

Common Reporting Standard Status Message XML Schema

User Guide for Tax Administrations



September 2017

Common Reporting Standard Status Message XML Schema: User Guide for Tax Administrations

Version 1.0.1 – September 2017

(Schema Version 1.0)

Please cite this publication as:

OECD (2017), *Common Reporting Standard Status Message XML Schema: User Guide for Tax Administrations*, OECD, www.oecd.org/tax/common-reporting-standard-status-message-xml-schema-user-guide-for-tax-administrations.pdf

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Abbreviations and acronyms

CRS	Common Reporting Standard
CRS MCAA	CRS Multilateral Competent Authority Agreement
CTS	Common Transmission System
FATCA	Foreign Account Tax Compliance Act
FI	Financial Institution
OECD	Organisation for Economic Co-operation and Development

Introduction

With the first exchanges under the Common Reporting Standard being scheduled for September 2017, jurisdictions are now putting in place the required legislative, operational and IT framework. From an IT perspective, jurisdictions will rely on the CRS XML Schema, developed at the level of the OECD as part of the CRS, for exchanging the information with each other and, in many instances, to receive information from their Financial Institutions.

As the information to be provided through the CRS XML Schema may contain errors, caused by either an incorrect file preparation and/or by incomplete or inaccurate record information, work has been taken up at the level of the OECD with a view to developing a common XML Schema for providing the sending Competent Authorities with information as to such file and record errors in a structured manner.

As a result of that work, this document contains the structure of the CRS Status Message XML Schema, as well as a User Guide setting out the practical guidelines for using the XML Schema.

The CRS Status Message XML Schema allows Competent Authorities that have received CRS information through the CRS XML Schema to report back to the sending Competent Authority, whether the file received contained any of the file and/or record errors.

In case file errors are discovered, this will generally entail that the receiving Competent Authority is not in a position to open and use the file. As such, file errors are of a fundamental nature and therefore it is expected that a CRS Status Message is sent to the sending Competent Authority in these instances, with a view to timely receiving a new file (without the file error) with the CRS information contained in the initial erroneous file sent. This approach also reflects the requirements set out in Article 4 of the CRS MCAA in relation to the notification and remediation of errors that prevent the exchange relationship from operating efficiently.

Record errors address key issues of data quality of the CRS information received, but do not as such impede the receiving Competent Authority from opening and using the file. The record errors contained in the CRS Status

Message XML Schema reflect the additional validations that were agreed. As these agreed additional validations are a recommendation, record errors are, unlike file errors, not required to be provided, but are a matter of best efforts. However, in case record errors are communicated to the sending Competent Authority through the CRS Status Message XML Schema, it is recommended that the sending Competent Authority undertakes action to address these errors and to provide the receiving Competent Authority with corrected information.

The CRS Status Message XML Schema may, in addition to communications between Competent Authorities, also be used by a Competent Authority to provide a status message to its domestic Financial Institutions. Specific instructions for such cases are marked in *italic* and [*brackets*] throughout the User Guide.

While the CRS Status Message XML Schema allows providing structured information to the sender of the initial CRS message on any file and/or record errors, the schema does not accommodate substantive follow-up requests or qualitative feedback. For this type of input, Competent Authorities should rely on the usual bilateral communication methods.

How the User Guide links to the CRS Status Message XML Schema

Structure and general requirements

Part A of the User Guide contains further guidance on the use of the CRS Status Message XML Schema. The 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 CRS Status Message XML Schema Information sections are:

- I Message Header with the sender, recipient(s), message type and the timestamp
- II The body of the CRS Status Message XML Schema, containing information as to whether any file and/or record errors were detected or whether the file had no errors, as well as the details of any file and/or record errors found and the decision as to accept or reject the CRS message. The error codes to be used to indicate file or record errors are contained in Part B of this User Guide.

The requirement field for each data element and its attribute indicates whether the element is validation or optional in the CRS Status Message 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.

“**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.

Certain elements, such as the Original Message Ref ID element, are labelled as “**Optional (Mandatory)**”, indicating that the element is in principle mandatory, but is only required to be filled in certain cases (i.e. to the extent the Original Message Ref ID is available). The User Guide further details these situations and the criteria to be used.

Annex A to the CRS Status Message User Guide shows a diagrammatic representation of the CRS Status Message 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 B to the CRS Status Message User Guide contains a Glossary of namespaces for the CRS Status Message XML Schema, as well as a list of frequently used terms.

Part B of the User Guide contains further guidance on the file and record error codes to be used when populating the CRS Status Message XML Schema.

General principles for using the CRS Status Message XML Schema

For each CRS message received, the receiving Competent Authority will send a CRS Status Message to indicate the outcomes of the file (and any record) validations.

A CRS Status Message refers to only one initial CRS message (CRS XML Schema file), indicated in the field OriginalMessage.OriginalMessageRefID.

Although a validation of the CRS Status Message is recommended, no CRS Status Message should be sent with respect to another CRS Status Message. As such, CRS Status Messages may only be sent in relation to a CRS message. Competent Authorities may request consultations pursuant to Section 6 of the CRS MCAA, in case discussions with respect to a CRS Status Message are required.

A request to correct or delete any of the records in a CRS message (i.e. a CRS XML Schema file) should not be sent by the sending Competent Authority until the earlier of the receiving Competent Authority indicating

through a CRS Status Message that the initial file has been received as valid (Status is Accepted) or 15 days as of the sending of the CRS message.

Referencing

Each Status Message sent in accordance with the CRS XML Status Message Schema must only refer to one CRS Message (i.e. one CRS XML Schema file), as indicated in the field OriginalMessage. OriginalMessageRefID. It is not acceptable to send a Status Message for another Status Message, as there will be no validation carried out on a status message.

Relationship between the status indicated and validation errors

When the Competent Authority that has received the original CRS message indicates in the CRS Status Message XML Schema that the original CRS message has been rejected, at least one error (file error or record error) must be specified. When no file error or record error is indicated, the original CRS message must be accepted.

Even if error(s) are specified, the original CRS message can still be accepted, in which case it describes errors deemed not grave enough to justify a rejection by the receiver.

For instance, in case of file errors, a file could still be accepted, if there are only minor XML validation errors (while notifying the file errors).

In case of record errors, the general approach should be that the file is accepted, unless the record errors are so recurrent and frequent that the file is to be rejected as a whole.

When the Status is rejected, the file must be corrected and resubmitted when the rejection is due to file errors. In case the Status is rejected due to a large number of record errors, the concerned sending and receiving Competent Authorities may consult each other in accordance with Section 6 of the CRS MCAA, with a view to resolving the issues.

When the Status is accepted, only the records errors must be corrected via a new correction message.

How to report error(s) through the CRS Status Message?

If the Competent Authority receiving the initial CRS message encounters one or more file errors, it rejects the received file and returns a CRS Status Message with the found errors. The Competent Authority that sent the initial CRS message must then correct its implementation and send back the message. Since the first message is ignored (the file was rejected), a

correction message is not needed (unless the file was already a correction, in which case the new file remains of the same type).

If the Competent Authority receiving the initial CRS message encounters one or more record errors, it can decide how it wishes to proceed. If the error is deemed grave enough, it rejects the message, and the Competent Authority that sent the initial CRS message proceeds as if the file was rejected for file error(s) (see above). If the errors are not considered as grave, the Competent Authority receiving the initial CRS message integrates the data in its national system and sends a CRS Status Message indicating acceptance of the received message, but mentioning the detected errors.

Can the sending Competent Authority reuse the MessageRefID for the CRS message to correct errors?

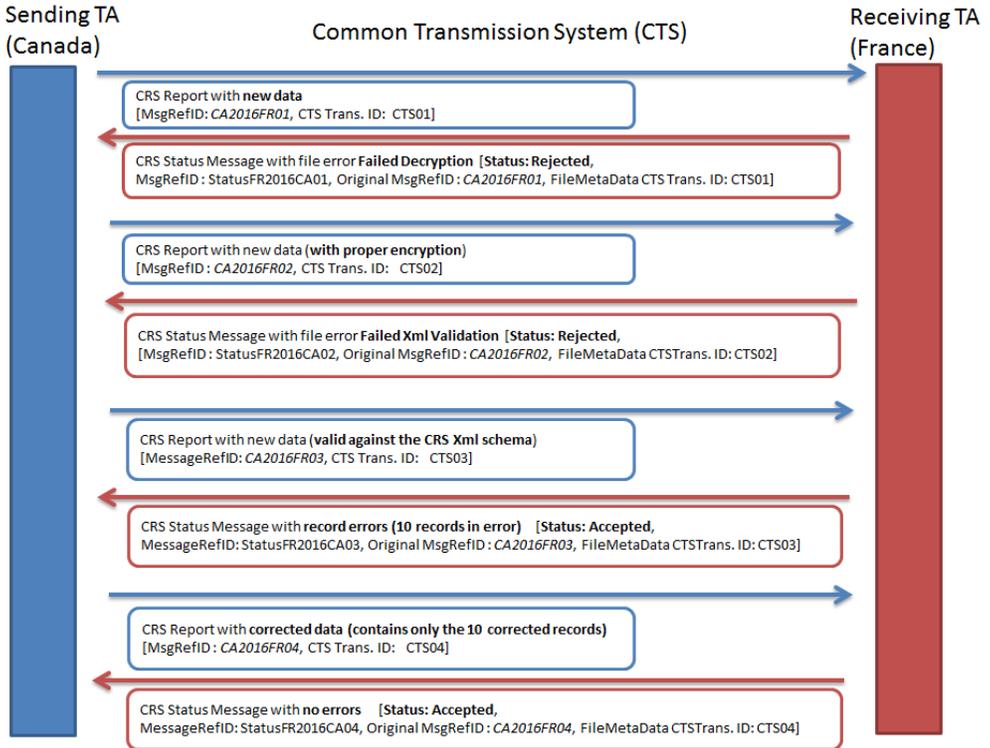
For traceability purposes, the new message must have a different MessageRefID than the rejected one, even if it mostly holds the same content.

In case of record error(s), a correction message must always have a new MessageRefId.

Example for the sequence of exchanges under the CRS Status Message XML Schema

In relation to an exchange of CRS information between Canada and France, the following events occur:

1. Canada sends a CRS message with new data to France
 - France is not able to decrypt the file and sends a CRS Status Message
2. Canada corrects the file with proper encryption
 - France found XML validation errors and send a CRS Status Message
3. Canada corrects the XML validation issues and resubmits the file
 - France found no file error, but ten (minor) record errors. France accepts the file
4. Canada corrects the ten records errors (the file contains the ten corrected records)
 - France found no further errors. France accepts the file.



Part A

CRS Status Message 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 and the nature of the report.

Element	Attribute	Size	Input Type	Requirement
SendingCompanyIN		Max 200 characters	csm:StringMax200Type	Optional

The Sending Company IN element is only to be used if the CRS Status Message Schema is used by Financial Institutions in the context of domestic reporting with its Competent Authority.

[Only to be provided, if the CRS Status Message XML Schema is used domestically. When this element is used, it could reflect the Sending Company IN of the Financial Institution that sent the initial CRS message or the IN of the third party filer that submitted the CRS message (i.e. the file for which this CRS Status Message is produced).]

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, which is the Competent Authority that has **received the initial CRS message** to which the Status Message relates. It uses the 2-character alphabetic country code and country name list¹ based on the ISO 3166-1 Alpha 2 standard.

1. The following disclaimer refers to all uses of the ISO country code list in the CRS Status Message 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
ReceivingCountry		2-character	iso:CountryCode_Type	Validation

This data element identifies the jurisdiction of the Competent Authority receiving the message, which is the Competent Authority that has **sent the initial CRS message** to which the Status Message relates. This data element identifies the jurisdiction of the Competent Authority that is the intended recipient of the message. It uses the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.

Element	Attribute	Size	Input Type	Requirement
MessageType			csm:MessageType_EnumType	Validation

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

Element	Attribute	Size	Input Type	Requirement
Warning		Max 4'000 characters	csm:StringMax4000Type	Optional

This data element is a free text field allowing input of specific cautionary instructions about use of the CRS Status Message.

Element	Attribute	Size	Input Type	Requirement
Contact		Max 4'000 characters	csm:StringMax4000Type	Optional

This data element is a free text field allowing input of specific contact information for the sender of the message (i.e. the Competent Authority sending the CRS Status Message).

Element	Attribute	Size	Input Type	Requirement
MessageRefID		Max 200 characters	csm:StringMax200Type	Validation

This data element is a free text field capturing the sender’s unique identifying number (created by the sender) that identifies the particular CRS Status Message being sent. The identifier allows both the sender and receiver to identify the specific message later if questions arise.

It should be noted that the unique identifier for the CRS Status Message to be entered here is not to be confused with OriginalMessageRefID which indicates the MessageRefID of the **original** CRS message, in relation to which the CRS Status Message is provided.

The MessageRefID identifier can contain whatever information the sender of the CRS Status Message uses to allow identification of the particular CRS Status Message but should start with the word “Status”, followed by the sender country code (i.e. the Competent Authority receiving the original CRS message) as the first element for Competent Authority to Competent Authority transmission, then the year to which the data relates, then the receiver country code (i.e. the sender of the original CRS message) before a unique identifier.

e.g. StatusFR2013CA123456789

Element	Attribute	Size	Input Type	Requirement
MessageTypeIndic			csm:CrsmMessageTypeIndic_EnumType	Not used (Optional)

This element is not to be used in the context of the CRS Status Message XML Schema.

Element	Attribute	Size	Input Type	Requirement
CorrMessageRefID		Max 200 characters	csm:StringMax200Type	Not used (Optional)

This element is not to be used in the context of the CRS Status Message XML Schema.

Element	Attribute	Size	Input Type	Requirement
ReportingPeriod			xsd:date	Not used (Optional)

This element is not to be used in the context of the CRS Status Message 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. Fractions of seconds may be used. Example: **2018-02-15T14:37:40**.

II. CRS Status Message

The body of the CRS Status Message is composed of the following three top elements:

Element	Attribute	Size	Input Type	Requirement
OriginalMessage			csm:OriginalMessage_Type	Validation

The Original Message element indicates the original CRS message (i.e. which CRS XML file) for which a CRS Status Message is provided. It specifies the MessageRefID of the original CRS message and the File Meta Data information.

Element	Attribute	Size	Input Type	Requirement
ValidationErrors			csm:ValidationErrors_Type	Validation

The Validation Errors element indicates if the Competent Authority that has received the initial CRS message has found errors with respect to that original CRS message, with the result being either file errors found, record errors found or no error found.

[If the CRS Status Message XML Schema is used domestically, the CRS Status Message will be sent from the Competent Authority to the Financial Institution that provided the original CRS message.]

Element	Attribute	Size	Input Type	Requirement
ValidationResult			csm:ValidationResult_Type	Validation

The Validation Result element indicates whether the original CRS message was accepted or rejected by the Competent Authority receiving the original CRS message.

[If the CRS Status Message XML Schema is used domestically, the CRS Status Message will be sent from the Competent Authority to the Financial Institution that provided the original CRS message.]

Ila. Original Message

Element	Attribute	Size	Input Type	Requirement
OriginalMessage			csm:OriginalMessage_Type	Validation

The Original Message element is composed of the Original Message Ref ID element, which identifies the original CRS message to which the CRS Status Message relates, and a File Meta Data element, which contains the file meta data for the file transmission of the original CRS message.

Element	Attribute	Size	Input Type	Requirement
OriginalMessageRefID		Max 200 characters	csm:StringMax200Type	Optional (Mandatory)

The Original Message Ref ID element should contain the unique identifier of the original CRS message for which this CRS Status Message is provided. It should be noted that this Original Message Ref ID is not to be confused with the Message. Message Ref ID in the message head of the CRS Status Message, as the latter is the unique identifier for this CRS Status Message.

In case the Original Message Ref ID cannot be read from the CRS XML file (e.g. the file cannot be decrypted), then this element can be omitted. In all other cases, this element must be provided. For record error(s), the Original Message Ref ID element must always be provided.

Element	Attribute	Size	Input Type	Requirement
FileMetaData			csm:FileMetaData_Type	Optional (Mandatory)

The File Meta Data element provides the file meta data information of the original CRS Message to which this CRS Status Message relates. The element FileMetaData is mandatory for exchanges between competent authorities, unless this information is not available to the Competent Authority that has received the original CRS message.

[The File Meta Data element is optional for domestic use.]

Ila. Original Message – File MetaData

Please note that the File MetaData section may be subject to subsequent change on the basis of the file preparation steps to be agreed upon with the supplier of the Common Transmission System, once selected.

Element	Attribute	Size	Input Type	Requirement
FileMetaData			csm:FileMetaData_Type	Optional (Mandatory)

The File Meta Data element contains information about the original transmission of the CRS message through the CTS. This data includes the CTS Transmission ID for the original transmission as sent by the sending Competent Authority, the date and time the transmission was sent through the CTS, the sender of the original transmission, and the size of the decrypted, uncompressed CRS message. Accordingly, the File Meta Data element is composed of:

Element	Attribute	Size	Input Type	Requirement
CTSTransmissionID		Max 200 characters	csm:StringMax200Type	Optional (Mandatory)

The CTS Transmission ID element should specify the CTS Transmission ID assigned to the original transmission by the CTS when the original CRS message was transmitted, to the extent the CTS Transmission ID is available to the receiver of the original CRS message. Including this identifier will help the sender correlate the CRS Status Message to the original transmission of the CRS message.

[The CTS Transmission ID element is optional for domestic use.]

Element	Attribute	Size	Input Type	Requirement
CTSSendingTimeStamp			xsd:dateTime	Optional

The CTS Sending Time Stamp element contains the date and time the original transmission was initially delivered to the receiving Competent Authority by the CTS. The format for use is YYYY-MM-DD'T'hh:mm:ss. Fractions of seconds may be used. Example: **2018-02-15T14:37:40.**

Element	Attribute	Size	Input Type	Requirement
UncompressedFileSizeKBQty			xsd:integer	Optional

The Uncompressed File Size KB Qty element provides the size of the decrypted, decompressed payload file (in kilobytes) in which the error condition triggering the sending of the CRS Status Message was detected.

This optional element may be provided to the Competent Authority that has sent the original CRS message, if available.

Iib. Validation Errors

Element	Attribute	Size	Input Type	Requirement
ValidationErrors			csm:ValidationErrors_Type	Validation

The Validation Errors element specifies whether the Competent Authority that has received the original CRS message has found errors in that original CRS message.

[If the CRS Status Message XML Schema is used domestically, the CRS Status Message will be sent from the Competent Authority to the Financial Institution that provided the original CRS message.]

The Validation Errors element allows providing:

- File validation errors;
- Record validation errors

If no error is found, both the File Error and Record Error elements should be omitted.

Element	Attribute	Size	Input Type	Requirement
FileError			csm:FileError_Type	Optional

The File Error element indicates that one or more file errors have been found in the original CRS message.

Element	Attribute	Size	Input Type	Requirement
RecordError			csm:RecordError_Type	Optional

The Record Error element indicates that one or more record errors have been found in the original CRS message.

Iib. Validation Errors – File Error

Please note that the File Error Section may be subject to subsequent change on the basis of the file preparation steps to be agreed upon with the supplier of the Common Transmission System, once selected.

Element	Attribute	Size	Input Type	Requirement
FileError			csm:FileError_Type	Optional

The File Error element is composed of:

Element	Attribute	Size	Input Type	Requirement
Code		Max 10 characters	csm:StringMax10Type	Validation

In the Code element one appropriate file error code should be entered. The list of applicable file error codes and their description is contained in Part B of this User Guide. Only file error codes listed in the latest version of the aforementioned User Guide may be provided here.

Element	Attribute	Size	Input Type	Requirement
Details		Max 4'000 characters	csm:ErrorDetail_Type	Optional

The Details element is a free text field, allowing to further explain the cause of the error. This element is optional, but any available information to help with detecting the error source, even if the information is technical (e.g. XSD validation error codes), should be provided here.

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

In this attribute to the Details element, the language in which the further details on the error are provided can be specified.

Iib. Validation Errors – Record Error

Element	Attribute	Size	Input Type	Requirement
RecordError			csm:RecordError_Type	Optional

The Record Error element is composed of:

Element	Attribute	Size	Input Type	Requirement
Code		Max 10 characters	csm:StringMax10Type	Validation

In the Code element one appropriate record error code should be entered. The list of applicable record error codes and their description is contained in Part B of this User Guide. Only record error codes listed in the latest version of the aforementioned User Guide may be provided here.

Element	Attribute	Size	Input Type	Requirement
Details		Max 4'000 characters	csm:ErrorDetail_Type	Optional

The Details element is a free text field, allowing further explaining the cause of the error. This element is optional, but any available information to help with detecting the error source, even if the information is technical should be provided here.

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

In this attribute to the Details element, the language in which the further details on the error are provided can be specified.

Element	Attribute	Size	Input Type	Requirement
DocRefIDInError		Max 200 characters	csm:StringMax200Type	Optional

The Doc Ref ID in error element should contain the DocRefID of the record for which an error was detected. This element can be repeated if the error concerns more than one record.

Element	Attribute	Size	Input Type	Requirement
FieldsInError			csm:StringMax400Type	Optional

The Fields in Error element allows listing the fields (i.e. the CRS XML Schema elements) which are causing the error. The element can be repeated in case the error is caused by more than one field (e.g the Account Balance must be zero, if the account was indicated as closed in the Account Closed attribute). The Fields in Error element is composed of the File Path element.

Element	Attribute	Size	Input Type	Requirement
FieldPath		Max 400 characters	csm:StringMax400Type	Optional

The Field Path element allows specifying the path (i.e. the XPATH without the namespaces) of the field (i.e. CRS XML Schema element) which is causing the error. For field-level errors in records of CRS XML files, the Field Path value will be the complete path to the data element requiring correction, in the following form:

“/element1/sub-element1.1/ sub-element1.1.1/.../finalsubelement”

Example:

The Address City is missing (for Address Fix). In this case, the Field Path can be either:

Reporting FI: CRS_OECD/CrsBody/ReportingFI/Address/AddressFix/City

Individual Account Holder:

CRS_OECD/CrsBody/ReportingGroup/AccountReport/AccountHolder/
Individual/Address/AddressFix/City

Organisation Account Holder:

CRS_OECD/CrsBody/ReportingGroup/AccountReport/AccountHolder/
Organisation/Address/AddressFix/City

Controlling Person:

CRS_OECD/CrsBody/ReportingGroup/AccountReport/ControllingPerson/
Individual/Address/AddressFix/City

IIc. Validation Results

Element	Attribute	Size	Input Type	Requirement
ValidationResult			csm:ValidationResult_Type	Validation

The Validation Result element indicates the result of the validation of the file and the records contained therein by the Competent Authority receiving the original CRS message and is composed of:

Element	Attribute	Size	Input Type	Requirement
Status			csm:FileAcceptanceStatus_ EnumType	Validation

The Status element contains the result of the message handling by the receiver. The possible Status values are:

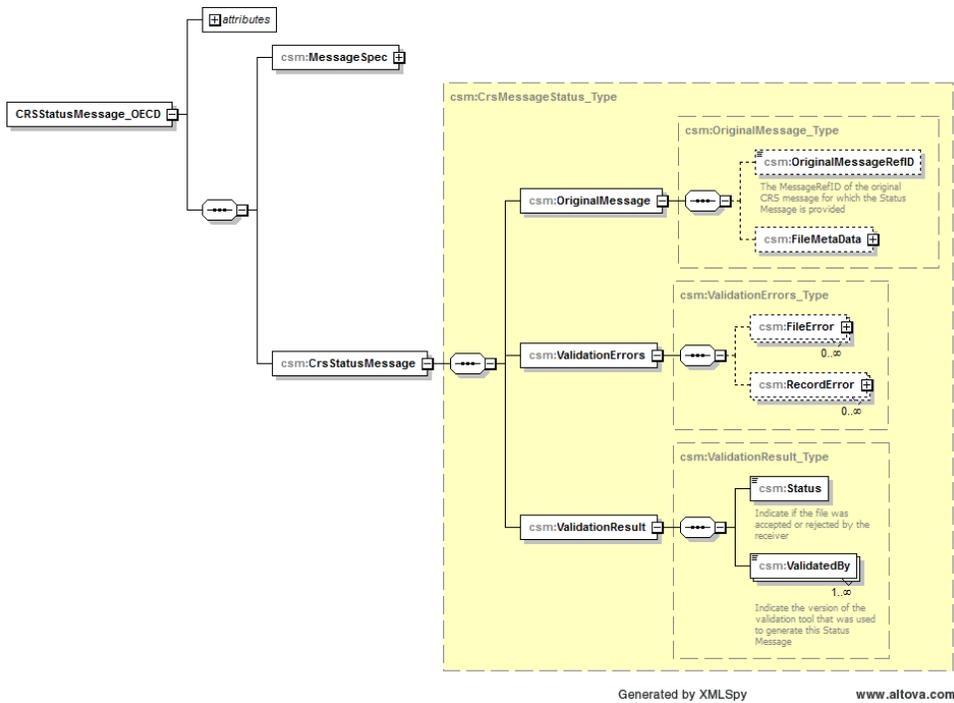
- Accepted - The file has been accepted; or
- Rejected - The file has been rejected (for further guidance on acceptance and rejection rules, see the introduction)

Element	Attribute	Size	Input Type	Requirement
ValidatedBy			csm:StringMax400Type	Validation

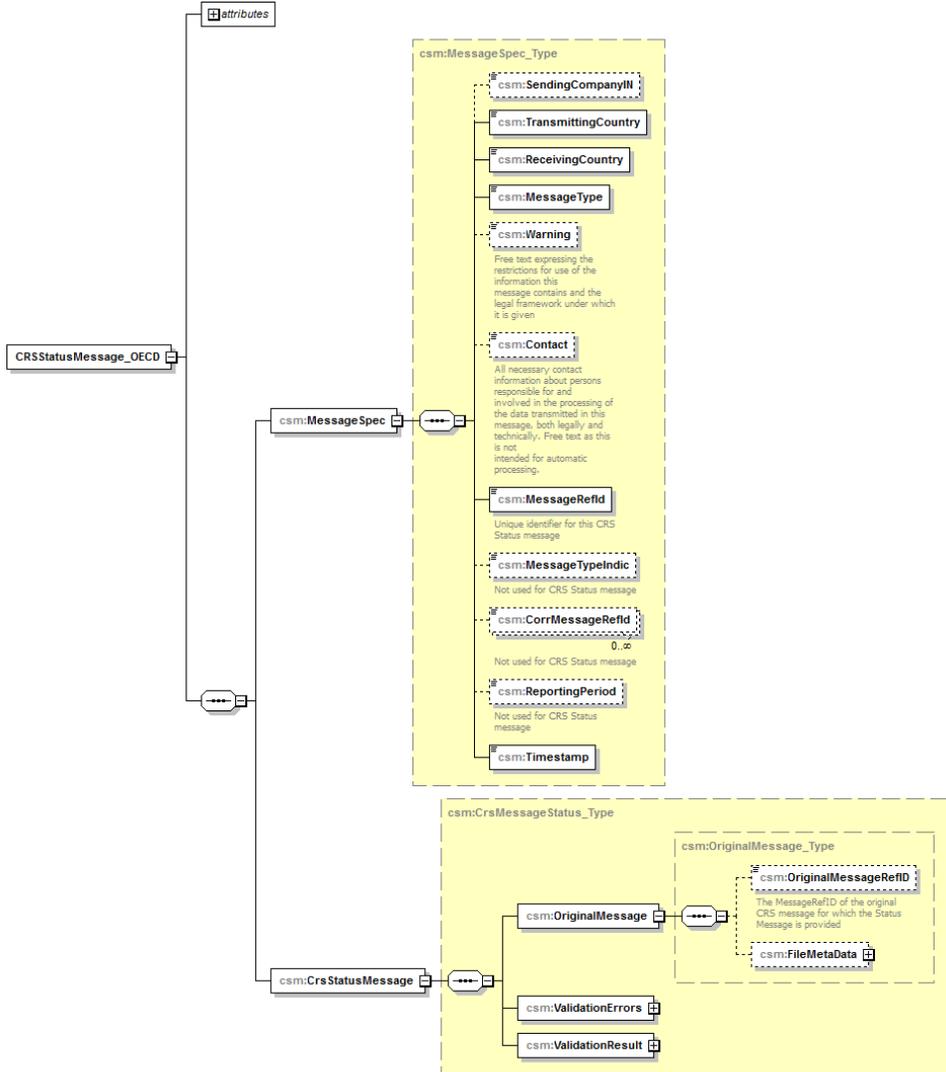
The Validated By element specifies the version of the tool(s) used for carrying out the validation process (e.g. a commonly agreed validation tool for record validations or a country-specific tool). This element can be repeated.

Annex A

CRS Status Message XML Schema Diagrams



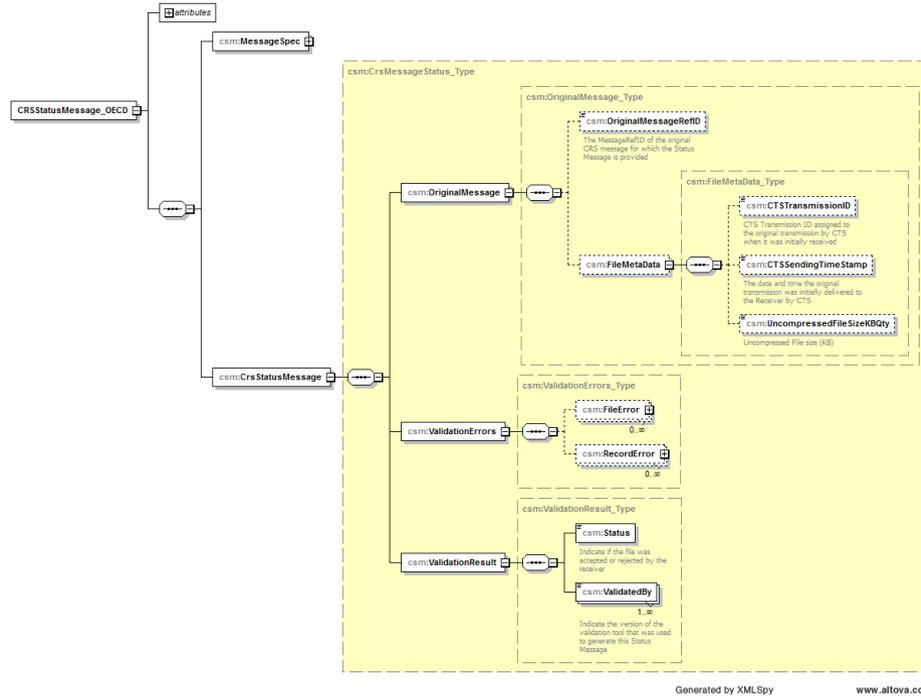
Message Header [Section I]



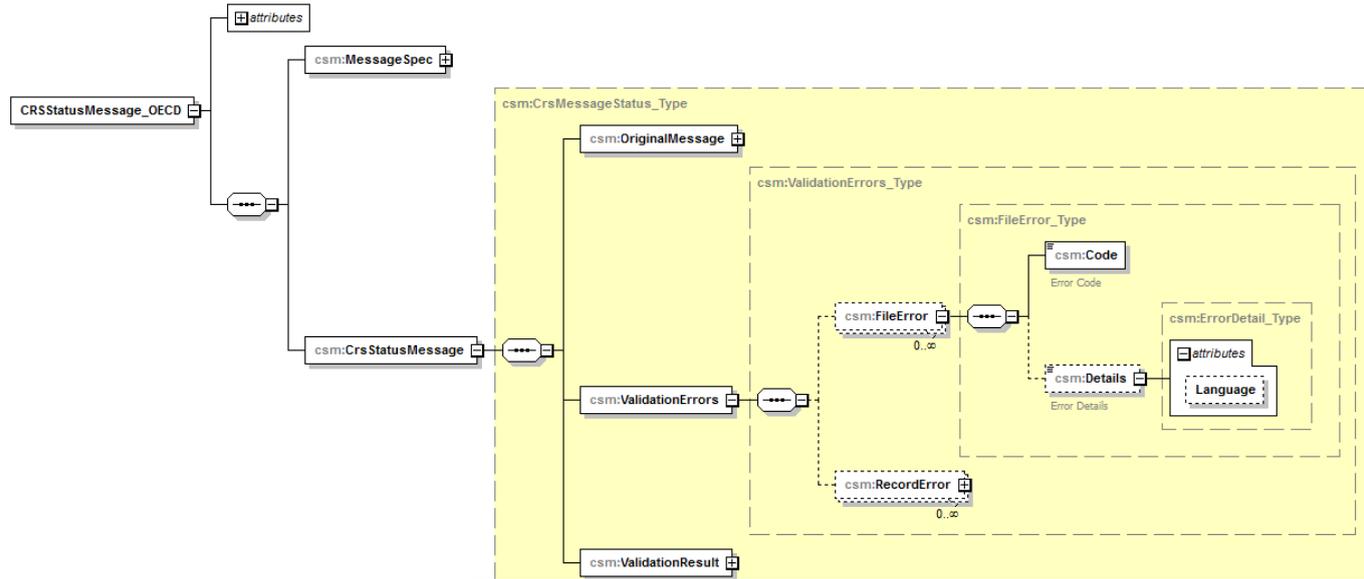
For practical reasons, the Transmitting Country and Receiving Country list is based on the ISO 3166-1 country list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD of any opinion whatsoever 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.

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Original Message [Section IIa]

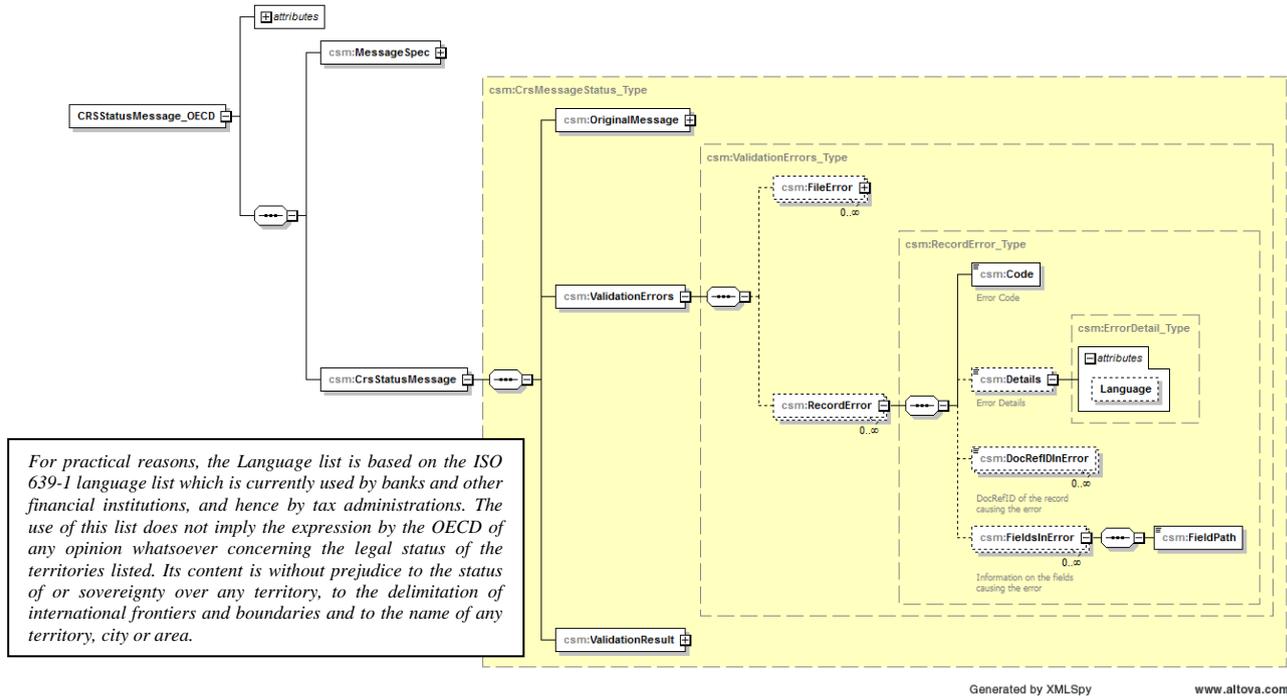


Validation Errors – File Error [Section IIb]

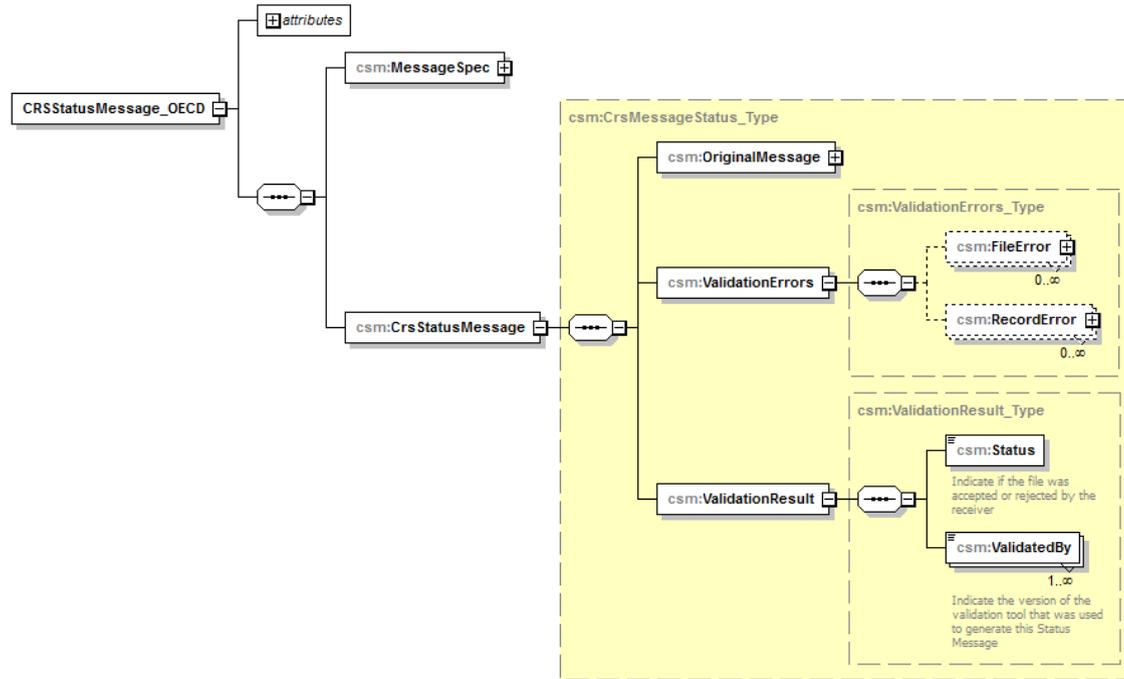


For practical reasons, the Language list is based on the ISO 639-1 language list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD of any opinion whatsoever concerning the legal status of 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.

Validation Errors – Record Error [Section IIb]



Validation Results [Section IIc]



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*Annex B***Glossary of Namespaces and Frequently Used Terms****CRS Status Message XML Schema Namespaces**

Namespace	Description	Filename
csm	CRS Status Message types	CrsStatusMessageXML_v1.0.xsd
iso	ISO types (Country& Language codes)	isocsmypes_v1.0.xsd

Frequently Used Terms

Term	Definition
CRS Status Message	The CRS Status Message allows to reports errors found on the previously transmitted CRS Message.
FATCA Notification	The file error part of the CRS Status Message is the equivalent of the FATCA Notification.
XML validation	XML validation allows validating CRS XML data file against the CRS XML Schema.
Additional validation	Additional validation allows providing additional checks that are not performed by the XML Validation. Additional validations include both file validations and record validations.
File validation	<p>File validation verifies if the XML file can be received, read and validated. When file validation is successful, the record validation can be performed.</p> <p>Examples of file validation: Failed to download, decrypt, decompress, check signature, found viruses or threats , failed XML Validation, etc.</p>
Record validation	<p>Record validation provides additional validation of the CRS data (which are not already validated by the CRS XML Schema itself).</p> <p>Examples of record validation: An invalid ISIN Account Number, a missing validation field, a missing DocRefID (for future corrections).</p>
File error	A file error allows reporting that a CRS XML file has failed the file validation.
Record error	A record error allows reporting that a CRS XML file has failed the record validation.
Record	For the CRS XML Schema, the term record refers to the correctable records Account Report and Reporting FI. The correctable records contain a DocSpec (and a DocRefID), thus allowing for future corrections.
CTS	The Common Transmission System, developed under the auspices of the Forum on Tax Administration and operated within the framework the Global Forum.

Part B

CRS Status Message Error Codes

This second part of the CRS Status Message XML Schema User Guide contains further guidance on the error codes to be used for indicating a file or record error within the XML Schema. Only such codes explicitly stated in this section should be provided in the CRS Status Message XML Schema.

I. Validation process

Record errors

For record errors, only one Status Message should be sent for a specific MessageRefID (i.e. for a specific CRS Report file).

File errors

For file errors, only one Status Message should be sent for a specific MessageRefID (i.e. for a specific CRS Report file), but a different CTSTransmissionID should be provided. For example, the first time a file is sent the Receiving Competent Authority could return the Failed Decryption error via the Status Message. In such case, XML validation and other subsequent validations have not been performed since the file could not be decrypted.

II. File Validations (50 000 – 59 999)

Please note that the File Validations section may be subject to subsequent change on the basis of the file preparation steps to be agreed upon with the supplier of the Common Transmission System, once selected.

II.1 Failed Download (50001)

File error code: 50001

Failed Download

File error description:

The receiving Competent Authority could not download the referenced file.

Action Requested:

Please resubmit the file.

II.2 Failed Decryption (50002)

File error code: 50002

Failed Decryption

File error description:

The receiving Competent Authority could not decrypt the referenced file.

Action Requested:

Please re-encrypt the file with a valid key and resubmit the file.

II.3 Failed Decompression (50003)

File error code: 50003

Failed Decompression

File error description:

The receiving Competent Authority could not decompress the referenced file.

Action Requested:

Please compress the file (before encrypting) and resubmit the file.

II.4 Failed Signature Check (50004)

File error code: 50004

Failed Signature Check

File error description:

The receiving Competent Authority could not validate the digital signature on the referenced file.

Action Requested:

Please re-sign the file with the owner's private key using procedures [as defined in the context of the CTS].

II.5 Failed Threat Scan (50005)**File error code: 50005****Failed Threat Scan****File error description:**

The receiving Competent Authority detected one or more potential security threats within the decrypted version of the referenced file. Such threats include but are not limited to hyperlinks, Java script, and executable files.

Action Requested:

Please scan the file for known threats and viruses, remove all detected threats and viruses prior to encryption and re-encrypt and resubmit the file.

II.6 Failed Virus Scan (50006)**File error code: 50006****Failed Virus Scan****File error description:**

The receiving Competent Authority detected one or more known viruses within the decrypted version of the referenced file.

Action Requested:

Please scan the file for known threats and viruses, remove all detected threats and viruses prior to encryption, and re-encrypt and resubmit the file.

II.7 Failed Schema Validation (50007)**File error code: 50007****Failed Schema Validation****File error description:**

The referenced file failed validation against the CRS XML Schema.

Action Requested:

Please re-validate the file against the CRS XML Schema, resolve any validation errors, and re-encrypt and resubmit the file.

II.8 *Invalid MessageRefID format (50008)*

File error code: 50008

Invalid MessageRefID format

File error description:

The structure of the MessageRefID is not in the correct format, as set out in the CRS User Guide.

The CRS User guide indicates that the MessageRefID can contain whatever information the sender uses to allow identification of the particular report but should start with the sending country code as the first element for Competent Authority to Competent Authority transmission, then the year to which the data relates, then the receiving country code before a unique identifier (e.g. FR2013CA123456789).

Action Requested:

Please ensure the MessageRefID follows structure defined in the CRS User guide, and resubmit the file.

II.9 *MessageRefID has already been used (50009)*

File error code: 50009

MessageRefID has already been used

File error description:

The referenced file has a duplicate MessageRefID value that was received on a previous file.

Please do not submit a request to correct or delete any of the records in this file until you receive a CRS Status Message that this file has been received as valid (Status is Accepted).

Action Requested:

Please replace the MessageRefID field value with a unique value (not containing all blanks), and resubmit the file.

II.10 File Contains Test Data for Production Environment (50010)

File error code: 50010

File Contains Test Data for Production Environment

File error description:

The referenced file contains one or more records with a DocTypeIndic value in the range OECD10-OECD13, indicating test data. As a result, the receiving Competent Authority cannot accept this file as a valid CRS file submission.

For more information on the DocTypeIndic data element, please consult the CRS User Guide.

Action Requested:

If this file was intended to be submitted as a valid CRS file, please resubmit with DocTypeIndic values in the range OECD0-OECD3 (see CRS User guide). [If this file was intended as a test file, please submit to the CTS test environment during an agreed test window.]

II.11 File Contains Production Data for Test Environment (50011)

File error code: 50011

File Contains Production Data for Test Environment

File error description:

The referenced file was received in a test environment with one or more records having a DocTypeIndic value in the range OECD0-OECD3. These DocTypeIndic values indicate data in this file may have been intended as a valid CRS file submission. CRS messages received in test environments are not accepted by the receiving Competent Authority as a valid CRS file submission. Submissions to the test environment should only include records with DocTypeIndic in the range OECD10-OECD13, indicating test files.

Action Requested:

If this file was intended to be submitted as a valid CRS file, please resubmit with DocTypeIndic values in the range OECD0-OECD3. If this file was intended as a test file, please correct the DocTypeIndic for all records and resubmit to the CTS test link.

II.12 *The received message is not meant to be received by the indicated jurisdiction (50012)*

File error code: 50012

The received message is not meant to be received by the indicated jurisdiction

File error description:

The records contained in the CRS payload file are not meant for the receiving Competent Authority, but should have been provided to another jurisdiction.

Action Requested:

The file is to be immediately deleted by the initial, erroneous receiver and that receiving Competent Authority will promptly notify the sending Competent Authority about the erroneous transmission through the CRS Status Message XML Schema.

II.13 *An incorrect AES key size was detected by the receiving jurisdiction (50013)*

File error code: 50013

The AES key size has been detected as incorrect by the receiving jurisdiction

File error description:

The recipient has detected one or more of the following errors:

- Data packet transmitted with ECB cipher mode (or any cipher mode other than CBC)
- Data packet does not include IV in Key File
- Data packet key size is not 48 bytes
- Data packet does not contain the concatenated key and IV.

Action Requested:

The sending Competent Authority should resend the file (newly encrypted, with a new unique MessageRefID and with the correct AES key size).

III. Record Validations

In the context of the CRS XML Schema, the following validations are to be applied at record level.

IIIa. Record Validations – CRS data fields (60 000 – 69 999)

All the below elements must be present and filled in the CRS XML Schema. In case one of the elements is missing, the record error can be notified to the sending Competent Authority by specifying the corresponding error code in the CRS Status Message.

Record Validations – CRS data fields		
Record Error Code	Validation name	Validation description
60000	Account Number IBAN	The Account Number must follow the IBAN structured number format when the Account Number type= OECD601 – IBAN.
60001	Account Number ISIN	The Account Number must follow the ISIN structured number format when the Account Number type= OECD603 – ISIN.
60002	Account Balance	The account balance entered was less than zero. This amount must be greater than or equal to zero.
60003	Account Balance and Closed account	The Account Balance must be zero if account was indicated as closed in the account closed attribute.
60004	Person.Name type invalid	Name type selected is invalid, i.e. corresponds to the value not used for CRS: OECD201= SMFaliasOrOther

Record Validations – CRS data fields (Continued)		
Record Error Code	Validation name	Validation description
60005	Controlling Person type must be omitted	When the Account Holder is an Organisation and the "Account Holder Type" is CRS102 or CRS103, the "Controlling Person Type" must be omitted. (CRS102= CRS Reportable Person; CRS103= Passive Non-Financial Entity that is a CRS Reportable Person)
60006	Controlling Person must be provided	When the Account Holder is an Organisation and the "Account Holder Type" is CRS101, the "Controlling Person" must be provided. (CRS101= Passive Non-Financial Entity with - one or more controlling person that is a Reportable Person)
60007	Reporting Group	The Reporting Group cannot be repeated.
60008	Sponsor	Sponsor cannot be provided.
60009	Intermediary	Intermediary cannot be provided
60010	Pool Report	Pool Report cannot be provided.
60011	Verify data sorting Person ResCountry Code	When the Person is a Controlling Person or an Individual Account Holder, at least one of the according ResCountryCodes must match the Message Receiving Country Code
60012	Verify data sorting Organisation ResCountry Code	At least one of either the Entity Account Holder ResCountryCode or Controlling Person ResCountryCode must match the Message Receiving Country Code.
60013	Verify data sorting ReportingFI. ResCountry Code	ReportingFI.ResCountryCode should always be provided and it must match the Message Sending Country Code
60014	BirthDate	Date of birth should be in a valid range (e.g. not before 1900 and not after the current year).

Record Validations – CRS data fields (Continued)		
Record Error Code	Validation name	Validation description
60015	AccountReport	AccountReport can only be omitted if ReportingFI is being corrected/deleted or, in the case of domestic reporting, if there is nil reporting. If the ReportingFI indicates new data or resent, then AccountReport must be provided.

IIIb. Record Validations – Missing validation or mandatory fields (70 000 – 79 999)

The purpose of the validations listed below is to verify that Validation or Mandatory elements are not missing:

For all Validation fields, an empty value and a blank space are unacceptable.

For all Mandatory fields, in case value is provided, an empty value and a blank space are unacceptable. If no value is provided, the element should be omitted.

Record Validations – Missing validation or mandatory fields		
Record Error Code	Element name	Validation or Mandatory field
70000	Message.MessageRefID	Validation.
70001	Individual Account Holder. TIN	Mandatory
70002	Individual Account Holder. Name. FirstName	Validation Note: Use “NFN” for No First Name.
70003	Individual Account Holder. Name. LastName	Validation
70004	Individual Account Holder. Address. AddressFix.City	Validation If AddressFix is selected
70005	Individual Account Holder. Address. AddressFree	Validation If AddressFree is selected
70006	Controlling Person. TIN	Mandatory
70007	Controlling Person. Name. FirstName	Validation Note: Use “NFN” for No First Name.
70008	Controlling Person. Name. LastName	Validation
70009	Controlling Person. Address. AddressFix.City	Validation If AddressFix is selected
70010	Controlling Person. Address. AddressFree	Validation If AddressFree is selected
70011	Organisation Account Holder.IN	Mandatory
70012	Organisation Account Holder.Name	Validation

Record Validations – Missing validation or mandatory fields (Continued)		
Record Error Code	Element name	Validation or Mandatory field
70013	Organisation Account Holder. Address. AddressFix.City	Validation If AddressFix is selected
70014	Organisation Account Holder. Address. AddressFree	Validation If AddressFree is selected
70015	ReportingFI .IN	Mandatory
70016	ReportingFI.Name	Validation
70017	ReportingFI. Address. AddressFix.City	Validation If AddressFix is selected
70018	ReportingFI. Address. AddressFree	Validation If AddressFree is selected
70019	AccountNumber	Validation Note: Use “NANUM” for No Account Number.

IIIc. Record Validation – Fields used for the correction process (80 000 – 89 999)

The record error codes indicate errors that have been detected in the context of the correction of previously sent records.

Record Validation – Fields used for the correction process		
Record Error Code	Validation name	Validation description
80000	DocRefID already used	The DocRefID is already used for another record.
80001	DocRefID format	The structure of the DocRefID is not in the correct format, as set out in the User Guide.
80002	CorrDocRefId unknown	The CorrDocRefId refers to an unknown record.
80003	CorrDocRefId no longer valid	The corrected record is no longer valid (invalidated or outdated by a previous correction message). As a consequence, no further information should have been received on this version of the record.
80004	CorrDocRefId for new data	The initial element specifies a CorrDocRefId.
80005	Missing CorrDocRefId	The corrected element does not specify any CorrDocRefId.
80006	DocSpec. CorrMessage RefID	The CorrMessageRefID is forbidden within the DocSpec_Type.
80007	MessageSpec. CorrMessage RefID	The CorrMessageRefID is forbidden within the Message Header.
80008	Resend option	The Resend option may only be used with respect to the Reporting FI element.
80009	Delete ReportingFI	The Reporting FI cannot be deleted without deleting all related Account Reports.
80010	Message TypeIndic	A message can contain either new records (OECD1) or corrections/deletions (OECD2 and OECD3), but should not contain a mixture of both.

Record Validation – Fields used for the correction process (continued)		
80011	CorrDocRefID twice in same message	The same DocRefID cannot be corrected or deleted twice in the same message.
80012	Reporting Period	A message must not contain data for two different Reporting Periods.

III.d. Record Validation – Error codes reserved for future use (90 000-97 999)

Record Error Code	Validation name	Validation description
90000	<i>TIN structure</i>	<i>The TIN structure is invalid</i>
90001	<i>TIN algorithm</i>	<i>The TIN is not invalid against the algorithm</i>
90002	<i>Invalid TIN semantic</i>	<i>The TIN does not have a valid semantic</i>

III.e. Record Validation – Domestic error codes (98 000 – 98 999)

These error codes may be used for domestically defined record errors.

III.f. Record Validation – Custom error (99 999)

The use of the Custom error code must be agreed bilaterally between the exchange partners.

Record Error Code	Validation name	Validation description
99999	Custom error	The received message contains an error for which no specific error code exists. The details must specify what the error is.

Please note, a custom error should not cause the file to be rejected, unless agreed bilaterally between the exchange partners.



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