

OECD/G20 Base Erosion and Profit Shifting Project

Revised BEPS Action 5 Transparency Framework on Tax Rulings



OECD/G20 Base Erosion and Profit Shifting Project

Revised BEPS Action 5 Transparency Framework on Tax Rulings



This work was approved and declassified by the Inclusive Framework on BEPS on 10 July 2025.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

Please cite this publication as:

OECD (2025), *Revised BEPS Action 5 Transparency Framework on Tax Rulings*, OECD Publishing, Paris, <https://doi.org/10.1787/1ab24e78-en>.

Photo credits: © gettyimages/EschCollection

Corrigenda to OECD publications may be found at: <https://www.oecd.org/en/publications/support/corrigenda.html>.

© OCDE 2025



Attribution 4.0 International (CC BY 4.0)

This work is made available under the Creative Commons Attribution 4.0 International licence. By using this work, you accept to be bound by the terms of this licence (<https://creativecommons.org/licenses/by/4.0/>).

Attribution – you must cite the work.

Translations – you must cite the original work, identify changes to the original and add the following text: *In the event of any discrepancy between the original work and the translation, only the text of original work should be considered valid.*

Adaptations – you must cite the original work and add the following text: *This is an adaptation of an original work by the OECD. The opinions expressed and arguments employed in this adaptation should not be reported as representing the official views of the OECD or of its Member countries.*

Third-party material – the licence does not apply to third-party material in the work. If using such material, you are responsible for obtaining permission from the third party and for any claims of infringement.

You must not use the OECD logo, visual identity or cover image without express permission or suggest the OECD endorses your use of the work.

Any dispute arising under this licence shall be settled by arbitration in accordance with the Permanent Court of Arbitration (PCA) Arbitration Rules 2012. The seat of arbitration shall be Paris (France). The number of arbitrators shall be one.

Foreword

Digitalisation and globalisation have had a profound impact on economies and the lives of people around the world, and this impact has only accelerated in the 21st century. These changes have brought with them challenges to the rules for taxing international business income, which have prevailed for more than a hundred years and created opportunities for base erosion and profit shifting (BEPS), requiring bold moves by policy makers to restore confidence in the system and ensure that profits are taxed where economic activities take place and value is created.

In 2013, the OECD ramped up efforts to address these challenges in response to growing public and political concerns about tax avoidance by large multinationals. The OECD and G20 countries joined forces and developed an Action Plan to address BEPS in September 2013. The Action Plan identified 15 actions aimed at introducing coherence in the domestic rules that affect cross-border activities, reinforcing substance requirements in the existing international standards, and improving transparency as well as certainty.

After two years of work, measures in response to the 15 actions, including those published in an interim form in 2014, were consolidated into a comprehensive package and delivered to G20 Leaders in November 2015. The BEPS package represents the first substantial renovation of the international tax rules in almost a century. The implementation of BEPS measures strengthens the international tax system by ensuring that BEPS planning strategies identified that relied on outdated rules or on poorly co-ordinated domestic measures have been rendered ineffective.

OECD and G20 countries also agreed to continue to work together to ensure a consistent and co-ordinated implementation of the BEPS recommendations and to make the project more inclusive. As a result, they created the OECD/G20 Inclusive Framework on BEPS (Inclusive Framework), bringing all interested and committed countries and jurisdictions on an equal footing in the OECD Committee on Fiscal Affairs and its subsidiary bodies. With over 145 members, the Inclusive Framework monitors and peer reviews the implementation of the minimum standards and is advancing the work on standard setting to address further BEPS issues. In addition to its members, other international organisations and regional tax bodies are involved in the work of the Inclusive Framework, which also consults business and the civil society on its different work streams.

The work to address BEPS has also led to further consideration of the tax challenges arising from the digitalisation of the economy. In October 2021, over 135 Inclusive Framework members agreed to a political statement on the Two-Pillar Solution to reform aspects of the international taxation rules in order to ensure that the profits of multinational enterprises are fairly taxed in today's digitalised and globalised world economy. That work has made significant advances in developing a co-ordinated system for reallocating taxing rights to market jurisdictions with respect to a defined portion of the residual profits of the largest and most profitable Multinationals (the Multilateral Convention to implement Amount A of Pillar One). The work has also resulted in an agreement on simplified and streamlined transfer pricing methodologies for certain baseline distribution activities which were incorporated into the Transfer Pricing Guidelines as of February 2024 (Pillar One Amount B). Furthermore, jurisdictions are making treaty changes to allow developing countries to charge a minimum rate on certain intra-group cross-border

payments (Pillar Two Subject-to-Tax Rule); and a jurisdictional 15% minimum effective tax rate framework has been implemented by more than 55 jurisdictions as of the beginning of 2025 (Pillar Two GloBE Rules).

This work continues, and at their its meeting in April 2025, Inclusive Framework members reiterated the critical importance of securing certainty and stability in the international tax system from the ongoing work on BEPS and the Two-Pillar Solution.

This report was approved by the Inclusive Framework on BEPS on 10 July 2025 and prepared for publication by the OECD Secretariat.

Table of contents

Foreword	3
Abbreviations and acronyms	7
Executive summary	8
1 Introduction	9
Scope of the transparency framework	9
Peer review documents	9
2 Changes to the scope of transparency framework	11
Purpose and scope of the exchange of information of rulings	11
Application of the framework to rulings	11
Information subject to the exchange	12
Practical implementation questions and timelines	13
3 Terms of reference for the period 2026-2030	14
I. The information gathering process	14
II. The exchange of information	15
III. Confidentiality	16
IV. Statistics	16
Notes	17
4 Methodology for the conduct of the peer review for the period 2026-2030	19
Scope	19
Data collection process	19
Outline of the peer review report	21
Approval of report	21
Amendments and interpretation	21
Confidentiality of peer review documents	22
Intermediate peer review	22

Annex A. Template for information exchange	23
Annex B. Best practice recommendations	27
Annex C. Exchange on Tax Rulings (ETR) XML Schema User Guide	30
C.1 Introduction	31
The OECD framework under BEPS Action 5	31
The EU framework	31
Features and objectives of the ETR XML Schema	32
How the ETR User Guide links to the ETR XML Schema	32
C.2 ETR XML Schema information	34
I. Message header	34
II. OrganisationParty_Type	36
III. ETR Body	39
IV. Schema version	50
V. Transliteration	50
VI. Corrections	50
C.3 ETR XML Schema V3.0 diagrams	59
C.4 Glossary of namespaces	66
ETR XML Schema Namespaces	66

Abbreviations and acronyms

APA	Advance Pricing Agreement
BEPS	Base Erosion and Profit Shifting
ETR	Exchange of information on tax rulings
EU	European Union
MNE	Multinational Enterprises
OECD	Organisation for Economic and Co-operation Development
PE	Permanent Establishment
TIN	Tax Identification Number
TP	Transfer Pricing

Executive summary

The BEPS Action 5 minimum standard includes the standard on the spontaneous exchange of information on tax rulings (the “transparency framework”). *Revised BEPS Action 5 Transparency Framework on Tax Rulings* sets out that, as part of its ongoing work to monitor the implementation of the transparency framework a review would be conducted to assess the framework’s effectiveness – specifically, whether the scope of rulings covered and the information provided by tax administrations appropriately balance the need to identify BEPS risks with the administrative burden on sending and receiving jurisdictions. The Inclusive Framework on BEPS has now concluded this effectiveness review, resulting in a number of changes to the standard to enhance the transparency framework’s operation.

This report contains the outcomes of that work, including an overview of the revisions made to the BEPS Action 5 transparency framework. These include including a revised template for exchanges and best practice recommendations for completing the summary section of the template. In addition, the report contains revised terms of reference, applicable from the 2025 review year, and a revised assessment methodology for the peer review starting in 2026.

Furthermore, the report contains, as an annex, a revised version of the Exchange on Tax Rulings (ETR) XML Schema and User Guide, designed to support exchanges under the revised BEPS Action 5 transparency framework.

1 Introduction

1. The BEPS Action 5 minimum standard includes the Standard on the spontaneous exchange of information on rulings (the “transparency framework”). The BEPS Action 5 Report sets out that as part of its ongoing work to monitor the implementation of the transparency framework, *“the FHTP will also evaluate the effectiveness of the framework and whether the scope of the rulings covered, and the information provided by tax administrations, appropriately balance the need to identify BEPS risks with the administrative burden for the sending and receiving jurisdictions”*.
2. The Inclusive Framework on BEPS (“Inclusive Framework”) has undertaken and finalised the effectiveness review of the transparency framework. The results are presented in this document. The work undertaken relates to three aspects: (i) the scope of the transparency framework; (ii) the terms of reference; and (iii) the methodology for the peer review. The changes to these three parts are summarised below and set out in more detail in the following chapters.

Scope of the transparency framework

3. The Inclusive Framework agreed several changes that apply to exchanges on future rulings issued on or after 1 January 2025. The main changes that have been made are:
 - a clarification of the purpose of the exchanges on tax rulings;
 - a decision to refrain from expanding the scope of the sixth category of rulings until 2028;
 - the definition and scope of, and timelines for the exchanges of, past and future rulings;
 - a revised template for information exchange with additional, optional and to the extent available, information;
 - the use of best practice recommendations for completing the summary section of the template for information exchange;
 - the use of the XML Schema and CTS for information transmission, on a best efforts basis; and
 - clarifications on the exchange of information expectations under the second step of the two-step process.

Peer review documents

4. The two key documents that the Inclusive Framework uses for the peer review of the transparency framework are the terms of reference and the methodology for the conduct of the peer review. The Inclusive Framework published these documents for the first time for the peer reviews commencing from 2017. In 2021, these documents were amended to reflect the extension of the BEPS mandate for conducting the peer reviews for the period 2021-2025. In light of the effectiveness review and taking into account a further extension of the BEPS mandate, new terms of reference and methodology for the conduct of the peer review have been agreed.

Terms of reference

5. The Inclusive Framework has agreed new terms of reference for the peer reviews undertaken from the review year 2025, which are reflected in Chapter 3. The first main change is to the definition and timelines of past and future rulings. Secondly, changes have been made with regards to the exchange of information element. More specifically, the principles governing the “second step” of the exchange which is the exchange upon request of the text of the ruling are now clarified. In addition, the requirement to adopt a “best effort approach” by relying on the XML Schema and the CTS platform, except for jurisdictions with less than ten rulings per year or unless bilaterally agreed otherwise, is now included. Finally, the revised timelines for exchanges on future rulings, to be performed within six months from the issuance of the ruling, are now included.

Methodology for the conduct of the peer review

6. The Inclusive Framework approved a reduction to the frequency of the peer review of the transparency framework from an annual review to one conducted every three years. It further agreed to provide a more streamlined peer review process for jurisdictions with all elements of the legal and administrative framework for identifying and exchanging rulings in place. In these instances, the three-yearly peer review will be based on a simplified questionnaire, focusing on statistical data. This revised approach will take effect as of 2026. Outside of the three-yearly review cycle, an intermediate review of a particular jurisdiction can occur at any moment in time when a reviewed jurisdiction requests so, in order to ensure that progress can be documented swiftly.

2 Changes to the scope of transparency framework

7. As a result of the effectiveness review, the Inclusive Framework agreed to make additions and changes to the transparency framework, as initially set out in Chapter 5 of the BEPS Action 5 Report (OECD, 2015^[1]), as well as to the template for information exchange. The changes are set out in this chapter, and are applicable for exchanges of information on rulings as from the year 2025. It is noted that all other aspects of Chapter 5 of the BEPS Action 5 Report (OECD, 2015^[1]) continue to apply.

Purpose and scope of the exchange of information of rulings

8. The Inclusive Framework agreed to clarify that the purpose of the exchange of information on rulings is not only for tax administrations to quickly identify risk areas, but that it is also essential to enable tax administrations to address BEPS concerns. It should also be clear that the spontaneous exchange of information addressed in Chapter 5 of the BEPS Action 5 Report (OECD, 2015^[1]) only relates to rulings and other spontaneously exchange requirements mentioned in the BEPS Action 5 Report (OECD, 2015^[1]) (e.g. the spontaneous exchange of information on taxpayers benefiting from the third category of IP assets, as set out in paragraph 37 of Chapter 4 of the BEPS Action 5 Report (OECD, 2015^[1])).

9. The BEPS Action 5 Report (OECD, 2015^[1]) sets out six types of rulings. The “sixth” category includes “any other type of ruling that in the absence of spontaneous information exchange gives rise to BEPS concerns” (paragraph 120 of the BEPS Action 5 Report (OECD, 2015^[1])). This category would only apply where the FHTP subsequently agrees that other rulings give rise to similar concerns as the rulings already included within the framework and should therefore be added. As part of the evaluation of the effectiveness of the transparency framework, the Inclusive Framework agreed not to expand the sixth category of rulings. It has been agreed that the FHTP reassess this matter in 2028.

Application of the framework to rulings

10. Chapter 5 of the BEPS Action 5 Report (OECD, 2015^[1]) clarifies that the obligation to spontaneously exchange applies not only to future rulings, but also to past rulings that relate to earlier years (paragraph 126 of the BEPS Action 5 Report (OECD, 2015^[1])). As part of the effectiveness review, the Inclusive Framework agreed to provide additional clarification to the definition and timelines for past and future rulings as well as on the obligation to identify and gather information (and exchange) on past rulings.

Past rulings

11. In 2015, it was agreed that information on rulings that have been issued on or after 1 January 2010 and were still in effect as from 1 January 2014 must be exchanged. In 2018, the FHTP agreed on the definition and timelines for past rulings. Past rulings are any tax rulings issued prior to the date for deciding

future rulings. The FHTP also agreed that the obligation to identify and gather information on past rulings has ceased for Inclusive Framework members that joined, as well as jurisdictions of relevance identified on or after 1 September 2017. The best efforts approach described in paragraph 128 of the BEPS Action 5 Report (OECD, 2015^[1]) does not apply to Inclusive Framework members that joined, as well as jurisdictions of relevance identified on or after 1 September 2017, for which there is no obligation to identify (and exchange) past rulings. In 2021, it was clarified that such obligation remains in place for those Inclusive Framework members that joined by, and jurisdictions of relevance identified by 1 September 2017 as well as (non-financial centre) developing countries that requested additional time for the implementation, that fall under the following circumstances: i) they have identified past rulings not previously reported; and/or ii) they are still finalising the identification of past rulings in scope of the transparency framework; and/or iii) the necessary information and gathering process is not yet in place.

Future rulings

12. In 2018, the FHTP agreed on the definition and timelines for future rulings in respect of those jurisdictions that joined the Inclusive Framework or have been identified as jurisdictions of relevance on or after 1 September 2017. For those jurisdictions, future rulings are defined based on two specific cut-off dates of 30 June or 31 December in the year in which the jurisdiction joins the Inclusive Framework or is identified by the Inclusive Framework as a jurisdiction of relevance. When a jurisdiction joins the Inclusive Framework or is identified as a jurisdiction of relevance in the first semester of the year (i.e. between 1 January and 30 June), the date for future rulings would be those issued on or after 1 September of that year. When a jurisdiction joins the Inclusive Framework or is identified as a jurisdiction of relevance in the second semester of the year (i.e. between 1 July and 31 December), the date for future rulings would be those issued on or after 1 March of the following year.

Information subject to the exchange

13. The exchange of information on rulings takes place based on a two-step process. The Inclusive Framework agreed clarifications on this two-step process, as well as the use of best practice recommendations for the completion of the summary section of the information exchange template. Furthermore, it agreed to endorse the use, on a best efforts basis, of the XML Schema and the Common Transmission System (CTS).

14. To that effect, the following two paragraphs replace paragraphs 130 and 131 of the BEPS Action 5 Report (OECD, 2015^[1]):

“Another aspect of the FHTP’s work is to balance the need for greater transparency with not placing too great an administrative burden on tax administrations. As such, a two-step process for spontaneously exchanging information has been agreed. Under the first step, a tax administration provides a summary and some basic information on the ruling. This is done using the template set out at Annex A of this document, which should, as matter of best practice, be completed in line with the guidance for completing the summary section, as set out in Annex B of this document. Jurisdictions are encouraged to perform the exchanges by using the XML Schema and through the CTS on a best efforts basis, unless bilaterally agreed otherwise or in case the jurisdiction has a limited amount of less than ten rulings to exchange. In all instances where the use of XML Schema and the CTS platform cannot be implemented, appropriate and secure alternative formats and transmission methods may be used.

The information required to complete the template essentially documents the decision-making process that needs to be undertaken by the tax administration that has issued the ruling to determine whether (i) the ruling is covered by the framework; and (ii) to determine with which jurisdiction it should be exchanged. It does this in a format where entries are largely numeric or use check boxes including drop-down menus if

an electronic version is used. It is therefore designed to create minimal extra burden or delay for the issuing tax administration while serving as a useful filter, easily understood in all languages, on the basis of which receiving tax administrations can determine based on their priorities and available resources whether to request the ruling itself which would then happen in a second step. The primary purpose of the two-step process is to minimize administrative burdens, while respecting the fundamental principles of foreseeable relevance and exhaustion of all reasonable domestic measures available, which underpin all exchanges of information. Therefore, the text of the tax ruling should be exchanged upon request under the second step, provided the intended receiving tax administration:

- a) demonstrates the foreseeable relevance of the information. The demonstration of foreseeable relevance has largely been satisfied as a result of the nature of the tax rulings and the established link with one or more affected taxpayers in the jurisdiction of the intended receiving tax administration. Therefore, to complete the demonstration of foreseeable relevance the intended receiving tax administration should explain or summarise, on the basis of the summary provided under the first step, the potential BEPS concerns it has identified in the light of its own tax regime that require it to obtain the text of the ruling with respect to the affected taxpayer in its jurisdiction; and*
- b) confirms that it has exhausted all reasonable domestic measures to obtain the text of the tax ruling, by having made reasonable efforts for obtaining the text of the tax ruling from such affected taxpayer on a cooperative basis, unless it explains why it has reason to believe that contacting the taxpayer risks jeopardising a tax investigation."*

15. The template for the information exchange included in Annex A replaces the original template in Annex C of the BEPS Action 5 Report (OECD, 2015^[1]). For the avoidance of doubt, the instruction sheet that is included in Annex C of the BEPS Action 5 Report (OECD, 2015^[1]) remains applicable. To complement the instructions and to enhance the usability and quality of the information exchanged, the Inclusive Framework agreed that the best practice recommendations for completing the summary section of the template for information exchange, as set out in Annex B, are an integral part of the transparency framework.

Practical implementation questions and timelines

16. As a result of the clarification to the definition of past rulings, the spontaneous exchange of information requirements only apply to future rulings. Therefore, the method of exchange of information for past rulings as set out in paragraph 135 of the BEPS Action 5 Report (OECD, 2015^[1]) is no longer applicable.

17. Furthermore, the Inclusive Framework agreed that where a jurisdiction provides a future ruling that is subject to the obligation to spontaneously exchange it must exchange the relevant information on that ruling with any affected jurisdiction as quickly as possible and within six months from the issuance date of the ruling. To that end, jurisdictions must also put in place appropriate systems to ensure that rulings are transmitted to their competent authority without undue delay.

18. Finally, it was clarified that changes made to the transparency framework shall be applicable for exchanges on rulings as from the year 2025.

3

Terms of reference for the period 2026-2030

19. The minimum standard for the transparency framework contained in the BEPS Action 5 Report, as amended following the effectiveness review, has been translated into the terms of reference to facilitate the review of a reviewed jurisdiction's compliance with the Action 5 minimum standard.

20. Changes to the transparency framework as a result of the BEPS Action 5 effectiveness review will need to be implemented with respect to exchanges on rulings issued on or after 1 January 2025.

21. The terms of reference and methodology do not alter the BEPS Action 5 minimum standard. Any terms used in the terms of reference or methodology take their meaning from the language and policy objectives contained in the BEPS Action 5 Report and the references therein.

22. The terms of reference are broken down into four elements, which capture the key elements of the transparency framework:

- I. the information gathering process;
- II. the exchange of information;
- III. confidentiality of information received; and
- IV. statistics.

I. The information gathering process

A. Jurisdictions should collect information relating to the tax rulings that are in the scope of the transparency framework. In particular:

- a) Jurisdictions should identify tax rulings within the scope of the transparency framework. This requires:
 - 1. Identifying tax rulings that are (i) rulings related to a preferential regime; (ii) cross-border unilateral advance pricing agreements (APAs) and any other cross-border unilateral tax rulings (such as an advance tax ruling) covering transfer pricing or the application of transfer pricing principles; (iii) cross-border rulings providing for a unilateral downward adjustment to the taxpayer's taxable profits that is not directly reflected in the taxpayer's financial / commercial accounts;¹ (iv) permanent establishment rulings; or (v) related party conduit rulings.
 - 2. Identifying for each of these categories of tax rulings those that are past rulings and future rulings. The obligation to identify and gather information on past rulings remains in place for those Inclusive Framework members that joined by, and jurisdictions of relevance identified by 1 September 2017 as well as developing countries (non-financial centre) that requested additional time for the implementation, that fall under the following circumstances: i) they have identified past rulings not previously reported; and/or ii) they are still finalising the identification of past rulings in scope of the transparency framework; and/or iii) the necessary information and gathering process is not yet in place.² For all other jurisdictions that joined the Inclusive

Framework or were identified as a jurisdiction of relevance on or after 1 September 2017, there is no obligation to conduct spontaneous exchange of information on past rulings.

3. For jurisdictions with IP regimes, identifying taxpayers benefitting from the third category of IP assets; new entrants benefitting from grandfathered IP regimes, regardless of whether a ruling is provided; and taxpayers making use of the option to treat the nexus ratio as a rebuttable presumption.³
- b) With respect to each tax ruling in scope, jurisdictions should identify all jurisdictions for which the tax ruling would be relevant. This requires:
 1. Identifying the following jurisdictions:⁴
 - a. Jurisdictions of residence of related parties with which the taxpayer enters into a transaction covered by the ruling, or which gives rise to income from related parties benefitting from a preferential treatment;
 - b. The jurisdiction of residence of the immediate parent of the taxpayer;
 - c. The jurisdiction of residence of the ultimate parent of the taxpayer;
 - d. For PE rulings, the jurisdiction of the head office;
 - e. For conduit rulings, the jurisdiction of residence of the ultimate beneficial owner of the payment.
 2. With respect to past rulings,⁵ if all jurisdictions for which the tax ruling would be relevant cannot be identified, jurisdictions should record and report instances of the use of the “best efforts approach.”⁶ This should include the relevant category(ies) of ruling where it was used and a brief description of the efforts taken to identify related parties.
- c) Jurisdictions should have in place a review and supervision mechanism to ensure that all relevant information is captured adequately, taking account of the separation of taxing powers between different levels of government.

II. The exchange of information

B. Jurisdictions should undertake exchange of information on the tax rulings within the scope of the transparency framework on the basis of a two-step approach, i.e. the first step is to provide the required summary information as a compulsory spontaneous exchange of information, and the second step is to provide the text of the ruling as exchange of information on request.⁷ This requires:

- a) Having a domestic legal framework allowing spontaneous exchange of information and exchange of information on request;
- b) Having international exchange of information instruments that:
 1. Are in force and effect; and
 2. Permit spontaneous exchange of information on the relevant tax rulings and the subsequent exchange of the relevant tax rulings on request.⁸
- c) Ensuring that each of the mandatory fields of information required in the template contained in Annex A of this document are present in the information exchanged (noting, however, that in respect of past rulings, when relevant, not all information in respect of related parties may be available in which case the “best efforts” approach should be applied);
- d) Ensuring that the information is in the form of the template contained in Annex A of this document or the current OECD XML Schema and in accordance with the current OECD XML Schema User Guide. Jurisdictions should adopt a “best effort approach” in performing exchanges by relying on the OECD XML Schema and the Common Transmission System (CTS) platform unless bilaterally agreed otherwise or in case the jurisdiction has generally a limited amount of less than ten rulings

subject to exchange per year. In all instances where the use of XML Schema and the CTS platform cannot be implemented, appropriate and secure alternative formats and transmission methods may be used.

- e) Putting in place appropriate systems to ensure that information on rulings is transmitted to their competent authority responsible for international exchange of information without undue delay.
- f) Ensuring the information to be exchanged is transmitted to the relevant jurisdictions in accordance with the following timelines:⁹
 - 1. For past rulings, as soon as possible for those Inclusive Framework members that joined, and jurisdictions of relevance identified by 1 September 2017 as well as developing countries (non-financial centre) that requested additional time for the implementation, that still have to complete the identification and exchange of information on past rulings and for which recommendations on these specific aspects of the terms of reference have been issued and not yet addressed.
 - 2. For future rulings, within six months from the date of issuance of the ruling. Jurisdictions must also put in place appropriate systems to ensure that rulings are transmitted to their competent authority without undue delay.
- g) Ensuring that subsequent requests by another jurisdiction for a copy of a tax ruling made in connection with the transparency framework is responded to, or a status update is provided, within 90 days of the receipt of the request. The text of the tax ruling should be exchanged upon request provided the intended receiving tax administration satisfies the requirements set out in paragraph 131 of the revised BEPS Action 5 report, as amended following the BEPS Action 5 effectiveness review.

III. Confidentiality

C. With respect to information on rulings received under the transparency framework, jurisdictions should ensure that the information received is kept confidential. This requires:

- a) Having international information exchange mechanisms which provide that any information received should be treated as confidential and, unless otherwise agreed by the jurisdictions concerned, may be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the exchange of information clause. Such persons or authorities should use the information only for such purposes unless otherwise agreed between the parties and in accordance with their respective laws;
- b) Having the necessary domestic law to give effect to the restrictions contained in the international exchange of information instrument;
- c) Having effective penalties for unauthorised disclosures of confidential information;
- d) Ensuring confidentiality in practice; and
- e) Respecting the terms of the international exchange of information instrument, including the limitation on use of information received for taxable periods covered by the agreement.

IV. Statistics

D. Jurisdictions should keep statistics on the exchange of information under the transparency framework. This requires:¹⁰

- a) Reporting the total number of spontaneous exchanges sent under the framework;

- b) Reporting the number of spontaneous exchanges sent by category of ruling; and
- c) Reporting, for each category of ruling exchange, a list identifying which jurisdictions information was exchanged with.

Notes

¹ As per paragraph 151 of the BEPS Action 5 Report, in addition to rulings for downward adjustments, information should also be exchanged on downward adjustments where there is no ruling issued.

² For these jurisdictions, the majority of peer reviewed jurisdictions have successfully identified and conducted spontaneous exchanges of information on past rulings as required under the standard. However, there remain a small number of jurisdictions that have been issued recommendations in relation to past rulings, and who have not yet fully addressed these recommendations. Therefore, the terms of reference with respect to past rulings remain in place for these jurisdictions, who are urged to finalise identification and spontaneous exchange of information on past rulings as soon as possible.

³ As per paragraphs 37, 66, and 69 of the BEPS Action 5 Report. These paragraphs include requirements for transparency as part of the elaborated substantial activity factor for IP regimes (the nexus approach). This peer review framework will verify ongoing compliance with the transparency requirements in these paragraphs. The consideration of whether the information exchanged pursuant to these requirements has implications for compliance with the nexus approach will occur in the peer reviews of IP regimes.

⁴ As reflected in paragraph 121 of the BEPS Action 5 Report, including taking into account using the details defined set out in Table 5.1 of the BEPS Action 5 Report.

⁵ The obligation to spontaneously exchange information on past rulings is largely a historical aspect of the terms of reference. The obligation to exchange past rulings has ceased for jurisdictions that joined the Inclusive Framework or were identified as a jurisdiction of relevance on or after 1 September 2017. For jurisdictions that have a requirement to exchange information on past rulings, the majority of peer reviewed jurisdictions have successfully fulfilled this obligation under the standard and only a small number of jurisdictions remain that have recommendations with respect to past rulings.

⁶ The best efforts approach is described in paragraph 128 of the BEPS Action 5 Report. The obligation to identify past rulings and the use of the best efforts approach does not apply to Inclusive Framework members that joined, as well as jurisdictions of relevance identified on or after 1 September 2017, for which there is no obligation to identify (and exchange) past rulings.

⁷ Jurisdictions that have been identified as jurisdictions of relevance in respect of the work of the FHTP are required to send information on rulings, but members of the Inclusive Framework are not required to send information to these jurisdictions. The timeline that applies for a jurisdiction of relevance takes precedence, regardless of if that jurisdiction subsequently joins the Inclusive Framework.

⁸ It is acknowledged that jurisdictions may not have exchange of information instruments in place with all members of the Inclusive Framework. Jurisdictions are encouraged to expand their exchange of information agreement network, where relevant, to meet the policy intention of the transparency framework. However, for the purposes of the peer review of the transparency framework, jurisdictions will

be assessed on their compliance with the transparency framework in respect of the exchange of information network in effect for the year under review.

⁹ Where a delay is caused by a legal impediment (for example, because of a legal requirement to notify the taxpayer, an appeal filed by the taxpayer against the exchange of information or other judicial procedure), the six month time limit is extended but the jurisdiction should exchange without undue delay once the legal impediment ceases to exist. Jurisdictions are encouraged, where possible, to advise the exchange partners of the delay.

¹⁰ For the purpose of reporting these statistics, exchanges are counted as the number of jurisdictions that are sent the information on a ruling as opposed to the number of rulings which were the subject of the exchanges. For example, if information on one ruling is sent to three jurisdictions, then this counts as three exchanges. A different approach is taken in the European Union where statistics are recorded in respect of the numbers of rulings.

4 Methodology for the conduct of the peer review for the period 2026-2030

23. The BEPS Action 5 Report mandated that an annual review of jurisdictions' compliance with the transparency framework would be undertaken, starting at the beginning of 2017. In 2021, the methodology was then renewed, for the 2021-2025 period. The Inclusive Framework has now agreed the methodology set out in this Chapter for undertaking the reviews in the years 2026-2030.

Scope

24. All members of the Inclusive Framework and jurisdictions of relevance with a corporate income tax system that have both the legal framework and the administrative practice to issue rulings in scope of the standard will now be assessed for compliance with the transparency framework once every three years, instead of the previous annual process. Outside of the three-yearly cycle, an intermediate review of a particular jurisdiction can occur at any moment in time when a reviewed jurisdiction requests so, in order to ensure that progress can be documented swiftly.

25. New Inclusive Framework members and jurisdictions of relevance further identified by the FHTP will be assessed on the basis of the standard questionnaire. Likewise, jurisdictions that were previously unable to issue rulings in scope, but have since become legally able to do so, or have made changes in implementation (e.g. by introducing new categories of rulings), or have received recommendations in the peer review of the previous year/cycle (e.g. because they do not yet have in place, or are still implementing, the required elements of the legal and administrative framework for identifying and exchanging rulings) are also expected to complete the standard questionnaire.

26. For those jurisdictions that have all elements of the legal and administrative framework for identifying and exchanging rulings in place, the three-yearly peer review will be based on a new, simplified questionnaire, focusing on statistical data. For jurisdictions that cannot legally or administratively issue any relevant rulings, the peer review seeks (re-)certification of this through the simplified questionnaire.

27. It is noted that the Global Forum on Transparency and Exchange of Information for Tax Purposes ("Global Forum") conducts regular assessments of confidentiality and data safeguards with respect to the standard on automatic exchange of information. Given its expertise in this area and the importance of ensuring that the reviews are conducted efficiently, the FHTP will continue to rely on the work of the Global Forum on confidentiality and data safeguards and will not form its own conclusions on this aspect of the review.

Data collection process

28. The process for collecting data for the first peer review under this new methodology will take place in 2027 and will take into account information relating to the calendar years 2025 and 2026. The second

peer review will be carried out in 2030 and will cover information relating to the calendar years 2027, 2028 and 2029.

Table 1. Data collection process

Time	Process	Explanation
January	Secretariat sends self-assessment questionnaires (standard and simplified) to reviewed jurisdictions, for completion within 6 weeks.	The standard self-assessment questionnaire covers each aspect of the terms of reference. Jurisdictions should provide responses in sufficient detail to allow an assessment to take place, and where relevant should include supporting material such as a copy of relevant legal provisions. No confidential taxpayer-specific information should be included. The simplified self-assessment questionnaire focuses on statistical data and it is only intended for those jurisdictions that have all elements of the legal and administrative framework for identifying and exchanging rulings in place. The questionnaire will be completed with respect to the implementation of the transparency framework during the relevant period under review. Questionnaires and any supporting material should be provided in English or French.
February	Self-assessment questionnaire provided to Secretariat. Secretariat will upload to FHTP secure website.	The Secretariat will review each questionnaire to identify any aspects which raise matters of interpretation of the minimum standard, any aspects of a jurisdiction's response to the questionnaire which should be clarified or expanded upon, or any aspects which indicate that the jurisdiction has not met the standard. If the Secretariat identifies any such aspects, the Secretariat will informally discuss these with the relevant jurisdiction and where relevant the jurisdiction will be encouraged to submit a revised questionnaire. In cases where a jurisdiction has inadvertently completed the simplified questionnaire instead of the standard one, despite not falling within the categories eligible to use the simplified version, the Secretariat will contact the jurisdiction to request completion of the standard questionnaire. If, on the other hand, a jurisdiction eligible to use the simplified questionnaire chooses to provide more detailed information by completing the standard version, this will be acknowledged, but no further action will be required. If the laws of the reviewed jurisdiction would prevent certain information in the questionnaire from being disclosed to the FHTP, the reviewed jurisdiction should advise the Secretariat. In such cases, the confidential information may either not be provided to the Secretariat, or be provided to the Secretariat but redacted from the version of the questionnaire that would be made available on the FHTP secure website.
March	Peer input questionnaire sent to all FHTP delegates representing members of the Inclusive Framework, for completion within 4 weeks.	All members of the Inclusive Framework will be given the opportunity to provide peer input on their experience with respect to the reviewed jurisdictions in connection with the transparency framework. This can be both positive and negative feedback. Jurisdictions providing peer input should not include any confidential taxpayer-specific information. Members are strongly encouraged to provide input, in order to reinforce the effectiveness in practice of the standard on an ongoing basis. Peer input questionnaires should be answered in English or French.
April	Peer input questionnaire response provided to Secretariat.	The Secretariat will share the peer input received on a reviewed jurisdiction only with that reviewed jurisdiction and not with all FHTP delegates. Reviewed jurisdictions would have the opportunity to respond to the peer input in writing to the Secretariat.
June	Draft section of report on each reviewed jurisdiction sent to that jurisdiction for comment.	Each reviewed jurisdiction should have the opportunity to review the section of the draft report assessing them, and have the opportunity to provide comments to the Secretariat in advance of the compiled draft report being circulated to FHTP delegates. Each jurisdiction would be given two weeks to review and provide comments if they wish. The Secretariat will then discuss with the reviewed jurisdiction the incorporation of any changes to the draft report.
July	Secretariat will send the draft report related to the relevant periods under review to FHTP delegates representing members of the Inclusive Framework for written comment, if any, within 6 weeks.	The draft report will contain a short summary for each of the reviewed jurisdictions in relation to the relevant periods under review, with any Secretariat proposals for recommendations for improvement where relevant. The outline of the draft report is included in the next section of this methodology. The report will be based on the information from the questionnaires and any subsequent clarifications from the reviewed jurisdictions, the received peer inputs and where relevant the work of the Global Forum. Written comments, if any, should be based on the draft report and the questionnaire

		responses.
August	Revised section of report on each reviewed jurisdiction circulated to that jurisdiction for comment.	The draft revised section of the report concerning each reviewed jurisdiction will be sent to each jurisdiction for comment. This will show the changes in track changes on that draft section of the report to reflect written comments received from the FHTP, if any.
September	Secretariat will send a revised draft report to reflect the written comments, if any. This document is submitted to the FHTP for approval under the written procedure.	The revised draft report will be provided in track changes to reflect changes based on written comments. The revised draft report will be submitted to the FHTP for approval under the written procedure. It will then be submitted to the Inclusive Framework for approval and declassification. After that, the report will be published.

Outline of the peer review report

29. The peer review report will contain the following sections.

30. First, the introduction and executive summary. This will explain the background to the peer review of the transparency framework, the jurisdictions included in the review, and a synthesis of the progress made by reviewed jurisdictions in the periods under review.

31. Second, the individual summaries and recommendations (if any) for each reviewed jurisdiction. For each reviewed jurisdiction, the summary is generally expected to be no more than two pages, with information organised according to the following sections:

- Overview of implementation: the statistics on information exchanged, the general tenor of peer input and outcomes of previous reviews (if any);
- Information gathering process: a brief description of the process and responsible actors, and any recommendations or action taken to address recommendations from previous reviews;
- Exchange of information: a brief description of the legal framework in place, timeliness of exchanges and any recommendations or action taken to address recommendations from previous reviews;
- Confidentiality: a brief description of the confidentiality framework (relying on the review by the Global Forum), and any recommendations or action taken to address recommendations from previous reviews;
- The jurisdictions' response to the review, if any.

Approval of report

32. The FHTP will provide the approved peer review report to the Inclusive Framework at the end of the year following the last year of the relevant review period, to invite it to adopt the report.

33. The report will then be finalised for publication, with appropriate adjustments made for public release.

Amendments and interpretation

34. Where required in order to ensure the adequate functioning of the transparency framework and the related peer review process, the FHTP may decide to provide for additional clarifications or technical guidance to clarify the minimum standard. Where this occurs, jurisdictions will be expected to adjust their implementation to reflect that guidance, if necessary, as soon as is practicable. It is acknowledged that jurisdictions will require additional time to implement such changes including any necessary changes to domestic law.

Confidentiality of peer review documents

35. Documents produced by a reviewed jurisdiction during a review (including responses to the questionnaire for reviewed jurisdictions, responses to the peer input questionnaire and responses to the Secretariat's queries) as well as draft reports and written comments on draft reports will be treated as confidential and for official use only. These documents should not be made publicly available. Any breach of confidentiality should be brought to the attention of the Co-Chairs of the FHTP, who will decide on the appropriate action, in consultation with the FHTP, as appropriate.

Intermediate peer review

36. Outside of the regular review cycle, an intermediate review of a particular jurisdiction can occur at any moment in time when a reviewed jurisdiction requests so, in order to ensure that progress can be documented swiftly. The proposed outcomes of such a review will be circulated to the FHTP and the Inclusive Framework as swiftly as practicable for adoption, but will only be published in the regular peer review report at the end of a regular peer review cycle, as described in paragraphs 29-33.

Annex A. Template for information exchange

All fields are mandatory unless otherwise indicated.

1. Ruling reference number, if any.

--

2. Identification of the taxpayer and where appropriate the group of companies to which it belongs.

Taxpayer identification number (TIN) or other tax reference number		
Legal name of the entity		
Address	Street	
	Building (optional)	
	Suite (optional)	
	Floor (optional)	
	District Name (optional)	
	Post Office Box (optional)	
	Post Code	
	City	
	Jurisdiction	
	State/Province/Canton (optional)	
Taxpayer's main business activity (optional)		

Name of multinational enterprise (MNE) group, if different	
--	--

3. Date of issuance.

--

4. Start date and end date, where applicable.

--

5. Type of ruling issued. Please check the appropriate box.

Relating to preferential regime	☐
Unilateral advance pricing arrangement (APA) or other transfer pricing (TP) ruling	☐
Downward adjustment ruling	☐
Permanent establishment (PE) ruling	☐
Conduit ruling	☐

6. Additional information regarding the ruling and the taxpayer¹ (optional and to the extent available).

Transaction amount, if any	
Entity's annual turnover	

¹ Please specify if the stand-alone profit and annual turnover is net or gross and to which year(s) it relates.

Profit of the entity	
Key information from tax returns (taxable income, taxes due and effective tax rate)	
Key information from financial statements (profit before taxes and tax provisions)	

7. Short summary of the issue covered by the ruling ideally provided in one of the official languages of the OECD or other language bilaterally agreed. Where this is not possible this can be provided in the native language of the sending jurisdiction. This section should, whenever possible, be completed following the best practice recommendations for completing the summary section of the template for information exchange.

--

8. Reason for exchange with the recipient jurisdiction.

Ultimate parent	☐
Immediate parent	☐

Related party with which the taxpayer enters into a transaction for which a preferential treatment is granted or which gives rise to income benefiting from a preferential treatment	☐
Related party with whom the taxpayer enters into a transaction covered by the ruling	☐
Related party making payments to a conduit (directly or indirectly)	☐
Ultimate beneficial owner of income from a conduit arrangement	☐
Head office of permanent establishment (PE) jurisdiction	☐

9. Details of the entities in the recipient jurisdiction.

	Name of entity	Address	TIN or other tax reference number, where available
1.			
2.			
...			

Annex B. Best practice recommendations

This Annex contains best practice recommendations for completing the summary section of the template for information exchange (contained in Annex A).

Item number & title	Description of content	Application
General background information	• Taxpayer requesting the ruling • MNE Group and the industry to which the Group belongs • Information about activities of the taxpayer	All rulings
Item 7.1: Ruling information	Summary of applicable regime • A reference to the particular regime • In certain circumstances e.g. if the regime is not well known, this could be accompanied by a short summary of the applicable regime. This summary would generally not contain legislative references, unless these references further clarify or articulate the summary of the regime (1-2 sentences; optional)	Preferential regimes rulings only
	Summary of the transaction or activity • A summary of the transaction or activity covered by the ruling (e.g. transfer of goods, services, intangibles, financial assets, restructuring, cost contribution agreements) Additional information (optional and to the extent available) • Information on relevant related party transactions and transaction amounts (if possible by jurisdiction) • Relationship with the taxpayers impacted by the ruling • A description of the fiscal effects that occur in the jurisdiction issuing the ruling	All rulings
	Specific information based on the type of ruling issued (optional and to the extent available): • Preferential regime rulings: general description of the regime; material activity carried out by the company requesting the ruling (information related to the intangibles benefitting from the regime and the services performed); conditions to be met to qualify for the preferential treatment; agreed preferential treatment (e.g. reduced tax rates, allowances, super-deductions, tax credits, etc.)	All rulings

	• Unilateral APA/TP rulings: type of transaction or income covered; transfer pricing methodology agreed and used comparables; functional profile of the entities involved in the transaction (functions, assets and risks); profit level Downward adjustment rulings: description of the circumstances for the application of the downward adjustment; nature and the amount of the transaction/adjustment including the accounting value and taxable value of assets, liabilities, revenues or expenditures that were adjusted • Permanent Establishment (PE) rulings: reasons for the recognition of a PE; typology (e.g. personnel/material PE) and supporting elements (e.g. presence of real estate, personnel, commercial activity etc.)	
Item 7.3: Outcome and status of the ruling	• The key conclusions reached by the tax authority in issuing the ruling (this should generally not include legislative references unless they further clarify or articulate the summary) • If the tax administration's view of the interpretation of the tax law (in relation to the particular arrangement) is different from the taxpayer's interpretation then this could be stated (optional i.e. where known) • Whether the ruling is issued before the transaction is entered into (i.e. pre- transaction) or subsequently (i.e. post-transaction) or both • Whether the transaction or arrangement covered by the ruling has been implemented (optional i.e. where known)	All rulings, except unilateral APA/TP rulings
Item 7.4: Jurisdictions and taxpayers impacted	• Identification of the jurisdictions most likely to be impacted by (or interested in) the ruling from a tax risk assessment perspective (e.g. the ruling may be of interest because it triggers a BEPS concern for that jurisdiction or, in an APA context, there is a large percentage of covered transactions with that jurisdiction) (optional) • A statement outlining why those jurisdictions have been identified (and the tax administration's basis for selecting these jurisdictions e.g. on the basis of a representation made by the taxpayer etc.) (optional) • Identification of which of these jurisdictions will receive the ruling summary as per table 5.1 of the Action 5 report, and which jurisdictions may not (optional) Additional information (optional and to the extent available) • Information about all taxpayers impacted	All rulings
Item 7.5: Transfer pricing	• A summary of the covered transactions • The resultant functional characterisation should be stated (i.e. limited risk distributor) and a summary of the functional analysis	Unilateral APA/TP rulings (to the extent relevant)

	• Identification of which transfer pricing methodology has been applied • A short summary (1-2 sentences) regarding the criteria used to determine the appropriate methodology in the particular case • The agreed arm's length rate / range (optional)	
Item 7.6: Advisors	The name of the advisory firm / intermediary who designed or implemented the structure / arrangement (optional, where beneficial for tax risk assessment purposes)	All rulings
Item 7.7: Other	As applicable	All rulings

Annex C. Exchange on Tax Rulings (ETR) XML Schema User Guide

C.1 Introduction

The OECD framework under BEPS Action 5

As part of the outcomes of Action 5 of the OECD's Action Plan on Base Erosion and Profit Shifting (BEPS) a framework for the compulsory spontaneous exchange of information in respect of rulings was approved. This includes six categories of taxpayer-specific rulings which in the absence of compulsory spontaneous exchange of information could give rise to BEPS concerns. These six categories are i) rulings relating to preferential regimes; ii) unilateral APAs or other cross-border unilateral rulings in respect of transfer pricing; iii) cross-border rulings providing for a downward adjustment of taxable profits; iv) permanent establishment rulings; v) related party conduit rulings; and vi) any other type of ruling agreed by the Forum on Harmful Tax Practices that in the absence of spontaneous information exchange gives rise to BEPS concerns. The availability of timely and targeted information on tax rulings, as contemplated in by Action 5, is essential to enable tax administrations to quickly identify risk areas.

The framework for the exchange on tax rulings under Action 5 was designed with a view to finding a balance between ensuring that the information exchanged is relevant to other tax administrations and that it does not impose an unnecessary administrative burden on either the country exchanging the information or the country receiving it. The approved OECD template for ETR reports can be found in Annex A.

As a general rule, exchange of information on rulings for the six categories need to take place with:

- a) The countries of residence of all related parties with which the taxpayer enters into a transaction for which a ruling is granted or which gives rise to income from related parties benefiting from a preferential treatment (this rule also applies in a PE context); and
- b) The residence country of the ultimate parent company and the immediate parent company.

The obligation to spontaneously exchange applies not only to future rulings, but also to past rulings that relate to earlier years, as defined in the BEPS Action 5 report and as updated in this report.

The EU framework

Building further on the work undertaken at the level of the OECD with respect to Action 5, the EU has reached political agreement for a framework on the exchange on tax rulings which will require Member States to automatically exchange information on advance cross-border tax rulings, as well as advance pricing arrangements. In addition, the EU Commission will maintain a secure central directory, where the information exchanged would be stored. The directory will be accessible to all Member States and, to the extent that it is required for monitoring the correct implementation of the directive, to the EU Commission. Information on rulings issued by a non-EU Member State that are exchanged with an EU Member Status under the OECD framework will not be submitted to the EU central directory, even if the ruling issued by the non-EU Member State involves one or more EU Member States.

It is intended that the amended Directive on Administrative Cooperation (DAC 3) which will implement the automatic exchange on tax rulings in the EU is in line with OECD BEPS Action 5, while having a broader scope of rulings covered and a broader range of recipients, with rulings being exchanged with all EU Member States.

The new EU framework applies to all rulings granted as from 1 January 2017. For existing rulings that were issued before 1 January 2017, the following rules apply:

- If advance cross-border rulings and advance pricing arrangements are issued, amended or renewed between 1 January 2012 and 31 December 2013, such communication shall take place under the condition that they are still valid on 1 January 2014.
- If advance cross-border rulings and advance pricing arrangements are issued, amended or renewed between 1 January 2014 and 31 December 2016, such communication shall take place irrespectively of whether they are still valid or not.

Features and objectives of the ETR XML Schema

In order to facilitate the swift and uniform implementation of the exchange on tax rulings under both the OECD and the EU frameworks, this ETR XML Schema and related User Guide have been designed to be able to accommodate the electronic preparation, filing and exchange on rulings under both frameworks in a single XML schema.

A schema is a data structure for electronically holding and transmitting information. XML, 'extensible markup language', is commonly used for this purpose.

This User Guide explains the information required to be included in each element to be reported in the ETR XML Schema. It also contains guidance on how to make corrections of data items within a file that can be processed automatically.

The ETR XML Schema has been built in a manner that there is a common set of data that has to be provided under both the OECD and the EU frameworks, with certain further items only required to be completed in case an exchange takes place under the EU framework. These items are highlighted as such throughout the User Guide and are regrouped under the EU Info element.

This third version of the ETR XML Schema – User Guide for Tax Administrations reflects a number of technical changes that have been made to the ETR XML Schema, following the effectiveness review of the BEPS Action 5 transparency framework completed by the Inclusive Framework. The main technical changes, compared to the previous version released in 2019, are aimed at improving the usability and quality of information exchanged under the BEPS Action 5 transparency framework.

Taking into account the implementation time needed, this third version of the ETR XML Schema will be used for all exchanges (i.e. both new reports, as well as corrections and deletions) as from 1 January 2027. After that time, the current, second version of the ETR XML Schema must no longer be used.

How the ETR User Guide links to the ETR XML Schema

This User Guide is divided into logical sections based on the schema and provides information on specific data elements and any attributes that describe that data element.

The ETR XML Schema Information sections are:

- I. Message Header with the sender, recipient(s), message type, language of the message and the timestamp

- II. The structure for the identifying information to be provided for each Tax Payer to which the ruling(s) have been issued
- III. The body of the ETR XML Schema, containing the information on the Tax Payer(s), the validity, issuance, type and content of the ruling(s) and the legal basis on which the ruling(s) are exchanged, as contemplated by BEPS Action 5 and the EU exchange framework, respectively.

The ETR XML Schema is designed to be used for both the exchange of ETR reports between Competent Authorities under the mandatory spontaneous exchange framework contemplated by BEPS Action 5, as well as for the automatic exchange on rulings among EU Member States and to the European Commission under the amended EU Directive on Administrative Cooperation (DAC3).

The requirement field for each data element and its attribute indicates whether the element is validation or optional in the ETR XML Schema.

“Validation” elements **MUST** be present for ALL data records in a file and an automated validation check can be undertaken. The sender should do a technical check of the data file content using XML tools to make sure all validation elements are present and, if they are not, a correction to the file should be made. The receiver may also check the presence of all validation elements and may reject the file in case such elements are missing.

Certain elements, such as the Tax Payer element, are labelled as **“Optional (Mandatory)”**, indicating that the element is in principle mandatory, unless the element must be left blank in the context of a correction of the other element (see the Corrections section below for further detail) or indicating that the element is only required to be filled in certain cases (i.e. the Other Biz Activity Info element is only to be provided if the value “Other” has been selected in the Business Activities element). The User Guide further details these situations and the criteria to be used.

“Optional (EU Mandatory)” indicates that the element (and the sub-elements) are only to be provided in case the information on a ruling entered in the schema is exchanged under the EU framework. Accordingly, these elements are to be left blank in case the exchange of the ruling information takes place under the OECD framework.

“Optional” elements are, while recommended, not required to be provided and may in certain instances represent a choice between one type or another, where one of them must be used (e.g. choice between address fix or address free).

Section VI of the ETR User Guide contains further guidance on corrections.

Annex C3 shows a diagrammatic representation of the ETR XML Schema with all its elements. The numbers next to the headings are the corresponding section numbers in the User Guide text, which provides further guidance on the information to be provided in each element.

Annex C4 contains a Glossary of namespaces for the ETR XML Schema.

C.2 ETR XML Schema information

I. 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, the sender and receiver and the nature of the report (original, corrected, etc.).

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 list² based on the ISO 3166-1 Alpha 2 standard.

Element	Attribute	Size	Input Type	Requirement
ReceivingCountry			etr:CountryCodeList	Validation

The Receiving Country element indicates the jurisdiction(s) of the Competent Authority or Authorities that are the intended recipient(s) of the message. It uses the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.

As under the exchange on rulings under BEPS Action 5 the information can be sent to multiple affected jurisdictions, all intended receiving countries should be entered as a list separated by spaces. In case of an exchange under the EU framework, all EU Member States should be entered as recipients by means of a list separated by spaces.

In the context of the reporting of tax rulings (hereafter the “Ruling Report”) under the OECD framework, a jurisdiction, other than the jurisdiction of the sending Competent Authority, in which an entity of the group to which the ruling relates as per the criteria defined in the OECD framework (hereafter “Affected Entity”) is found to be resident on the basis of the information provided in the ruling issued by the jurisdiction of the sending Competent Authority should be entered in this field (i.e. the jurisdictions entered in the Tax Jurisdictions element). It will be for the sending Competent Authority to make a determination as to which jurisdictions can actually receive the Ruling Report, depending of the exchange relationships it has in effect for the purpose of the exchange on tax rulings under BEPS Action 5. The Receiving Country should be repeated only when the exact same information needs to be sent to more than one jurisdiction.

Element	Attribute	Size	Input Type	Requirement
MessageType			etr:MessageType_EnumType	Validation

This data element specifies the type of message being sent. The only allowable entry in this field is “ETR”.

² The following disclaimer refers to all uses of the ISO country code list in the ETR XML Schema: *For practical reasons, the list is based on the ISO 3166-1 country list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD of any opinion whatsoever concerning the legal status of the territories listed. Its content is without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.*

Element	Attribute	Size	Input Type	Requirement
Language		2-character	iso:LanguageCode_Type	Validation

This data element specifies the language in which the content of the Ruling Report is being provided, by indicating the relevant language code pursuant to ISO 639 – Part 1 (ISO 639-1:2002). Where it is not possible to submit certain elements within the Ruling Report (e.g. an address or a name of an Affected Entity) in the languages indicated above, the language in which these specific elements are provided may be indicated as an attribute to each of these elements.

The language in which the Ruling Report is to be submitted under the OECD framework is ideally either French or English, or any other language bilaterally agreed. Where this is not possible, the information can be provided in the native language of the sending Competent Authority. However, under the EU framework the Ruling Report may be submitted in all official languages, as provided for in domestic law of the relevant EU Member State in which the Ruling Report is filed.

Element	Attribute	Size	Input Type	Requirement
Warning		1 to 4'000 characters	stf: StringMin1Max4000_Type	Optional

This data element is a free text field allowing input of specific cautionary instructions about use of the Ruling Report.

Element	Attribute	Size	Input Type	Requirement
Contact		1 to 4'000 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 (i.e. the sending Competent Authority).

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 of Ruling Reports between Competent Authorities, the first part must be the country code of the jurisdiction of the sending Competent Authority, and the second part a unique identifier created by the sending jurisdiction.

Element	Attribute	Size	Input Type	Requirement
MessageTypeIndic			etr:EtrMessageTypeIndic_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, not a combination of both.

The possible values are:

- ETR401 – The message contains new information
- ETR402 – The message contains corrections/deletions for previously sent information

Element	Attribute	Size	Input Type	Requirement
CorrMessageRefID		1 to 170 characters	stf:StringMin1Max170_Type	Optional

This element is not to be used in the context of the ETR XML Schema.

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 case the milliseconds will be provided in

3 digits, see “.nnn” in the format above). Examples: 2018-02-15T14:37:40 or 2018-02-15T14:37:40.789 (with milliseconds).

II. OrganisationParty_Type

This complex type is used to identify each of the Affected Entities to which the Ruling Report relates, including the Tax Payer(s) to which the ruling was issued in the jurisdiction of the sending Competent Authority. It comprises the following data elements:

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

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

Element	Attribute	Size	Input Type	Requirement
IN		1 to 200 characters	etr:OrganisationIN_Type	Optional

Element	Attribute	Size	Input Type	Requirement
Name		1 to 200 characters	etr:EtrNameOrganisation_Type	Validation

Element	Attribute	Size	Input Type	Requirement
Address			etr:Address_Type	Validation

IIa. ResCountryCode

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

This data element should contain the tax residence country code(s) of the tax jurisdiction of a Tax Payer or an Affected Entity (or, in case of a permanent establishment that is a Tax Payer or an Affected Entity, the jurisdiction in which such permanent establishment is subject to tax).

IIb. TIN (TIN_Type)

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

This data element provides the tax identification number (TIN) used by the tax administration of the jurisdiction of residence of the Tax Payer or the Affected Entity. In case of the Tax Payer, the TIN in use by tax administration of the jurisdiction that granted the ruling must be mandatorily provided, whereas in case of an Affected Entity the provision of the TIN should be provided to the extent the sending Competent Authority is in possession of this information. In case the Tax Payer does not have a TIN, the value “NOTIN” should be entered. In case a TIN of an Affected Entity is not known by the sending Competent Authority, the value “N/A” should be entered.

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

This attribute describes the jurisdiction that issued the TIN.

IIc. Entity IN (OrganisationIN_Type)

Element	Attribute	Size	Input Type	Requirement
IN		1 to 200 characters	etr:OrganisationIN_Type	Optional

This data element can be provided (and repeated) if there are other INs available, such as a company registration number or an Entity Identification Number (EIN).

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

This attribute describes the jurisdiction that issued the IN. If the issuing jurisdiction is not known or the IN is not issued by a jurisdiction, then this element may be left blank. In such case, the body issuing the IN should be indicated in the Warning element.

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

This attribute defines the type of IN being sent (e.g. EIN).

IId. Organisation Name

Element	Attribute	Size	Input Type	Requirement
Name		1 to 200 characters	etr:EtrNameOrganisation_Type	Validation

This element should contain the full legal name of the Tax Payer or the Affected Entity, including the domestic designation for the legal form, as indicated in its articles of incorporation or any similar document. In case the Tax Payer or the Affected Entity is a permanent establishment, the code ETR903 – P.E. should be selected as Name attribute. The element is repeatable in order to allow the name to be entered both in the original and transliterated version, as well as the trading name or another relevant name, to the extent appropriate.

Element	Attribute	Size	Input Type	Requirement
Name	nameType		etr:EtrOrganisationName Type_EnumType	Optional

In this attribute to the Name element, the type of the name(s), i.e. either the legal name of the Tax Payer, or the commonly used trading name of the Tax Payer or another type of name by which the Tax Payer is widely known, entered may be indicated. The possible values are:

- ETR901 – Legal
- ETR902 – Trading
- ETR903 – Permanent Establishment
- ETR904 – Other

Element	Attribute	Size	Input Type	Requirement
Name	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Name element, the language in which the name is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header.

Ile. Address_Type

There are two alternative options for Address type in the ETR XML schema – AddressFix and AddressFree. In principle, AddressFix should be in all cases, unless the sending Competent Authority is not in a position to define the various parts of a Tax Payer's or an Affected Entity's address, in which case the AddressFree type may be used.

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

This data element provides the country code associated with the relevant Affected Entity or Tax Payer.

Element	Attribute	Size	Input Type	Requirement
AddressFree		1 to 4'000 characters	stf:StringMin1Max4000_Type	Optional

This data element allows input of address information in free text. If the sending Competent Authority chooses to enter the data in 'AddressFree', all available address details shall be presented as one string of bytes, with blanks, slashes or carriage returns being used as a delimiter between parts of the address. This option should only be used if the data cannot be presented in the AddressFix format.

NOTE: If the sending Competent Authority selects AddressFix, it will have the option of inputting the full street address in the AddressFree element rather than using the related fixed elements. In this case, the city, subentity, and postal code information should still be entered in the appropriate fixed elements.

Element	Attribute	Size	Input Type	Requirement
AddressType	legalAddressType		stf:OECDLegalAddressType_EnumType	Optional

OECDLegalAddressType_EnumType

This is a datatype for an attribute to an address. It serves to indicate the legal character of that address (residential, business, etc.). In the context of rulings issued to corporate Tax Payers, generally OECD 303 or OECD304 should be used. The possible values are:

- OECD301=residentialOrBusiness
- OECD302=residential
- OECD303=business
- OECD304=registeredOffice
- OECD305=unspecified

Element	Attribute	Size	Input Type	Requirement
AddressType	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Address Type element, the language in which the address is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header.

Element	Attribute	Size	Input Type	Requirement
Street	1 to 200 characters		stf:StringMin1Max200_Type	Optional (Mandatory)

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

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

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

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

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

Element	Attribute	Size	Input Type	Requirement
PostCode	1 to 200 characters		stf:StringMin1Max200_Type	Optional (Mandatory)

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

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

The above data elements comprise the AddressFix type.

III. ETR Body

The ETR Body contains the information on the identity of the Tax Payer(s) to which the ruling(s) are issued, as well as information on the validity, issuance, type and content of the ruling(s) and the legal basis on which the ruling(s) are exchanged, as contemplated by OECD and the EU exchange framework, respectively.

Element	Attribute	Size	Input Type	Requirement
EtrBody			etr:EtrBody_Type	Validation

The ETR Body element is composed of the following elements:

Element	Attribute	Size	Input Type	Requirement
TaxPayer			etr:CorrectableTaxPayer_Type	Optional (Mandatory)

The Tax Payer element contains the identifying information for the Tax Payer(s) to which the ruling(s) are issued. This element is mandatory for the exchange on rulings between jurisdictions, both under the OECD and the EU framework.

In case identifying information for more than one Tax Payer is provided in this element, it should be ensured that **all** rulings in the Ruling Reports element are issued to **all** Tax Payers identified in this element. In case a ruling relates to a different (set of) Tax Payer(s), a new ETR Body element should be completed, identifying the specific set of Tax Payers to which that ruling relates.

Element	Attribute	Size	Input Type	Requirement
RulingReports			etr:CorrectableRulingReport_Type	Optional (Mandatory)

The repeatable Ruling Reports element, containing detailed information about the time of issuance, the validity, the type and the content of each exchanged ruling issued by the sending jurisdiction. The Ruling Reports element is repeatable in order to allow the sending Competent Authority to send multiple Ruling Reports on the same (set of) Tax Payer(s) to a recipient Competent Authority in a single message.

IIla. Tax Payer

Element	Attribute	Size	Input Type	Requirement
TaxPayer			etr:CorrectableTaxPayer_Type	Optional (Mandatory)

As indicated above, this data element identifies the Tax Payer(s) to which the ruling was issued by the jurisdiction of the sending Competent Authority. It may be left blank in case a correction or deletion is carried in the Ruling Reports element (see further guidance in the Corrections section below). The element is composed of:

Element	Attribute	Size	Input Type	Requirement
ID			etr:OrganisationParty_Type	Validation

This element contains the identifying information for each Tax Payer. The Entity element uses the OrganisationParty_Type to provide the identifying information (see Section II above).

Element	Attribute	Size	Input Type	Requirement
BizActivities			etr:BizActivitiesList	Optional

In the Biz Activities element, the sending Competent Authority may identify the nature of the main business activity(ies) carried out by each Tax Payer to which the ruling was issued, by selecting one or more of the following codes and entering the relevant codes as a list separated by spaces:

- ETR501 – Research and Development
- ETR502 – Holding or Managing intellectual property
- ETR503 – Purchasing or Procurement

- ETR504 – Manufacturing or Production
- ETR505 – Sales, Marketing or Distribution
- ETR506 – Administrative, Management or Support Services
- ETR507 – Provision of Services to unrelated parties
- ETR508 – Internal Group Finance
- ETR509 – Regulated Financial Services
- ETR510 – Insurance
- ETR511 – Holding shares or other equity instruments
- ETR512 – Dormant
- ETR513 – e-Commerce
- ETR514 – Other

Element	Attribute	Size	Input Type	Requirement
OtherBizActivityInfo		1 to 4'000 characters	stf: StringMin1Max4000WithLang_Type	Optional (Mandatory)

In case the field ETR514 is selected, further detail on the business activities should be provided in the OtherBizActivityInfo element. Where available, the use of the ISIC classification of the business activities is recommended. The element is repeatable in order to allow the information to be entered both in the original and transliterated version, or in another language, if appropriate.

Element	Attribute	Size	Input Type	Requirement
OtherBizActivityInfo	language	2-character	iso:Language Code_Type	Optional

In this attribute to the OtherBizActivityInfo element, the language in which the information is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header, while bearing in mind that the use of the alternative language should be in line with the guidance on the use of language set out under the Language element in the Message Header section above.

Element	Attribute	Size	Input Type	Requirement
GroupName		1 to 4'000 characters	stf: StringMin1Max4000WithLang_Type	Optional (Mandatory)

In this element, the sending Competent Authority should indicate the name of the MNE Group to which the Tax Payer(s) to which the ruling was issued belongs, in case the name of the Tax Payer(s) differs from the name of the MNE Group, thus making it more difficult to identify the connection between the Tax Payer(s) and the group. The element is repeatable in order to allow the group name to be entered both in the original and transliterated version, if appropriate.

Element	Attribute	Size	Input Type	Requirement
GroupName	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Group Name element, the language in which the group name is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header.

Element	Attribute	Size	Input Type	Requirement
TurnOver				Optional (Mandatory)

The Turnover element specifies relevant information regarding the annual turnover of the Tax Payer to which the ruling was issued. The element is composed of the Amount and Year elements. The element is repeatable in order to allow the sending Competent Authority to indicate multiple data elements.

Element	Attribute	Size	Input Type	Requirement
Amount			xsd:decimal	Validation

The Amount element contains the amount of the annual turnover (i.e. the volume of business of an enterprise as contained in the profits and loss account) of the Tax Payer to which the ruling was issued. The latest figures available from either the rulings file or the taxpayer file should be entered.

The Amount element has the NetOrGross and currCode attributes.

Element	Attribute	Size	Input Type	Requirement
Amount	NetOrGross		xsd:string	Validation

This is an enumeration element that allows for only Net or Gross to be selected within the string.

- Net – The annual turnover is net
- Gross – The annual turnover is gross

Element	Attribute	Size	Input Type	Requirement
Amount	currCode	3 characters	iso:currCode Type	Validation

All amounts must be accompanied by the appropriate 3-character currency code based on the ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement
Year			xsd:gYear	Validation

The Year element allows the sender to specify to which year the annual turnover of the Tax Payer to which the ruling was issued relates.

Element	Attribute	Size	Input Type	Requirement
ProfitOrLoss				Optional (Mandatory)

The Profit or Loss element specifies relevant information regarding the profit (or loss) of the Tax Payer to which the ruling was issued. The element is composed of the Amount and Year elements. The element is repeatable in order to allow the sending Competent Authority to indicate multiple data elements.

Element	Attribute	Size	Input Type	Requirement
Amount			xsd:decimal	Validation

The Amount element contains the amount of the profit (or loss) of the Tax Payer. A loss is indicated by adding a minus in front of the amount (e.g. -3505000). The latest figures available from either the rulings file or the taxpayer file should be entered.

The Amount element has the NetOrGross and currCode attributes.

Element	Attribute	Size	Input Type	Requirement
Amount	NetOrGross		xsd:string	Validation

This is an enumeration element that allows for only Net or Gross to be selected within the string.

- Net – The profit is net
- Gross – The profit is gross

Element	Attribute	Size	Input Type	Requirement
Amount	currCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3-character currency code based on the ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement
Year			xsd:gYear	Validation

The Year element allows the sender to specify to which year the profit (or loss) of the Tax Payer to which the ruling was issued relates.

Element	Attribute	Size	Input Type	Requirement
KeyInfoTaxReturn				Optional (Mandatory)

The Key Info Tax Return element specifies key information regarding the tax return of the Tax Payer to which the ruling was issued. The element is composed of the Taxable Income, Taxes Due, and ETR elements.

Element	Attribute	Size	Input Type	Requirement
TaxableIncome			xsd:decimal	Validation

The Taxable Income element contains the amount of taxable income of the Tax Payer to which the ruling was issued. The latest figures available from the tax return should be entered.

Element	Attribute	Size	Input Type	Requirement
TaxesDue			xsd:decimal	Validation

The Taxes Due element contains the amount of taxes due by the Tax Payer to which the ruling was issued. The latest figures available from the tax return should be entered.

Element	Attribute	Size	Input Type	Requirement
ETR			xsd:decimal	Validation

The ETR element contains the effective tax rate of the Tax Payer to which the ruling was issued, obtained as the ratio between the taxes due and the taxable income amounts reported in the above elements.

Element	Attribute	Size	Input Type	Requirement
KeyInfoFinancialStatement				Optional (Mandatory)

The Key Info Financial Statement element specifies key information regarding the financial statement of the Tax Payer to which the ruling was issued. The element is composed of the Profit Before Taxes and Tax Provisions elements.

Element	Attribute	Size	Input Type	Requirement
ProfitBeforeTaxes			xsd:decimal	Validation

The Profit Before Taxes element contains the amount of profit before taxes of the Tax Payer to which the ruling was issued. The latest figures available from the financial statement should be entered.

Element	Attribute	Size	Input Type	Requirement
TaxProvisions			xsd:decimal	Validation

The Tax Provisions element contains the amount of tax provisions made with respect to the tax ruling by the Tax Payer to which the ruling was issued. The latest figures available from the financial statement should be entered.

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:DocSpec_Type	Validation

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

IIIb. Ruling Reports

As outlined above, the Ruling Reports element contains the information on each tax ruling that has been issued to a Tax Payer. The Ruling Reports element should be repeated for each ruling issued to the same Tax Payer. It may be left blank in case a correction or deletion is carried out on the Tax Payer element (see further guidance in the Corrections section below).

Element	Attribute	Size	Input Type	Requirement
RulingReports			etr:CorrectableRulingReport_Type	Optional (Mandatory)

The Ruling Reports element is composed of:

Element	Attribute	Size	Input Type	Requirement
DocSpec			stf:DocSpec_Type	Validation

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

IIIb. Ruling Reports – Ruling Info

Element	Attribute	Size	Input Type	Requirement
RulingInfo			etr:RulingInfo_Type	Validation

The Ruling Info element, containing detailed information about the time of issuance, the validity, the type and the content of the ruling to which the Ruling Report relates, is composed of:

Element	Attribute	Size	Input Type	Requirement
RulingNumber		1 to 200 characters	stf:StringMin1Max200_Type	Optional (Mandatory)

This element should contain the reference number, if any, used by the tax authorities of the sending jurisdiction under which the ruling was issued. This element may be left blank in case no ruling reference number was issued by the tax authority granting the ruling.

Element	Attribute	Size	Input Type	Requirement
IssueDate			xsd:date	Validation

This element should specify the date on which the ruling was issued by the tax authorities of the sending jurisdiction and shall be entered in a YYYY-MM-DD format. The information to be entered will generally be the date shown on the ruling or any written confirmation given to the Tax Payer(s).

Element	Attribute	Size	Input Type	Requirement
AmendmentDate			xsd:date	Optional

This element allows specifying the date on which the initial ruling was last amended by the tax authorities of the sending jurisdiction and shall be entered in a YYYY-MM-DD format. The information to be entered would generally be the date shown on the last amendment to the ruling or any written confirmation given to the Tax Payer(s). In certain instances, the tax authorities may not systematically record information relating to the amendment date of a ruling, hence not allowing the exchange of this information.

Element	Attribute	Size	Input Type	Requirement
RenewalDate			xsd:date	Optional

This element allows specifying the date on which the initial ruling was last renewed by the tax authorities of the sending jurisdiction and shall be entered in a YYYY-MM-DD format. The information to be entered would generally be the date of renewal of the ruling, as reflected on the ruling or in any written confirmation given to the Tax Payer(s). In certain instances, the tax authorities may not systematically record information relating to the renewal date of a ruling, hence not allowing the exchange of this information.

Element	Attribute	Size	Input Type	Requirement
Validity				Validation

The Validity element specifies the validity period of the ruling and is composed of the Start Date and End Date elements.

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

The Start Date element should contain the date on which the ruling became valid (e.g. the date of issuance).

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

The End Date element should contain the date on which the ruling ceases to be valid, to the extent the end date is known (e.g. the date indicated in the ruling or the end date defined by domestic law). In case the end date is not known, the End Date element should be left blank. When a correction is made to change the end date and the reason for the change of the end date relates to a substantial change in the circumstances governing the ruling (e.g. the underlying facts or the tax status of the tax payer), such reasons should be further highlighted in the Summary element.

Element	Attribute	Size	Input Type	Requirement
ATRorAPA			etr:EtrATRorAPAType_EnumType	Validation

The ATR or APA element indicates whether the ruling is an advance tax ruling, an advance pricing arrangement or whether it is a mix of both. In case the sending Competent Authority does not classify rulings in accordance with the ATR and APA categories, the code ETR 1004 may be used. The following values may be entered:

- ETR1001 – Advance tax ruling
- ETR1002 – Advance pricing arrangement
- ETR1003 – Combined ruling and APA
- ETR1004 – Not classified

Element	Attribute	Size	Input Type	Requirement
RulingType				Validation

The RulingType element specifies the type of ruling that is being reported. The element is composed the Ruling Category and the Ruling Type Info elements.

Element	Attribute	Size	Input Type	Requirement
RulingCategory			etr:EtrRulingCategory_EnumType	Validation

This repeatable element specifies the type of ruling that is the subject of the Ruling Report by selecting one or more of the following codes:

- ETR601 – Relating to preferential regime
- ETR602 – Unilateral APA or other TP ruling
- ETR603 – Bilateral or multilateral APA
(Only to be used for exchanges under the EU framework)
- ETR604 – Exchange of summary information on request for bilateral or multilateral APA
(Only to be used for exchanges under the EU framework)
- ETR605 – Downward adjustment ruling
- ETR606 – PE ruling
- ETR607 – Conduit ruling
- ETR608 – Hybrid entity ruling

(Only to be used for exchanges under the EU framework)

- ETR609 – Other

Element	Attribute	Size	Input Type	Requirement
RulingTypeInfo		1 to 4'000 characters	stf: StringMin1Max4000WithLang_Type	Optional (Mandatory)

In case the field ETR609 is selected, further detail on the type of ruling should be provided in the Ruling Type Info element. The element is repeatable in order to allow the information to be entered both in the original and transliterated version, or another language, if appropriate.

Element	Attribute	Size	Input Type	Requirement
RulingTypeInfo	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Ruling Type Info element, the language in which the information is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header, while bearing in mind that the use of the alternative language should be in line with the guidance on the use of language set out under the Language element in the Message Header section above.

Element	Attribute	Size	Input Type	Requirement
TransactionAmount			etr:MonAmnt_Type	Optional (EUMandatory)

In the Transaction Amount field the amount of the transaction (e.g. the loan amount, the share purchase price, etc.) on which the ruling was given may be entered. Under the EU framework, the transaction amount is required to be provided, to the extent available in the ruling.

Element	Attribute	Size	Input Type	Requirement
TransactionAmount	currCode	3 characters	iso:currCode_Type	Validation

All amounts must be accompanied by the appropriate 3 character currency code based on the ISO 4217 Alpha 3 Standard.

Element	Attribute	Size	Input Type	Requirement
LegalBasisType			etr:EtrLegalBasisType_EnumType	Validation

In the Legal Basis Type element the international legal instrument on the basis of which the exchange on the rulings takes place should be indicated. In case the field ETR806 is selected, further detail on the applicable legal basis should be provided in the Summary element.

- ETR801 – Multilateral Convention on Mutual Administrative Assistance in Tax Matters
- ETR802 – EU Council Directive 2011/16/EU
- ETR803 – Double taxation treaty
- ETR804 – Tax information exchange agreement
- ETR805 – Nordic Mutual Assistance Convention
- ETR806 – Other legal basis

Element	Attribute	Size	Input Type	Requirement
Summary				Validation

The Summary element allows the sender to provide further relevant information on the content of the ruling and any other relevant details (e.g. the legal basis for the ruling, if ETR806 was selected) that could help the receiving tax administration risk-assess the potential BEPS risks posed by the ruling. The elements in this section are repeatable and should be completed on an as-available basis and in accordance with the best practice recommendations set out in Annex B to the [2025 Revised Transparency Framework note]. The Summary element is composed of the following data elements:

Element	Attribute	Size	Input Type	Requirement
GeneralBackground		1 to 4'000 characters	stf: StringMin1Max4000_Type	Optional (Mandatory)

The General Background element is a free text field that is intended to capture background information about the taxpayer requesting the ruling, the MNE group and the industry to which the group belongs, and information about activities of the taxpayer. This element applies to all type of rulings.

Element	Attribute	Size	Input Type	Requirement
RulingInformation				Optional (Mandatory)

The Ruling Information element specifies relevant information regarding the ruling that is being reported. The element is composed of the Applicable Regime, Transaction Or Activity, and Additional Information elements.

Element	Attribute	Size	Input Type	Requirement
ApplicableRegime		1 to 4'000 characters	stf: StringMin1Max4000_Type	Optional (Mandatory)

The Applicable Regime element is a free text field that contains a reference to the particular preferential regime under which the ruling is issued. In cases where the regime is not widely known, this field can include a summary description of its key features, without relying on legislative references unless they clarify or enhance the overall summary. This element applies primarily to preferential regime rulings.

Element	Attribute	Size	Input Type	Requirement
TransactionOrActivity		1 to 4'000 characters	stf: StringMin1Max4000_Type	Optional (Mandatory)

The Transaction Or Activity element is a free text field that contains a summary of the transaction or activity addressed by the ruling (e.g. transfer of goods, services, intangibles, financial assets, restructuring, cost contribution agreements). This element applies to all type of rulings.

Element	Attribute	Size	Input Type	Requirement
AdditionalInformation		1 to 4'000 characters	stf: StringMin1Max4000_Type	Optional (Mandatory)

The Additional Information element is a free text field that contains any additional information on the relevant related party transactions and the amounts involved (if possible by country), the relationship with the taxpayers impacted by the ruling, a description of the fiscal effects that occur in the country issuing the ruling. This element applies to all types of rulings..

Element	Attribute	Size	Input Type	Requirement
TypeOfRuling		1 to 4'000 characters	stf: StringMin1Max4000_Type	Optional (Mandatory)

The Type Of Ruling element is a free text field that contains specific information based on the type of ruling issued, covering the following aspects:

- Preferential regime rulings: general description of the regime; material activity carried out by the company requesting the ruling (information related to the intangibles benefitting from the regime and the services performed); conditions to be met to qualify for the preferential treatment; agreed preferential treatment (e.g. reduced tax rates, allowances, super-deductions, tax credits, etc.).
- Unilateral APA/TP rulings: type of transaction or income covered; transfer pricing methodology agreed and used comparables; functional profile of the entities involved in the transaction (functions, assets and risks); profit level indicator (PLI) applicable rate if any; estimated arm's length price (or range) and any associated margins/mark ups.
- Downward adjustment rulings: description of the circumstances for the application of the downward adjustment; nature and the amount of the transaction/adjustment including the accounting value and taxable value of assets, liabilities, revenues or expenditures that were adjusted.
- Permanent Establishment (PE) rulings: reasons for the recognition of a PE; typology (e.g. personnel/material PE) and supporting elements (e.g. presence of real estate, personnel, commercial activity etc.).

This element applies to all types of rulings.

Element	Attribute	Size	Input Type	Requirement
OutcomeAndStatus		1 to 4'000 characters	stf: StringMin1Max4000_Type	Optional (Mandatory)

The Outcome And Status element is a free text field that contains information on the key conclusions reached by the tax authority in issuing the ruling (this should generally not include legislative references unless they further clarify or articulate the summary). If the tax administration's view of the interpretation of the tax law (in relation to the particular arrangement) is different from the taxpayer's interpretation then this could be stated. This element also contains information on whether the ruling is issued before the transaction is entered into (i.e. pre- transaction) or subsequently (i.e. post-transaction) or both; and whether the transaction or arrangement covered by the ruling has been implemented. This element applies to all types of rulings, except APAs.

Element	Attribute	Size	Input Type	Requirement
CountriesAndTaxpayersImpacted				Optional (Mandatory)

The Countries And Taxpayers Impacted element specifies relevant information regarding the countries and taxpayers impacted by the ruling that is being reported. The element is composed of the Country Code and Additional Information elements. This element applies to all types of rulings.

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

The Country Code repeatable element contains the country code associated with the countries most likely to be impacted by (or interested in) the ruling from a tax risk assessment perspective (e.g. the ruling may be of interest because it triggers a BEPS concern for that country or, in an APA context, there is a large percentage of covered transactions with that country).

Element	Attribute	Size	Input Type	Requirement
AdditionalInformation		1 to 4'000 characters	stf: StringMin1Max4000_Type	Optional (Mandatory)

The Additional Information repeatable element is a free text field that contains any additional information regarding the reason why those countries have been identified (and the tax administration's basis for selecting these countries e.g. on the basis of a representation made by the taxpayer etc.) along with the identification of which of these countries will receive the ruling summary as per table 5.1 of the Action 5 report, and which countries may not. This element also contains additional information about all taxpayers impacted by the ruling.

Element	Attribute	Size	Input Type	Requirement
TransferPricing		1 to 4'000 characters	stf: StringMin1Max4000_Type	Optional (Mandatory)

The Transfer Pricing element is a free text field that contains a summary overview of the covered transactions, the resultant functional characterization (i.e. limited risk distributor) and the functional analysis. It also contains the identification of which transfer pricing methodology has been applied and a short summary (1-2 sentences) regarding the criteria used to determine the appropriate methodology in the particular case, the agreed arm's length rate / range. This element applies primarily to APAs and other transfer pricing rulings (to the extent relevant).

Element	Attribute	Size	Input Type	Requirement
Advisors		1 to 4'000 characters	stf: StringMin1Max4000_Type	Optional (Mandatory)

The Advisors element is a free text field that specifies the name of the advisory firm, or intermediary who designed or implemented the structure or the arrangement, where beneficial for tax risk assessment purposes. This element applies to all types of rulings.

Element	Attribute	Size	Input Type	Requirement
Other		1 to 4'000 characters	stf: StringMin1Max4000_Type	Optional (Mandatory)

The Other element is a free text field that captures any remaining information and remarks not contained in the preceding data elements. This element applies to all types of rulings.

IIIb. Ruling Reports – Ruling Info – EU Info

This EU Info section of the ETR XML Schema contains those elements that only need to be provided in the context of the automatic exchange on rulings pursuant to the EU framework. As such the top element of this section, EU Info, has been labelled as Optional (EU Mandatory). Accordingly, this section is to be left blank in case the exchange on tax rulings takes place under the OECD framework.

Element	Attribute	Size	Input Type	Requirement
EUInfo				Optional (EU Mandatory)

The EU Info element is composed of EU APA Info, EU Ruling Number, EU Linked Cases and EU Member States.

Element	Attribute	Size	Input Type	Requirement
EUAPAInfo				Optional (Mandatory)

The EU APA Info element allows the sender to further specify relevant information on the content of an Advance Pricing Agreement, in case the ruling is exchanged under the EU framework and is composed of the Criteria, Method and Method Info elements.

Element	Attribute	Size	Input Type	Requirement
Criteria		1 to 4'000 characters	stf: StringMin1Max4000WithLang_Type	Validation

In the (repeatable) Criteria element, the sender may specify the criteria used to fix the transfer prices for which the APA was given in a free text format. The element is repeatable in order to allow the information to be entered both in the original and transliterated version, or another language, if appropriate.

Element	Attribute	Size	Input Type	Requirement
Criteria	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Criteria element, the language in which the information is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header, while bearing in mind that the use of the alternative language should be in line with the guidance on the use of language set out under the Language element in the Message Header section above.

Element	Attribute	Size	Input Type	Requirement
Method			etr:EtrAPAMethod_EnumType	Validation

In the Method element, the sender may specify the transfer pricing methods that were relied upon in the APA. One or more of the following values may be selected:

- ETR1101 – Comparable Uncontrolled Price Method (CUP)
- ETR1102 – Resale Price Method (RSM)
- ETR1103 – Cost Plus Method
- ETR1104 – Transactional Net Margin Method (TNMM)
- ETR1105 – Transactional Profit Split Method (PSM)
- ETR1106 – Other

Element	Attribute	Size	Input Type	Requirement
MethodInfo		1 to 4'000 characters	stf: StringMin1Max4000WithLang_Type	Optional (Mandatory)

In case the field ETR1106 is selected or in case more than one Method has been selected, further detail on the transfer pricing method(s) used should be provided in the Method Info element. The element is repeatable in order to allow the information to be entered both in the original and transliterated version, or another language, if appropriate.

Element	Attribute	Size	Input Type	Requirement
MethodInfo	language	2-character	iso:LanguageCode_Type	Optional

In this attribute to the Method Info element, the language in which the information is entered can be specified, in case the language used differs from the language entered in the Language element in the Message Header, while bearing in mind that the use of the alternative language should be in line with the guidance on the use of language set out under the Language element in the Message Header section above.

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

In the EU Ruling Number element, the EU-specific ruling reference number, as specified by the European Commission, should be provided.

Element	Attribute	Size	Input Type	Requirement
EULinkedCases		1 to 200 characters	stf:StringMin1Max200_Type	Optional (Mandatory)

In the repeatable EU Linked Cases element, the reference number of all cases that have a link with the ruling for which the report is exchanged should be listed (if any), in accordance with the rules stipulated by the EU framework.

Element	Attribute	Size	Input Type	Requirement
EUMemberStates			etr:CountryCodeList	Optional (Mandatory)

In the EU Member States element, the sending Competent Authority should enter, by virtue of a list separate by spaces, all Member States that may be directly or indirectly concerned by the ruling (if any), in line with the requirements stipulated by the EU framework.

IIIb. Ruling Reports – Exchange Reason

Element	Attribute	Size	Input Type	Requirement
ExchangeReason			etr:EtrExchangeReasonType_EnumType	Validation

The Exchange Reason element indicates the reason(s) that have led the sending Competent Authority conclude that the ruling is to be exchanged with the receiving jurisdiction, by selecting one or more of the following codes:

- ETR701 – Ultimate parent
- ETR702 – Immediate parent
- ETR703 – Related party with which the taxpayer enters into a transaction for which a preferential treatment is granted or which gives rise to income benefiting from a preferential treatment
- ETR704 – Related party with whom the taxpayer enters into a transaction covered by the ruling
- ETR705 – Related party making payments to a conduit (directly or indirectly)
- ETR706 – Ultimate beneficial owner of income from a conduit arrangement
- ETR707 – Head office of permanent establishment/PE country
- ETR708 – Exchange with EU Member States under Directive 2011/16/EU

IIIb. Ruling Reports – Affected Entities

Element	Attribute	Size	Input Type	Requirement
AffectedEntities			etr:OrganisationParty_Type	Optional (Mandatory)

Under the OECD framework, the Affected Entities element contains a list of all entities of the MNE group resident for tax purposes in the receiving jurisdiction to which the ruling issued to the Tax Payer(s) by the jurisdiction of the sending Competent Authority relates as per the criteria defined in the OECD framework. Under the EU framework, also entities outside of the MNE group that are affected by the ruling are to be entered. The information on Affected Entities is to be entered in accordance with the Organisation Party Type.

IV. 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: 3.0). The version number could also contain a third number (ex: 3.0.1) 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 ETR schema contains only the major version.

```
<xsd:schema xmlns:etr="urn:oecd:ties:etr:v2" xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:stf="urn:oecd:ties:etrstfv5" xmlns:iso="urn:oecd:ties:isoetrtypes:v1" targetNamespace="urn:oecd:ties:etr:v2" elementFormDefault="qualified" attributeFormDefault="unqualified" version="3.0">
  <xsd:import namespace="urn:oecd:ties:isoetrtypes:v1" schemaLocation="isoetrtypes_v1.1.xsd"/>
  <xsd:import namespace="urn:oecd:ties:etrstfv5" schemaLocation="oecdetrstypes_v5.0.xsd"/>
```

Element	Attribute	Size	Input Type	Requirement
ETR_OECD	version	1 to 10 characters	stf:StringMin1Max10_Type	Optional (Mandatory)

The root element ETR_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 ETR schema version 3.0, the version attribute must be set to the value “3.0”.

V. Transliteration

As reflected in the ETR XML Schema, the sending jurisdiction may send designatory data (e.g. name or address) and certain narrative information (e.g. on the transfer pricing criteria) in both domestic alphabet or literation and separately in Latin-1 alphabet, lower part up to 0x7F (which is the equivalent of ASCII-7), within each record if they so choose. UTF8 without BOM is to be used for encoding, both for the initial entry of information, as well as any transliterated information.

VI. Corrections

Introduction

In case the Competent Authority of a sending jurisdiction becomes aware of inaccurate information, be it in relation to the identification information of a Tax Payer, or be it in relation to the information provided on a ruling as part of the Ruling Reports a correction will need to be made. As long as the need for a correction is discovered prior to the filing of the ETR report by the Competent Authority of a sending jurisdiction, no correction, as set out in this section, would be required.

However, in case the need for a correction is discovered after the filing of the ETR report, adjustments to part of the ETR report 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 ETR XML Schema is split into a number of correctable types, allowing correcting specific parts of the ETR report without needing to resubmit the entire ETR report. Such correctable types include the *CorrectableRulingReport_Type*, allowing a correction of the information provided on a particular ruling and the *CorrectableTaxPayer_Type*, allowing the correction of the identification information of a particular Tax Payer.

Technical guidance

This section describes how to make automatic corrections by sending a file of corrected data that can be processed in the same systems as the original data that was received. Reference to corrections also includes deletion of data elements in the following section.

In order to identify the elements to correct, the top-level elements Tax Payer and Ruling Reports 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 record within the ETR message being transmitted. It permits the identification of records requiring correction. The DocSpec element is composed of the following:

Element	Attribute	Size	Input Type	Requirement
DocTypeIndic			stf:OECDDocTypeIndic_EnumType	Validation

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

A message can either contain new records (OECD1) or corrections and/or deletions (OECD2 and OECD3), but should not contain a mixture of both.

The resend option (OECD 0) can only be used in case new information is provided in either the Tax Payer and/or the Ruling Reports elements. In such case, all unchanged Tax Payer and Ruling Reports elements should be resent.

In case the information in either the Tax Payer or the Ruling Reports element is not altered, while a correction or deletion is made on the Ruling Reports or Tax Payer element, respectively, the uncorrected element may be left blank.

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). 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 and/or deleted. It must always refer to the latest reference of the record (DocRefID) that was sent.

In this way, a series of corrections or amendments can be handled as each correction completely replaces the previous version. The ETR Correction examples below show how this works in practice.

Element	Attribute	Size	Input Type	Requirement
CorrMessageRefID		1 to 170 characters	stf:StringMin1Max170_Type	Optional

Since the DocRefID is unique in space and time, this element is not used for ETR reports at the DocSpec level.

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, followed by a unique identifier.

e.g. NL123456789

This MessageRefID indicates that the Netherlands is the country of the sending Competent Authority, and that the unique identifier is "123456789".

The unique identifier in the DocRefID is used by the sending Competent Authority to identify a unique record and is composed of the country code of the sending jurisdiction, before a unique identifier.

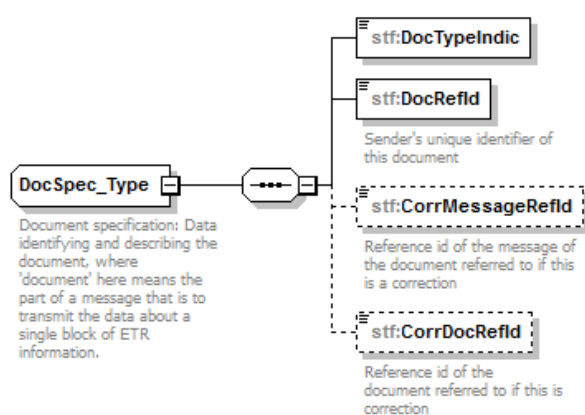
e.g. LU286abc123xyz

This DocRefID indicates that Luxembourg is the country of the sending Competent Authority, 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 DocSpecIndic when it comes to messages as a whole.

To cancel a complete message, the MessageSpec.CorrMessageRefID should not be used. Instead, a correction message should be sent deleting all records of the erroneous message in these instances.



Generated by XMLSpy

www.altova.com

The following examples show how the **DocSpec_Type** elements are used to correct one or multiple parts of data previously sent.

ETR Correction examples

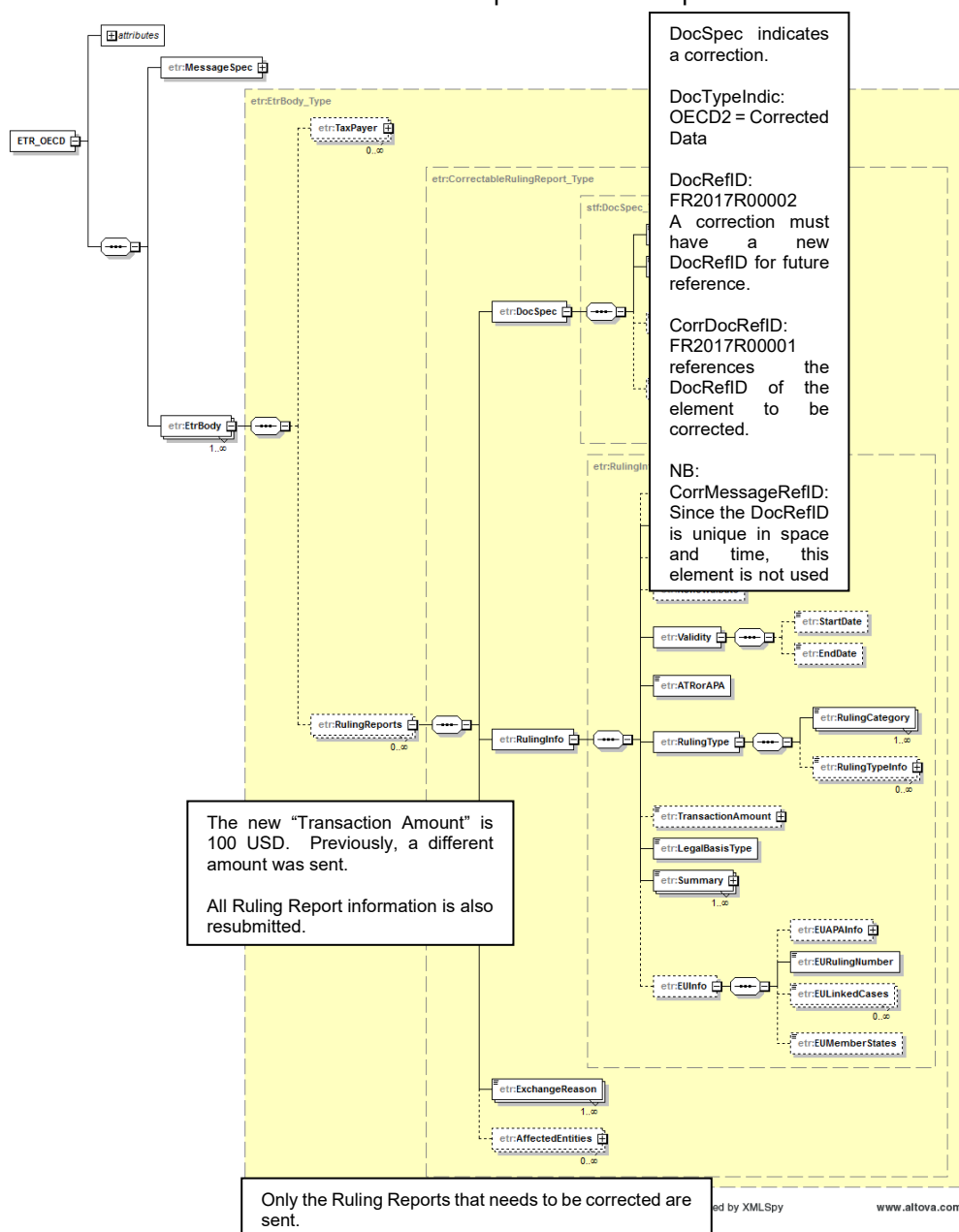
First example: a correction is made in relation to the Ruling Info for a Ruling Report. The correction is to be made in the Transaction Amount field.

The correction file is sent from France (containing only corrections, not a mix of new and corrected data).

MessageRefID: FR2017FranceNationalPart00001

For this Correction, the whole Ruling Report must be resubmitted with all its child elements (Ruling Info, Exchange Reason, Affected Entities). The Tax Payer element needs to be resubmitted only in case this information needs to be corrected (otherwise it should be omitted).

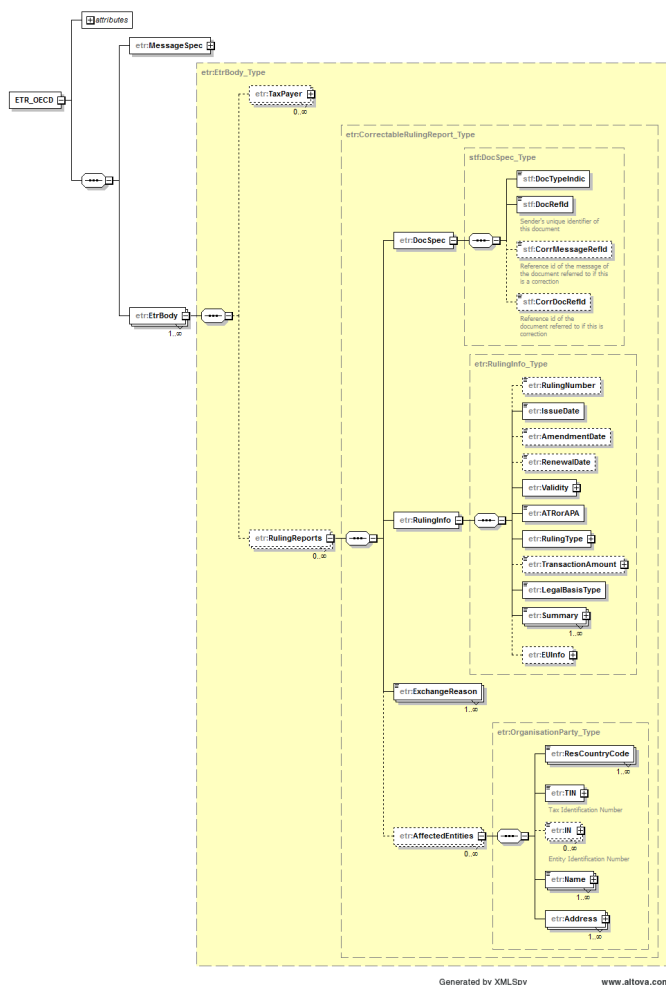
Note: In these examples, the sender (France) has decided to include the year the data was sent in its MessageRefID and DocRefID. This way, the sender can easily change the structure of these IDs in the next years and still be assured that these IDs are unique in time and space.



Second example: a correction is made regarding the Issue Date and multiple identification items for an Affected Entities (e.g. name and address) but no Tax Payer information needs to be changed. The correction is made with regard to the previous correction (so it must reference the latest DocRefID: FR2017R00002).

For this Correction, the whole Ruling Report must be resubmitted with all sub-elements (even if there is no change to these sub-elements). The Tax Payer element needs to be resubmitted only in case this information needs to be corrected (otherwise it should be omitted).

MessageRefID: FR2017FranceNationalPart00002



DocTypeIndic:
OECD2 =
Corrected Data

DocRefID:
FR2017R00003
A correction must
have a new
DocRefID for
future reference.

CorrDocRefID:
FR2017R00002
Always reference
the latest
DocRefID.

All Ruling Report information is resubmitted, with the new name and address of the Affected Entity.

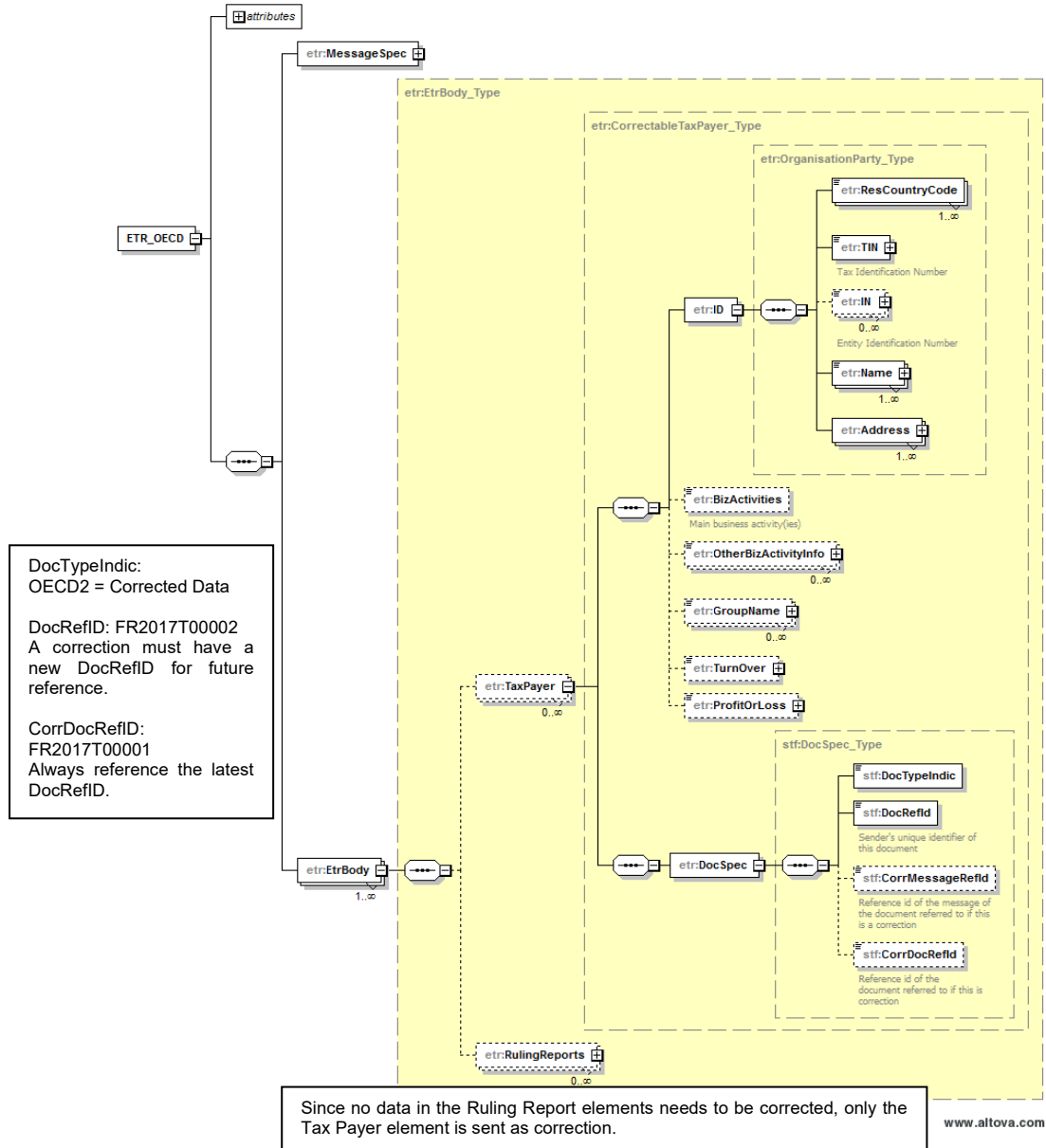
Since the whole Ruling Report is corrected, all associated Affected Entities must be also resubmitted.

RulingInfo is resubmitted with the corrected IssueDate.

Even if no ExchangeReason was changed, it must also be resubmitted, as the Ruling Report must be sent as a whole.

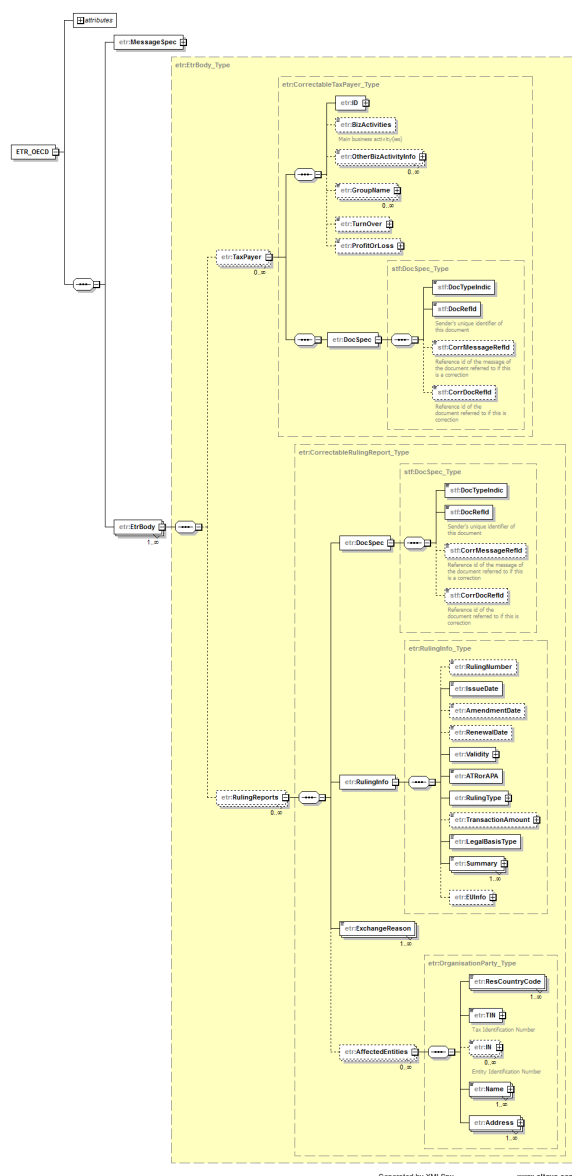
Third example: a correction is made only with respect to the Tax Payer; no Ruling Report data needs to be corrected. The correction must reference the Tax Payer element to be corrected via its DocRefID (in this example, assume the previous Tax Payer DocRefID was FR2017T00001).

MessageRefID: FR2017FranceNationalPart00003.



Fourth example: a correction is made to both the Tax Payer and Ruling Report. For the Tax Payer, the Turn Over must be corrected. For the Ruling Report, the Legal Basis Type must be corrected.

MessageRefID: FR2017FranceNationalPart00004.



The Tax Payer is corrected with the new TurnOver.

TaxPayer DocSpec
DocTypeIndic:
OECD2 = Corrected Data

DocRefID: FR2017T00003
A correction must have a new DocRefID for future reference.

CorrDocRefID:
FR2017T00002
Always reference the latest
DocRefID.

Ruling Report DocSpec
DocTypeIndic:
OECD2 = Corrected Data

DocRefID: FR2017R00004
A correction must have a new DocRefID for future reference.

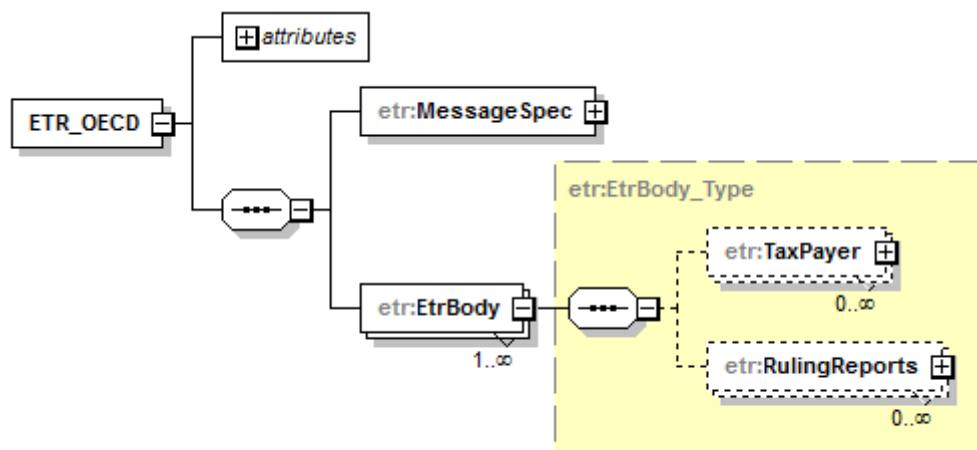
CorrDocRefID:
FR2017R00003
Always reference the latest
DocRefID.

All the RulingReport information is resubmitted with all related Affected Entities.

The Legal Basis is updated.



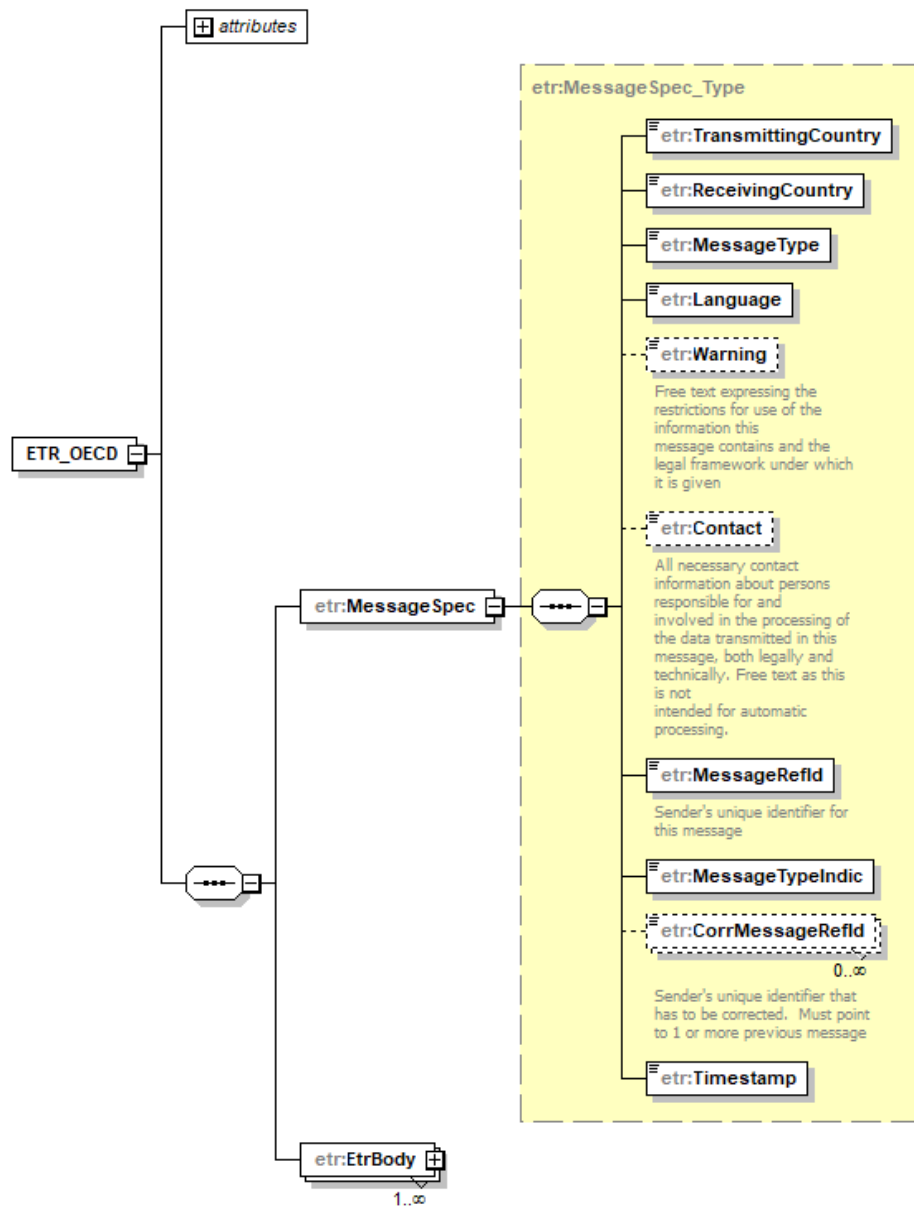
C.3ETR XML Schema V3.0 diagrams



Generated by XMLSpy

www.altova.com

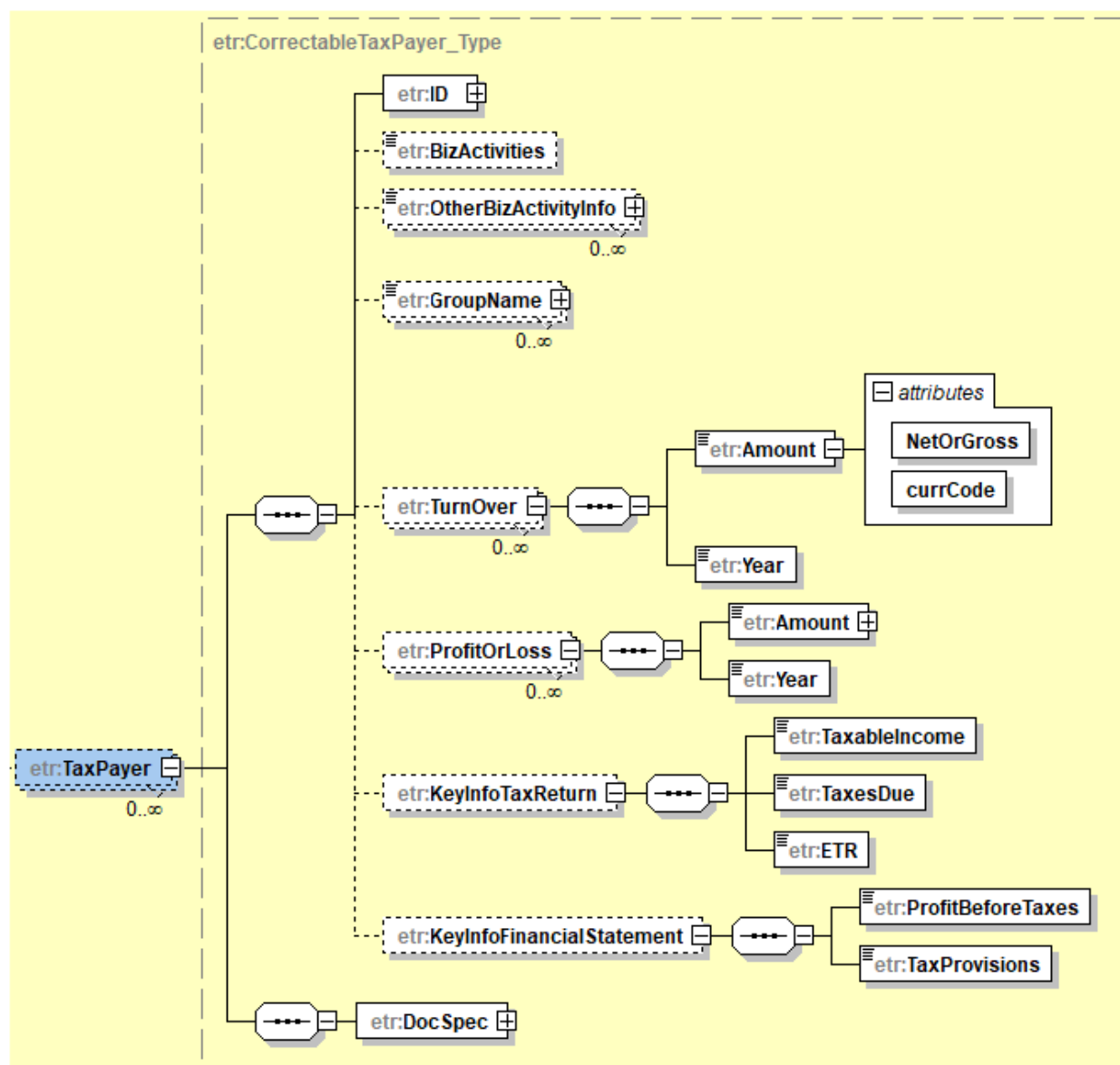
Message header [Section I]



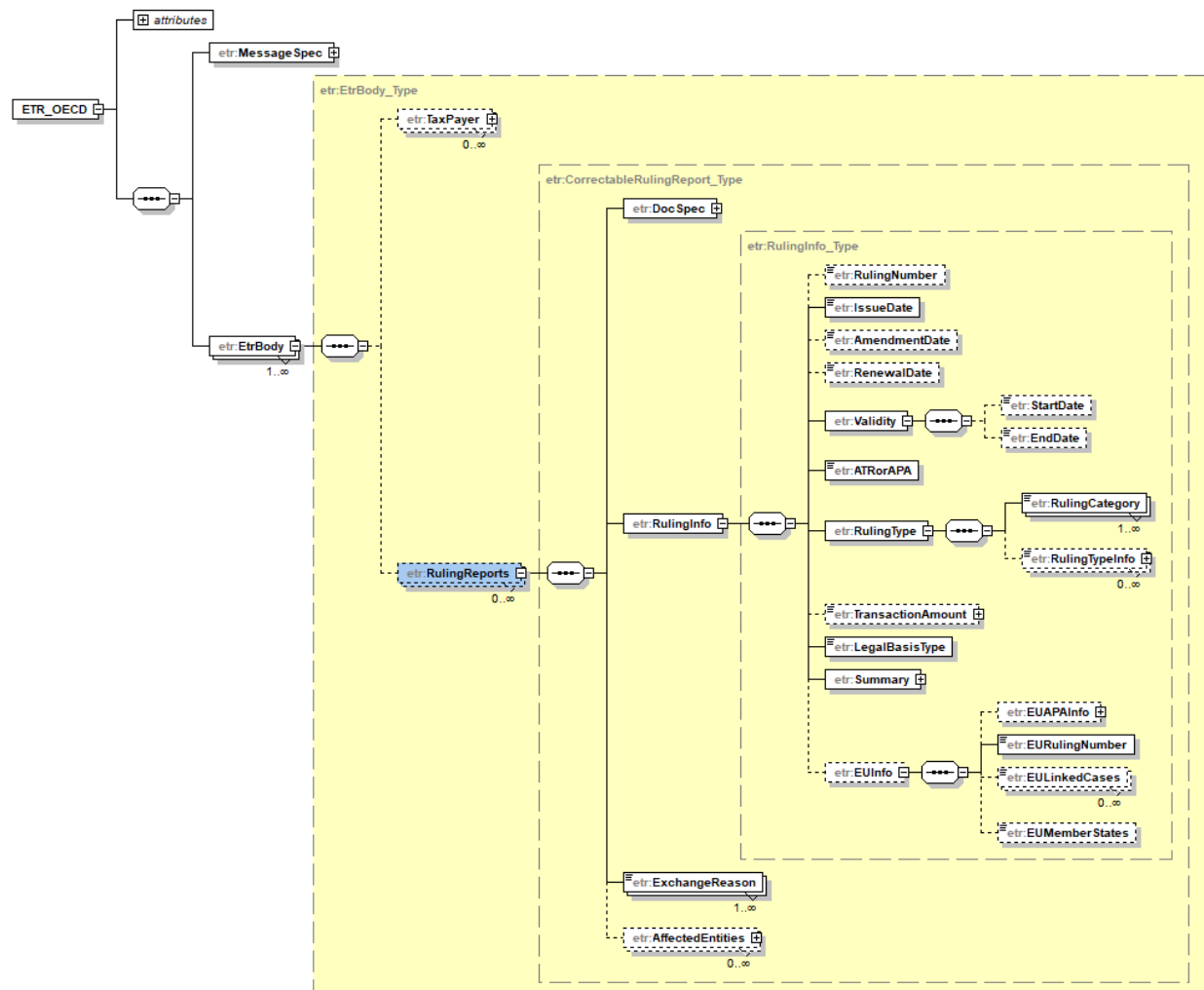
For practical reasons, the Language list is based on the ISO 639-1 language list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD of any opinion whatsoever concerning the legal status of the territories listed. Its content is without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

altova.com

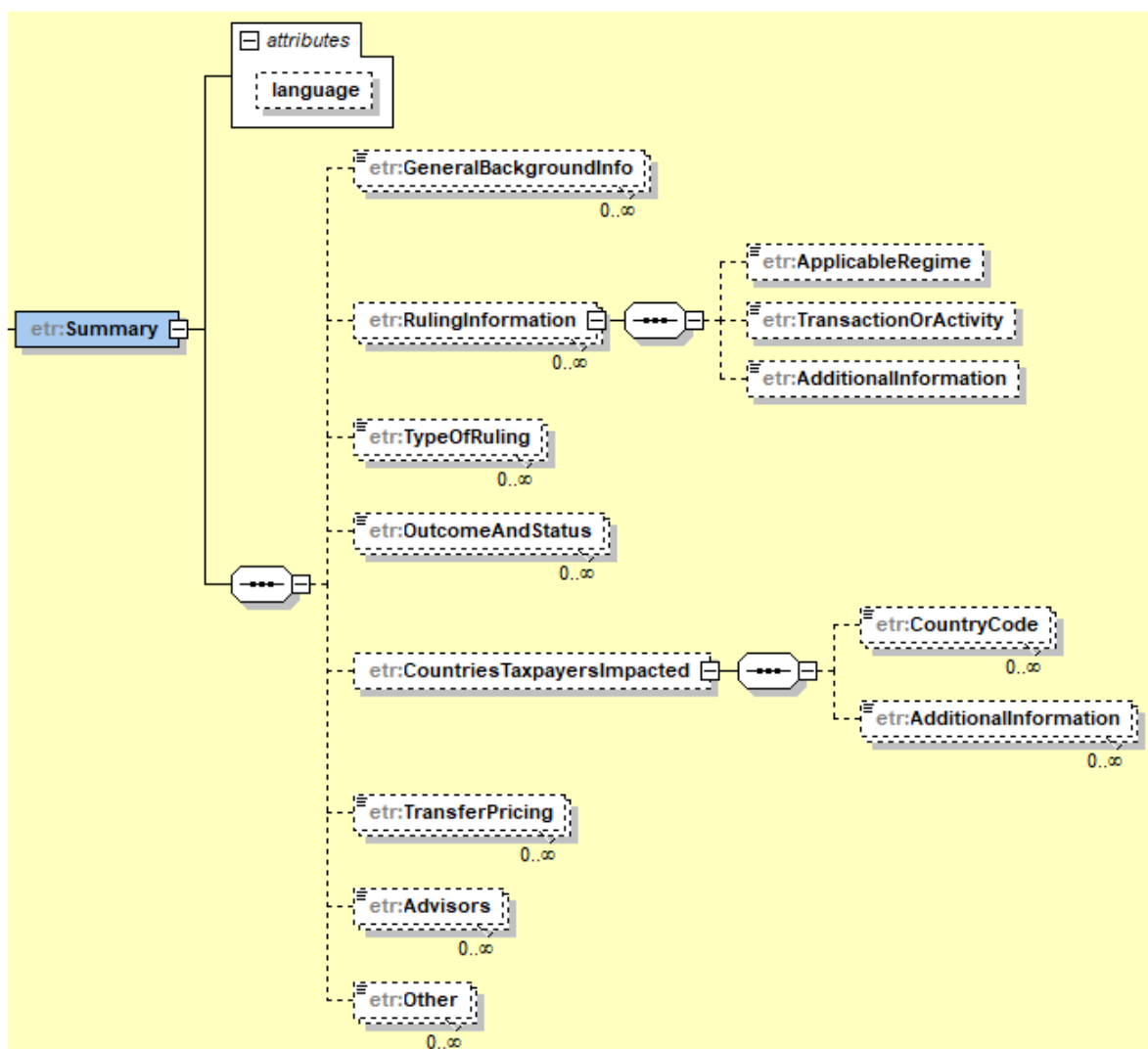
Tax Payer [Section IIIa]



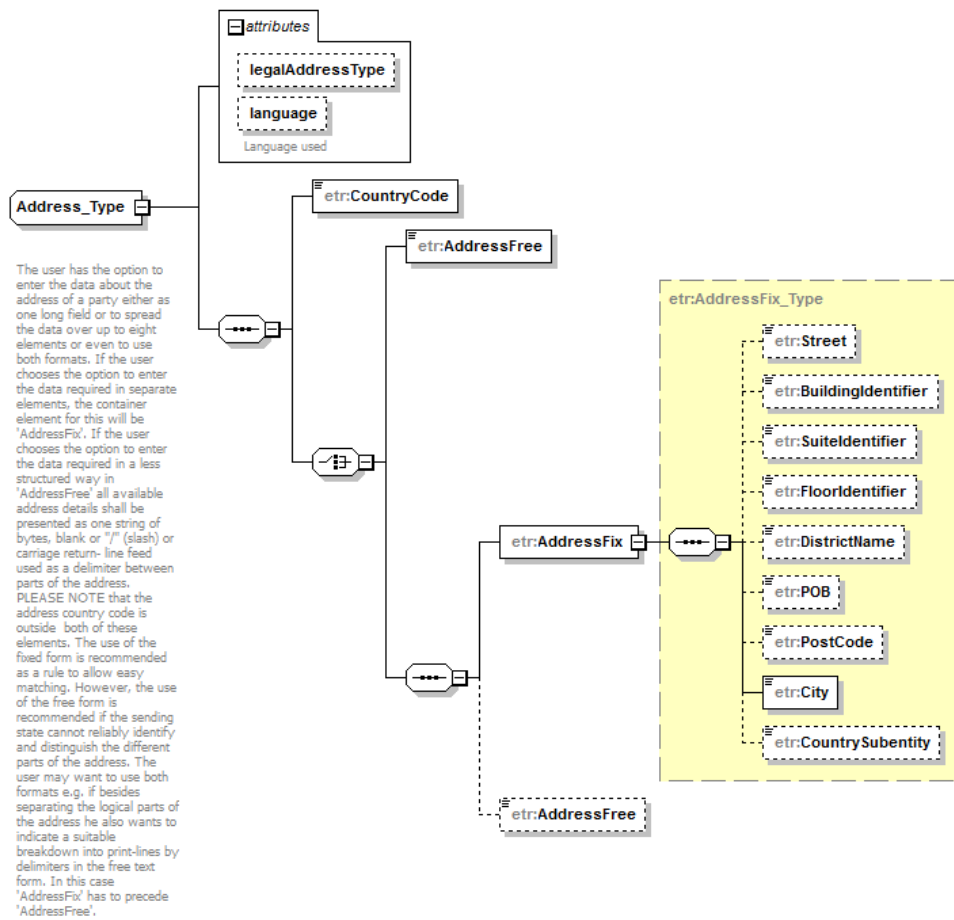
Ruling Reports [Section IIIb]



Ruling Reports > Ruling Info > Summary [Section IIIc]



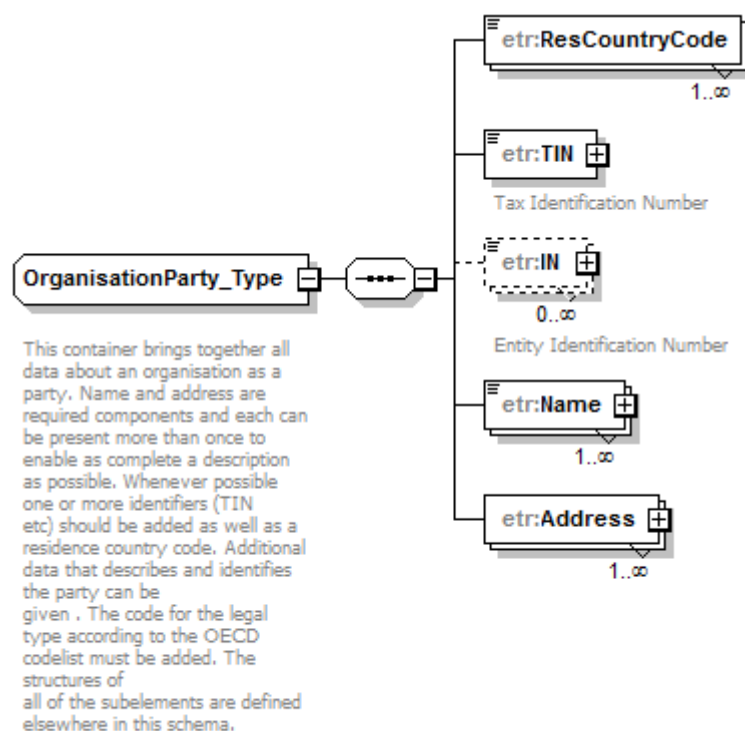
Address Type [Section II]



Generated by XMLSpy

www.altova.com

Organisation Party Type [Section II]



For practical reasons, the ResCountryCode list is based on the ISO 3166-1 country list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD of any opinion whatsoever concerning the legal status of the territories listed. Its content is without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

C.4 Glossary of namespaces

ETR XML Schema Namespaces

Namespace	Description	Filename
etr	ETR types	EtrXML_v3.0.xsd
stf	OECD Common types	oecdetrtypes_v5.0.xsd

Revised BEPS Action 5 Transparency Framework on Tax Rulings

The BEPS Action 5 minimum standard includes the standard on the spontaneous exchange of information on tax rulings (the “transparency framework”). As part of its ongoing monitoring efforts, the Inclusive Framework has completed a review of the transparency framework’s effectiveness, in line with the mandate set out in the Revised BEPS Action 5 Transparency Framework on Tax Rulings. This review has resulted in a number of changes to enhance the effectiveness. The first part of this report contains the outcomes of that review, including an overview of the revisions to the transparency framework. In addition, the report contains revised terms of reference applicable from the 2025 review year, as well as the revised assessment methodology for peer reviews starting in 2026. The second part of the report sets out the revised Exchange on Tax Rulings (ETR) XML Schema and the related User Guide, which reflect consequential technical changes in light of the effectiveness review. The revised ETR XML Schema will be used for all exchanges from 1 January 2027.