Inclusion Election.

[Note 2.2.1.2.b.4]

Element	Attribute	Size	Input Type	Requirement
PolicyDisallowedExpenses			globe:monetaryamount	Optional (Mandatory)

The PolicyDisallowedExpenses element indicates the adjustment related to Policy Disallowed Expenses. The expense for any fine or penalty shall only be added back to the Jurisdictional Profit or Loss before Income Tax if the amount of that fine or penalty equals or exceeds EUR 250 000 (or an equivalent in the functional currency in which the Jurisdictional Profit or Loss before Income Tax was calculated).

[Note 2.2.1.2.b.5]

Element	Attribute	Size	Input Type	Requirement
OtherAdjustments			globe:monetaryamount	Validation

The OtherAdjustments element indicates the aggregate amount of industry, conditional and optional adjustments (if any) to the Jurisdictional Profit or Loss before Income Tax.

[Note 2.2.1.2.b.6]

Element	Attribute	Size	Input Type	Requirement

TotalAmountAdjustments			globe:monetaryamount	Validation

The TotalAmountAdjustments element indicates the total amount of adjustments to the Jurisdictional Profit or Loss before Income Tax.

[Note 2.2.1.2. b.7]

Element	Attribute	Size	Input Type	Requirement
Total			globe:monetaryamount	Validation

The Total element reflects the Simplified Income or Loss, being the sum of the Jurisdictional Profit or Loss before Income Tax and the Total Amount of Adjustments.

Simplified Taxes

Element	Attribute	Size	Input Type	Requirement
SimplifiedTaxes				Optional (Mandatory)

The SimplifiedTaxes element indicates the Simplified Taxes for the jurisdiction.

Element	Attribute	Size	Input Type	Requirement
JurIncomeTaxExpense			globe:monetaryamount	Validation

The JurIncomeTaxExpense element indicates the Jurisdictional Income Tax Expense, after the allocation under Article 4.3 (or under the PE Simplification Election, if the Filing Constituent Entity made the PE Simplification Election with respect to Permanent Establishments of Main Entities located in the Jurisdiction). The Filing Constituent Entity shall exclude the taxes described in Article 4.3.2(a), (c), (d) or (e), unless a Five-Year Election to allocate such taxes in accordance with Articles 4.3.2 and 4.3.3 is in force for the Reporting Fiscal Year.

[Note 2.2.1.2.b.8]

Element	Attribute	Size	Input Type	Requirement
IntegrityAdjustment			globe:monetaryamount	Validation

The IntegrityAdjustment element indicates the aggregate amount of adjustments made to satisfy the integrity requirements applicable to the Simplified ETR Safe Harbour.

Element	Attribute	Size	Input Type	Requirement
TotalAdjustCurrentTax			globe:monetaryamount	Validation

The TotalAdjustCurrentTax element indicates the total amount of adjustments to the current tax expense included in the Jurisdictional Income Tax Expense.

[Note 2.2.1.2.b.9]

Element	Attribute	Size	Input Type	Requirement
TotalAdjustDeferredTax			globe:monetaryamount	Validation

The TotalAdjustDeferredTax element indicates the total amount of adjustments to the deferred tax expense included in the Jurisdictional Income Tax Expense.

[Note 2.2.1.2.b.10]

Element	Attribute	Size	Input Type	Requirement
Total			globe:monetaryamount	Validation

The Total element represents the total for the Simplified Taxes computation.

Simplified ETR

Element	Attribute	Size	Input Type	Requirement
SimplifiedETR		1-8 characters	globe:percentage	Optional (Mandatory)

The SimplifiedETR element represents the Simplified ETR, calculated as the quotient of Simplified Taxes and Simplified Income or Loss.

International Shipping Income

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. This element shall not be completed if a Five-Year Election not to apply the International Shipping Income exclusion is in force for the Reporting Fiscal Year and the aggregate amount of International Shipping Income and Qualified Ancillary International Shipping Income in the Reporting Fiscal Year is positive.

The sub-elements should be completed on an aggregate basis for the Tested Jurisdiction (i.e. the Filing Constituent Entity shall report in 3.2.4.4.a.2 to 3.2.4.4.a.12 the aggregate amount for all Constituent Entities or members of JV Group located in the Tested Jurisdiction).

[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			globe:monetaryamount	Validation

The Total element reflects the aggregate International Shipping Income for the Tested Jurisdiction.

Element	Attribute	Size	Input Type	Requirement
Category			globe:IntShipCategory_EnumType	Validation

[Note 3.2.4.4.a.3-5]

The repeatable 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			globe:monetaryamount	Validation

Element	Attribute	Size	Input Type	Requirement
Costs			globe:monetaryamount	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			globe:monetaryamount	Validation

The Total element indicates the total Qualfied Ancillary International Shipping Income for the Tested Jurisdiction.

[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			globe:monetaryamount	Validation

Element	Attribute	Size	Input Type	Requirement
Costs			globe:monetaryamount	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			globe:monetaryamount	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			globe:monetaryamount	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).

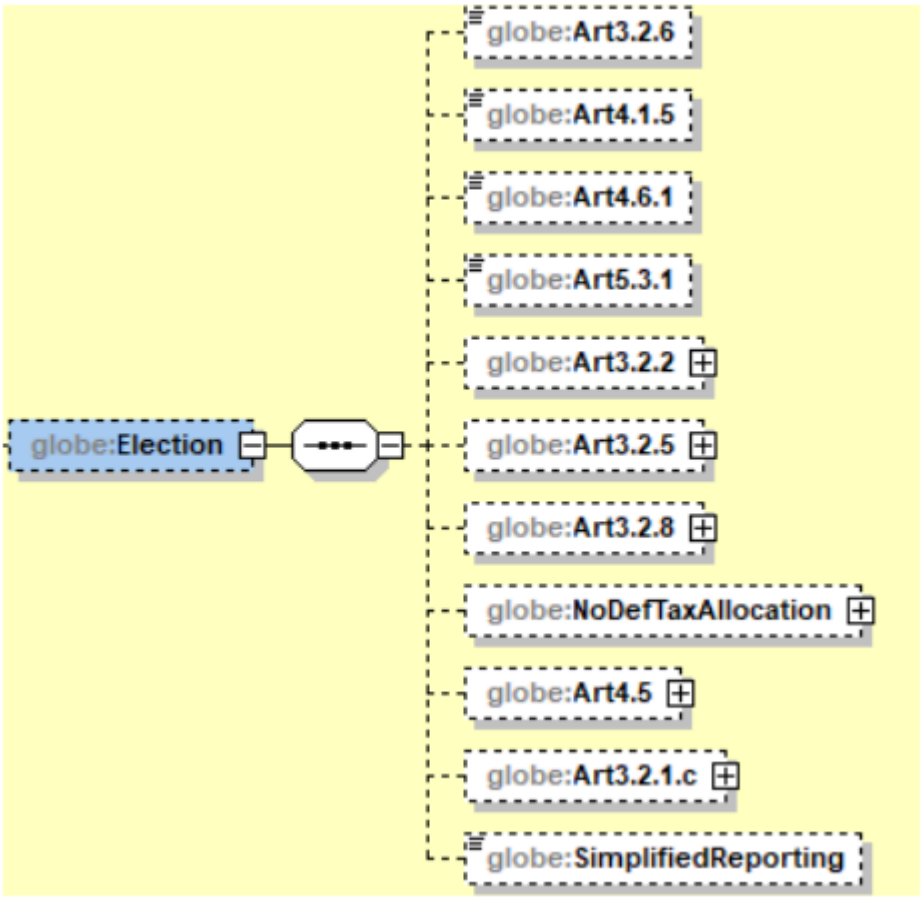
[Note 3.2.4.4.a.11]

Element	Attribute	Size	Input Type	Requirement
CoveredTaxes			globe:monetaryamount	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]

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]

Art 3.2.6

Element	Attribute	Size	Input Type	Requirement
Art3.2.6		1-5 characters	xsd:boolean	Optional (Mandatory)

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

Art 4.1.5

Element	Attribute	Size	Input Type	Requirement
Art4.1.5		1-5 characters	xsd:boolean	Optional (Mandatory)

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

Art 4.6.1

Element	Attribute	Size	Input Type	Requirement
Art4.6.1		1-5 characters	xsd:boolean	Optional (Mandatory)

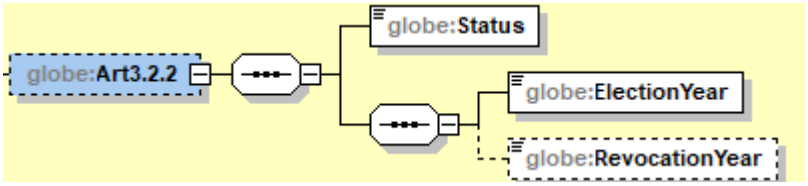
The Art4.6.1 element indicates the application of the immaterial decrease in covered taxes election.

Art 5.3.1

Element	Attribute	Size	Input Type	Requirement
Art5.3.1		1-5 characters	xsd:boolean	Optional (Mandatory)

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

Art 3.2.2



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. Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

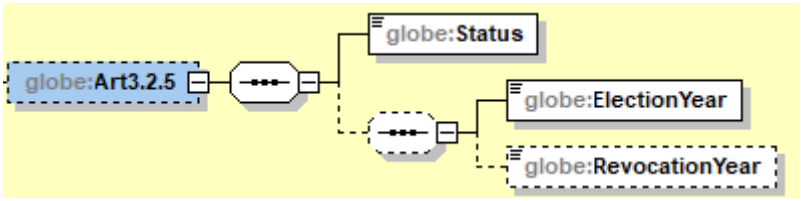
[Note 3.2.3.1.a.3]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

[Note 3.2.3. 1.a.4]

Art 3.2.5



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. Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

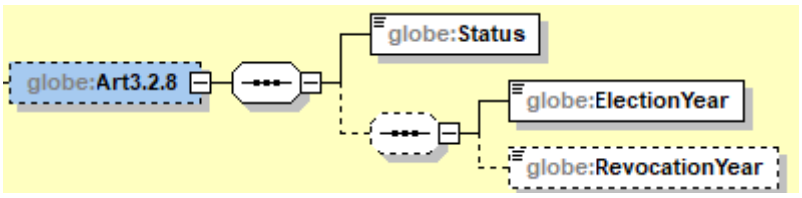
[Note 3.2.3.1.a.3]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

[Note 3.2.3.1.a.4]

Art 3.2.8



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. Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

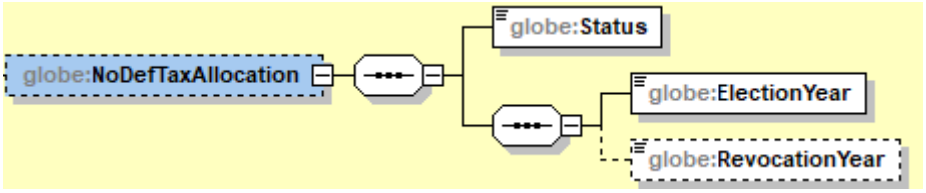
[Note 3.2.3.1.a.3]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

[Note 3.2.3.1.a.4]

No Def Tax Allocation



Element	Attribute	Size	Input Type	Requirement
NoDefTaxAllocation				Optional (Validation)

The NoDefTaxAllocation element indicates the application of the non-allocation of cross-border deferred tax election. As a five-year election, it is comprised of the Status, Election Year, and Revocation Year elements. Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

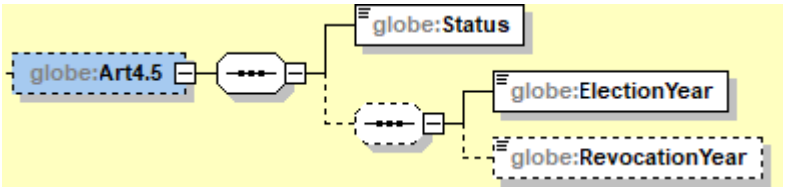
Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

Art 4.5



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. Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

[Note 3.2.3.1.a.5.i]

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

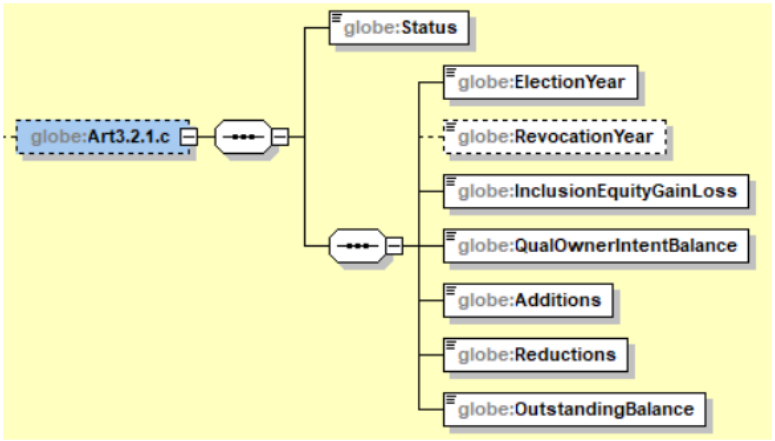
[Note 3.2.3.1.a.3]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

[Note 3.2.3.1.a.6]

Art3.2.1.c



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. Where the five-year election does not apply for the Reporting Fiscal Year and has not applied in the four preceding Reporting Fiscal Years, the election and its sub-elements shall not be completed.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

[Note 3.2.3.1.a.3]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked. [Note 3.2.3.1.a.4]

Element	Attribute	Size	Input Type	Requirement
InclusionEquityGainLoss			globe:monetaryamount	Validation

The Inclusion Equity Gain Loss element shall be completed when the Equity Investment Inclusion Election is made.

[Note 3.2.3.1.b.1]

Element	Attribute	Size	Input Type	Requirement
QualOwnerIntentBalance			globe:monetaryamount	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			globe:monetaryamount	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			globe:monetaryamount	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			globe:monetaryamount	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.

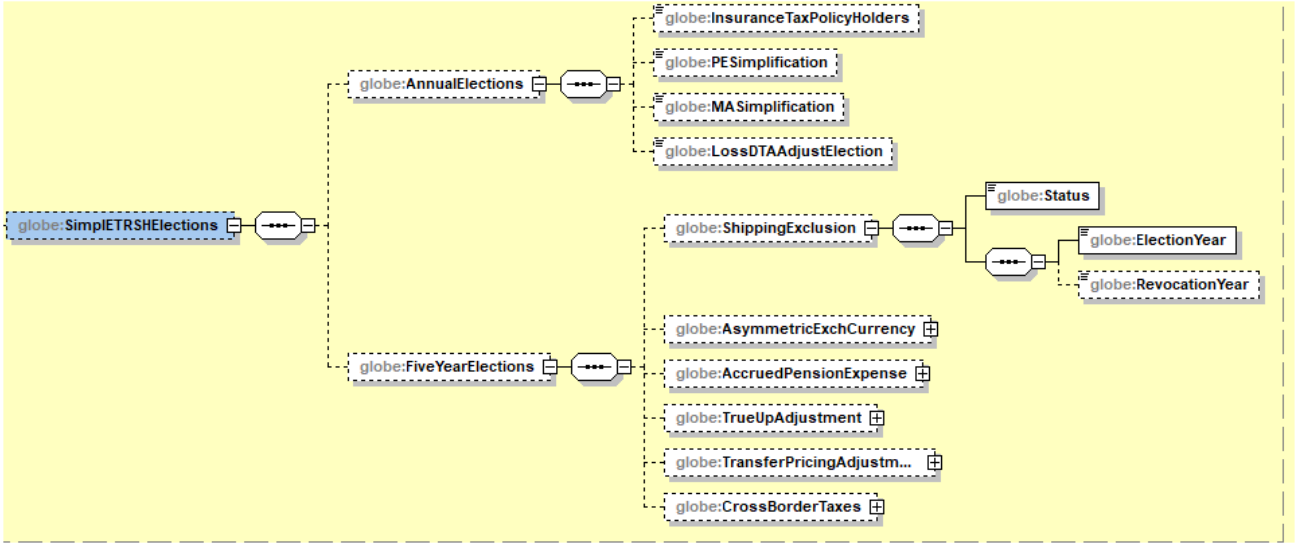
[Note 3.2.3.1.b.5]

Simplified Reporting

Element	Attribute	Size	Input Type	Requirement
Simplified Reporting		1-5 characters	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.

Simplified ETR Safe Harbour Elections



Element	Attribute	Size	Input Type	Requirement
SimplETRSHElections				Optional (Mandatory)

The SimplETRSHElections section reflects the additional elections available under the Simplified ETR Safe Harbour.

Annual Elections

Element	Attribute	Size	Input Type	Requirement
AnnualElections		1-5 characters		Optional (Mandatory)

The AnnualElections element indicates whether the Filing Constituent Entity has made one or more annual elections. The subsequent elements must be completed to reflect additional annual elections regarding the Simplified ETR Safe Harbour.

Element	Attribute	Size	Input Type	Requirement
InsuranceTaxPolicyHolders		1-5 characters	xsd:boolean	Optional (Mandatory)

The InsuranceTaxPolicyHolders element indicates whether the Filing Constituent Entity has made the election not to apply Article 3.2.9 with respect to insurance company taxes charged to policy holders.

Element	Attribute	Size	Input Type	Requirement
PESimplification		1-5 characters	xsd:boolean	Optional (Mandatory)

The PESimplification element indicates whether the Filing Constituent Entity has applied the PE Simplification for the Reporting Fiscal Year.

Element	Attribute	Size	Input Type	Requirement
MASimplification		1-5 characters	xsd:boolean	Optional (Mandatory)

The MASimplification element is completed if the M&A Simplification applies with respect to one or more M&A Transactions in the Reporting Fiscal Year.

[Note 3.2.3.1.c.1.c]

Element	Attribute	Size	Input Type	Requirement
LossDTAAdjustElection		1-5 characters	xsd:boolean	Optional (Mandatory)

The Filing Constituent Entity can only complete the Loss DTAAdjustmentelection element in the GIR filed for the Transition Year or for any of the four immediately subsequent Fiscal Years. This election is not available after a Fiscal Year (during this five-year period) for which the MNE Group had taxable income, Simplified Income or a positive amount of Simplified Taxes.

[Note 3.2.3.1.c.1.d]

Five Year Elections

Element	Attribute	Size	Input Type	Requirement
FiveYearElections		1-5 characters	xsd:boolean	Optional (Mandatory)

The FiveYearElections element indicates whether the Filing Constituent Entity has made one or more elections that apply for a five-year period.

Element	Attribute	Size	Input Type	Requirement
ShippingExclusion		1-5 characters	xsd:boolean	Optional (Mandatory)

The ShippingExclusion element indicates whether the Filing Constituent Entity has elected not to apply Article 3.3 (International Shipping Exclusion). This election does not apply to any Fiscal Year in which the computation of the aggregate amount of International Shipping Income and Qualified Ancillary International Shipping Income results in a loss.

[Note 3.2.3.1.c.2.e]

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

[Note 3.2.3.1.c.3]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

[Note 3.2.3.1.c.4]

Element	Attribute	Size	Input Type	Requirement
AsymmetricExchCurrency		1-5 characters	xsd:boolean	Optional (Mandatory)

The AsymmetricExchCurrency element indicates whether the Filing Constituent Entity has elected not to apply Article 3.2.1(f) with respect to asymmetric foreign exchange currency gains or losses.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

[Note 3.2.3.1.c.3]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked. [Note 3.2.3.1.c.4]

Element	Attribute	Size	Input Type	Requirement
AccruedPensionExpense		1-5 characters	xsd:boolean	Optional (Mandatory)

The AccruedPensionExpense element indicates whether the Filing Constituent Entity has elected not to apply Article 3.2.1(i) with respect to accrued pension expenses.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

[Note 3.2.3.1.c.3]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

[Note 3.2.3.1.c.4]

Element	Attribute	Size	Input Type	Requirement
TrueUpAdjustment		1-5 characters	xsd:boolean	Optional (Mandatory)

The TrueUpAdjustment element indicates whether the Filing Constituent Entity has made the True-up Adjustments Election. This election should be made for all Jurisdictions in which the MNE Group operates.

[Notes 3.2.3.1.c.2.h and 3.2.3.1.c.2.i]

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

[Note 3.2.3.1.c.3]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

[Note 3.2.3.1.c.4]

Element	Attribute	Size	Input Type	Requirement
TransferPricingAdjustments				Optional (Mandatory)

The TransferPricingAdjustments element indicates whether the Filing Constituent Entity has made a Transfer pricing taxable income adjustments Election. This election should be made for all Jurisdictions in which the MNE Group operates.

[Notes 3.2.3.1.c.2.h and 3.2.3.1.c.2.i]

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

[Note 3.2.3.1.c.3]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked. [Note 3.2.3.1.c.4]

Element	Attribute	Size	Input Type	Requirement
CrossBorderTaxes				Optional (Mandatory)

The CrossBorderTaxes element indicates whether the Filing Constituent Entity has elected to allocate cross-border taxes.

Element	Attribute	Size	Input Type	Requirement
Status		1-5 characters	xsd:boolean	Validation

The Status element is a Boolean with the accepted input type of True or False. Where the five-year election applies for the Reporting Fiscal Year, the Status element shall be completed with either "1" or "true" and the Election Year element shall be completed. Where the five-year election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years, the Status element shall be completed with either "0" or "false" and the Election Year and Revocation Year elements shall be completed.

Element	Attribute	Size	Input Type	Requirement
ElectionYear			xsd:date	Validation

The Election Year element indicates the Election Year in the GloBE Information Return filed for the Election Year and in the GloBE Information Returns filed for any subsequent Fiscal Year when the election is in force. It is also completed where the election no longer applies and has been revoked in the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years.

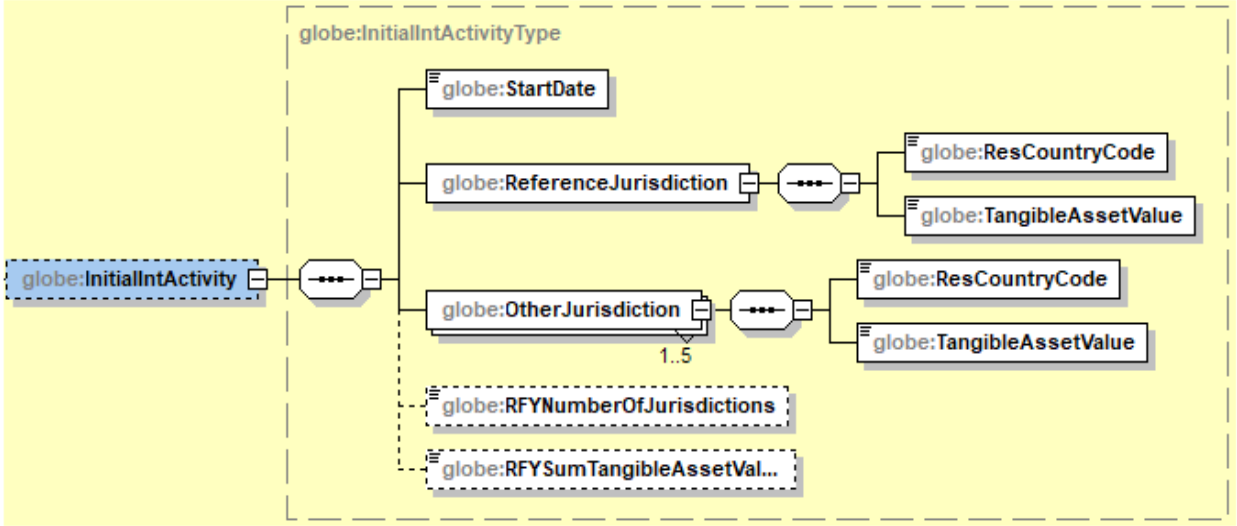
[Note 3.2.3.1.c.3]

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

Where applicable, the Revocation Year element indicates the Reporting Fiscal Year or one of the four preceding Reporting Fiscal Years in which the election was revoked.

[Note 3.2.3.1.c.4]

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			globe:monetaryamount	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. The number of jurisdictions other than the Reference Jurisdiction shall be up to five. The location of JV's 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. It is comprised of the ResCountryCode and Tangible Asset Value elements.

[Notes 2.3.5.a and 2.3.5.b]

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.

[Notes 2.3.4 and 2.3.5.a]

Element	Attribute	Size	Input Type	Requirement
TangibleAssetValue			globe:monetaryamount	Validation

The Tangible Asset Value indicates the Net Book Values of Tangible Assets of all Constituent Entities located in each 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 JV's 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.

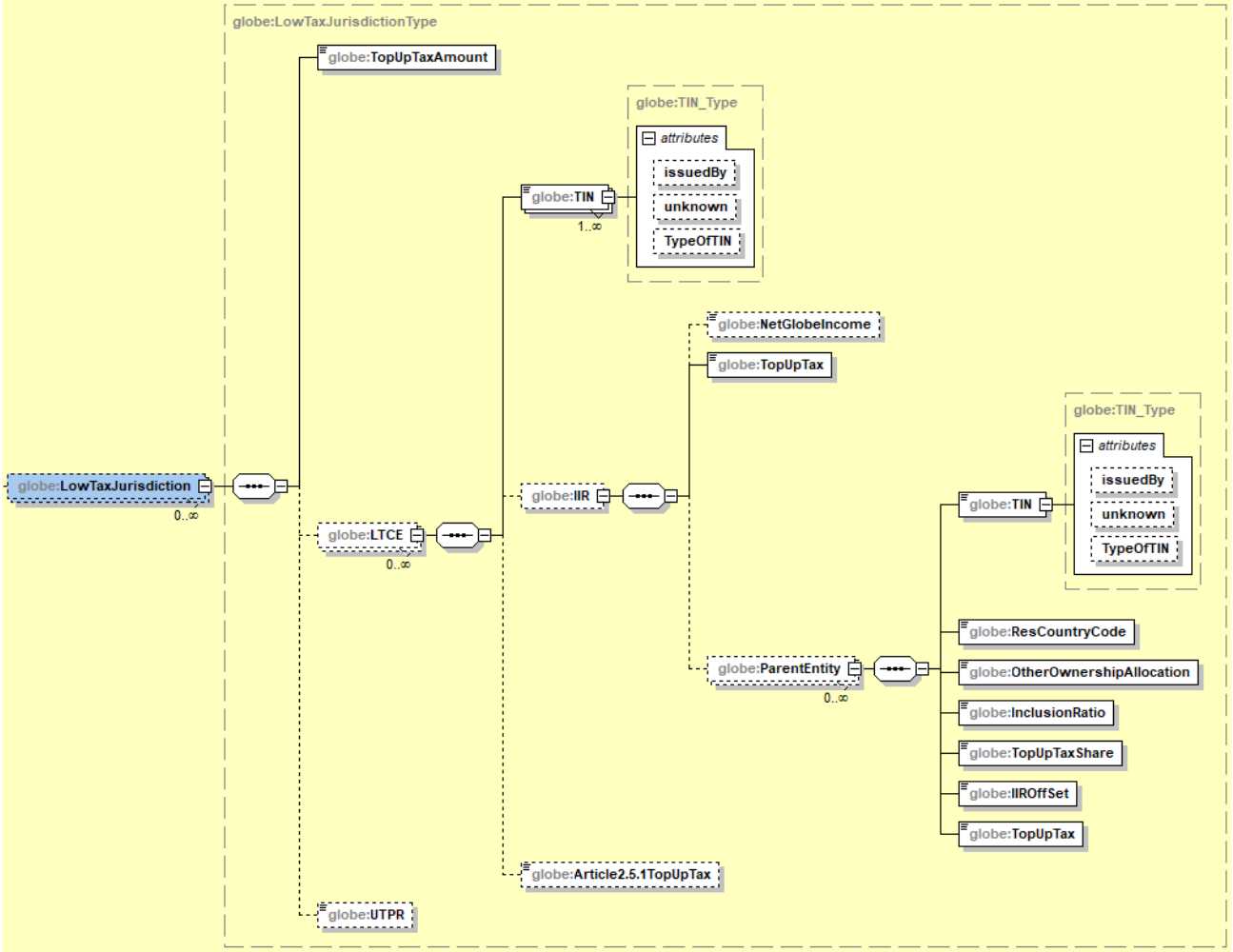
[Note 2.3.6]

Element	Attribute	Size	Input Type	Requirement
RFYSumTangibleAssetValue			globe:monetaryamount	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]

Low Tax Jurisdiction



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

The repeatable Low Tax Jurisdiction element specifies, for each low tax jurisdiction, the amount of Top-up Tax payable in respect of each LTCE (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. It is comprised of the TopUpTaxAmount, LTCE and UTPR elements.

Top-up Tax Amount

Element	Attribute	Size	Input Type	Requirement
TopUpTaxAmount			globe:monetaryamount	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)

The repeatable LTCE element reflects information in respect of each Low-Taxed Constituent Entity or member of a JV Group.

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

The repeatable TIN element indicates the TIN of LTCE or member of JV Group.

The TIN type should be completed in accordance with the TIN type section.

Element	Attribute	Size	Input Type	Requirement
IIR				Validation

The IIR element specifies the amount of Top-up Tax payable in respect of each LTCE (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
NetGlobeIncome			globe:monetaryamount	Optional (Mandatory)

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

Element	Attribute	Size	Input Type	Requirement
TopUpTax			globe:monetaryamount	Validation

The TopUpTax element indicates the Top-up tax of the LTCE or the member of the JV Group.

Element	Attribute	Size	Input Type	Requirement
ParentEntity				Optional (Mandatory)

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

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. The TIN may be replaced by a unique identifier issued by a Government Verification Service (i.e. an electronic process made available by the jurisdiction of tax residence of the Constituent Entity, Joint Venture or JV Subsidiary for the purposes of ascertaining the identity and tax residence of such entity).

The TIN type should be completed in accordance with the TIN type section.

[Note 3.4.1.2.a]

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

The ResCountryCode element indicates 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. When Art. 10.3.5 applies, the Filing Constituent Entity shall report the jurisdiction that requires the Parent Entity to apply its QIIR.

[Note 3.4.1.2.b]

Element	Attribute	Size	Input Type	Requirement
OtherOwnershipAllocation			globe:monetaryamount	Validation

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

[Note 3.4.1.2.c]

Element	Attribute	Size	Input Type	Requirement
InclusionRatio		1-8 characters	globe:percentage	Validation

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

Element	Attribute	Size	Input Type	Requirement
TopUpTaxShare			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
IIROffSet			globe:monetaryamount	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			globe:monetaryamount	Validation

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

Element	Attribute	Size	Input Type	Requirement
Article2.5.1TopUpTax			globe:monetaryamount	Optional (Mandatory)

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

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.

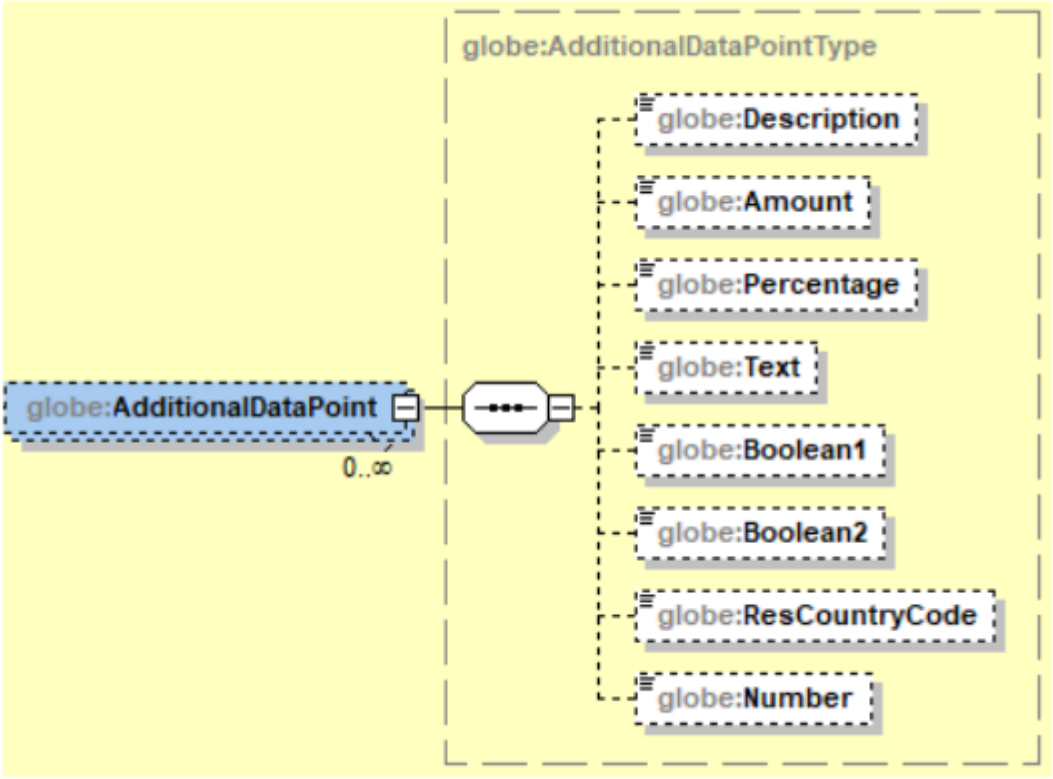
Element	Attribute	Size	Input Type	Requirement
UTPR			globe:monetaryamount	Optional (Mandatory)

The UTPR element reflects the total UTPR Top-up Tax amount in respects 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 Top-up 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]

Additional Data Point



Element	Attribute	Size	Input Type	Requirement
AdditionalDataPoint				Optional

The repeatable AdditionalDataPoint element comprises the following elements: Description, Amount, Percentage, Text, Boolean 1, Boolean 2, ResCountryCode and Number. Each element and the corresponding values are outlined below and should only be completed on the basis of approved governmental guidance and in accordance with the instructions provided therein. You will find full guidance on this complex element at the top of the user guide.

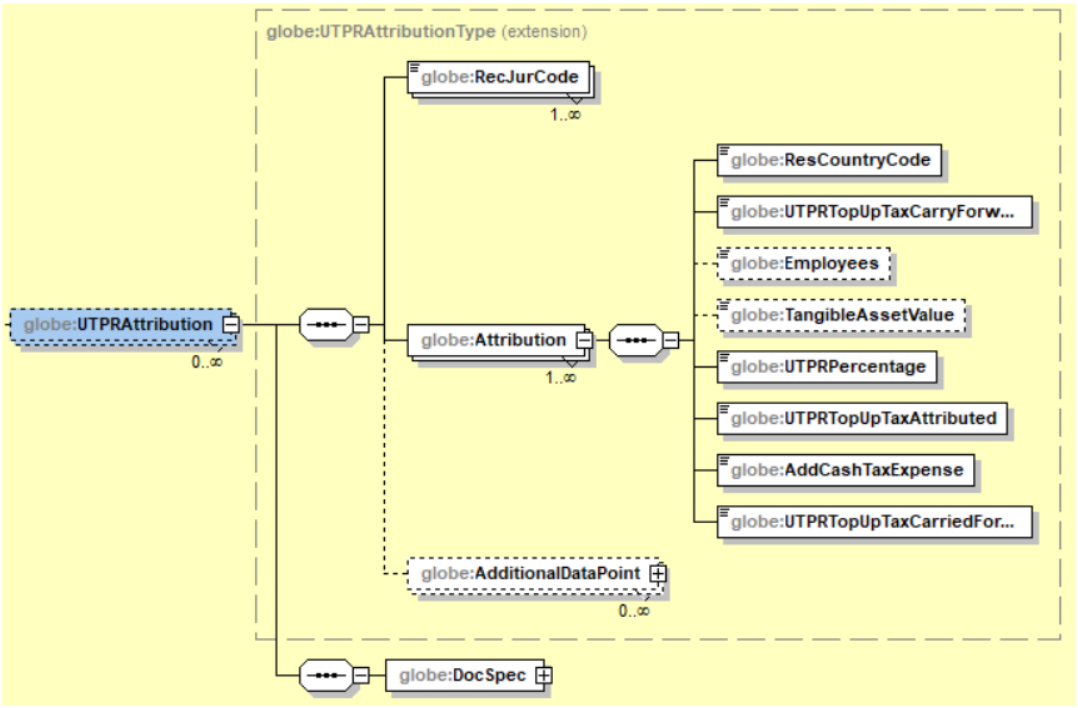
DocSpec

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).

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].

Attribution

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			globe:monetaryamount	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	Optional (Mandatory)

The Employees element indicates the Number of Employees of the Constituent Entities located in the jurisdiction.

The Number of Employees allocated to Permanent Establishments (including those of Flow-through Entities) shall be taken into account for computing the UTPR Percentage of the jurisdiction where such PEs are located. Further, the Number of Employees of Constituent Entities is subject to two exclusions under Article 2.6.2. Firstly, the number of Employees of Investment Entities in the UTPR jurisdiction shall be excluded for purposes of computing a jurisdiction's UTPR percentage (Article 2.6.2(a)). Secondly, in instances where a Flow-through Entity's employees are not allocated to PEs, they shall be allocated to any Constituent Entities that are located in the jurisdiction where the Flow-through Entity was created, irrespective of whether they are the Constituent Entity-owners of the Entity (Article 2.6.2(b)). The Number of Employees employed by a Flow-through Entity that are not otherwise allocated shall be excluded as provided under 2.6.2(b).

[Note 3.4.3.3]

Element	Attribute	Size	Input Type	Requirement
TangibleAssetValue			globe:monetaryamount	Optional (Mandatory)

The TangibleAssetValue element indicates that the Net Book Value of Tangible Assets of the Constituent Entities located in the jurisdiction.

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. Further, the Net Book Value of Tangible Assets of Constituent Entities is subject to two exclusions under Article 2.6.2. Firstly, the Net Book Value of Tangible Assets held by Investment Entities in the UTPR jurisdiction shall be excluded for purposes of computing a jurisdiction's UTPR percentage (Article 2.6.2(a)). Secondly, in instances where a Flow-through Entity's Tangible Assets are not allocated to PEs, they shall be allocated to any Constituent Entities that are located in the jurisdiction where the Flow-through Entity was created, irrespective of whether they are the Constituent Entity-owners of the Entity (Article 2.6.2(b)). The Net Book Value of the Tangible Assets held by a Flow-through Entity that are not otherwise allocated shall be excluded as provided under 2.6.2(b).

[Note 3.4.3.4]

Element	Attribute	Size	Input Type	Requirement
UTPRPercentage		1-8 characters	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).

[Notes 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]

Element	Attribute	Size	Input Type	Requirement
UTPRTopUpTaxAttributed			globe:monetaryamount	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			globe:monetaryamount	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.

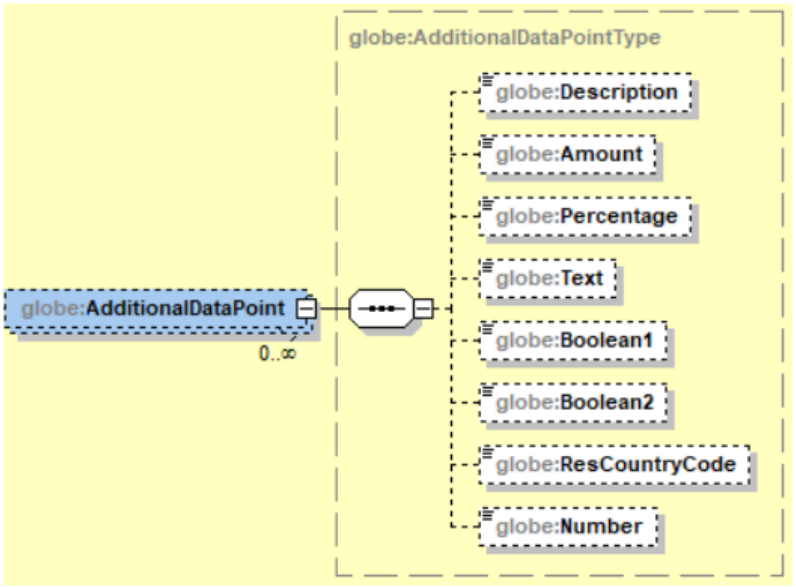
[Note 3.4.3.7]

Element	Attribute	Size	Input Type	Requirement
UTPRTopUpTaxCarriedForward			globe:monetaryamount	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]

Additional Data Point



Element	Attribute	Size	Input Type	Requirement
AdditionalDataPoint				Optional

The repeatable AdditionalDataPoint element comprises the following elements: Description, Amount, Percentage, Text, Boolean 1, Boolean 2, ResCountryCode and Number. Each element and the corresponding values are outlined below and should only be completed on the basis of approved governmental guidance and in accordance with the instructions provided therein. You will find full guidance on this complex element at the top of the user guide.

DocSpec

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 comprises the following:

Element	Attribute	Size	Input Type	Requirement
DocTypeIndic			stf:OECDDocTypeIndic_EnumType	Validation

Except for OECD0 used for FilingInfo where applicable, a message must contain records with only one DocTypeIndic value: OECD1 (new records), OECD2 (corrected records) or OECD3 (deleted records). OECD1, OECD2 and OECD3 must not be mixed within the same message. 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 FilingInfo must not be corrected. Accordingly, DocTypeIndic = OECD2 must not be used for FilingInfo. In correction or deletion messages concerning other records, FilingInfo must be repeated unchanged using DocTypeIndic = OECD0, retaining the original DocRefId and without providing a CorrDocRefId. DocTypeIndic = OECD3 may be used only when the entire GIR, including FilingInfo, is deleted.

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 in which the Reporting Fiscal Year ends, 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 unique identifier in the DocRefID is used by the sending Competent Authority to identify a unique GIR record and comprises the country code of the sending jurisdiction, then the year in which the Reporting Fiscal Year ends, 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".

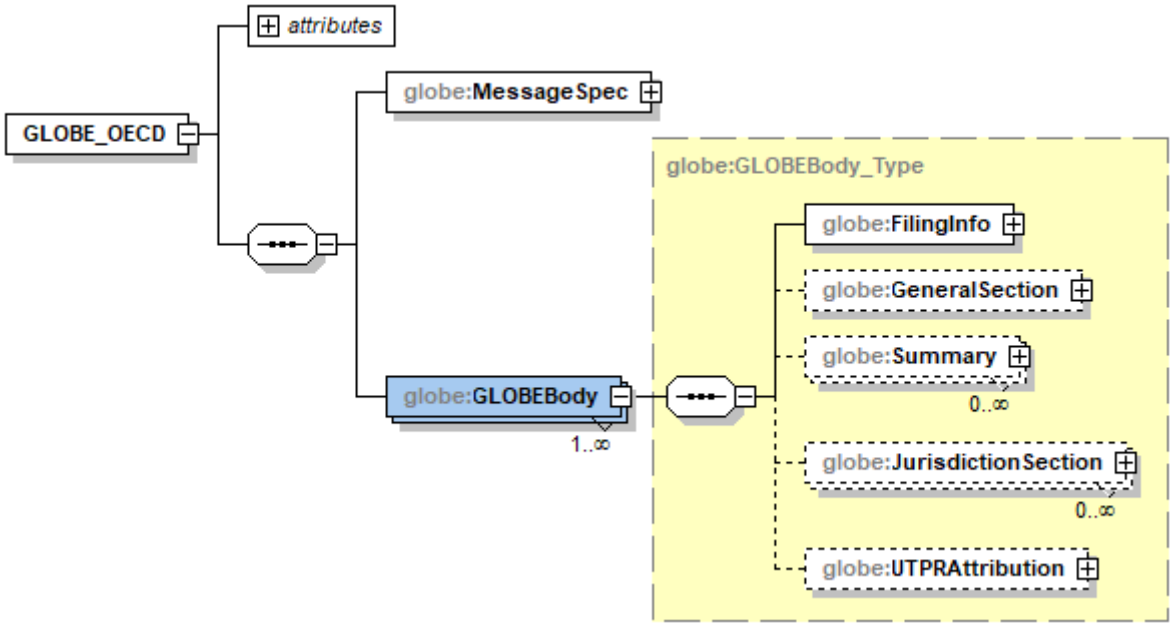
MessageSpec, Corrections and Cancellations

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.

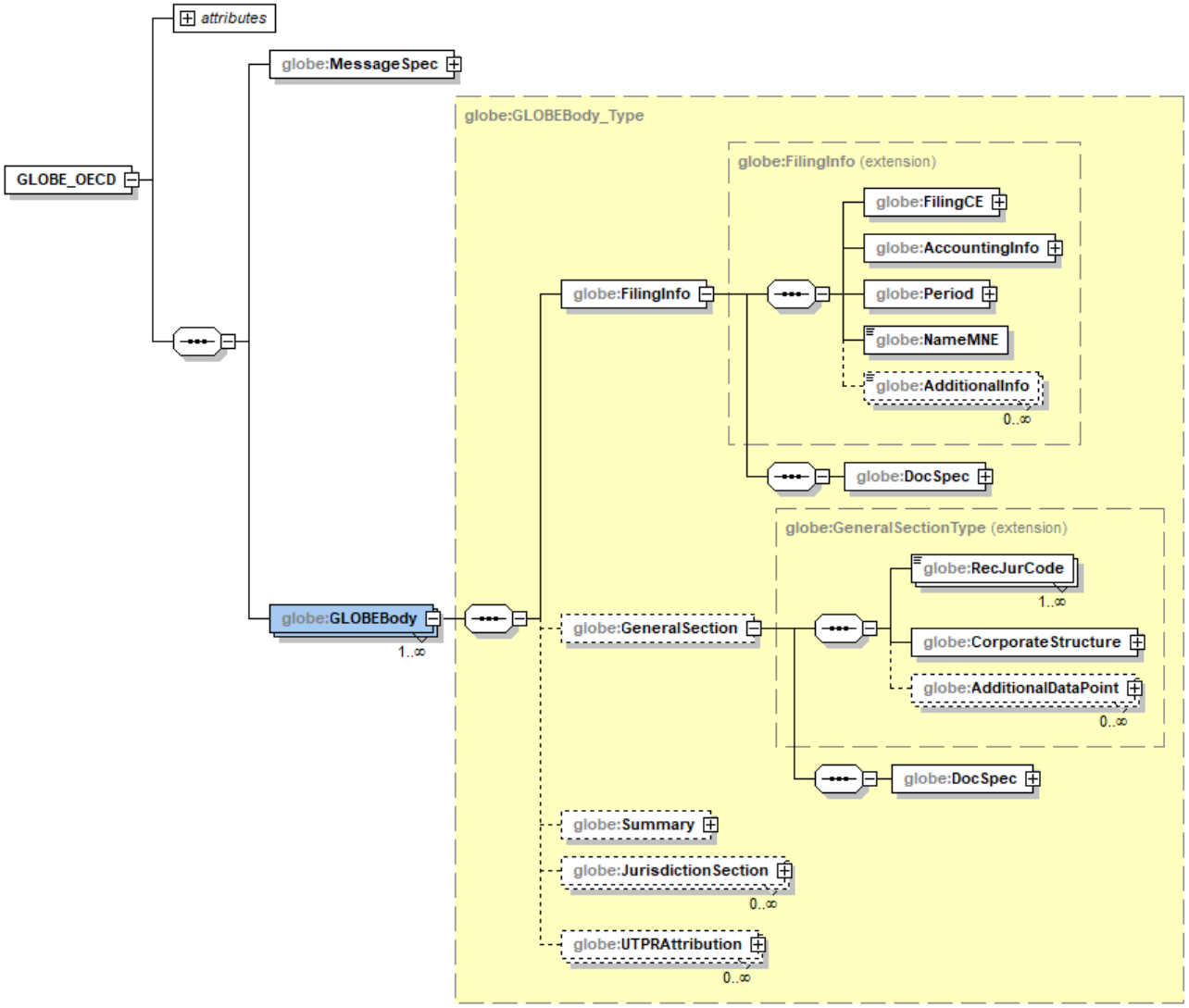
To cancel a complete message, there is no element in the MessageSpec which can be used for that purpose. Instead, a correction message should be sent deleting all records of the erroneous message in these instances.

Annex A.

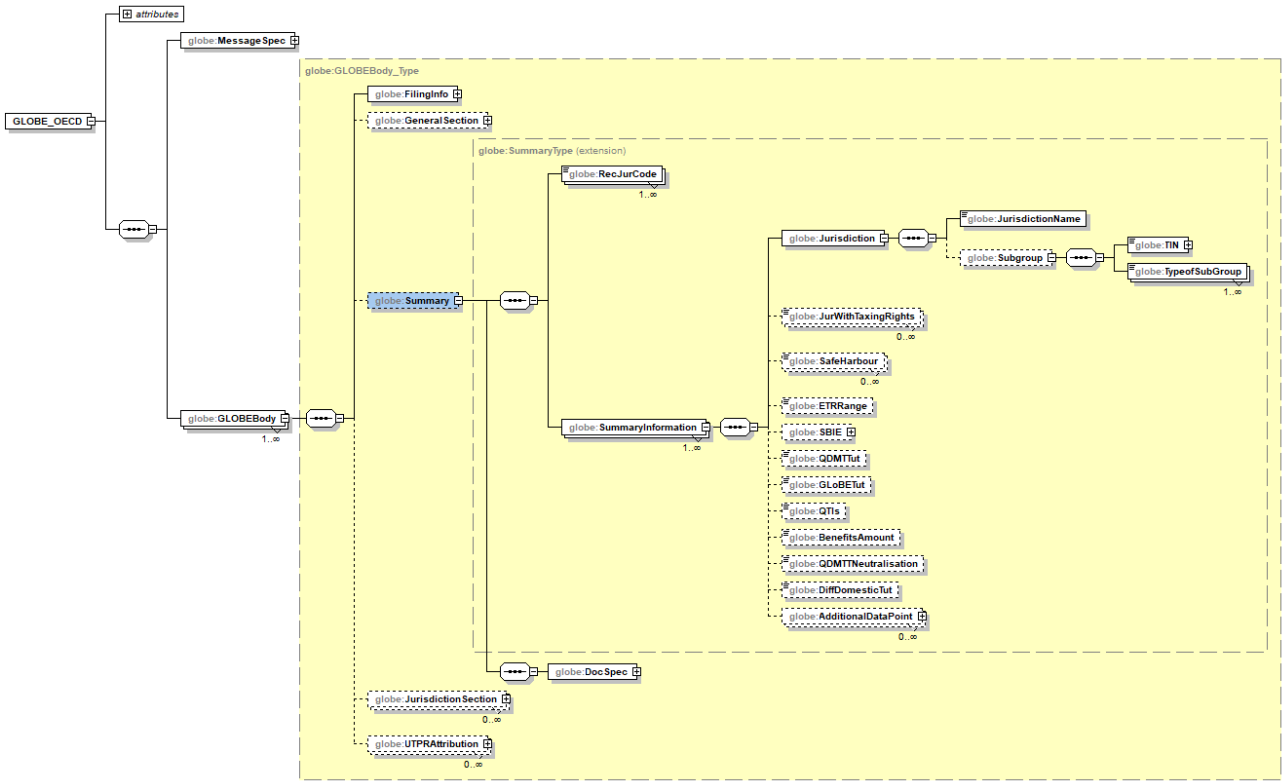
Schema Diagrams



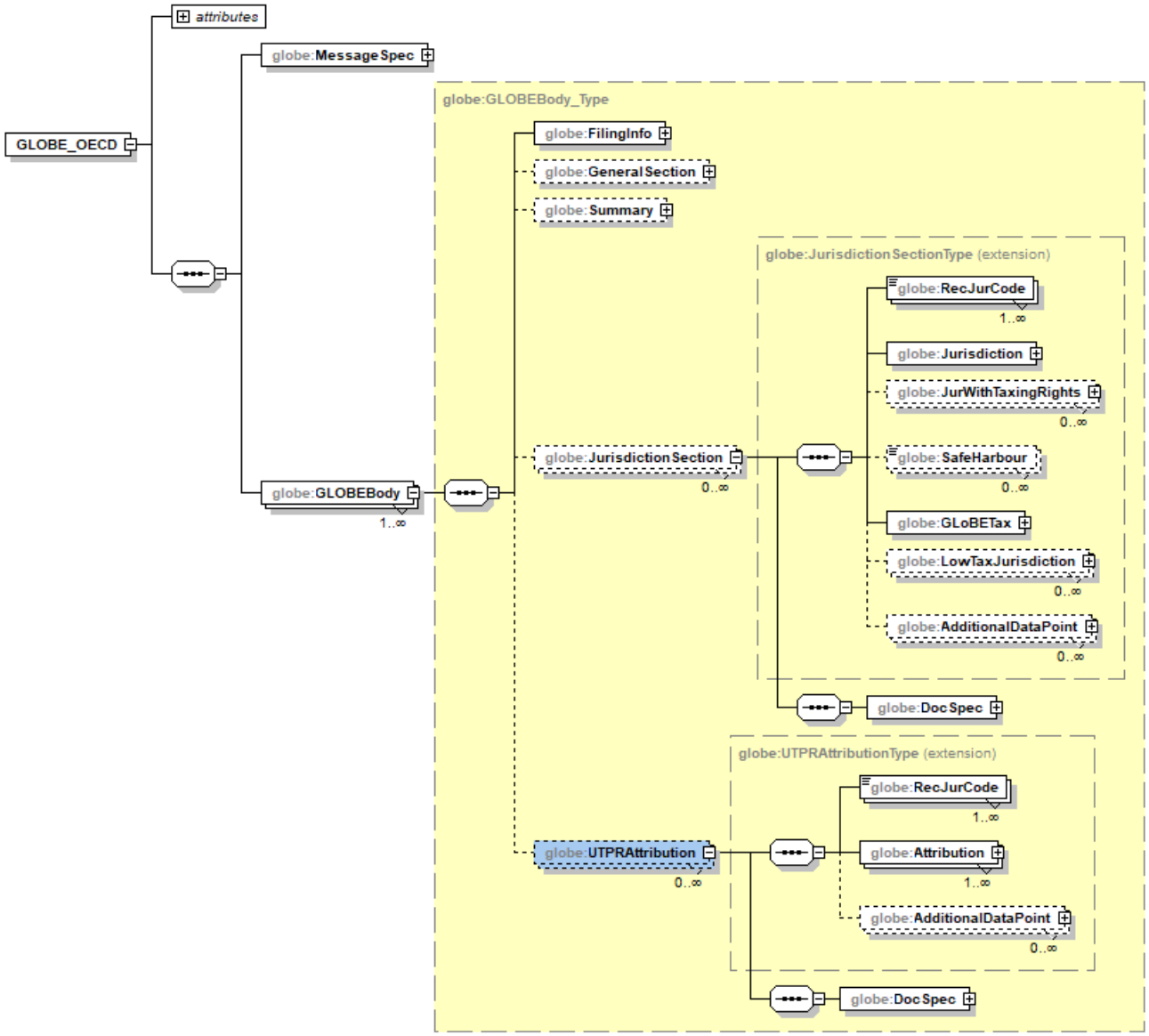
Globe Body (part 1)



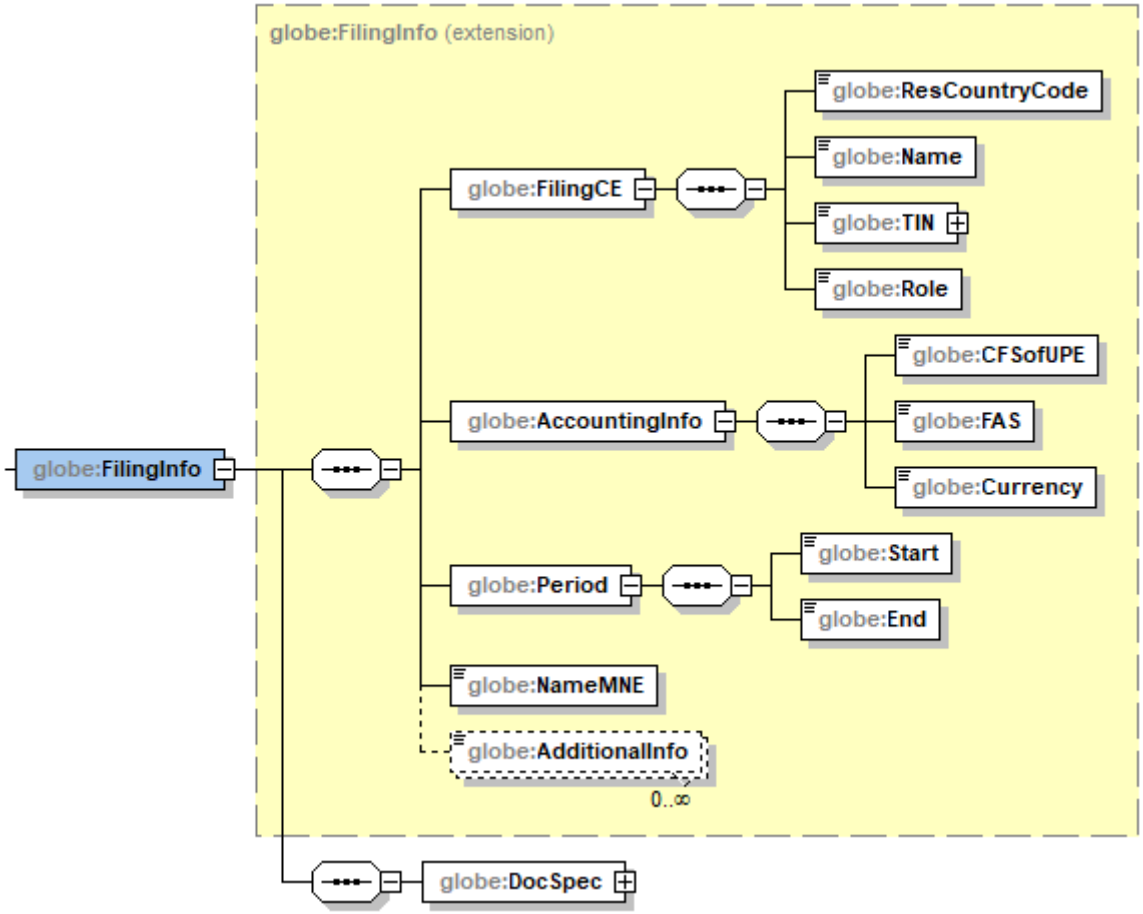
Globe Body (part 2)



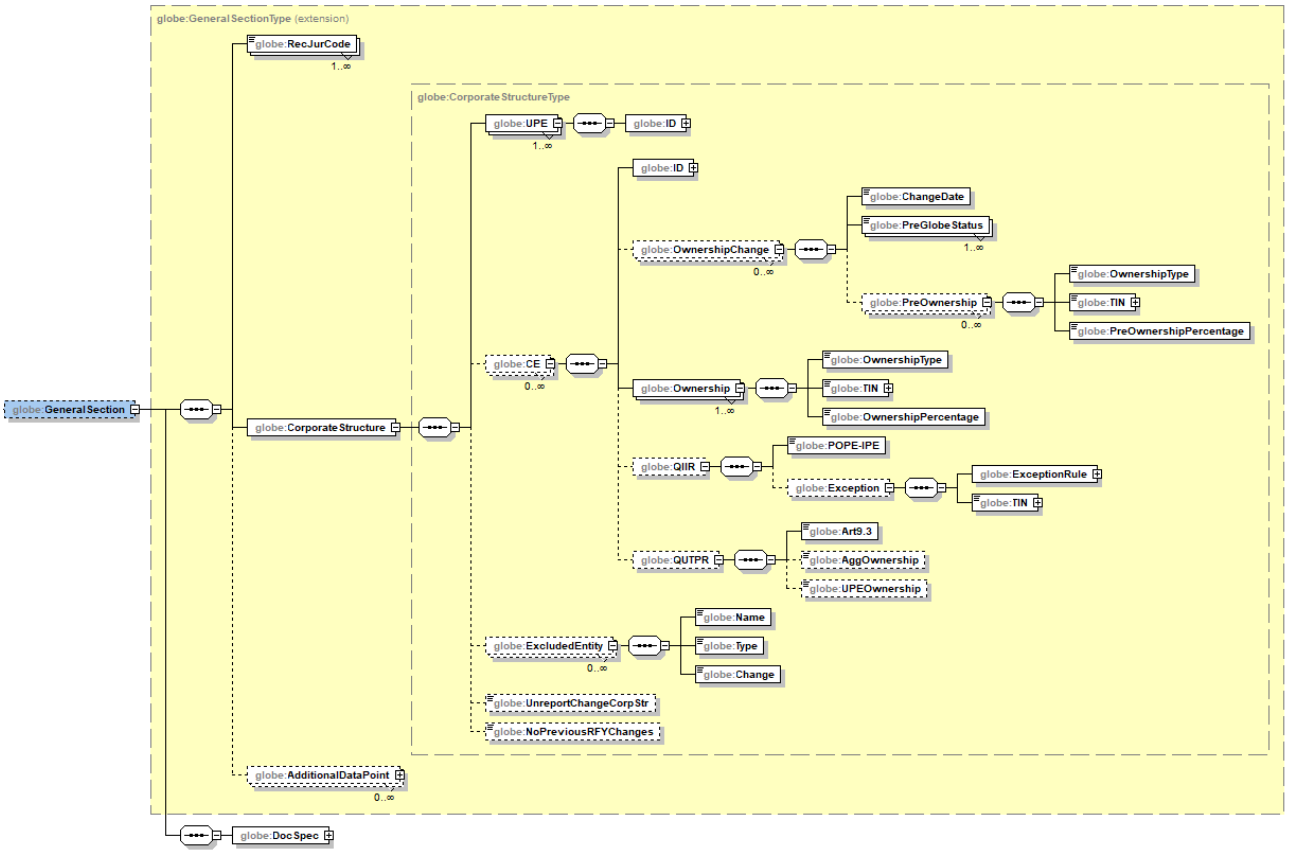
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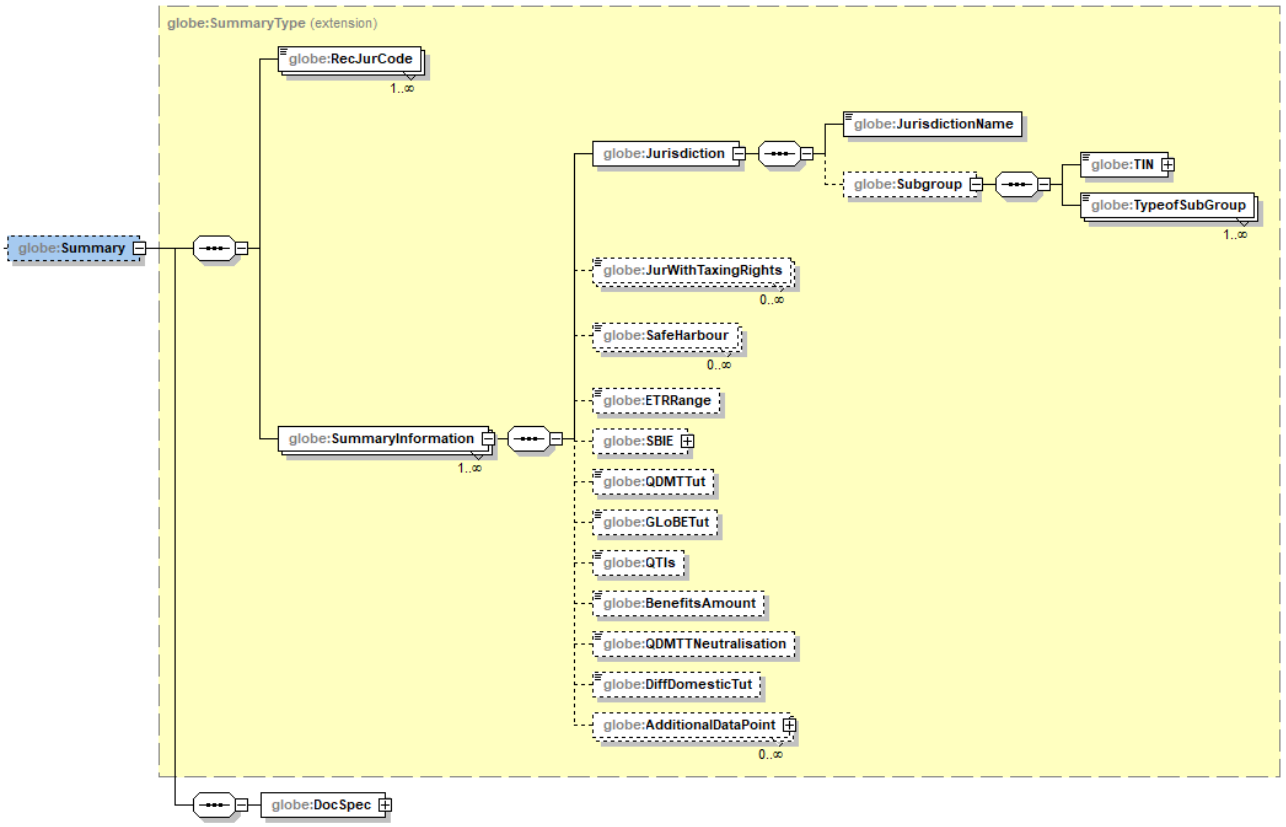
Globe Body > Filing Info



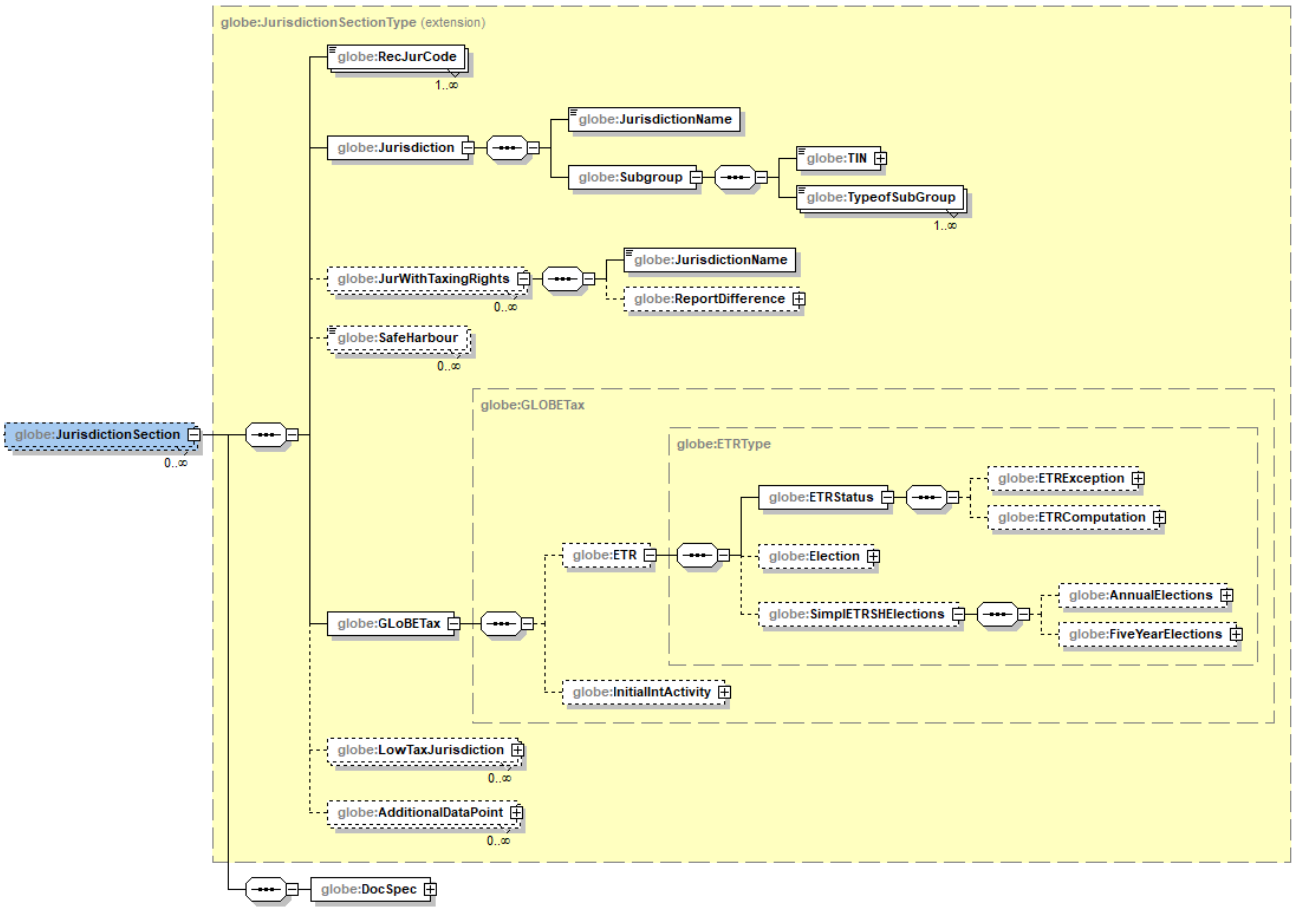
Globe Body > General Section



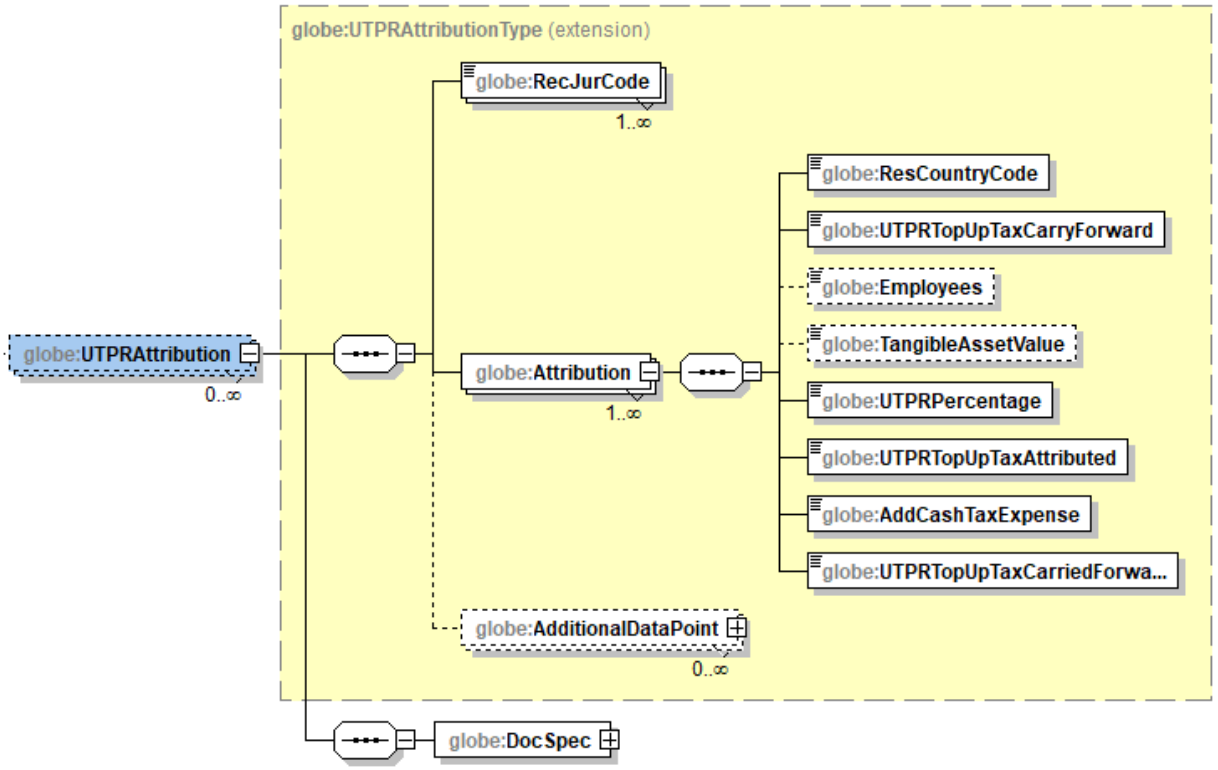
Globe Body > Summary



Globe Body > Jurisdiction Section

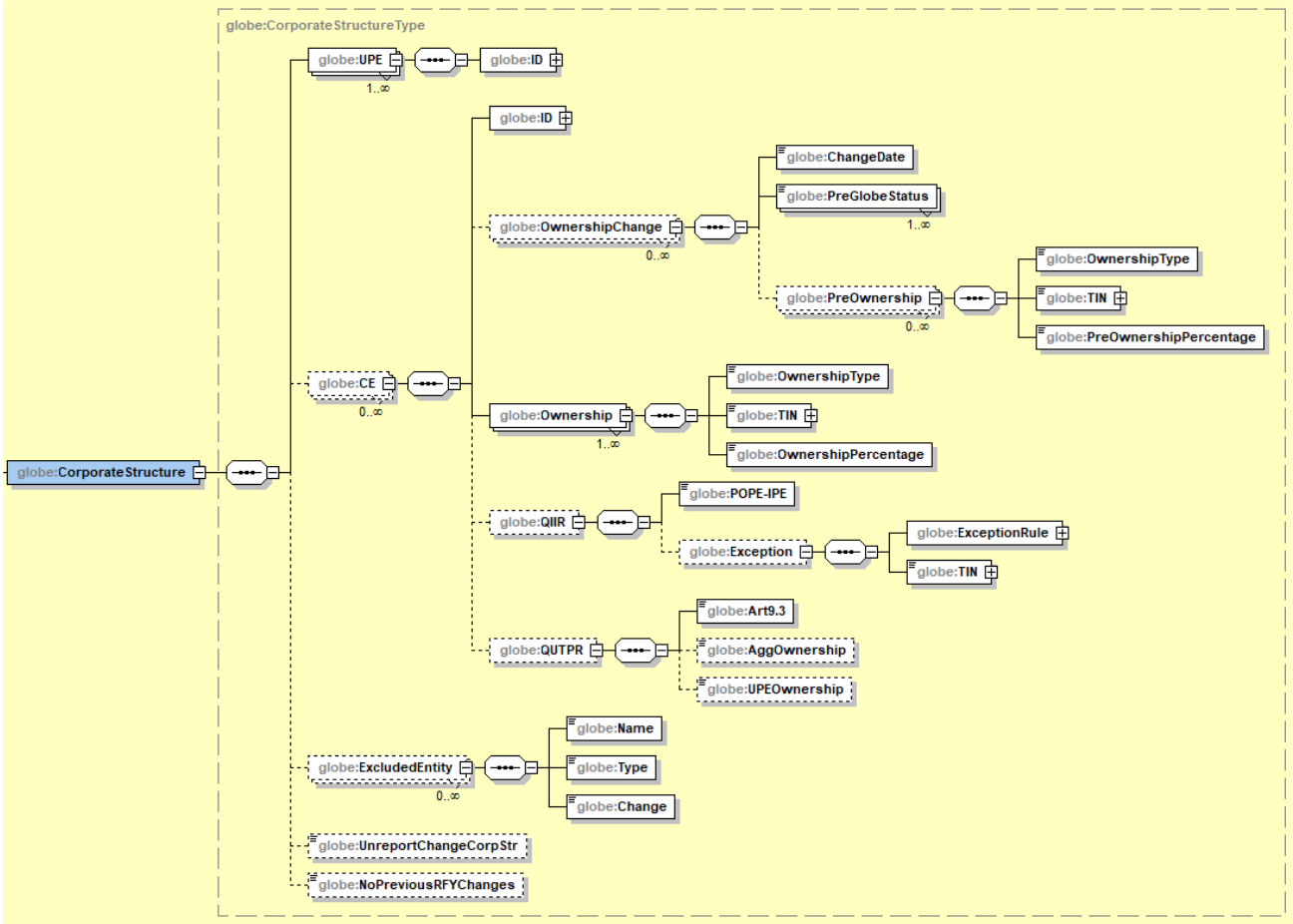


Globe Body > UTPR Attribution



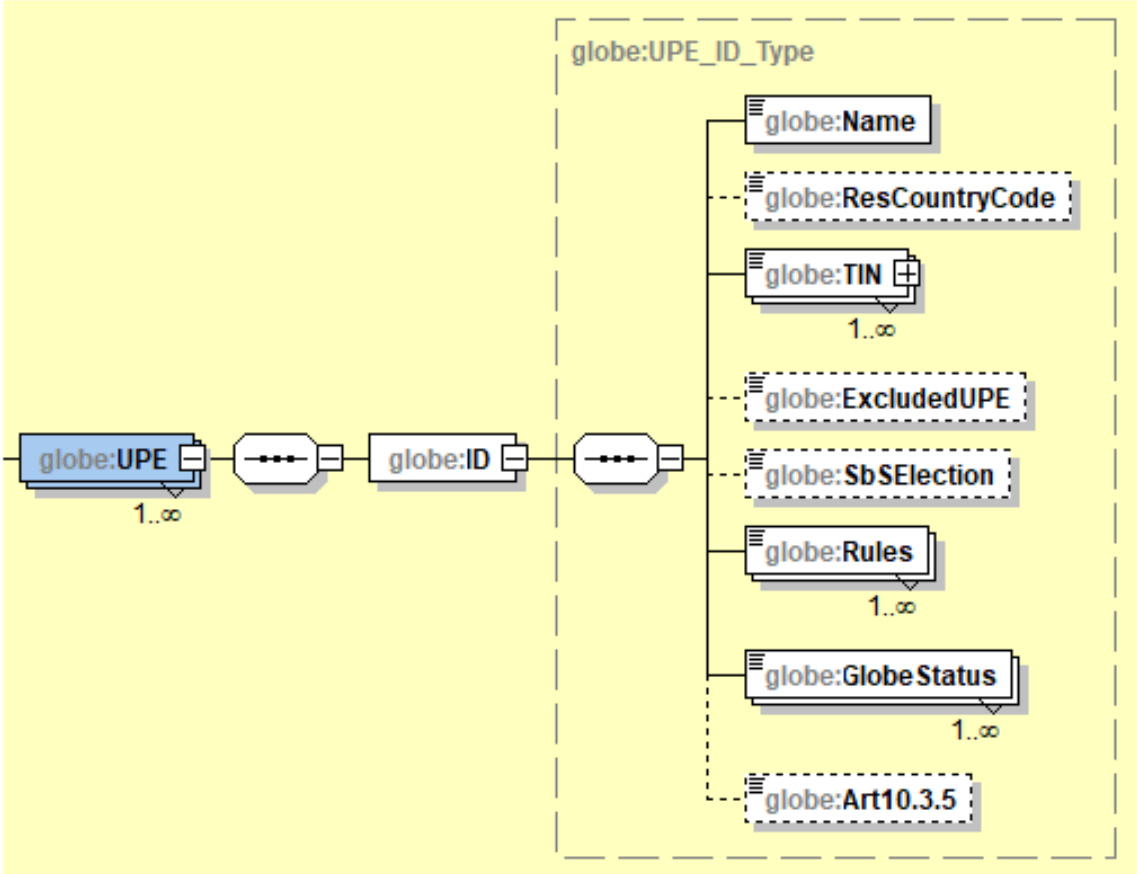
General Section > Corporate Structure

Globe Body > General Section > Corporate Structure



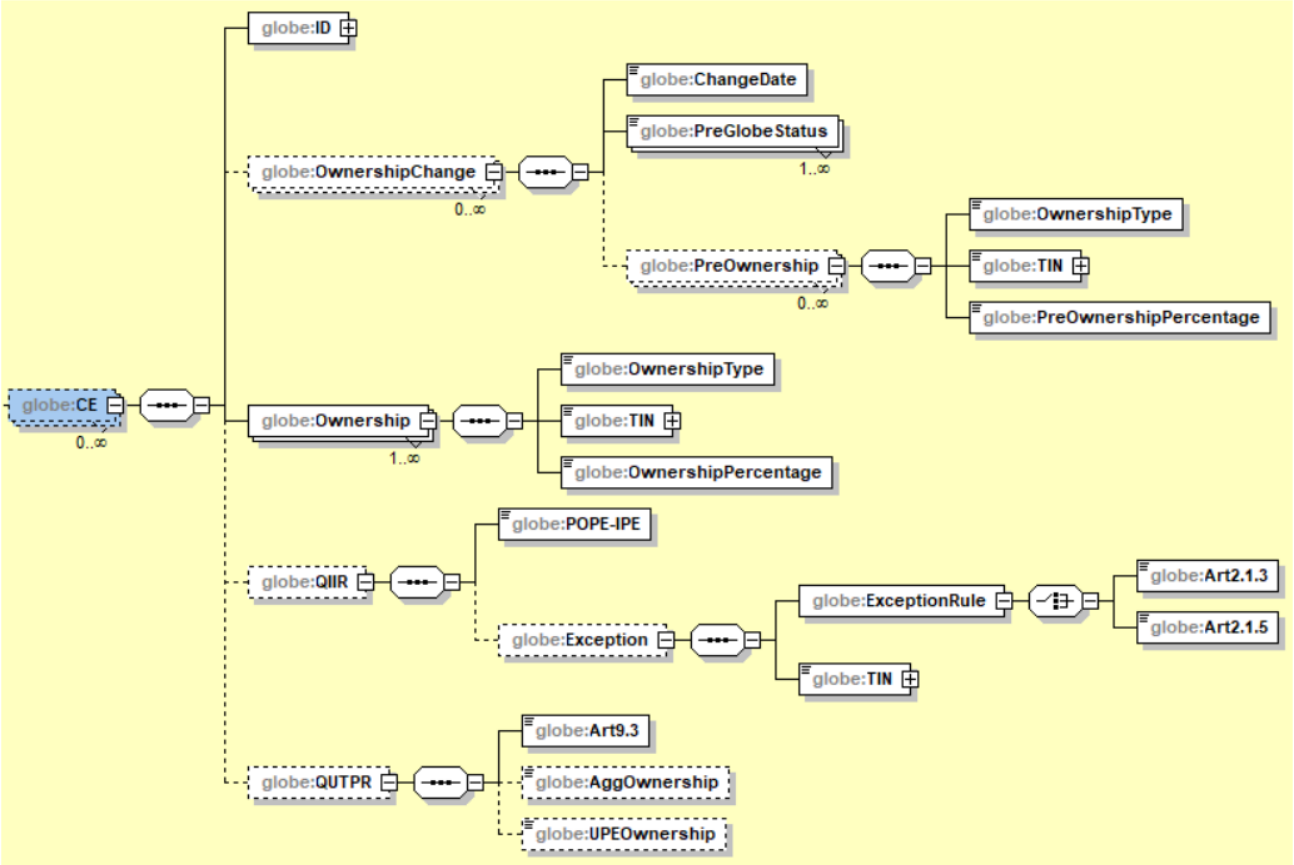
Corporate Structure > UPE

Globe Body > General Section > Corporate Structure > UPE



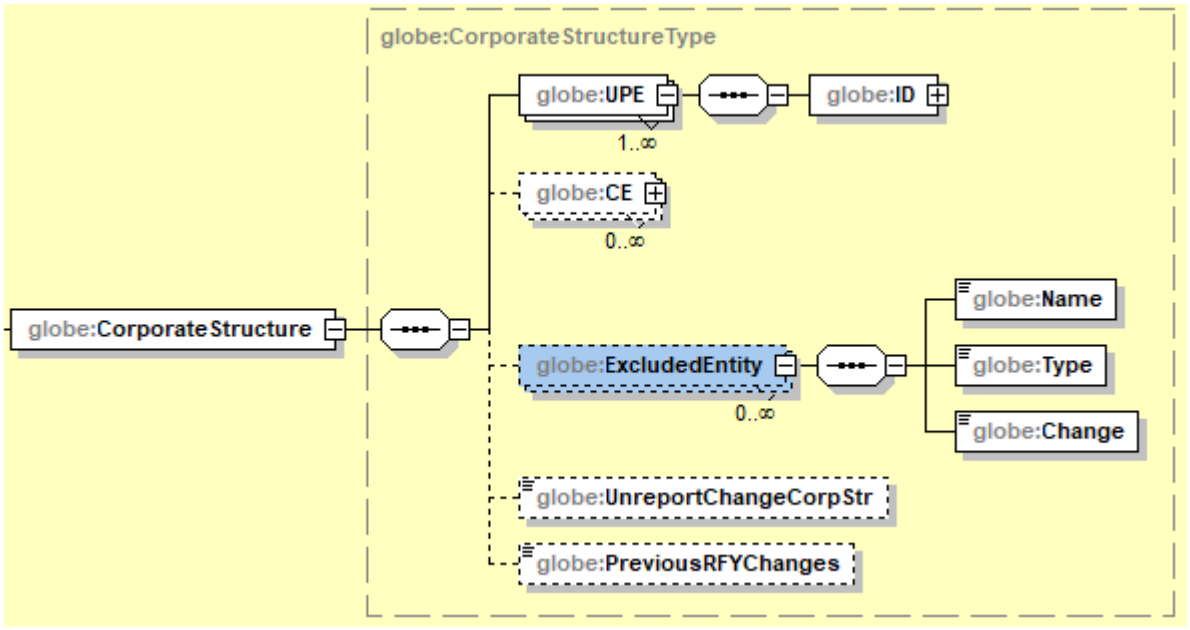
Corporate Structure > CE

Globe Body > General Section > Corporate Structure > CE



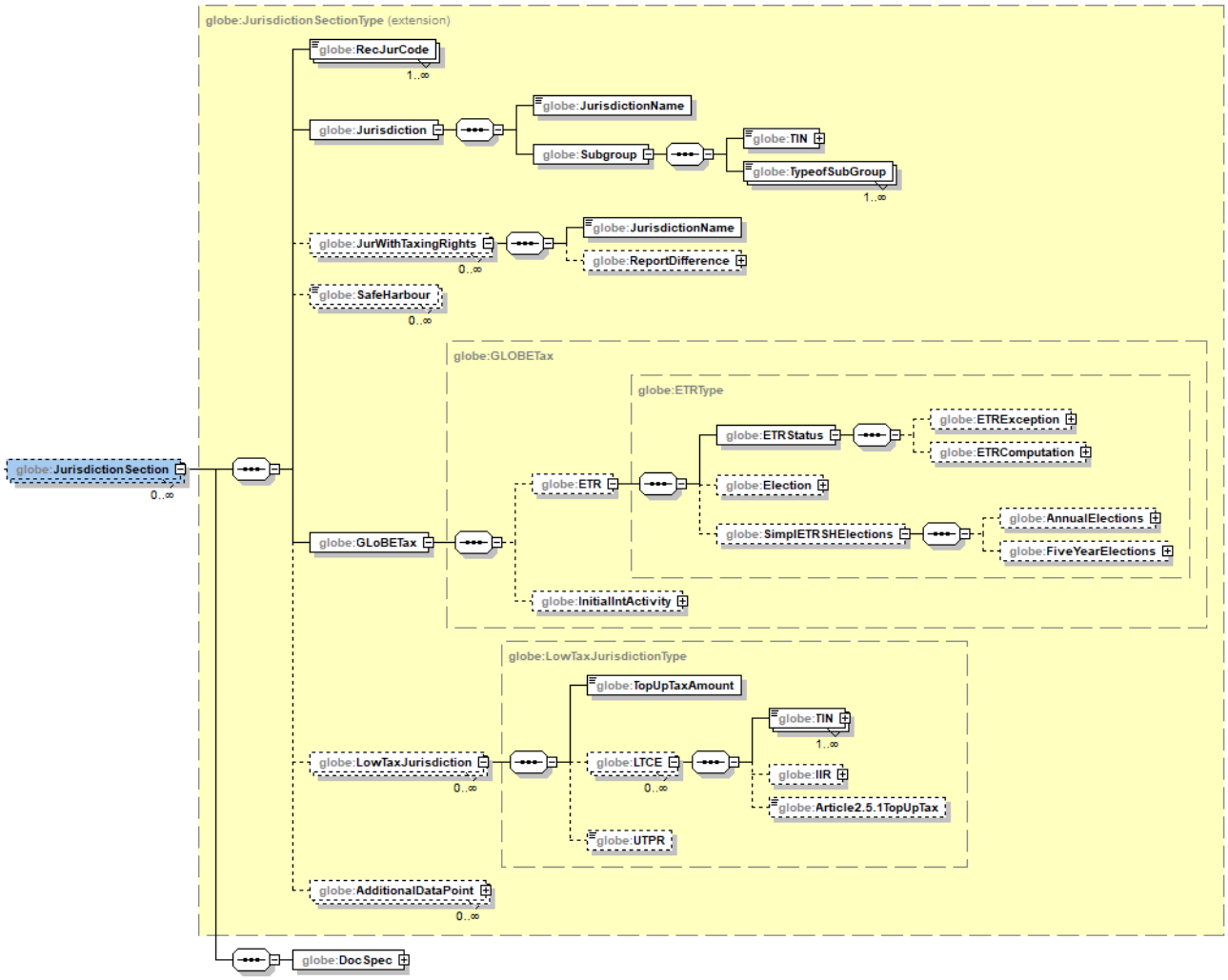
Corporate Structure > Excluded Entity

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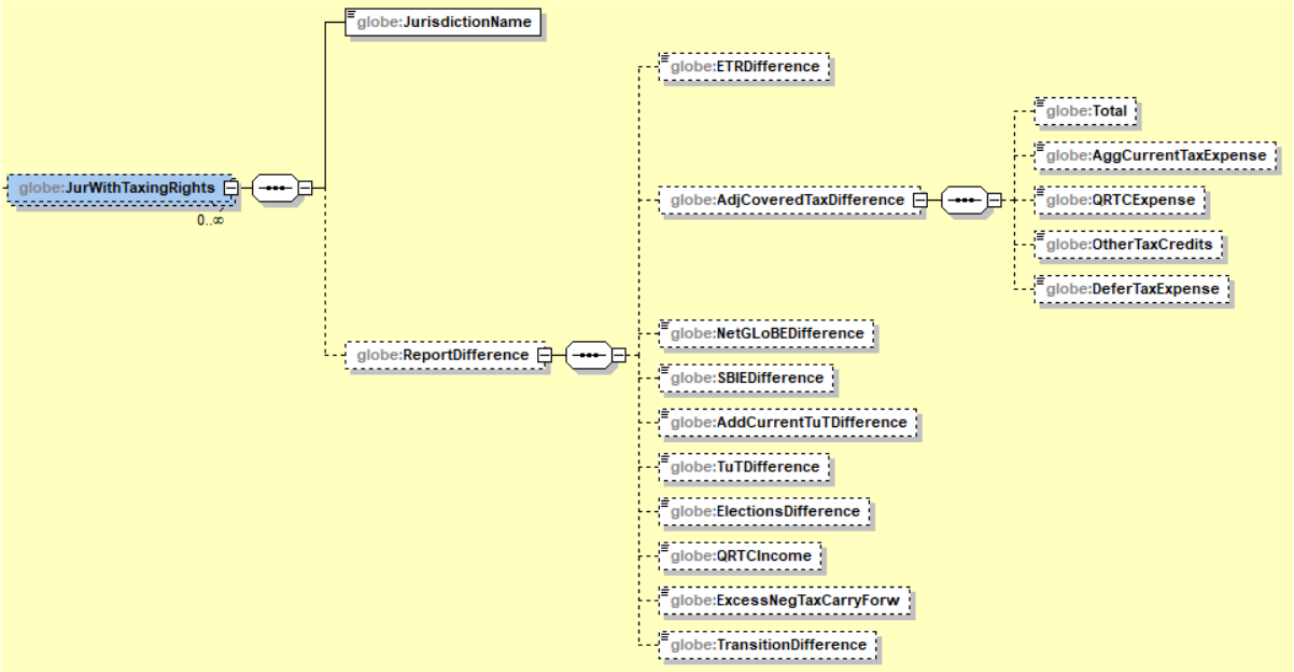
Jurisdiction Section

Globe Body > Jurisdiction Section



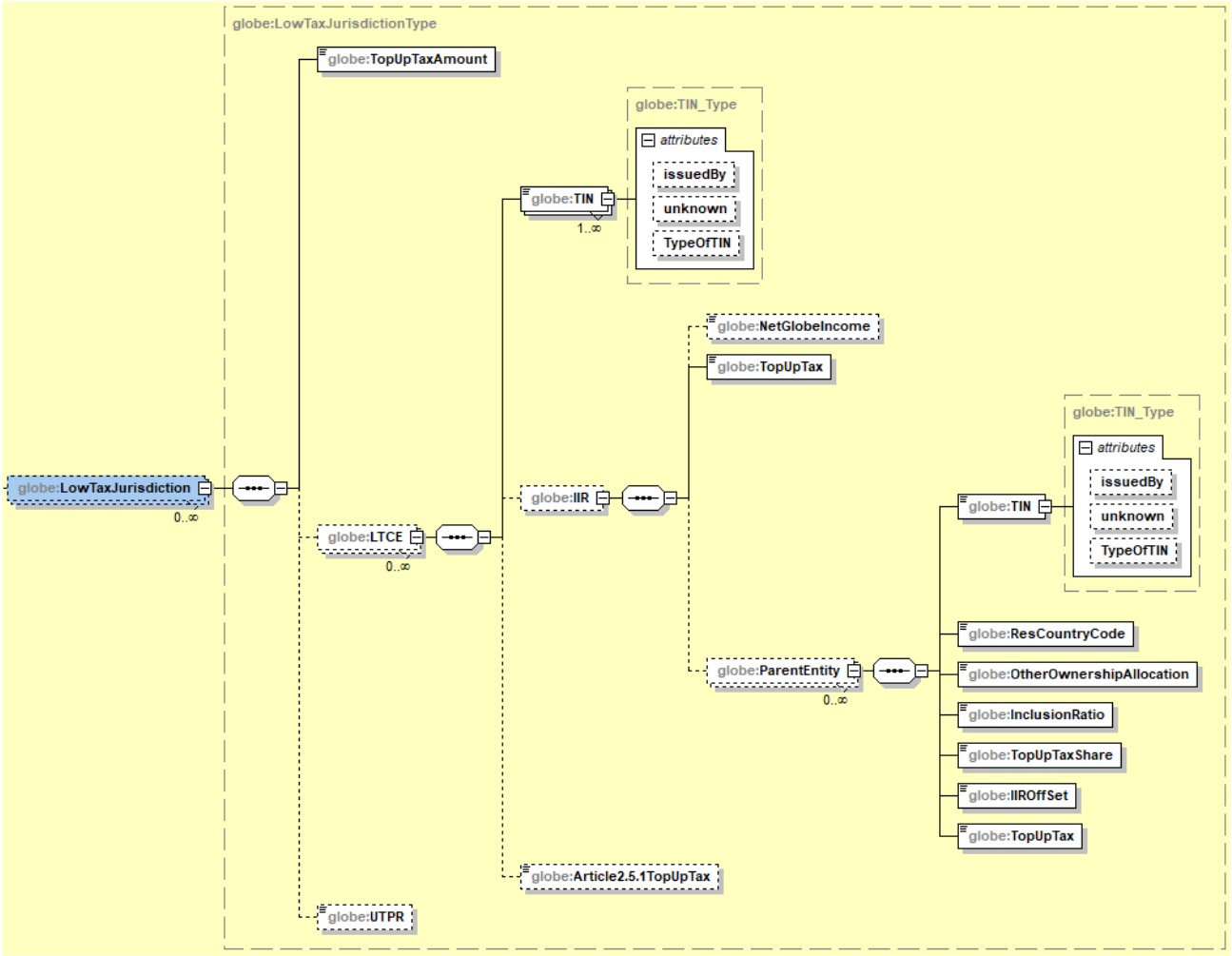
Jurisdiction Section > JurWithTaxingRights

Globe Body > Jurisdiction Section > JurwithTaxingRights



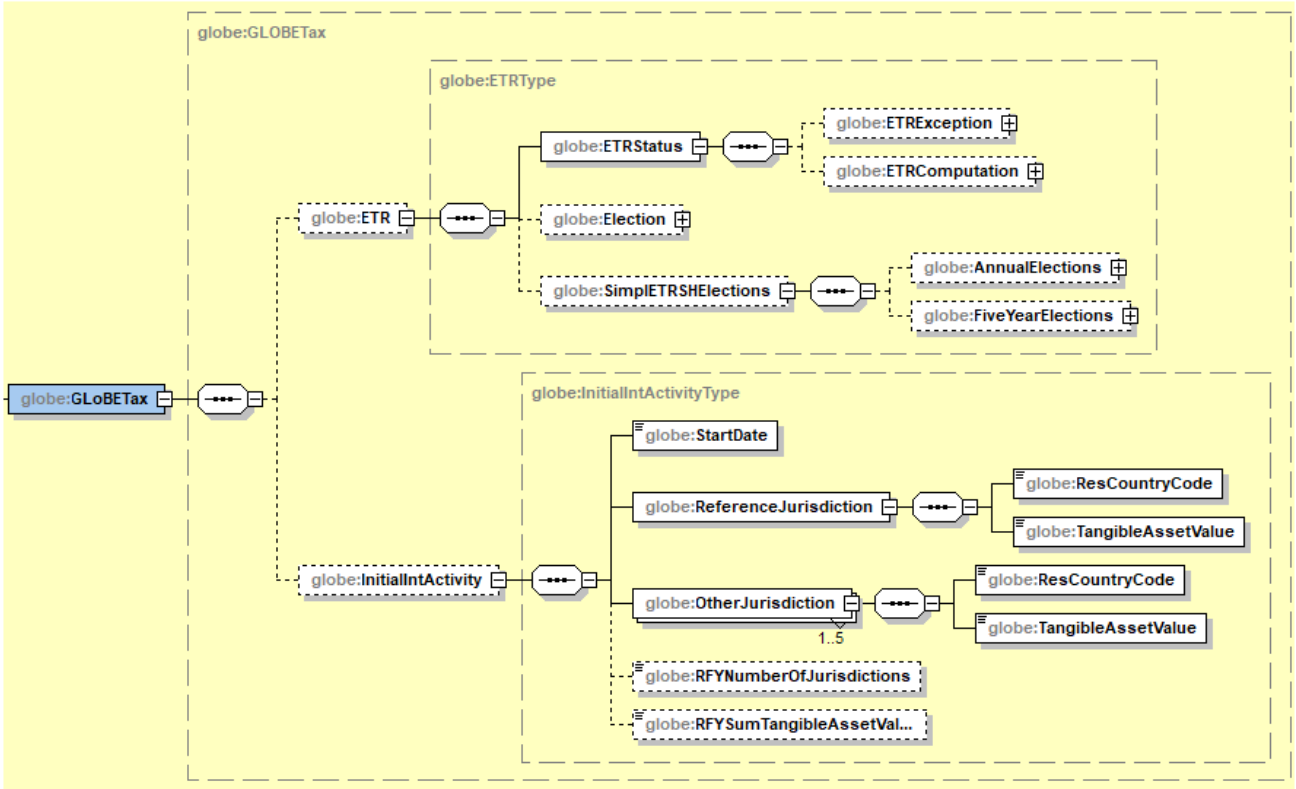
Jurisdiction Section > Low Tax Jurisdiction

Globe Body > Jurisdiction Section > Low Tax Jurisdiction



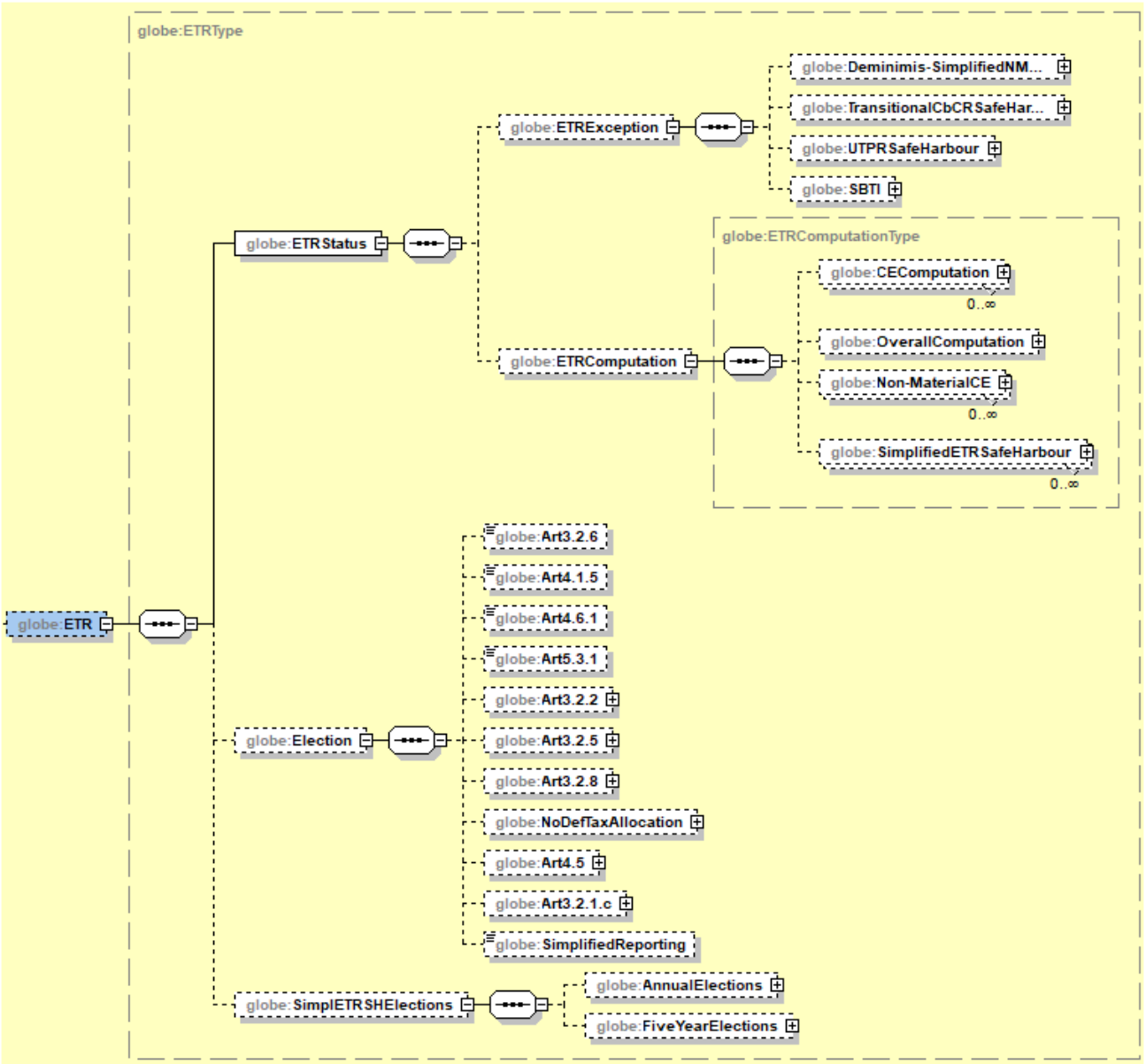
Jurisdiction Section > Globe Tax

Globe Body > Jurisdiction Section > Globe Tax



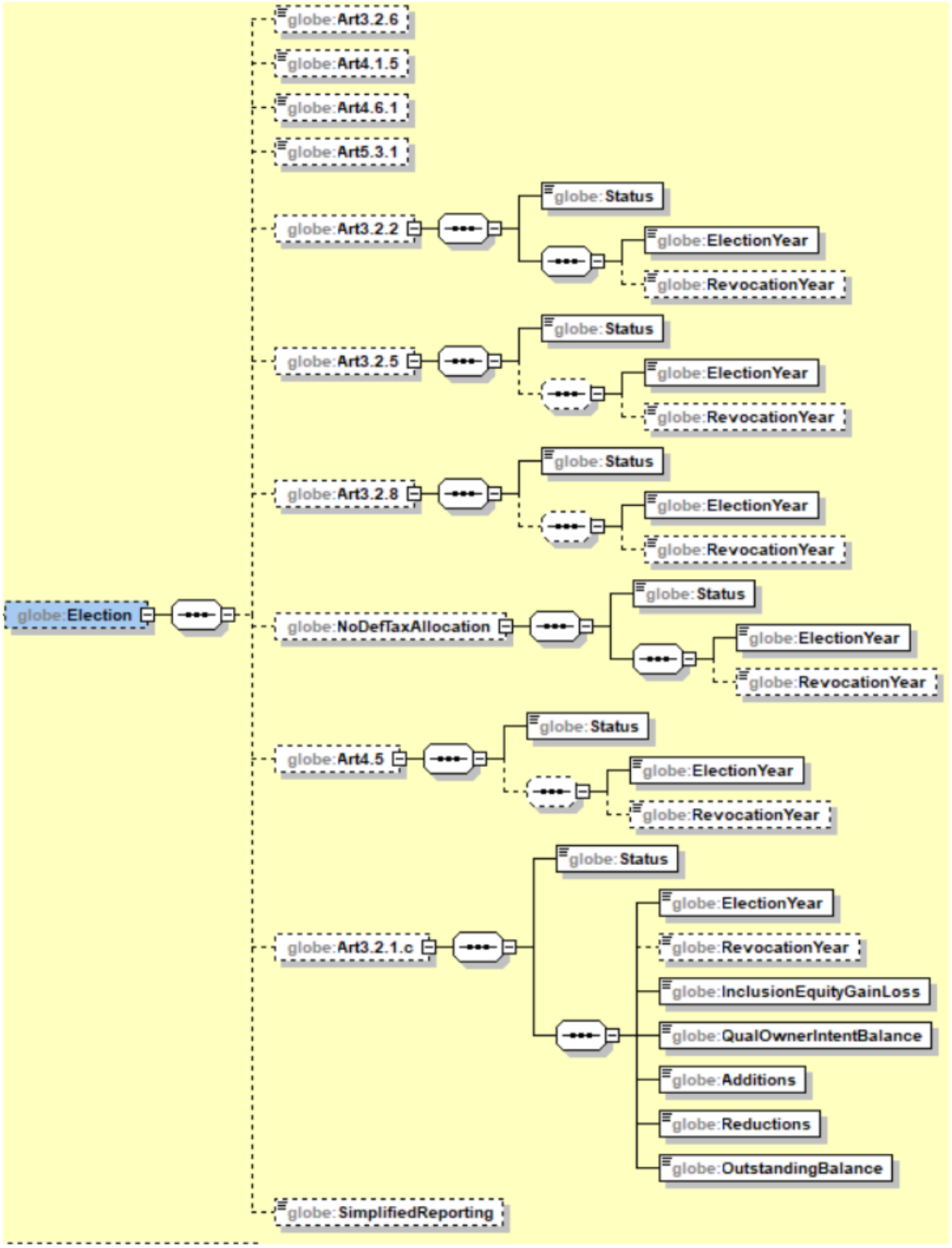
Globe Tax > ETR

Globe Body > Jurisdiction Section > Globe Tax > ETR



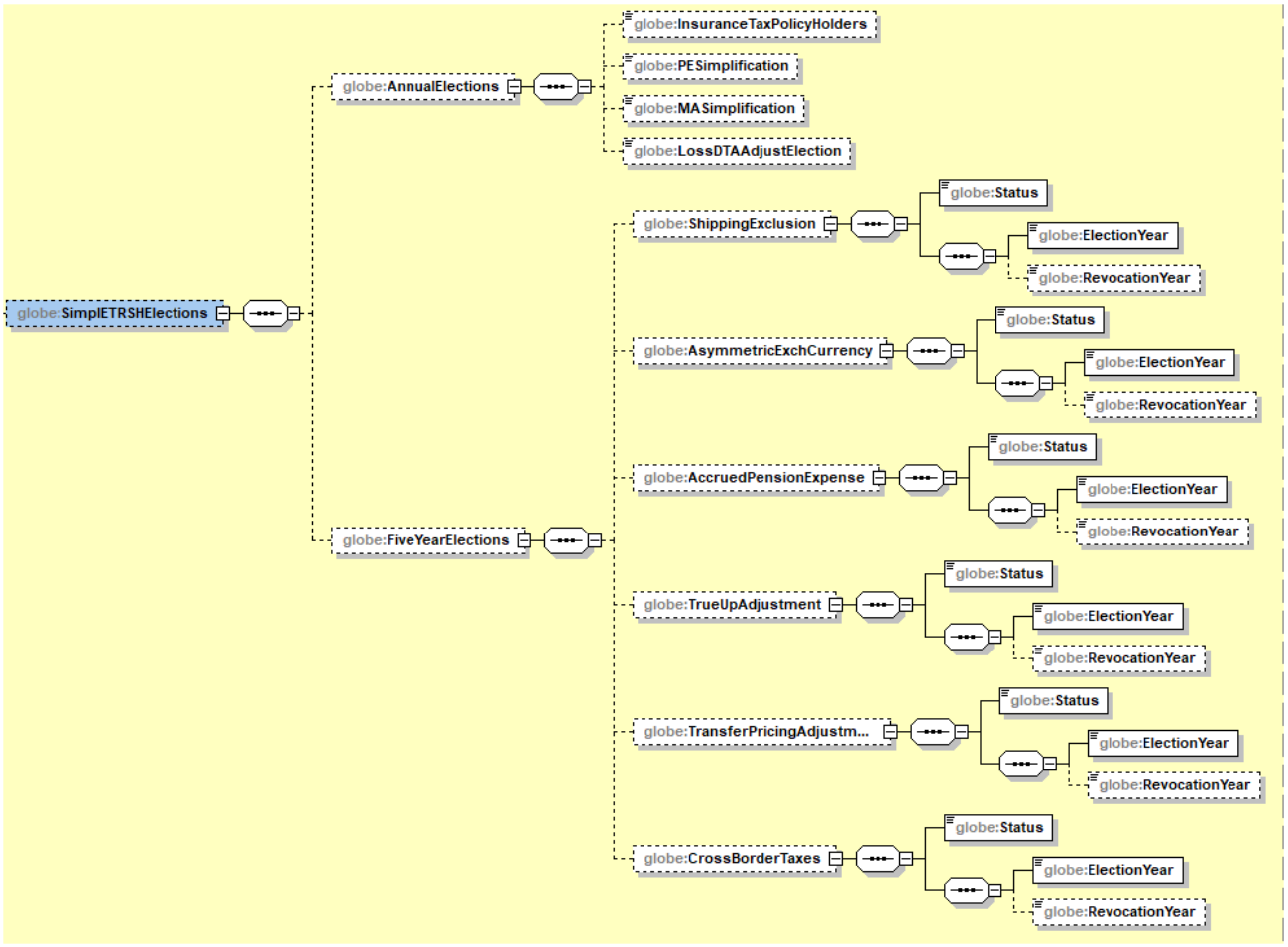
ETR > Election

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



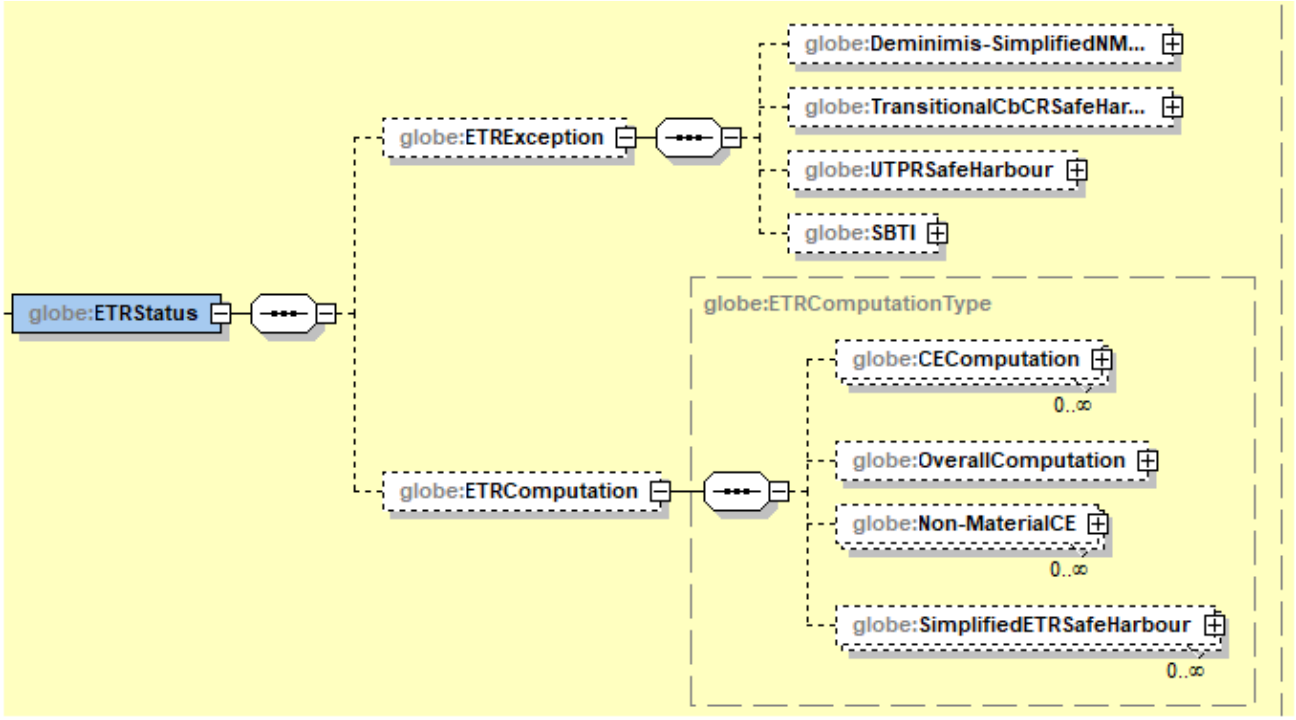
ETR > SimpleETRSHElections

Globe Body > Jurisdiction Section > Globe Tax > ETR > SimpleETRSHElections



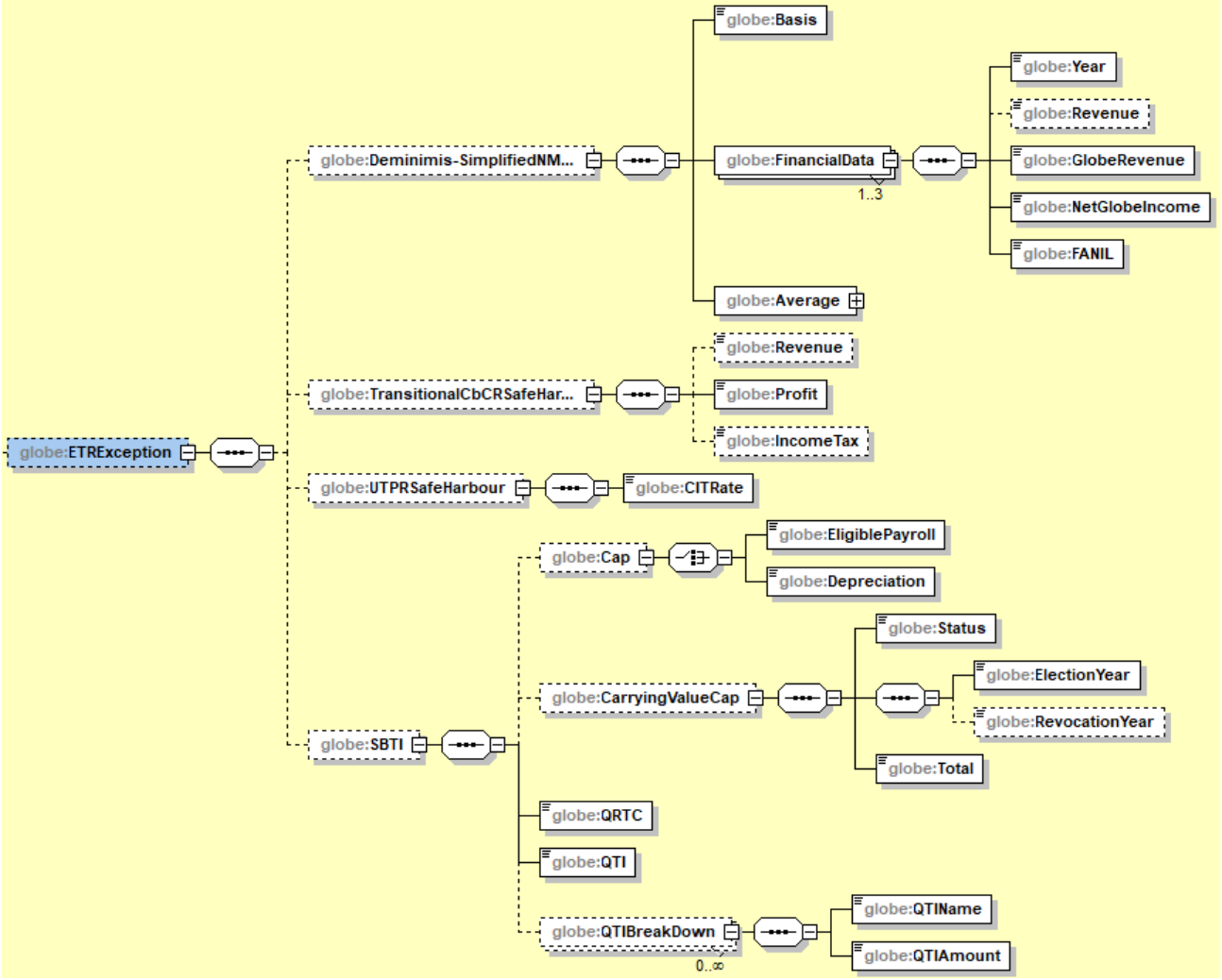
ETR > ETR Status

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



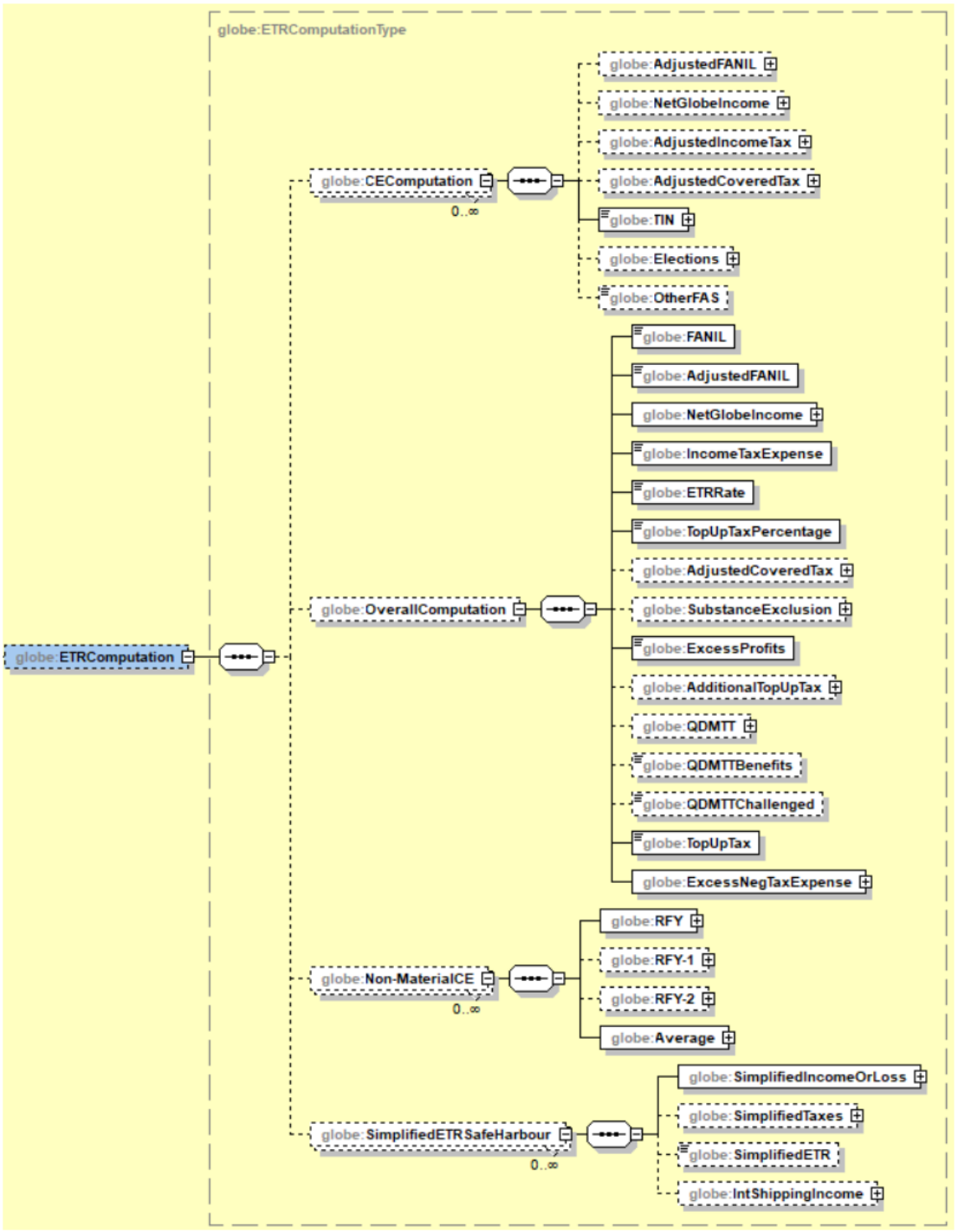
ETR Status > ETR Exception

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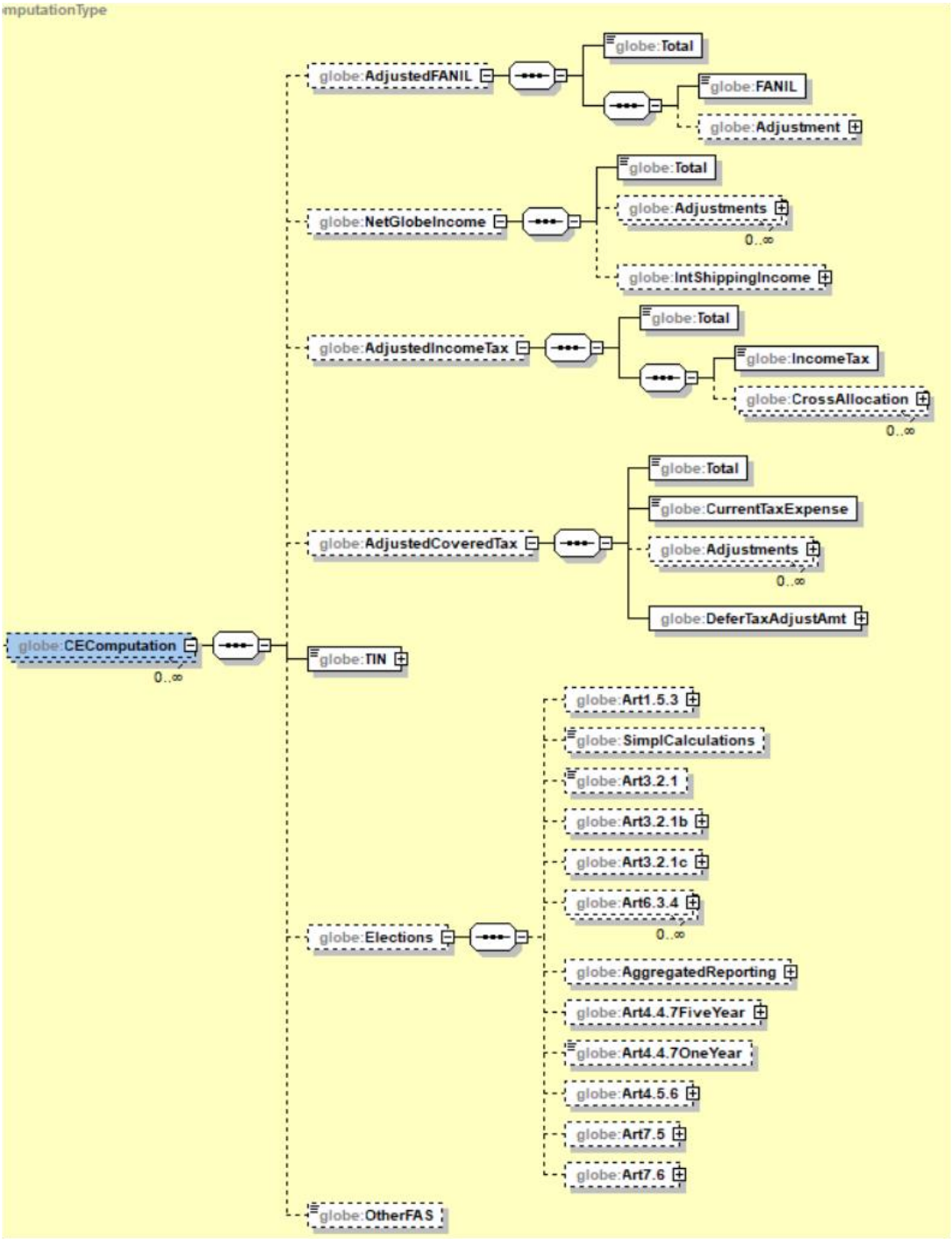
ETR Status > ETR Computation

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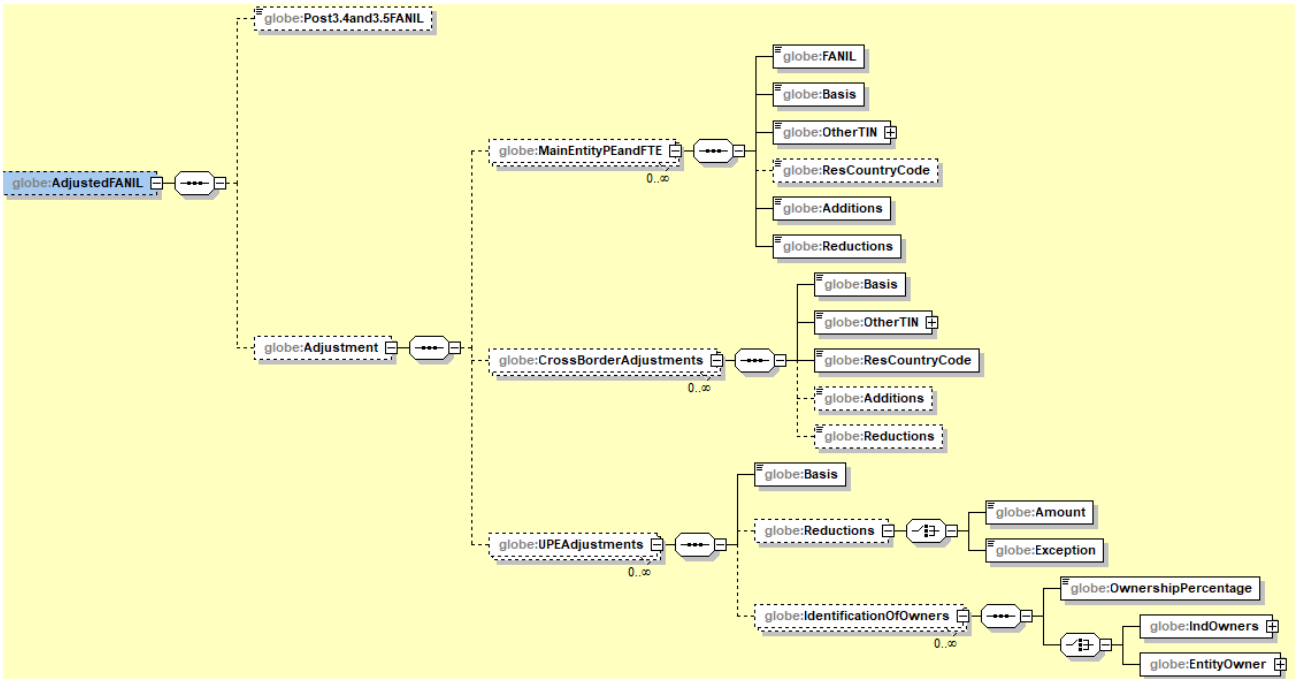
ETR Computation > CE Computation

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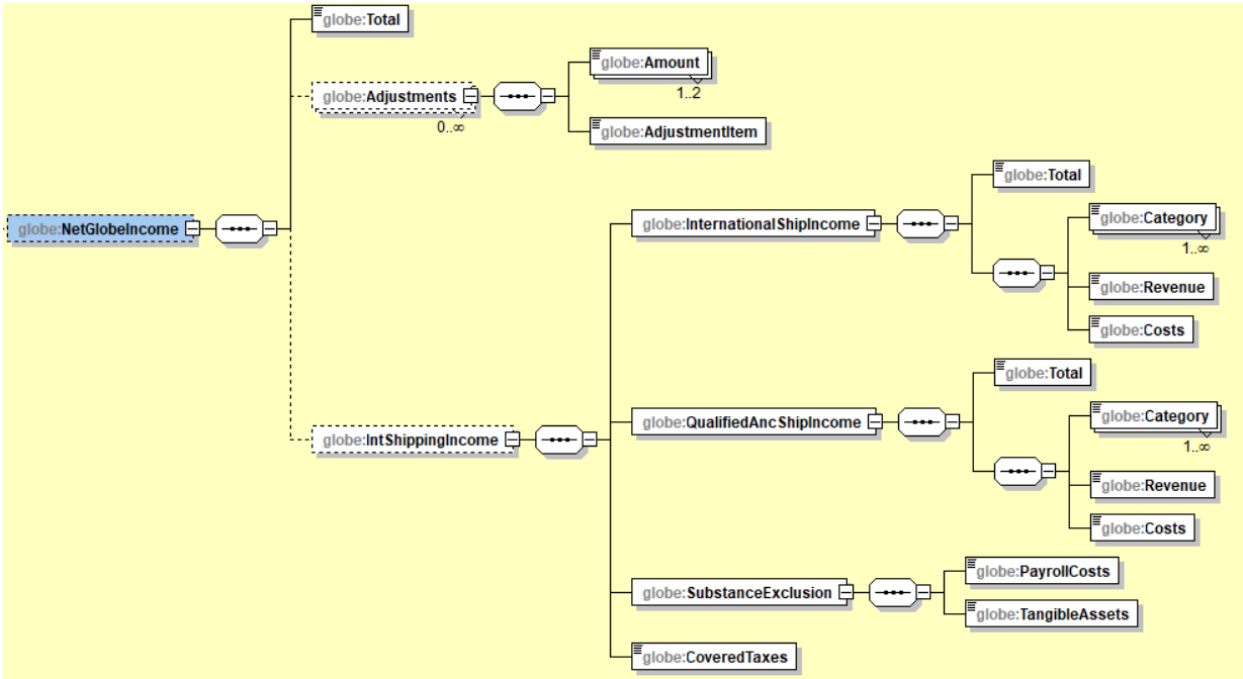
CE Computation > Adjusted FANIL

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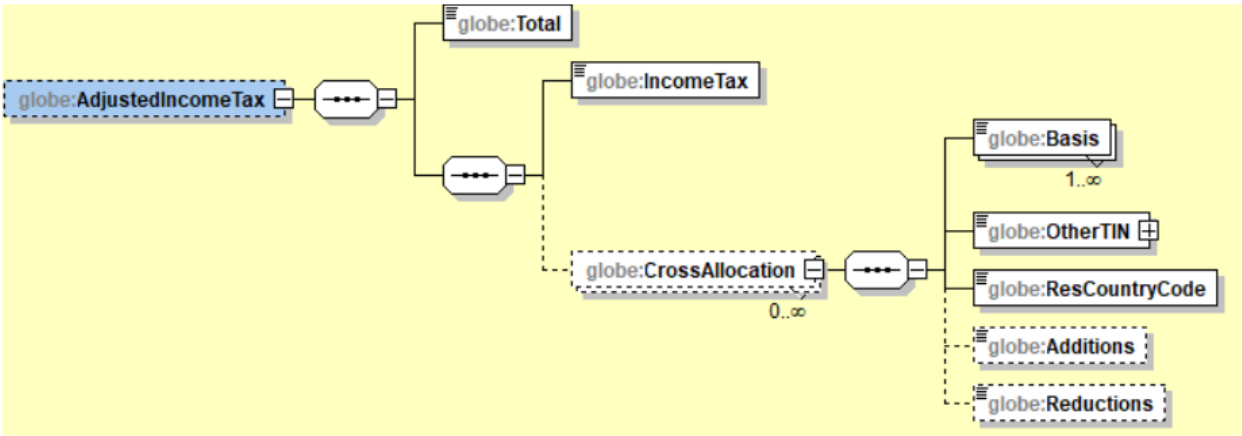
CE Computation > Net Globe Income

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



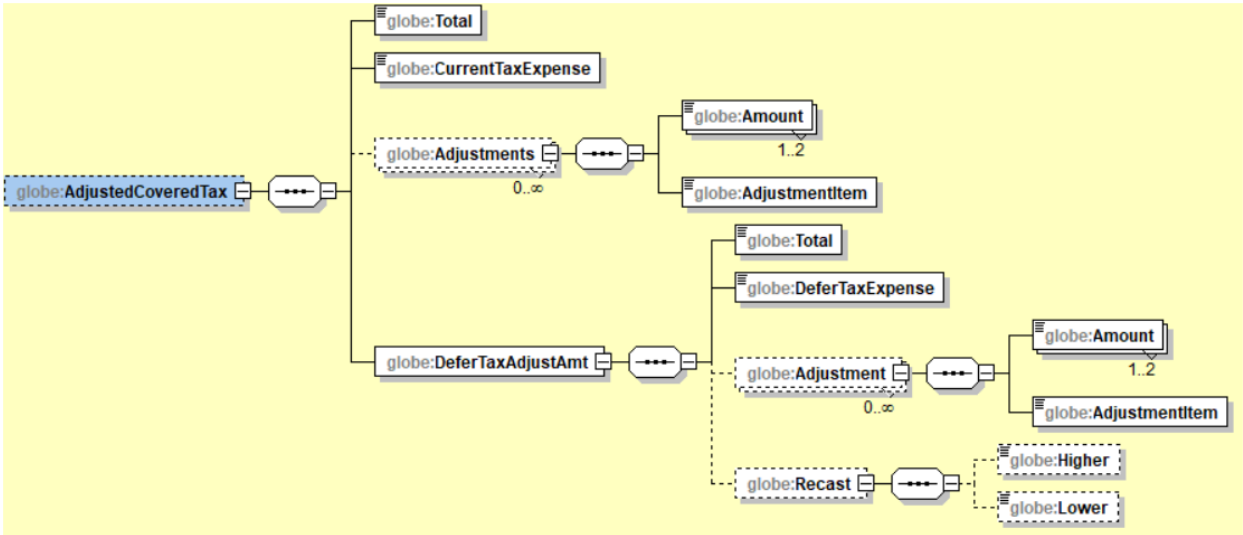
CE Computation > Adjusted Income Tax

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



CE Computation > Adjusted Covered Tax

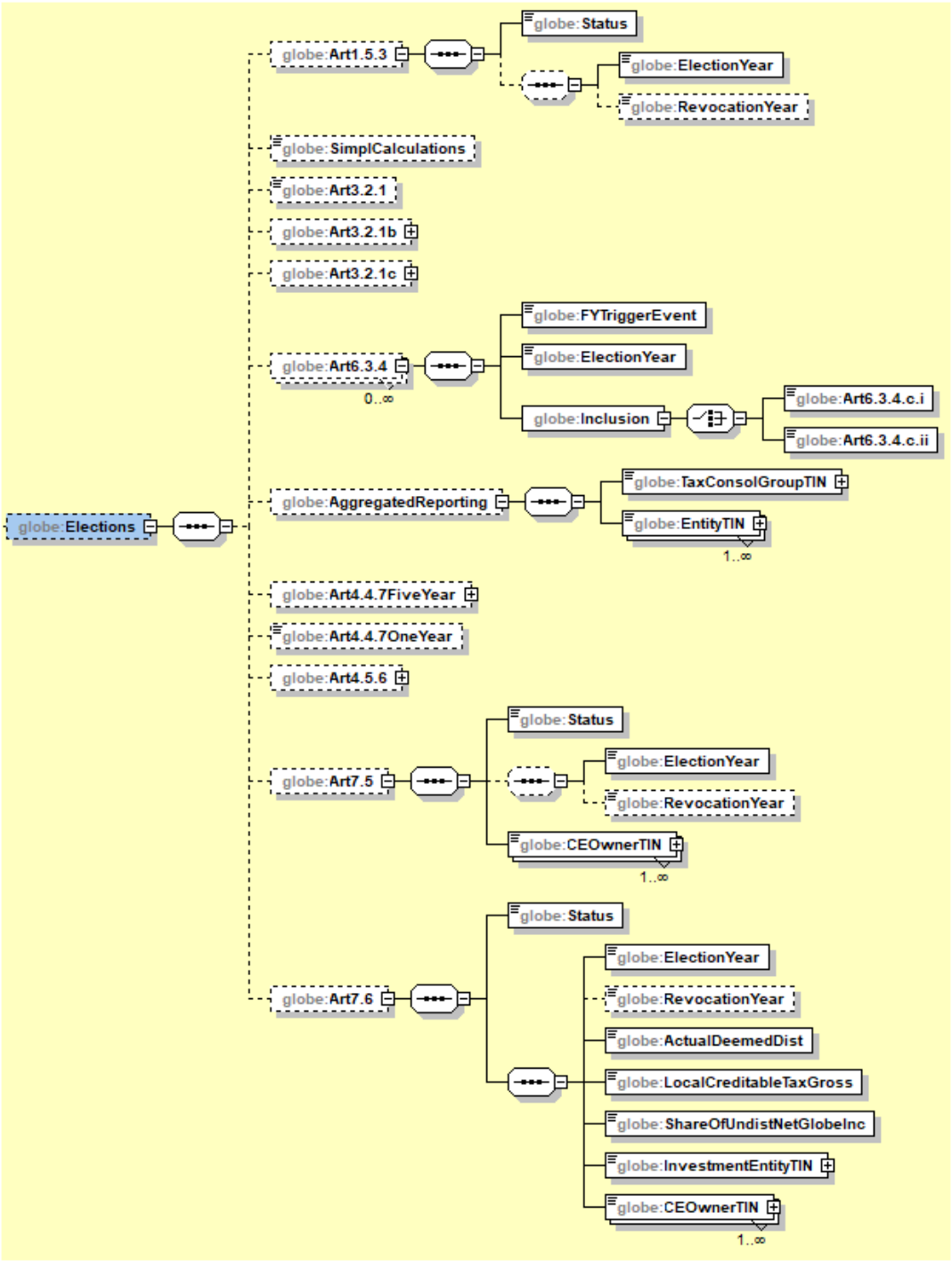
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CE Computation > Elections

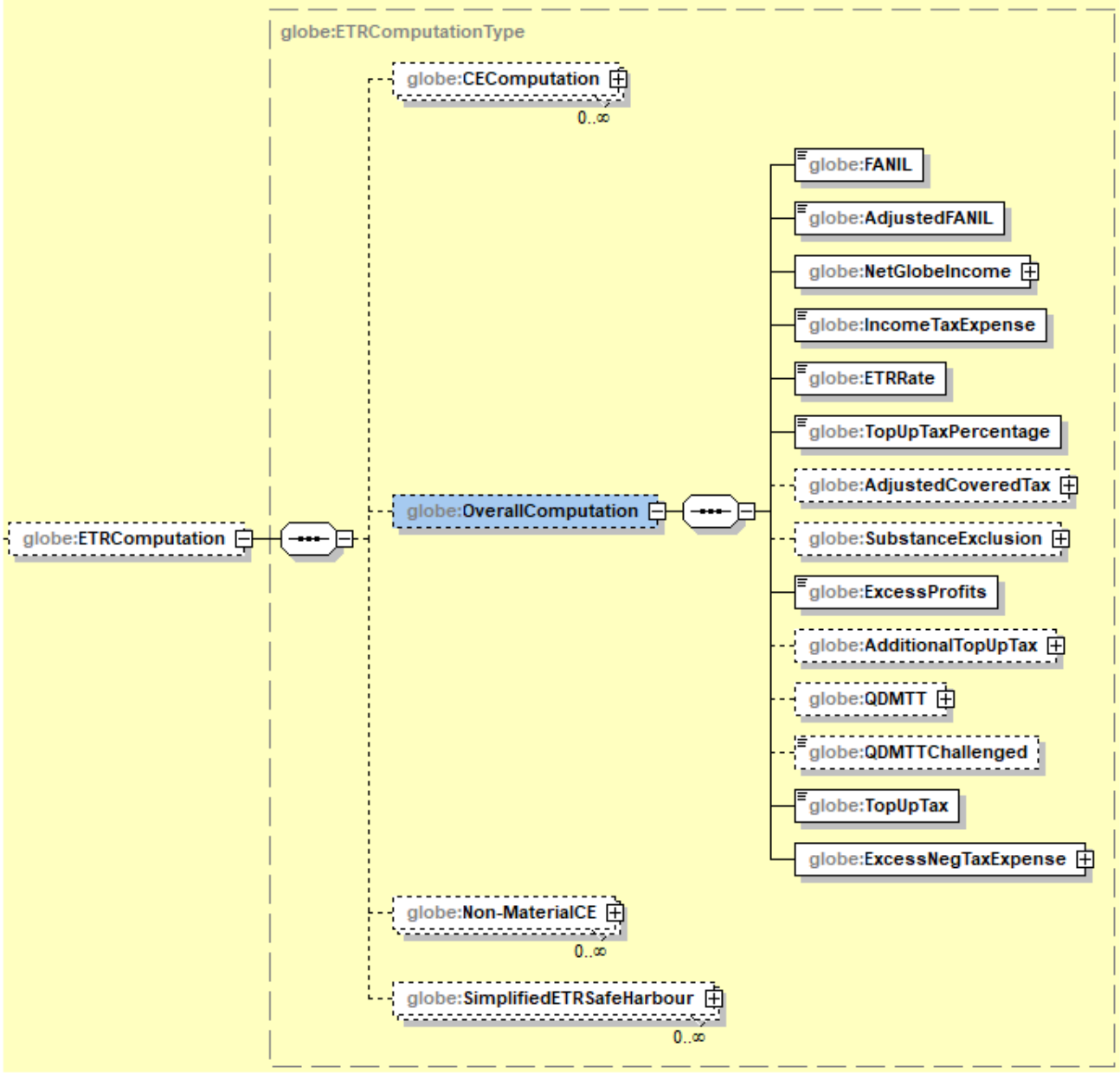
Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > CE Computation > Elections

Note: Sub-elements for element Art1.5.3 are replicated for Art3.2.1b, Art 3.2.1c, Art4.4.7FiveYear, Art4.4.7OneYear, and Art4.5.6.



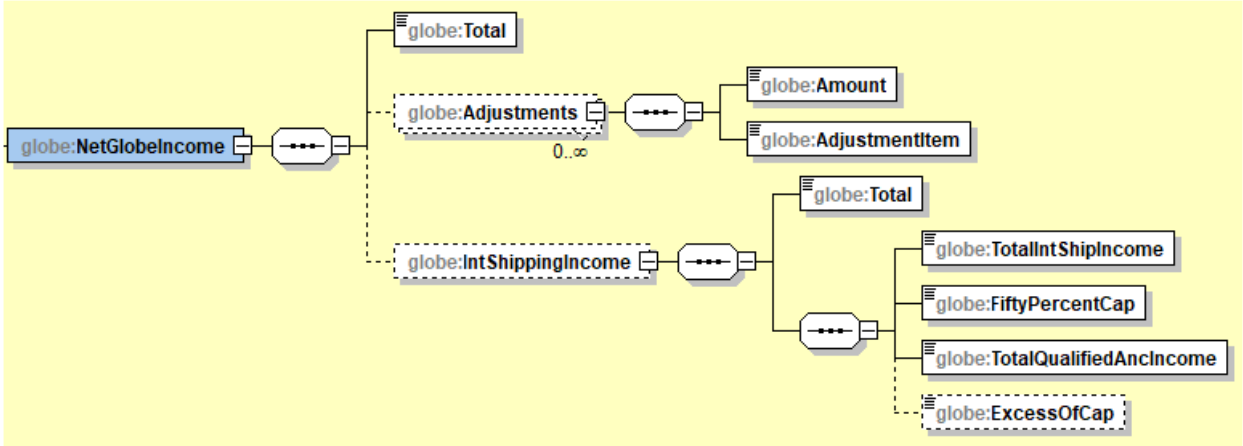
ETR Computation > Overall Computation

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



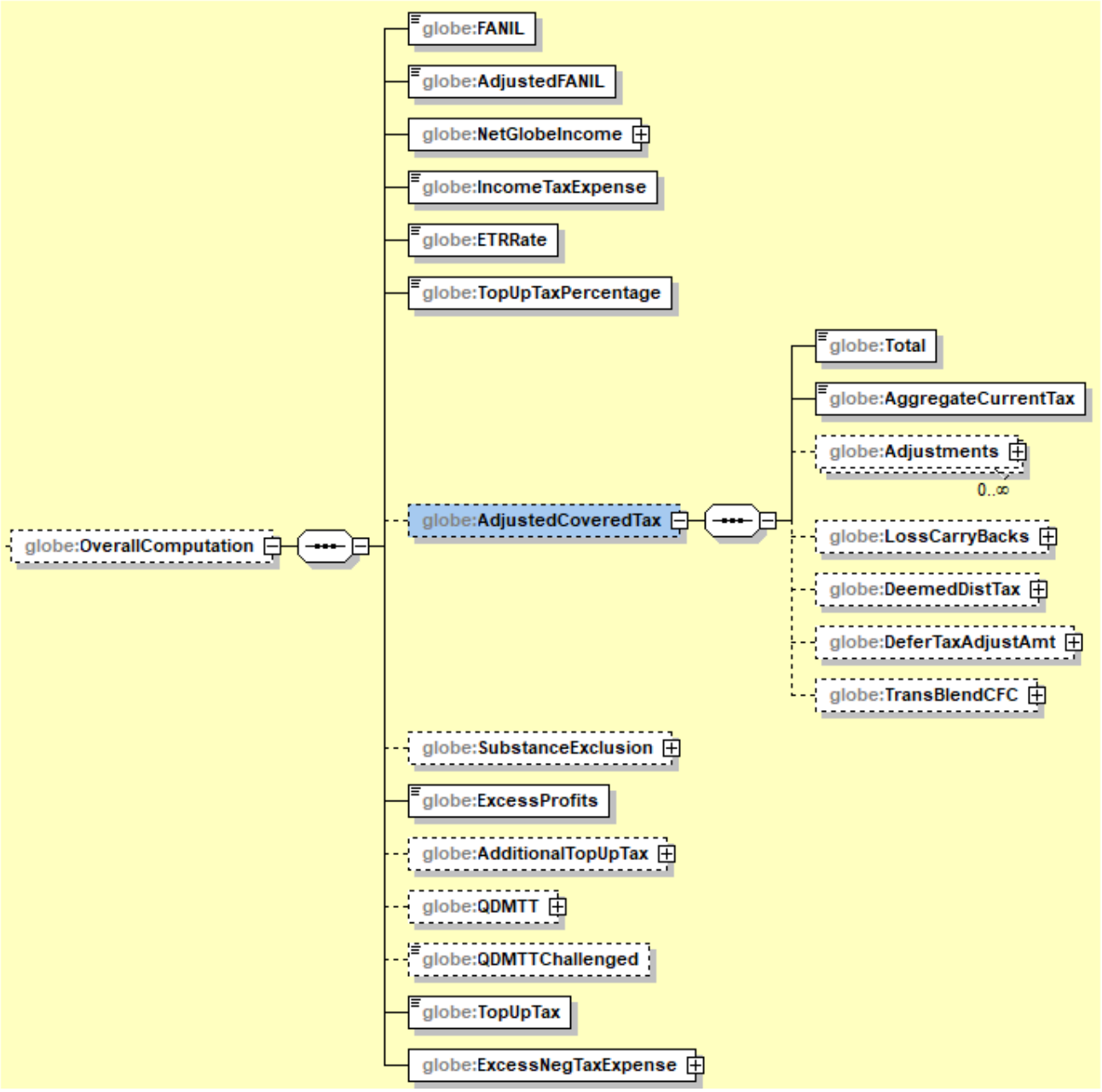
Overall Computation > Net Globe Income

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



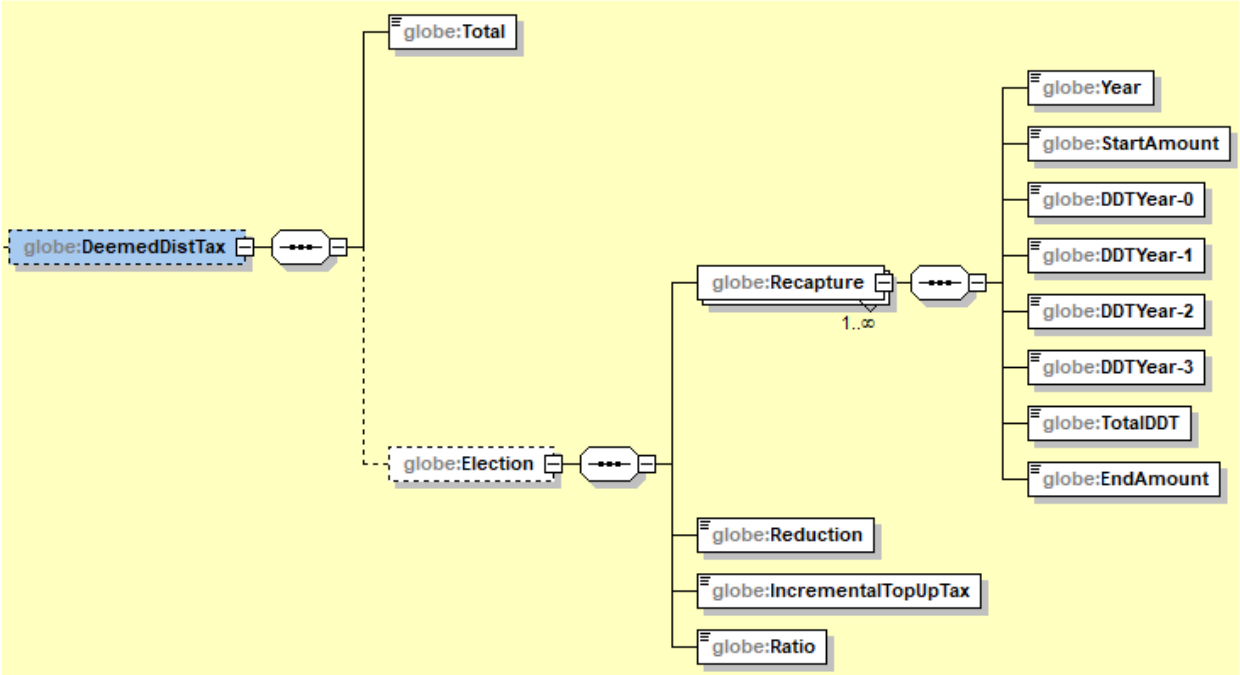
Overall Computation > Adjusted Covered Tax

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



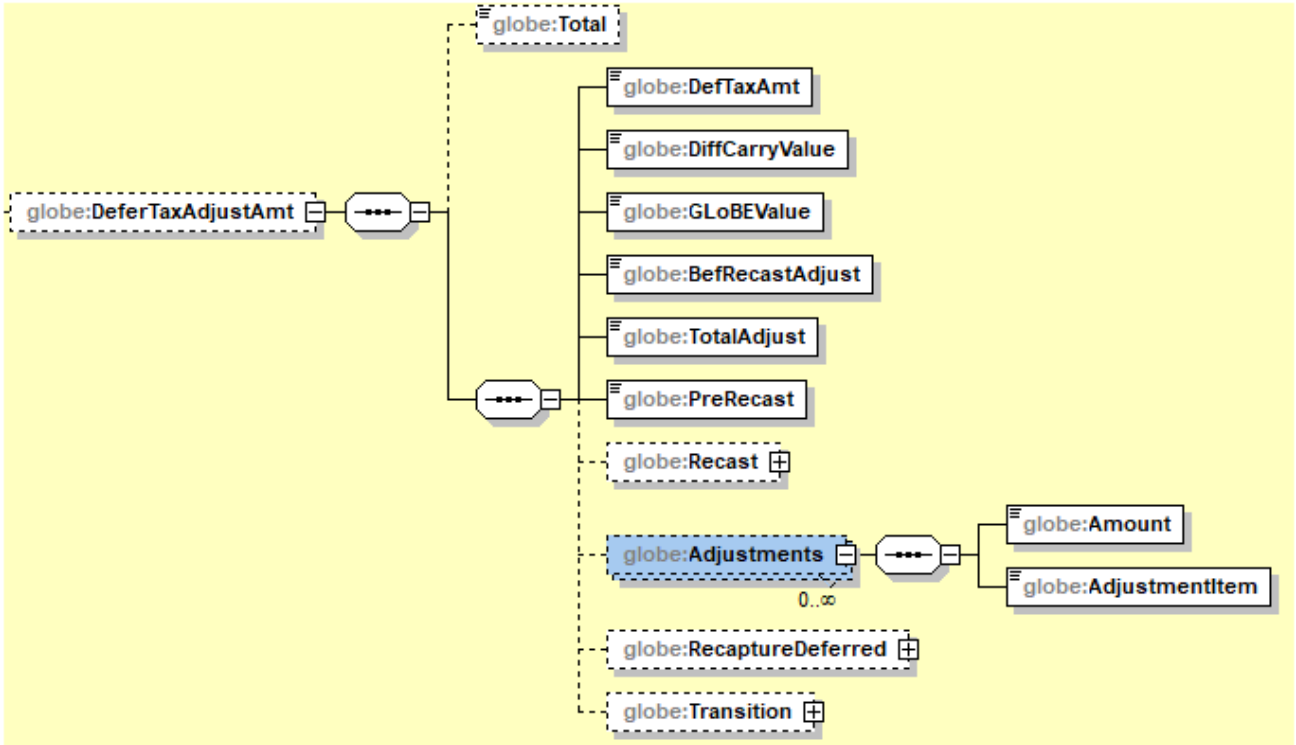
Adjusted Covered Tax > DeemedDistTax

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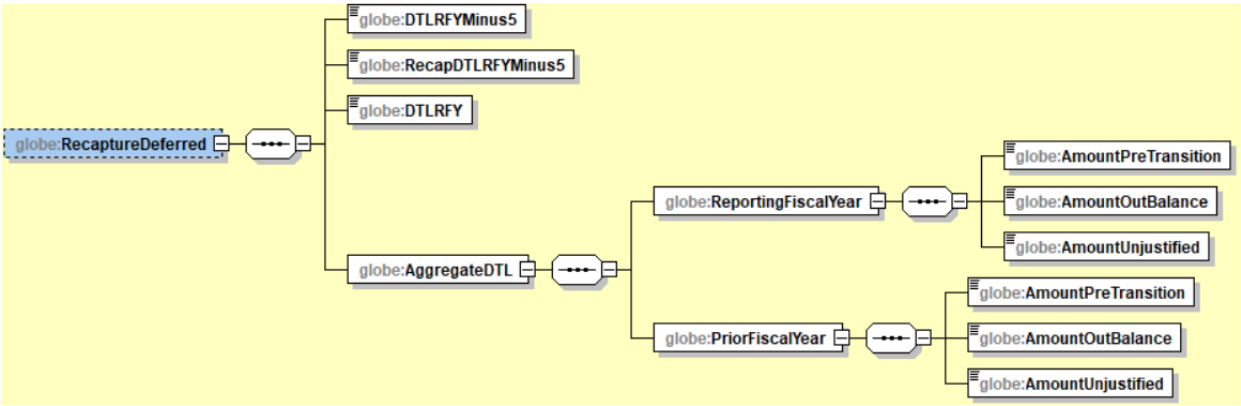
Adjusted Covered Tax > Defer Tax Adjust Amt > Adjustments

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



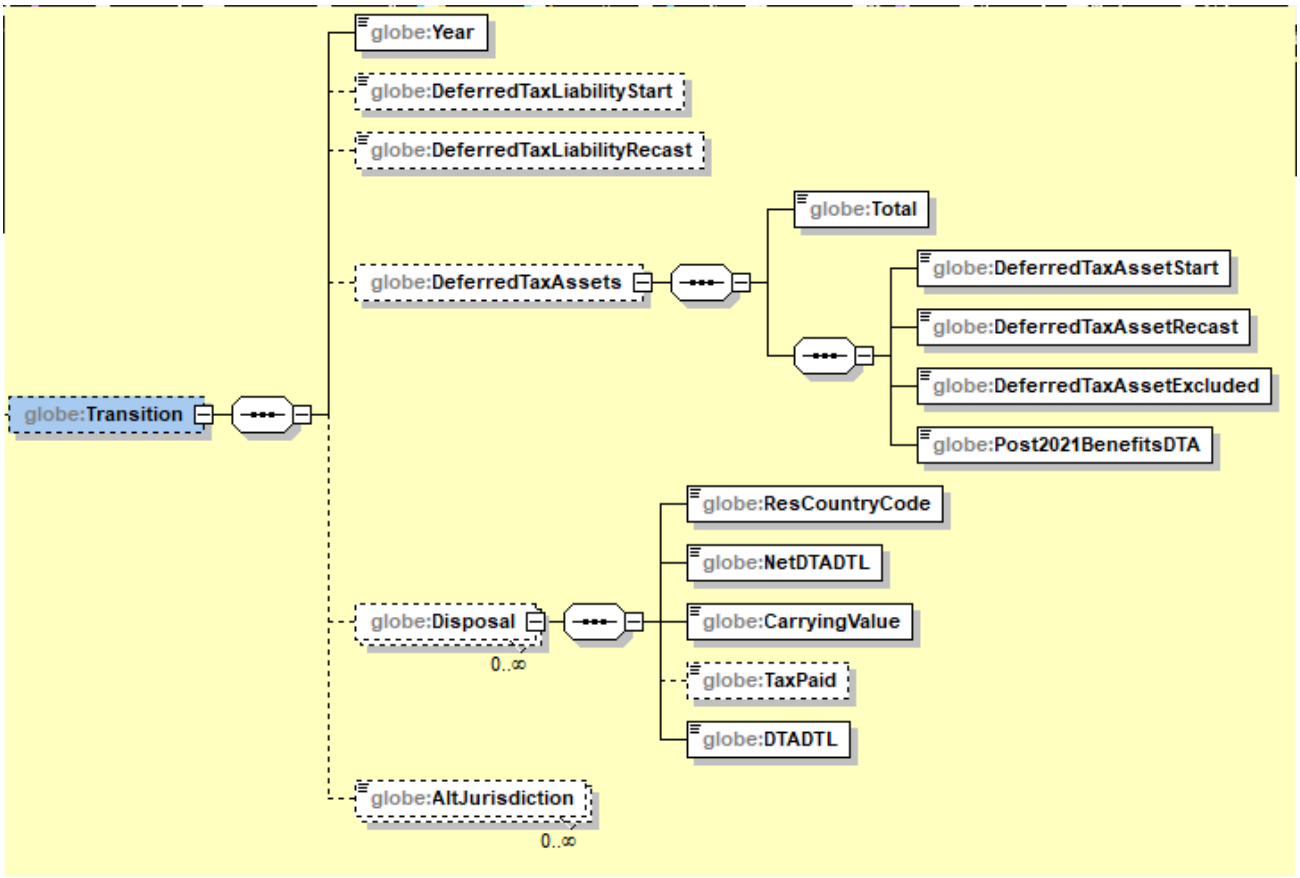
Adjusted Covered Tax > Defer Tax Adjust Amt > Recapture Deferred

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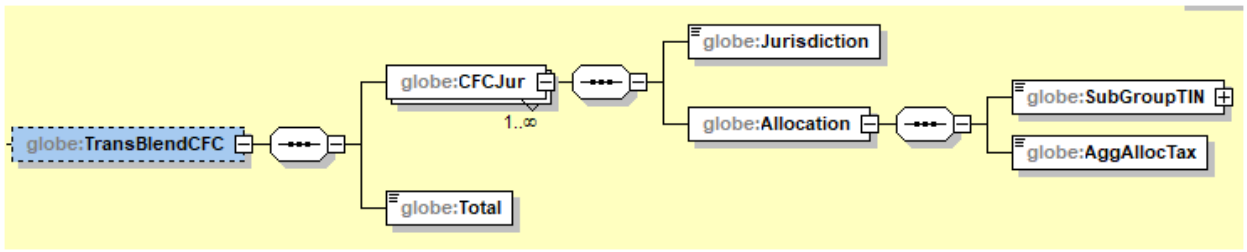
Adjusted Covered Tax > Defer Tax Adjust Amt > Transition

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



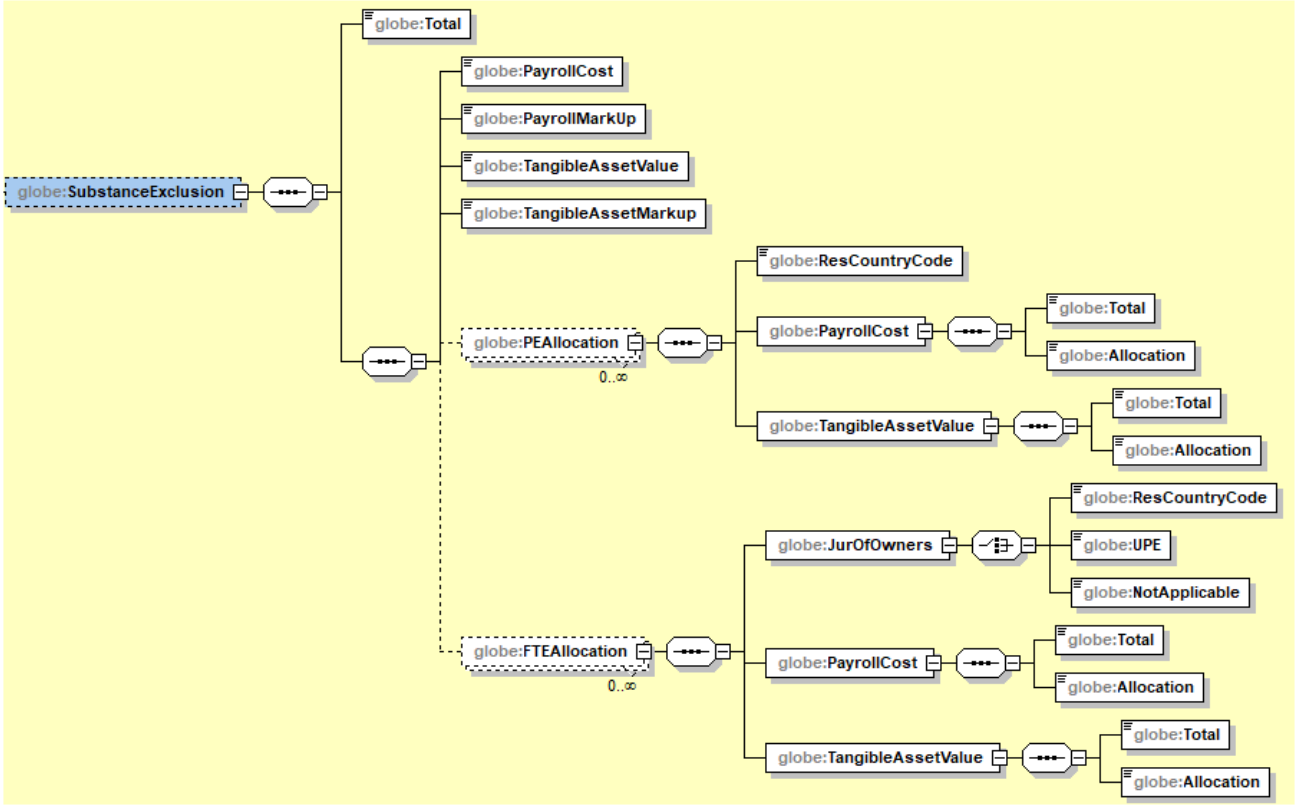
Adjusted Covered Tax > TransBlendCFC

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



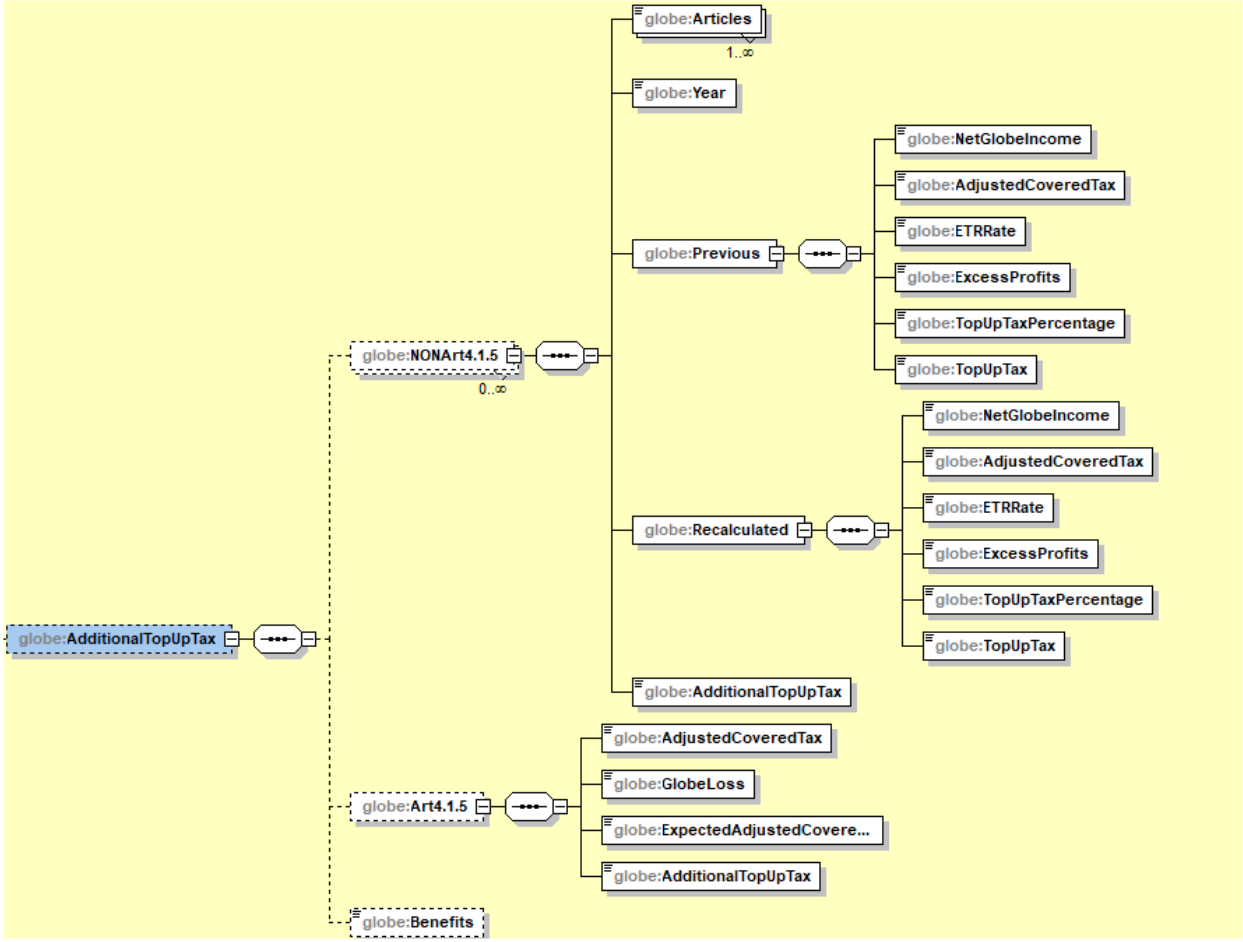
Overall Computation > Substance Exclusion

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



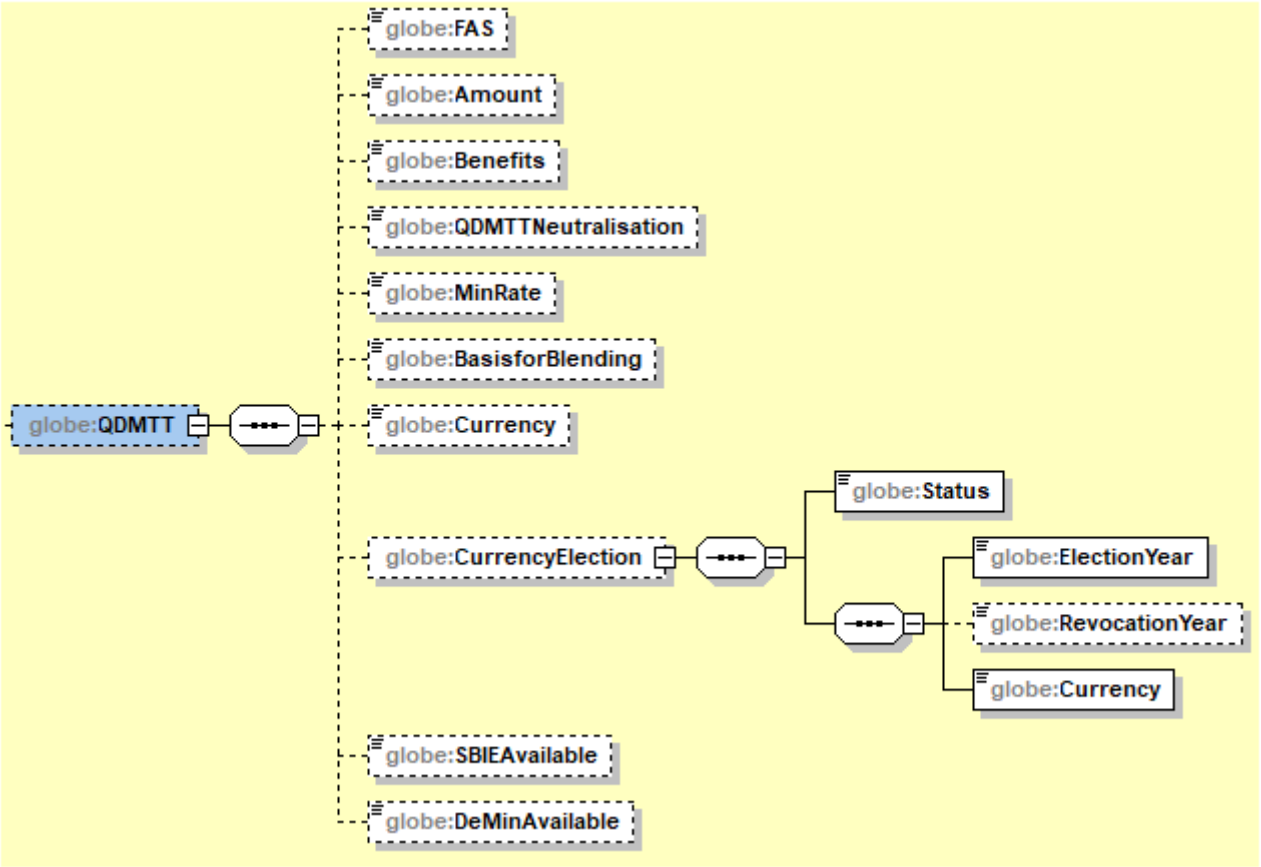
Overall Computation > Additional Top Up Tax

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Overall Computation > Additional Top Up Tax



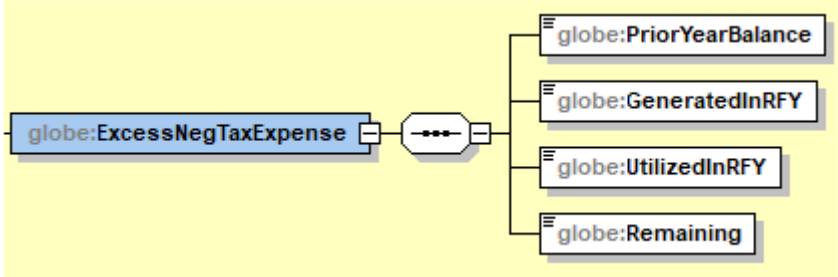
Overall Computation > QDMTT

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



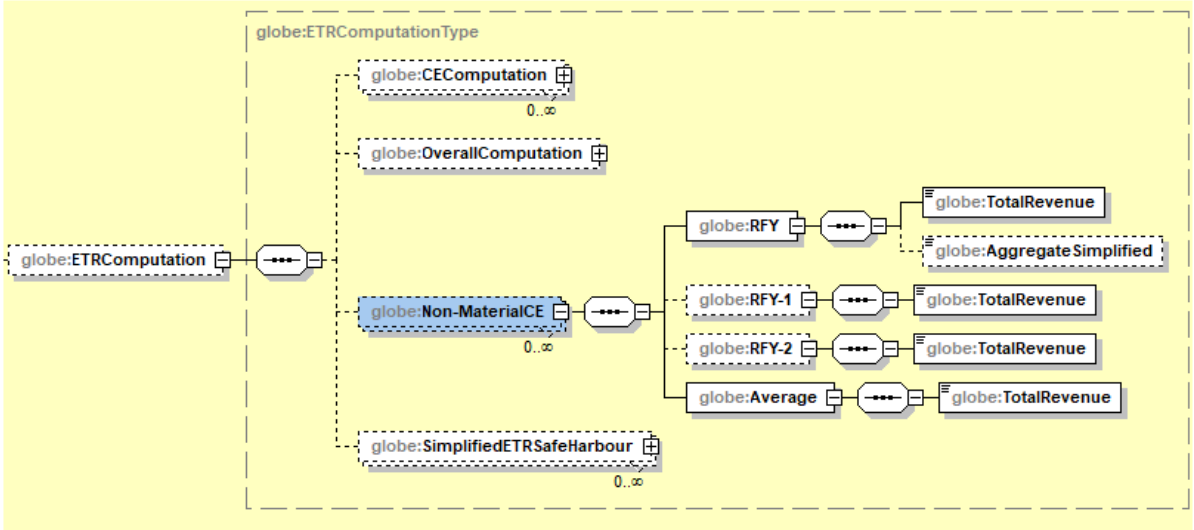
Overall Computation > ExcessNegTaxExpense

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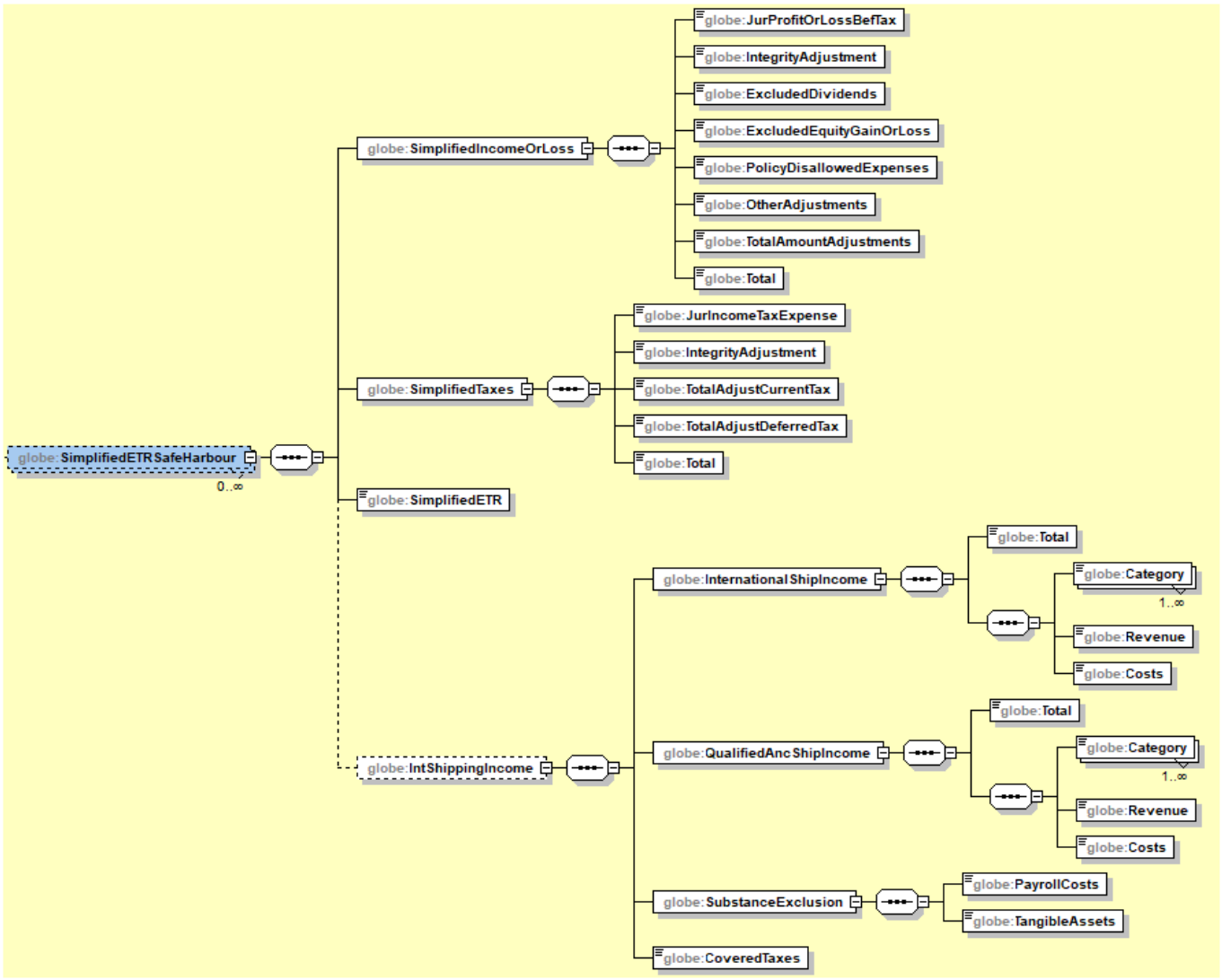
ETR Computation > Non-MaterialCE

Globe Body > Jurisdiction Section > Globe Tax > ETR > ETR Status > ETR Computation > Non-Material CE

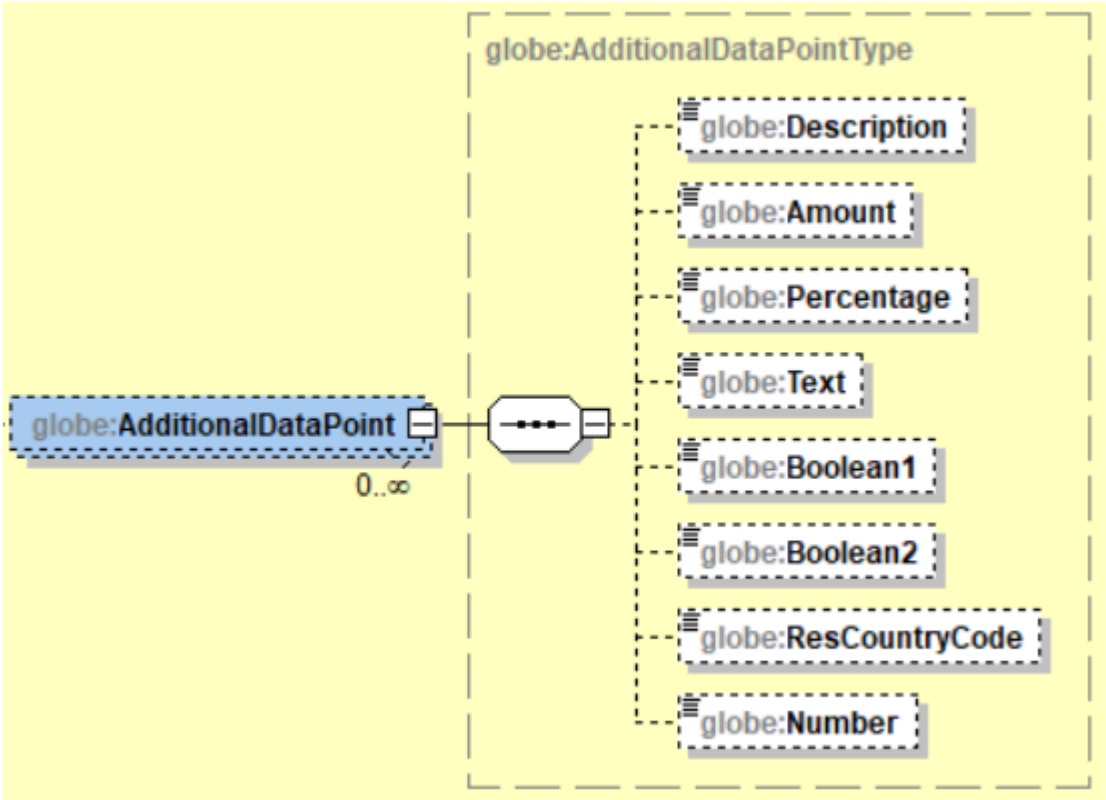


ETR Computation > Simplified ETR Safe Harbour

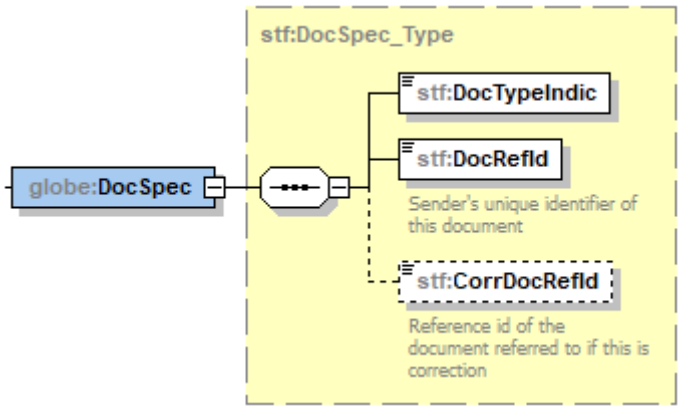
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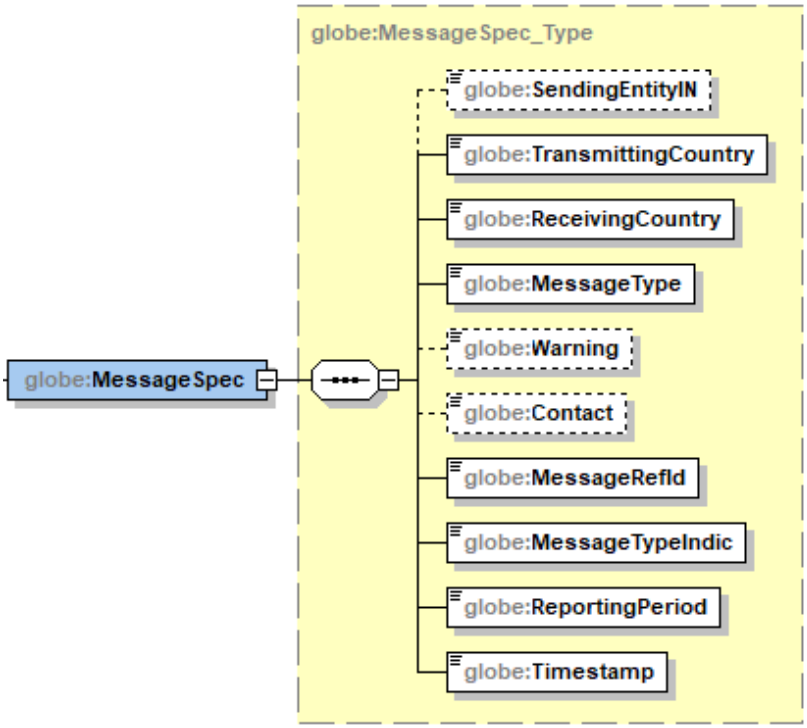
Global Element > Additional Data Point



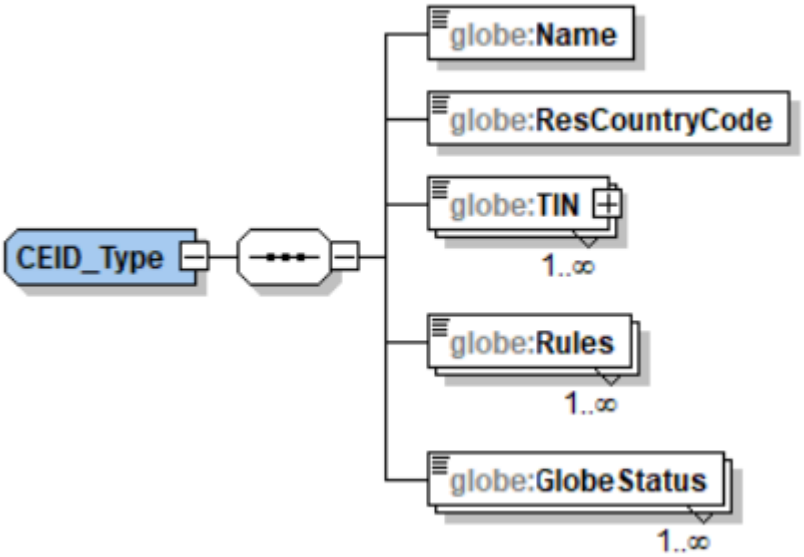
Global Element > DocSpec



Global Element > MessageSpec

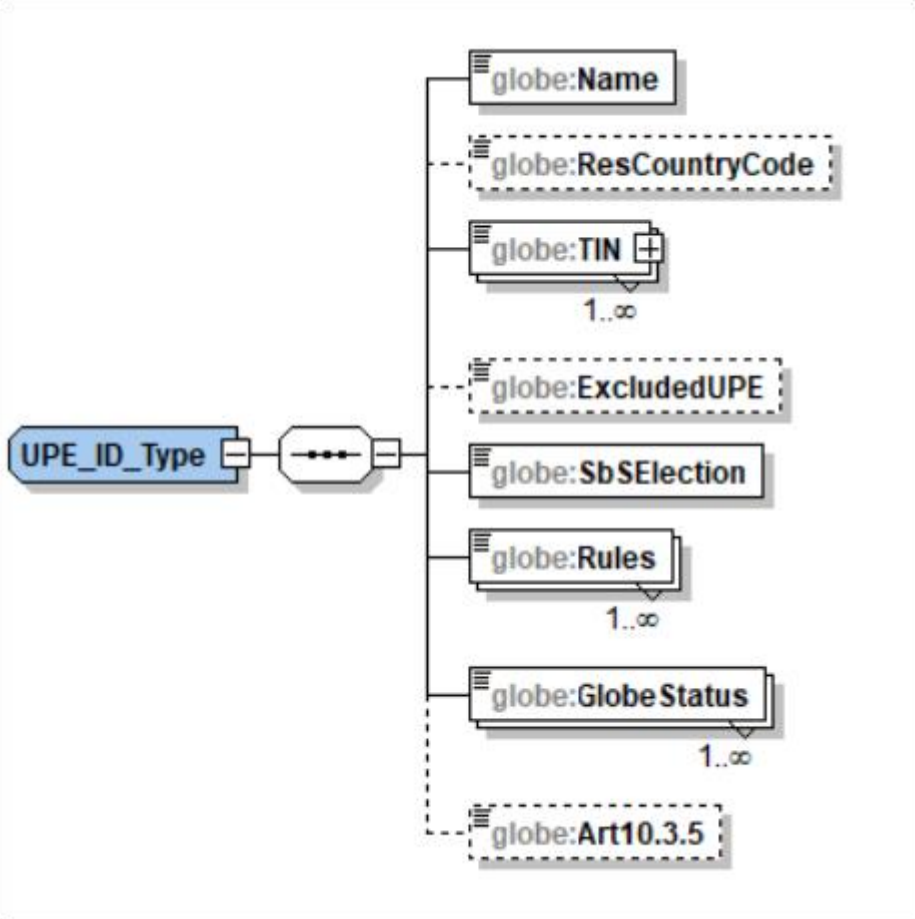


Global Element > CEID_Type



Global Element > UPE ID_Type

The Rules element is optional and the Globe Status is validation in this iteration.



Glossary of Namespaces

GIR Schema Namespaces

Namespace	Description	Filename
gir	GLOBE specific types	GLOBEXML_v2.0.xsd
stf	OECD Common Types	oecdglobetypes_v5.0.xsd
iso	ISO types (Country & Currency codes)	isoglobetypes_v1.1.xsd



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BETTER POLICIES FOR BETTER LIVES

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