

Altova CbC Reporting Solution

Quick Start

Altova CbC Reporting Solution Quick Start

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1 Introduction

Altova's County-by-Country Reporting Solution (hereafter, also Altova CbCR for short) enables you (i) to import and edit, or directly enter, your CbC Reporting (CbCR) data in a standard browser interface, and (ii) to generate XML output that is compliant with the [OECD CbCR XML Schema definition](#).

ALTOVA® CbC Reporting Solution

Easy CbC Report Generation

www.altova.com

Select the country that you will send the CbC Report to.

Reporting Country - no country selected -

Please select the country you want to create a report for.

Reporting Entity

Name *

Country *

Tax ID Number * NOTIN

Entity ID

Address

Reporting Role *

Edit Reporting Entity...

Create new CbC Report Create New CbC Report...

Use Excel template Download Excel Template for Import...

View existing Reports View existing Reports...

Create Correction Report Create Correction Report...

Import CbC Report Message Import CbC Message

If you have any questions regarding Altova's Country by Country Reporting Solution or if you want a free demo installation please contact us at cbc-reporting@altova.com

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Quick Start Guide...

Evaluation Version 2.0.18
Based on OECD CbC XML Schema v. 1.0.1
September 2017
Neo User

The Reporting Entity of the Multinational Enterprise (MNE) Group that ensures the preparation and filing of the CbC Report.

You need to provide correct data for the Reporting Entity before you can create a new CbC Report Message

You can use an Excel Template to import your reporting data..

View CbC Reporting messages and correction messages that have been created before.

Create a Report that contains corrections or amendments to a CbC Report that has been sent to the Tax Authorities before.

You can import a CbC Message that has been generated in another system.

There are two ways to access Altova CbCR. You can choose whichever suits you better.

- On **Altova's cloud portal**: After signing-up for the Altova Cloud Portal service, you can subscribe to Altova CbC Reporting Solution and quickly set up access for yourself and your team.

- Via an **on-premises installation**: You can install Altova CbC Reporting Solution on your local network. Install the individual components required to run Altova CbCR separately. This way you can customize your CbCR installation to suit specific company-internal requirements.

Please see the Altova CbC Reporting Solution webpage for product information: <https://www.altova.com/cbc-reporting-solution>

This documentation

This documentation describes how to quickly get started with using Altova CbCR.

2 Quick Start

Altova CbC Reporting Solution (hereafter also referred to as "CbCR" or "app" for short) provides an easy-to-use web interface for entering your CbC reporting data. This Quick Start guide takes you through the steps involved in creating your report. You will learn how to:

- [Navigate from the Main Page](#)⁷
- [Select the reporting country](#)⁹ (the country to which the CbC report will be sent)
- [Enter information about your company](#)¹⁰ (the reporting entity)
- [Download an Excel template and fill it in or link to existing Excel data](#)¹¹. This template will help you to import into the report any existing Excel data that you might have
- [Create a report](#)¹⁷, and see how the report is structured in the app's interface
- [Import data from your Excel template](#)²¹ into the report
- [Edit the report and add information to it](#)²⁰ so that it is complete
- [Manage your existing reports](#)²⁴
- [Create a correction report](#)²⁵
- [Import a CbCR message](#)²⁶ that was generated in another system
- [Generate the XML file](#)²⁷ of one or more reports for Tax Authorities

After you go through this Quick Start, you will become familiar with the key features of Altova CbC Reporting Solution and should be able to use the solution with ease thereafter.

2.1 Main Page

The solution's main page consists of panes that provide entry points to sub-pages (see *screenshot below*):

- A reporting country pane, which selects the country to which the CbC Report will be sent. See [Reporting Country](#)⁹ for information.
- A company details page, which is accessed from the Reporting Entity pane.
- A new-report creation page, in which data for the CbC report is entered. Creating a new report is a two-step process. In the first step, you enter the fiscal year details and the language of the report, neither of which can be changed subsequently. In the second step, the report's main page is displayed. On this page, you can enter the [Report Data](#)²⁰ and any [Additional Information](#)²². After you have saved the report, you can view, edit, or submit it via the report management page (see below).
- Instead of entering data in the solution, you can import the data from Excel files.
- A report management page ([View Existing Reports](#)²⁴), which provides access to all the reports you have created with the solution. You can delete reports, edit them, and generate the final XML report for submission.
- A page from which you can create correction reports
- A page from which you can import a CbC message that has been generated in another system.

ALTOVA® CbC Reporting Solution
Easy CbC Report Generation
www.altova.com

Select the country that you will send the CbC Report to.

Reporting Country Austria

Currently no country-specific validation is implemented for CbC Reports for Austria. Validation according to the OECD CbC Schema v1.0.1 will occur. Feel free to send an e-mail to cbc-reporting@altova.com to request support for the specific validation rules of Austria.

Reporting Entity

Name *	CbCR Test Company AG
Country *	Austria
Tax ID Number *	ID123456789 issued by Austria
Entity ID	
Address	Musterstraße 10 1010 - Vienna Austria
Reporting Role *	Ultimate Parent Entity

Edit Reporting Entity...

Create new CbC Report Create New CbC Report...

Use Excel template Download Excel Template for Import...

View existing Reports View existing Reports...

Create Correction Report Create Correction Report...

Import CbC Report Message Import CbC Message

The Reporting Entity of the Multinational Enterprise (MNE) Group that ensures the preparation and filing of the CbC Report.

Create a new CbC Report Message

You can use an Excel Template to import your reporting data..

View CbC Reporting messages and correction messages that have been created before.

Create a Report that contains corrections or amendments to a CbC Report that has been sent to the Tax Authorities before.

You can import a CbC Message that has been generated in another system.

[Quick Start Guide...](#)

Evaluation Version 2.0.18
Based on OECD CbC XML Schema v 1.0.1
September 2017
Allan Abraham

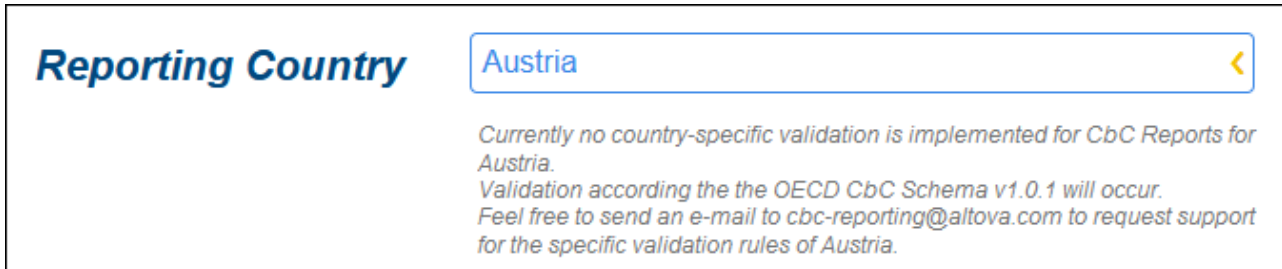
If you have any questions regarding Altova's Country by Country Reporting Solution or if you want a free demo installation please contact us at cbc-reporting@altova.com

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These sub-pages are where you enter the details of your CbC report. They are explained in this Quick Start.

2.2 Reporting Country

The Reporting Country pane of the solution's main page (*screenshot below*) specifies the county to which the CbC Report will be sent.



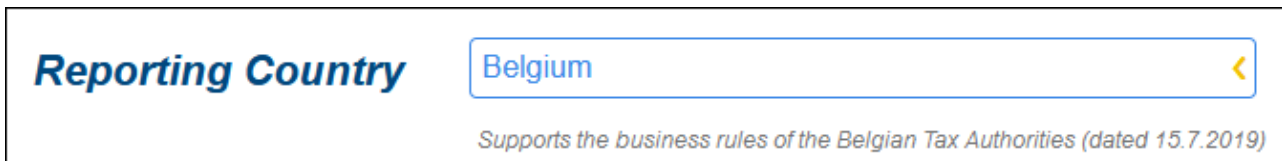
Reporting Country Austria

*Currently no country-specific validation is implemented for CbC Reports for Austria.
Validation according to the OECD CbC Schema v1.0.1 will occur.
Feel free to send an e-mail to cbc-reporting@altova.com to request support for the specific validation rules of Austria.*

The OECD has published an XML Schema document that describes the structure of a CbC Reporting message. Messages that are created for submission to the respective Tax Authorities must comply with this schema. To make sure that their CbC Reporting messages are valid, companies can validate the messages against this schema by using standard XML validator applications, such as Altova XMLSpy.

In a number of countries, however, the Tax Authorities have defined additional business rules and validation requirements that cannot be verified by a standard XML application. Altova CbC reporting solution checks the validity of CbC Reporting messages for the additional validation required by the rules of individual countries. Some countries that have such additional rules are Switzerland, Belgium, Hong Kong, Singapore, the United Kingdom, and Isle of Man.

When you select a country in the Reporting Country field, the rules set against which the CbC Reporting message will be validated is displayed below the field. Compare the special rules for Belgium in the screenshot below with the OECD schema that will be used by the Tax Authorities in Austria (*see the screenshot above*).



Reporting Country Belgium

Supports the business rules of the Belgian Tax Authorities (dated 15.7.2019)

Altova will add support for the rules of more countries as these become known, and invites customers to contact Altova should they need support for the specific validation rules of their own country.

2.3 Reporting Entity Details

The Reporting Entity pane of the solution's main page shows a summary of the details of your company—the company submitting the report. You can select the role of the reporting entity in the *Reporting Role* combo box (options are: (i) Ultimate Parent Entity; (ii) Surrogate Parent Entity; (iii) Local Filing).

Reporting Entity

Name * **CbCR Test Company AG**

Country * **Austria**

Tax ID * **123456789 issued by Austria**

Entity ID

Address

Musterstraße 10
1010 - Vienna
Austria

[Edit Reporting Entity...](#)

Reporting Role * Ultimate Parent Entity <

* Specify the role of the Reporting Entity with respect to the filing of the CbC Report.

To enter or edit company details, click **Edit Reporting Entity** (see screenshot above). This opens the Reporting Entity Details sub-page (top part shown in screenshot below), in which you can enter details of the reporting entity that are required for the report. These include such information as the company's address and Tax ID Number (TIN).

Reporting Entity Details

Cancel
Verify
Save & Close

Organisation Name *

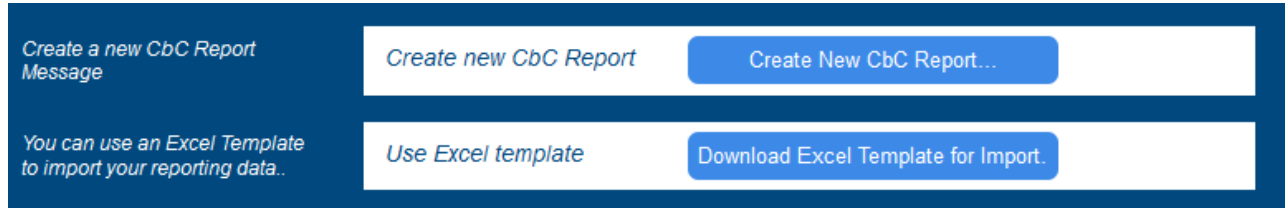
After you finish entering data, you can:

- Click **Verify** to check whether all mandatory data has been entered and that the format of mandatory entries is correct
- Click **Save & Close** to save the data and return to the main page.

2.4 Excel Template for Import

Data for the CbC report is entered in a new report, which you can create by clicking **Create New CbC Report** in the Create New Report pane of the main page (see *screenshot below*).

This data can be entered manually in the report's interface. However, it is easier to import the data from a special **Excel Template**, which you can download. After the data is imported from the template into the report, it can be saved and edited.



The Excel Template for Import

The Excel Template for Import has a specific structure. To use it follow the steps given below:

1. In the Use Excel Template pane of the main page (see *screenshot above*), click **Download Excel Template for Import** to download the template to a file location on your system.
2. Rename the template suitably.
3. Open the template in Excel and add report information to it. You can do this either manually or by linking to already existing Excel sheets. The sections of this chapter describe the Excel template.
4. After you finish adding data to the template in Excel, save the Excel file as XML (via Excel's **File | Save As** command), and note the location where you saved it. See the section [Save as XML](#)¹⁵ for details.
5. After you create a new report (via the **Create New CbC Report** button of the Create New Report pane; see *screenshot above*), you can import the XML file you generated from the Excel template. How to do this is described in [Import from Excel](#)²¹.
6. You can save the report containing the imported data and edit the imported data at any subsequent time. See [Create Report](#)¹⁷ for information about how to work with the report data.

In the rest of this chapter we describe the Excel template. In the next chapter, [Create Report](#)¹⁷, we discuss the interface of the report and how to work with it.

Excel's data linking feature

Excel enables cells and cell-ranges in different worksheets and in different files to be linked. This feature can be used to link the Excel Template for Import to data cells in your legacy Excel files (Excel files that you have maintained over the past). After a link has been made, any change in the source Excel file (your legacy file) will be automatically passed to the Excel Template for Import. This happens as soon as the files are connected over a network after the source file is changed and the destination file is opened. Please see your Excel documentation for information about how to link data between files.

2.4.1 Summary Information

The *Summary Information* table (screenshot below) contains summaries of each tax jurisdiction in which the reporting entity is active.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4														
5	MANDATORY	Check	MANDATORY	Check	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY
					Revenue Unrelated party	Revenue Related party	Total Revenue - unrelated and related party	Profit/Loss before Income Tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued (Current year)	Stated capital	Accumulated earnings/ Retained earnings	Number of Employees	Assets other than Cash and Cash Equivalents
6	Tax Jurisdiction	Country Code	Currency	Currency validation										
8	Argentina	AR	ARS	ARS - Argentine Peso	100	50	150							88
9	Austria	AT	EUR	EUR - Euro	300		300	100		22		44		66
10	Azerbaijan	AF	AFN	AFN - Afghani	30	30	60		22		33			66
11	Bahamas	NL	EUR	EUR - Euro	40	50	90	-5678	10	20	30	40	50	60
12	Bahrain	BY	ARS	ARS - Argentine Peso		20	20							
13	Barbados	DE	BBD	BBD - Barbados Dollar	1000	2000	3000	300	301	400	401	500	501	700
14	Belarus	CZ	AOA	AOA - Kwanza	200	300	500	11	22	33	44	55	66	77
15	Belgium	LT	SCR	SCR - Seychelles Rupee				50	60	70	80	90	100	1
16	Lithuania	OM	TND	TND - Tunisian Dinar										
17	Oman	HT	TOP	TOP - Pa'anga	300	1000	1300						50	

Add data to this table as follows:

- Each tax jurisdiction is entered in a separate row. Select the country you want from the dropdown list of the combo box that appears when you place the cursor in a cell of the *Tax Jurisdiction* column (see *screenshot*). The country code is entered automatically in the next column.
- Similarly, in the *Currency* column, select the appropriate currency from the dropdown list for that column.
- Enter the corresponding data for the remaining columns.
- Data in the cells need not be entered directly. You can also link to source Excel files (see [Excel's data linking feature](#) ¹²).

Where summary information is shown in the solution

After the Excel data has been imported into the CbCR solution, the summary information is displayed in the [Report Data tab of the report](#) ²⁰, at the head of each tax jurisdiction (compare summary information data for Argentina in the screenshot below with the data for Argentina in the Excel sheet above).

Message Information	Reporting Entity	Report Data	Additional Information
10 Countries and 100 Companies in Report		Import from Excel...	Add Country
Argentina		Currency: ARS	
Revenues Unrelated Party	Revenues Related Party	Revenues Total	Profit (Loss) before Income Tax
100	50	150	0
			Income Tax Paid (on Cash Basis)
			0
			Income Tax Accrued Current Year
			0
			Stated Capital
			0
			Accumulated Earnings
			0
			Number of Employees
			0
			Tangible Assets other than Cash
			88
ARcompany1		Research and Development,	
ARcompany2		Holding or Managing intellectual property,	
ARcompany3		Purchasing or Procurement,	

2.4.2 Business Activities

The *Business Activities* table (screenshots below) lists the business activities of the reporting entity's constituent entities (subsidiaries or affiliates) in all tax jurisdictions. Each constituent entity is listed in its own row together with its tax jurisdiction and business activities. In the screenshot below, for example, you can see that the reporting entity has 10 constituent entities based in the tax jurisdiction of Argentina.

Altova Country by Country Reporting Solution - Business Activities															
Please link your data into the fields with the YELLOW background. Make sure that no CountryCode cell or Currency Validation cell shows any error.															
MANDATORY	Check	MANDATORY	OPTIONAL	OPTIONAL	OPTIONAL	OPTIONAL	OPTIONAL	OPTIONAL	OPTIONAL	OPTIONAL	OPTIONAL	OPTIONAL	Check	MANDATORY	MANDATORY
Tax Jurisdiction	Country Code	City	Street	Building Identifier	Suite Identifier	Floor Identifier	District Name	PO Box	Post Code	Country Subentity	Tax Jurisdiction of Organisation or Incorporation if Different from Tax Jurisdiction of Residence	Country Code	Name of Constituent Entities in the Tax Jurisdiction	Tax ID of Constituent Entity	
United States	US	city486	Street486	BUID486	SUID486	FID486	DN486	PC486	PC486	DSE486	United States	US	Company AG 486	TID333 486	
United States Min	UM	city487	Street487	BUID487	SUID487	FID487	DN487	PC487	PC487	DSE487	United States Mi	UM	Company AG 487	TID333 487	
Uruguay	UY	city488	Street488	BUID488	SUID488	FID488	DN488	PC488	PC488	DSE488	Uruguay	UY	Company AG 488	TID333 488	
Uzbekistan	UZ	city489	Street489	BUID489	SUID489	FID489	DN489	PC489	PC489	DSE489	Uzbekistan	UZ	Company AG 489	TID333 489	
Vanuatu	VU	city490	Street490	BUID490	SUID490	FID490	DN490	PC490	PC490	DSE490	Vanuatu	VU	Company AG 490	TID333 490	
Venezuela, Bolivia	VE	city491	Street491	BUID491	SUID491	FID491	DN491	PC491	PC491	DSE491	Venezuela, Boliv	VE	Company AG 491	TID333 491	
Viet Nam	VN	city492	Street492	BUID492	SUID492	FID492	DN492	PC492	PC492	DSE492	Viet Nam	VN	Company AG 492	TID333 492	
Virgin Islands, Bri	VG	city493	Street493	BUID493	SUID493	FID493	DN493	PC493	PC493	DSE493	Virgin Islands, Br	VG	Company AG 493	TID333 493	
Virgin Islands, U.S	VI	city494	Street494	BUID494	SUID494	FID494	DN494	PC494	PC494	DSE494	Virgin Islands, U.	VI	Company AG 494	TID333 494	
Wallis and Futuna	WF	city495	Street495	BUID495	SUID495	FID495	DN495	PC495	PC495	DSE495	Wallis and Futur	WF	Company AG 495	TID333 495	
Western Sahara	EH	city496	Street496	BUID496	SUID496	FID496	DN496	PC496	PC496	DSE496	Western Sahara	EH	Company AG 496	TID333 496	
Yemen	YE	city497	Street497	BUID497	SUID497	FID497	DN497	PC497	PC497	DSE497	Yemen	YE	Company AG 497	TID333 497	
Zambia	ZM	city498	Street498	BUID498	SUID498	FID498	DN498	PC498	PC498	DSE498	Zambia	ZM	Company AG 498	TID333 498	
Zimbabwe	ZW	city499	Street499	BUID499	SUID499	FID499	DN499	PC499	PC499	DSE499	Zimbabwe	ZW	Company AG 499	TID333 499	

Add data to this table as follows:

- Each constituent entity is listed in its own row. The name of the constituent entity is listed in the *Constituent Entities in the Tax Jurisdiction* column (shown highlighted).
- The tax jurisdiction is entered in the first column by selecting the appropriate country from the dropdown list for that column. The country code is entered automatically in the next column.
- The address details of the constituent entity are optionally entered in the columns B to K.
- Although domiciled in one country, a constituent entity might come under the tax jurisdiction of another country. Columns L and M contain the tax jurisdiction of the organization or incorporation.
- Enter the Tax ID of the constituent entity in Column O.
- Each business activity is assigned a column (R to AD). If a business activity applies to a given constituent entity, then enter 1 in that column. If the constituent entity is involved in some business activity other than those listed here, then enter 1 in the *Other* column, and, in the last column, enter details of those business activities.

- Data in the cells need not be entered directly. You can also link to source Excel files (see [Excel's data linking feature](#) ¹²).

MANDATORY		OPTIONAL	Check	Main Business Activities - insert "1" for each Business Activity that applies - otherwise													
Name of Constituent Entities in the Tax Jurisdiction	Tax ID of Constituent Entity	Tax ID was issued by this Tax Jurisdiction	Country Code	Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or other Equity Instruments	Dormant	Other	If you selected "Other" please describe Details here
Company AG 486	TID333 486	United States	US					1									
Company AG 487	TID333 487	United States M	UM				1										
Company AG 488	TID333 488	Uruguay	UY			1											
Company AG 489	TID333 489	Uzbekistan	UZ		1												
Company AG 490	TID333 490	Vanuatu	VU	1													
Company AG 491	TID333 491	Venezuela, Bol	VE	1		1		1		1		1		1			
Company AG 492	TID333 492	Viet Nam	VN		1		1		1		1		1		1		
Company AG 493	TID333 493	Virgin Islands, I	VG			1		1		1		1		1		1	testetstst
Company AG 494	TID333 494	Virgin Islands, I	VI				1		1		1		1		1	1	
Company AG 495	TID333 495	Wallis and Futu	WF	1		1		1		1		1		1		1	tetsts2
Company AG 496	TID333 496	Western Sahara	EH	1													
Company AG 497	TID333 497	Yemen	YE		1												
Company AG 498	TID333 498	Zambia	ZM			1											
Company AG 499	TID333 499	Zimbabwe	ZW				1										

Where business activities are shown in the solution

After the Excel data has been imported into the CbC Reporting Solution solution, the business activities of each constituent entity is displayed in the [Report Data tab of the report](#) ²⁰. In the screenshot below, see the area boxed in red.

Message Information	Reporting Entity	Report Data	Additional Information
249 Countries and 498 Companies in Report		Import from Excel...	Add Country
United States		Currency: CAD	Delete Edit...
Revenues Unrelated Party	Revenues Related Party	Revenues Total	Profit (Loss) before Income Tax
335	335	670	335
Company AG 236 United States		Sales, Marketing or Distribution,	
Company AG 486 United States		Sales, Marketing or Distribution,	
United States Minor Outlying Islands		Currency: CDF	Delete Edit...
Revenues Unrelated Party	Revenues Related Party	Revenues Total	Profit (Loss) before Income Tax
336	336	672	336
Company AG 237 United States Minor		Manufacturing or Production,	
Company AG 487 United States Minor		Manufacturing or Production,	

2.4.3 Additional Info

The *Additional Info* table (screenshot below) provides additional information about the Summary Reference items of a tax jurisdiction. For example, in the screenshot below, additional information has been provided for two summary reference items of the Afghanistan tax jurisdiction. The relevant summary reference item can be selected from the combo box of the *Summary Reference* cell (see screenshot).

	A	B	C	D	
3	Please link your data into the fields with the YELLOW background. Make sure that no Country Code cell or Reference Code cell shows any error.				
4					
5	OPTIONAL	Check	OPTIONAL	Check	MANDATORY
6	<i>Tax Jurisdiction</i>	<i>Country Code</i>	<i>Summary Reference</i>	<i>Reference Code</i>	<i>Additional Information(max. 4000 characters)</i>
8	Austria	AT	Revenue Unrelated Party	CBC601	AT: Some comment.
9	Afghanistan	AF	Revenue Related Party	CBC602	AF: comment1.
10	Afghanistan	AF	Total Revenue	CBC603	AF: comment2.
11	Argentina	AR	Profit/Loss before Income Tax	CBC604	AR: comment3.
12	Netherlands	NL	Profit/Loss before Income Tax	CBC605	NE: comment4.
13	Germany	DE	Income Tax Paid (on Cash Basis)	CBC606	GE: comment5.
14	Belarus	BY	Income Tax Accrued (Current year)	CBC607	BE:comment 6.
15	Czech Republic	CZ	Stated capital	CBC608	CZ: comment7.
16	Lithuania	LT	Accumulated Earnings/ Retained E	CBC609	LI:comment8.
17	Oman	OM	Number of Employees	CBC610	OM: comment9.
			Tangible Assets other than Cash a		
			Name of NME Group		
			ets other than Cash and Cash		

Add data to this table as follows:

- Each summary reference of a tax jurisdiction is entered in a separate row. First select the country of tax jurisdiction from the dropdown list of the combo box that appears when you place the cursor in a cell of the *Tax Jurisdiction* column. The country code is entered automatically in the next column.
- In the *Summary Reference* column, select an item from the combo box (see screenshot above). The reference code (of the summary reference) is entered automatically in the next column.
- In the *Additional Information* column, enter the information for the selected summary reference item, up to a maximum of 4000 characters.
- Data in the cells need not be entered directly. You can also link to source Excel files (see [Excel's data linking feature](#)¹²).

Where additional information is shown in the solution

After the Excel data has been imported into the CbCR solution, the additional information is displayed in the [Additional Information tab of the report](#)²² (see screenshot below). Each tax jurisdiction from the Excel template is displayed in a single row. For each summary reference of a tax jurisdiction, the comment from the Excel template is displayed. You can edit all these values if you like (tax jurisdiction, summary reference, and additional information).

Message Information	Reporting Entity	Report Data	Additional Information
Country	Summary Category		Add Additional Info
Austria	Revenues - Unrelated		Delete Edit... 16 characters
AT: Some comment.			
Afghanistan	Revenues - Total		Delete Edit... 43 characters
AF: comment1.			

2.4.4 Save as XML

After you have finished editing the Excel Template for Import to your satisfaction, you are ready to save the data as XML. This is required in order to be able to import the data into a CbC report.

To save the Excel data as XML, do the following:

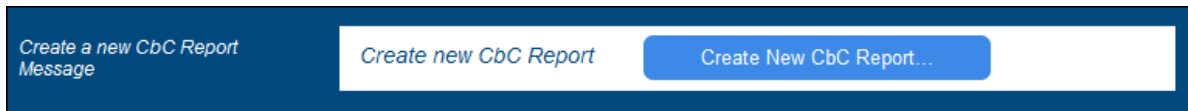
1. Click **File | Save As**.
2. Click **Browse**.
3. In the Save As dialog that appears, browse for a folder in which to save the file.
4. In the dialog's *Save as Type* field, select *XML Data*.
5. Enter the name of the XML file.
6. Click **Save**.

Note down the name and location of the XML file. This will be the file you select when you import Excel data into the report.

2.5 Create Report

After you have entered information about the reporting entity, you can create a new report for that entity as follows:

1. In the new message pane of the solution's main page (*screenshot below*), click **Create New CbC Report**.



2. In the form that appears (*screenshot below*), select the year for which you want to create the report and the language you want to use in your report. The date to select here is the last day of a 12-month reporting period. If the period is not a 12-month period, enter the length of the period in the *Warning* field of the report's [Message Information](#)¹⁹ tab.

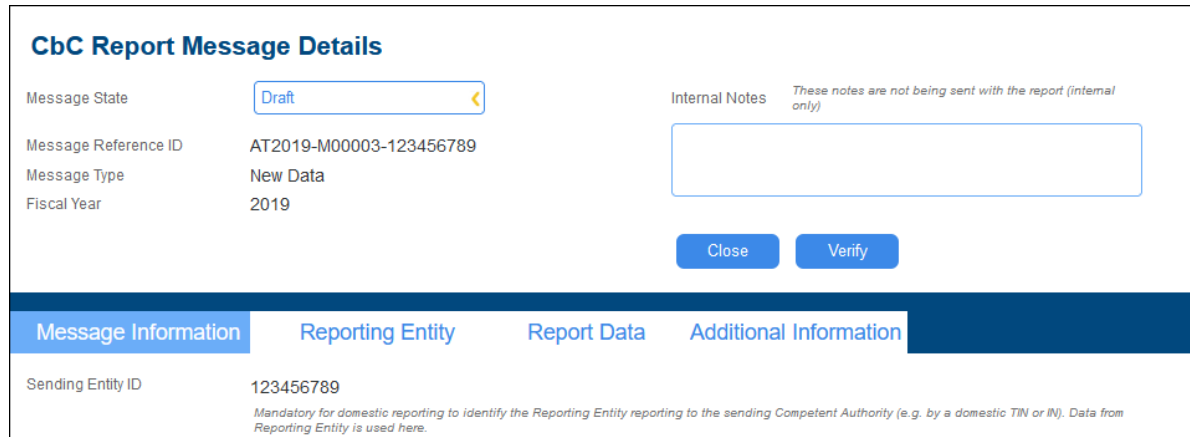
 A screenshot of a form titled "New CbC Report Message for Austria". The form has a white background with a blue border. At the top, it says "Reporting Period" followed by a date picker showing "2019-12-31" and "Fiscal Year 2019". Below this is a paragraph of instructions: "Please specify the last day of the reporting period (i.e. the fiscal year of the MNE Group) to which the message relates in YYYY-MM-DD format. For example, if the fiscal year of the MNE Group runs from 1 April 2018 to 31 March 2019, the entry would be '2019-03-31'. If exceptionally the reporting period does not correspond to a full 12-month period, enter the length of the period in the Warning field of the report's Message Information tab." Below the instructions is a "Language" dropdown menu showing "English". At the bottom of the form are two buttons: "Cancel" and "Create New Message...".

3. Click **Create New Message**. The report's main page appears (*see description below*). Note that, once a report has been created, neither its reporting period nor its language can be edited. To create a report for a another period, you must create a new report for it.

The report's main page

The report's main page (*screenshot below*) has two parts:

- *CbC Report Message Details*: A report is submitted as a message. This pane (the top pane) contains a summary of the message's meta information. It also contains buttons to (i) close the report page, (ii) verify the report's contents, and (iii) save the report to the solution's database and return to the solution's main page. Note that the **Save & Close** button becomes visible only after report data has been entered.



CbC Report Message Details

Message State:

Message Reference ID: AT2019-M00003-123456789

Message Type: New Data

Fiscal Year: 2019

Internal Notes: These notes are not being sent with the report (internal only)

Message Information | Reporting Entity | Report Data | Additional Information

Sending Entity ID: 123456789

Mandatory for domestic reporting to identify the Reporting Entity reporting to the sending Competent Authority (e.g. by a domestic TIN or IN). Data from Reporting Entity is used here.

- A lower pane with four tabs. In each tab you can edit part of the report's message. The main financial data is in the tab named *Report Data*. Additional information that you might want to add about various constituent entities can be added in the *Additional Information* tab.

In the rest of this chapter, we describe the four tabs in detail.

Saving a report

To save a report, click **Save & Close** in the top pane. (Note that the **Save & Close** button becomes visible only after report data has been entered.) The report will appear in the [list of saved reports](#)²⁴. To view or edit a saved report, click **View Existing Reports** on the [app's main page](#)⁷.

2.5.1 Message Information

The *Message Information* tab (screenshot below) contains information that is relevant to the message that is sent to tax authorities as a cover for the report.

Message Information	Reporting Entity	Report Data	Additional Information
Sending Entity ID	123456789		
Transmitting Country	Austria		
Receiving Country	Austria		
Reporting Period	2019-12-31		
Language	English		
Warning	<input type="text"/> <p><i>This is a free text field allowing input of specific cautionary instructions about use of the CbC message content. If the reported data is for a period other than for a full fiscal year this information can be given here as narrative, e.g. "ten month period".</i></p>		
Contact	<input type="text"/> <p><i>This is a free text field allowing input of specific contact information for the sender of the message (i.e. the Reporting Entity in the context of domestic reporting).</i></p>		

All the mandatory data of the report is taken from the data you entered in the forms for [Reporting Entity Details](#)¹⁰ and [New Report Details](#)¹⁷ and is non-editable. If you want to create a report for some other period, create a new report for this other period. If you want to edit the reporting entity's details, do this on the [Reporting Entity Details](#)¹⁰ page. If the [reporting period](#)¹⁷ is not a 12-month period, then enter the length of the period in the *Warning* field.

2.5.2 Reporting Entity

The *Reporting Entity* tab (screenshot below) contains a summary of key information about the reporting entity.

Message Information	Reporting Entity	Report Data	Additional Information
Name *	CbCR Test Company AG		
Country *	Austria		
Tax ID *	ID123456789 issued by Austria		
Entity ID			
Address	Musterstraße 10, ABC Towers 10		
	Vienna 1010 Austria		
Reporting Role	Ultimate Parent Entity		

The data in this tab is non-editable. It is taken from the data you entered in the [Reporting Entity Details](#) ¹⁰ page.

2.5.3 Report Data

The *Report Data* tab (screenshot below) is the main part of the report. It is where the financial data of the reporting entity is edited.

Message Information	Reporting Entity	Report Data	Additional Information
10 Countries and 92 Companies in Report		Import from Excel...	Add Country
Argentina		Currency: ARS	Delete Edit...
Revenues Unrelated Party	Revenues Related Party	Revenues Total	Profit (Loss) before Income Tax
100	50	150	0
		Income Tax Paid (on Income Tax Accrued Cash Basis)	Current Year
		0	0
		Stated Capital	Accumulated Earnings
		0	0
		Number of Employees	Tangible Assets other than Cash
		0	88
ARcompany1		Research and Development,	
ARcompany2		Holding or Managing intellectual property,	
Austria		Currency: EUR	Delete Edit...
Revenues Unrelated Party	Revenues Related Party	Revenues Total	Profit (Loss) before Income Tax
300	0	300	100
		Income Tax Paid (on Income Tax Accrued Cash Basis)	Current Year
		0	22
		Stated Capital	Accumulated Earnings
		0	44
		Number of Employees	Tangible Assets other than Cash
		0	66
AUcompany1		Holding shares or other equity instruments,	

There are two ways in which the financial data can be entered:

- *Import from Excel:* The financial data is imported from the Altova CbC Reporting Solution's Excel Template for Import. For information about how to create this template, see [Excel Template for Import](#)¹¹. To import data from this template, click the **Import from Excel** button, which is located at the top right of the *Report Data* tab (see screenshot above). For information about importing, see the next section, [Import from Excel](#)²¹.
- *Manually:* First add a country by clicking **Add Country**, located at top right of the tab (see screenshot above), and then click **Add Companies**. Within each country, you can then add one company after the other. For each company, you can then add financial data. At every point—(i) All Countries, (ii) Individual Country and All Companies, (iii) Individual Company—you can (i) cancel your edit, (ii) verify data for completeness and format, and/or (iii) save your data to the database and go back to the Report page.

Saving a report

Click **Verify** if you want to check whether any data is missing or incorrect in some way. To save a report, click **Save & Close** in the [top pane of the Report page](#)¹⁸.

Editing report data

After report data has been entered—either manually or by importing from Excel—you can edit this data. You can edit the following:

- Country financial summary: (i) Click that country's **Edit** button, (ii) edit the country's financial summary fields, (iii) click **Save & Close** to save country edits.
- Company (constituent entity) business activities: (i) Click the relevant country's **Edit** button, (ii) click **Edit Companies**, (iii) edit the company's business activities, (iv) click **Save & Close** to save company edits, (v) click **Save & Close** to save country edits.

Note: You can use the relevant **Delete** buttons to delete individual countries and companies.

Note: When saving, you will need to save separately at different levels: (i) companies level, (ii) country level, (iii) report level.

2.5.4 Import from Excel

Instead of entering your CbCR financial data manually into the [Report Data](#)²⁰ tab, you can import the relevant data from an Excel template. This template can be [downloaded from within the solution](#)¹¹, and filled in. The advantage of using the template is that you can link the template's cells to existing Excel data that you have. This kind of linking ensures that the CbCR data in your template file is automatically kept up-to-date. When you are ready to import the Excel template data into the solution, all you need to do is the following:

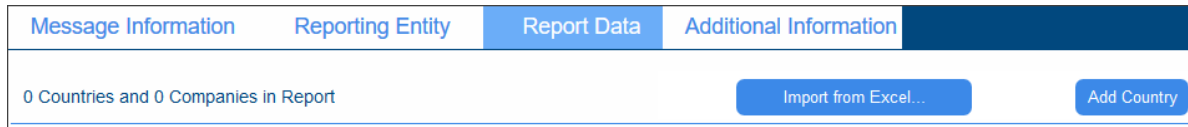
1. Save the Excel template data as XML. How to do this is described in the topic [Save as XML](#)¹⁵.
2. Import this XML file into the solution by using the solution's Import from Excel feature, described below.

Importing the Excel data

In order to import the Excel data, you must know the name and location of the XML file to which the Excel data was saved (see above).

To import, do the following:

1. Go to the [Report Data](#)²⁰ tab of the [Report page](#)¹⁷ (see screenshot below).



2. Click **Import from Excel** (see screenshot).
3. In the File Upload dialog that appears, browse for the XML file to which the Excel data was saved, and click **Open**.
4. The Excel data is imported. Information from the [Summary Information](#)¹² and [Business Activities](#)¹³ tables of the Excel file are displayed in the [Report Data](#)²⁰ tab of the solution. Data from the [Additional Info](#)¹⁴ table of the Excel file is displayed in the [Additional Information](#)²² tab of the solution. You can edit the imported data in these two tabs.
5. When you have finished importing and editing, [save the report](#)¹⁸ by clicking **Save & Close**. The report will appear in the [list of saved reports](#)²⁴.

Note: You can subsequently view or edit a saved report. To do this, click **View Existing Reports** on the [app's main page](#)⁷.

2.5.5 Additional Information

The *Additional Information* tab (screenshot below) displays additional information about the summary information of different countries. Additional information is given per summary information item (such as *Profit or Loss*) of a given country (see screenshot).

Note: If you have imported data from an Excel template, the additional information data is taken from the [Additional Info](#)¹⁴ table of the template.

Country	Summary Category	
Argentina	Profit or Loss	Add Additional Info
AR: comment3.		Delete Edit...
		13 characters
Netherlands	Tax Paid	Add Additional Info
NE: comment4.		Delete Edit...
		13 characters

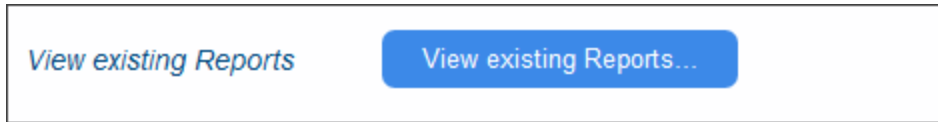
Note the following points:

- You can edit the additional information of each entry.
- To add a new additional information item, click **Add Additional Info** at the top right of the tab, and edit the entry that is appended to the list.
- To delete the additional information, click its **Delete** button.
- Click **Verify** if you want to check whether any data is missing or incorrect in some way.
- When done with all modifications, [save the report](#)¹⁷ by clicking **Save & Close**.

Note: You can subsequently view or edit a saved report. To do this, click **View Existing Reports** on the [app's main page](#)⁷.

2.6 View and Edit Existing Reports

The View Existing Reports pane on the [app's main page](#)⁷ (screenshot below) is the entry point to the page that lists the reports that have been saved to the solution's database.



Click **View Existing Reports** to access existing reports. The list of reports is displayed (see screenshot below).

Message Reference ID	Reporting Period	Created On			
Message Type	Reporting Year	Status	Comment		Back
NL2016-M00004-NL837367363	2017-10-31	2017-10-05T09:55:23			
New Data	2016	Draft		Delete Create XML Edit...	
AT2016-M00026-ID123456789	2017-12-31	2017-10-16T15:28:42			
New Data	2016	Draft		Delete Create XML Edit...	
AT2016-M00031-ID123456789	2017-03-31	2017-10-17T12:39:31			
New Data	2016	Draft		Delete Create XML Edit...	

For each report, you can do the following:

- Click **Delete** to delete the report
- Click **Edit** to edit the report in the solution. The report will be opened in the [main Report page](#)¹⁷.
- Create the report in XML format for submission. For information about this, see the next chapter, [Create XML for CbCR Submission](#)²⁷.

Click **Back** to go to the [app's main page](#)⁷.

2.7 Create a Correction Report

If, after a report (initial message) has been sent to the tax authorities, you need to modify the reported data or add new data, you can do this in a correction report (correction message). To send a correction report, click **Create Correction Report** in the Create Correction Report pane of the [app's main page](#)⁷.

In the page that appears, the list of reports that have been sent to the tax authorities (initial messages) will be displayed (see *screenshot below*). You can now create correction reports for any of the listed initial messages. Note that you must create a separate correction report for modifying data and for adding new data.

Important Information about Correction of previously filed Messages

Once a CbC Message has been sent to the Tax Authorities (Initial Message) it should not be changed anymore.

If you discover any missing or wrong information in a CbC Message after it had been filed you need to create a "Correction Message".

There are two types of Correction Messages:

- 1. Adding new information that was missing in the Initial Message*
- 2. Changing or deleting of information from the Initial Message*

You need to decide which of the types of the Correction Message you need to create - both types can NOT be mixed in one Correction Message.

If you need to add information to an Initial Message AND make corrections/deletions to the Initial Message you must create 2 separate Correction Messages.

Please Select the Report you Want to Correct: *Only Messages with status "Sent" are shown in the below list*

Message Type	Status	Comment	Cancel
Message Reference ID	Reporting Period (Year)	Created On	
Correction Message Reference ID			
Initial Message	Sent	CbC Report for 2018 - completed	
US2016-M00003-ABC1234567	2018-12-31 (2016)	Created: 2019-04-15 12:01:46 - Last saved: 2019-04-15 12:04:40	Add new Data... Change / Delete Data...

For the initial message you want to correct:

- Click **Add new data** to open a correction report in which you can add new data as additional information. The correction report will contain all the necessary references to the original report (initial message). It will be opened at the [Additional Information](#)¹⁴ tab, and you can add data as described in [Additional Information](#)¹⁴. If you want to see the additional information of the initial message click **Show Original Data**. Click **Save & Close** after finishing.
- Click **Change/Delete data** to submit a correction report containing modified data. A new correction report is opened that contains all the necessary references to the original report. The data of the original report will be contained in the various tabs of the new correction report. You can edit this data in the following tabs: [Reporting Entity](#)²⁰, [Report Data](#)²⁰, and [Additional Information](#)²². Click **Save & Close** after finishing.

After you have finished making your corrections, click **Save & Close** to create the correction report.

Subsequently, the correction report can be accessed via the [View and Edit Existing Reports](#)²⁴ page, and can be viewed, edited, and deleted from there.

2.8 Import a CbCR Message

You can import a CbC report (in XML format), even those generated by other applications, and edit it in the Altova CbC Reporting Solution.

Import a CbC report as follows:

1. In the the Import CbC Report pane of the [app's main page](#)⁷, click **Import CbC Message**.
2. In the File Upload message box that appears, click **OK**.
3. In the File Upload dialog box, browse for the CbC report in XML format and click **Open**. The CbC report is imported and created as a new report with a status of *Sent*, and it is displayed in the solution.
4. Click **Save & Close** to add it to the existing reports in the solution's database. The report will now be available via the [View and Edit Existing Reports](#)²⁴ pane.

Note that you can change the status of the imported report, but do this with care. If the report has already been submitted and you want to modify data in it or add data, then the correct procedure is to [create a correction report](#)²⁵.

2.9 Create XML for CbCR Submission

CbC Reports have to be submitted to tax authorities in XML format. After you have finished adding data to your report and reviewing it, you can generate the report as an XML file from within the solution.

Generate the XML file for submission as follows:

1. On the solution's main page, click **View Existing Reports**.
2. In the list of existing reports that appears (*screenshot below*), click the **Create XML** button of the report you want to submit.

Message Reference ID	Reporting Period	Created On			
Message Type	Reporting Year	Status	Comment		Back
NL2016-M00004-NL837367363	2017-10-31	2017-10-05T09:55:23		Delete Create XML Edit...	
New Data	2016	Draft			
AT2016-M00026-ID123456789	2017-12-31	2017-10-16T15:28:42		Delete Create XML Edit...	
New Data	2016	Draft			
AT2016-M00031-ID123456789	2017-03-31	2017-10-17T12:39:31		Delete Create XML Edit...	
New Data	2016	Draft			

3. A page appears that contains options for creating the XML for different purposes: reporting, testing, debugging; *see screenshot below*.

Create XML File for Reporting Create XML for Reporting... Back

This converts your data to the OECD XML format for reporting to the Tax Authorities.

Create XML File for Testing Create XML for Testing...

This converts your data to the OECD XML format for testing the report with the Tax Authorities. Only use this format if your Tax Authority allows for testing the report.

Create XML File for Altova to find errors Create XML for Debugging...

If an XML file seems to have errors you can create a file with the same structure but all financial values are set to "1234". You can send this file to "cbc_reporting@altova.com" for debugging.

4. When you click one of the **Create XML for...** buttons, you will be prompted about whether you wish to save the file or to open it in an application. We recommend that you open the XML file in Altova's [XMLSpy](http://www.altova.com) software (www.altova.com) so that you can validate it against the [OECD CbCR XML Schema definition](#). If you open the file in XMLSpy, it is opened from a temporary location. Save the file to a suitable location. See *Validating the XML file with XMLSpy* below for more information.
5. Click **Back** to return to the [list of existing reports](#)²⁴.
6. In the list of existing reports, click **Back** to return to the [app's main page](#)⁷.

Validating the XML file with XMLSpy

In order to validate the generated XML file against the [OECD CbCR XML Schema definition](#), do the following.

1. Download the [CbCR XML Schema](#) to a folder on your machine or network
2. Save the XML file to the **same folder as the schema**.
3. Open the XML file in [Altova XMLSpy](#).
4. With the XML file being the active document in XMLSpy, select the menu command **XML | Validate** or press **F8**. You should get a message saying that the file is valid.

2.10 That's It

After you have read and tried out the steps listed in this Quick Start, you will have become familiar with the main requirements of CbCR and also with the Altova CbC Reporting Solution.

If, however, you need any further assistance, contact [Altova Support](https://www.altova.com/support) (<https://www.altova.com/support>).

For additional information, visit the [Altova website](https://www.altova.com) and the Altova CbC Reporting Solution webpage, <https://www.altova.com/cbc-reporting-solution>.

3 Template Structure

The Excel Template for Import (*screenshot below*) consists of five sheets (*see bottom screenshot*):

- A How-To sheet, which provides a broad overview of how to use the template
- Three data tables, named, respectively: *Summary Information*, *Business Activities*, and *Additional Info*
- A sheet name *Aux*, which contains report-related information for reference, such as item codes, country codes, and currency codes

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Altova Country by Country Reporting Solution - How-To												
2													
3	This Excel document helps you to collect CbC Reporting data and move it to the Altova CbC Reporting Solution.												
4													
5	Step 1:	For each country that you want to report for please fill in 1 line in Table 1 - Summary Information											
6		Fill your data into the yellow fields.											
7		Red Fields show errors (most likely typos in country or currency names)											
8													
9	Step 2:	For each company that you need to include please fill in 1 line in Table 2 - Business Activities											
10		Fill your data into the yellow fields.											
11		Red Fields show errors (most likely typos in country names)											
12													
13	Step 3:	Add the additional Information you want to provide											
14		make sure to use not more than 4000 characters in each line											
15		Red Fields show errors (most likely typos in country names or text too long)											
16													
17	Step 4:	Check for errors - no red fields should be shown											
18													
19	Step 5:	Export your data											
20		Select "Save As..." from "File" menu											
21		File save dialog - "Save as type:" select "XML Data (*.xml)"											
22		Remember the name and location where you saved the XML file.											
23													
24	Step 6:	Import your data to the Altova CbC Reporting Solution											
25		In Tab "Report Data" select "Import from Excel..."											
26		Select the XML file you just saved.											
27		Data is imported and displayed in the Altova CbC Reporting Solution											
28													
29													
		How-To	Table 1 - Summary Information	Table 2 - Business Activities	Table 3 - Additional Info	aux							

Overview of Excel data structure

The three tables of the Excel template are related to each other as follows:

- *Table-1: Summary Information* contains a summary of information about each country in which the reporting entity is active, with each country being reported on a single line. Each country is identified by its unique country code.
- *Table-2: Business Activities* contains details of related businesses across all the countries reported in Table-1. Each business is keyed to the country of its tax jurisdiction by that country's country code. In the solution's interface, all the businesses in each country will be grouped together.
- *Table-3: Additional Info* provides additional information for each summary category (see the *Aux* sheet) within each country. For example, you can provide additional information about the summary category *CBC609: Number of Employees* in the tax jurisdiction of Ireland, as well as about the summary category *CBC603: Total Revenue* in the tax jurisdiction of Ireland. Each country is identified by its unique country code, and each summary reference is identified by its unique reference code. Additional information for each item is restricted to 4000 characters.

If you look at the How-To sheet's screenshot above, you will see that the first three steps briefly explain how to enter data in the three tables described above. Each of the tables is described in more detail in the rest of this chapter.

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