REPUBLIC OF CYPRUS
MINISTRY OF FINANCE

HEADQUARTERS
1471 NICOSIA

CbCR / DAC4 2018 – XML Preparation & Submission User Guide

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1. Introduction

This document provides guidelines for preparing and submitting your XML report for the purpose of the CbCR/DAC4 Intergovernmental Agreements. Information are available on our website (www.mof.gov.cy/tax) under the section "Automatic Exchange of Information" > "CbCR (Country by Country Reporting)".

2. What data

The reporting entity has to submit a report in XML format that contains the data required as part of its CbCR/DAC4 Intergovernmental Agreements obligations and as these are defined in the relevant decree (appendix I).

3. XML format

XML (Extensible Markup Language) is a markup language used to encode document based on a specific format and rules. A sample of the file to be submitted is available on our website (CbCR / DAC4 – XML Sample File).

4. XML structure & validation

The Cyprus Tax Department accepts XML files which have been prepared based on the OECD's XML schema. OECD's XML schema user guide (CbCR XML Schema V1.0.1 User Guide) provides an in depth description of the XML content from both business and IT perspectives.

Validation of the basic structure of the XML file produced can be performed using the XSD files, also available on our website (CbCR XML Schema V1.0.1). You can validate your XML file using an XML editor/validator in combination with the XSD files. XML editors/validators are available for free download or by purchasing a license.

5. XML Preparation

An XML file can be prepared by obtaining the required tools or services. A tool can be an off-the-shelf solution or a custom build based on your needs. Off-the-shelf solutions usually accept an .xls file as input and generate a compatible XML output file. XML file preparation services are also available by many providers. Writing an XML file manually is possible but requires some IT skills and business understanding.

Converting or saving an .xls file containing the required data to an XML format, without using a specialized tool or the XSD files, will not work. The resulting file will not pass the validation checks as the structure is not compatible with the OECD's schema.
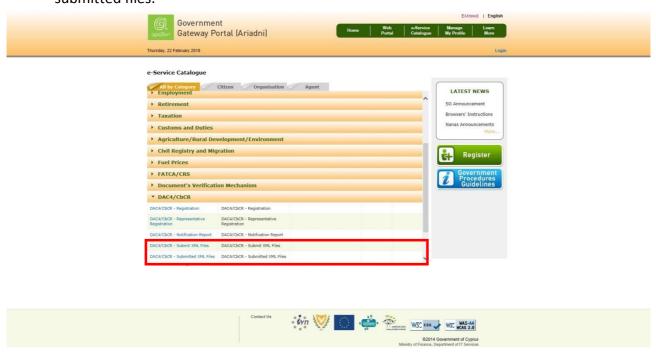
6. Submit the Report

Prerequisites for submitting a report are to be registered to the Government Gateway Portal (Ariadni) at https://cge.cyprus.gov.cy/re/public/ and have already submitted a notification for the given period.

- Login to Ariadni's portal
- Select the e-Service catalogue either from the home screen or from the top right menu.

- Select the DAC4/CbCR category from the listed e-Services.
- Select 'Submit XML File' to submit a file or 'Submitted XML Files' to view previously submitted files.

- Fill all the necessary fields
- Select 'Browse' to select your XML file
- Click 'Submit'

7. Validation and checks

After submitting your file the system preforms a series of validations and checks. The first step is to validate your file against the XSD files, a process which is done at the time of submission and will provide you with an immediate reply. The reply will be either a message confirming receiving your file or a list of errors that occurred during the validation process.

If your file successfully passed the validation step it will be checked against a series of data checks. Data checks cover a wide range of issues that are not covered by the XML validation process. This may include, data field completion checks, data structure correctness and records uniqueness. These checks are in line with the OECD's XML schema User Guide and the OECD's requirements. The outcome of this second step will be send by email, at the email address stated during your CbCR service registration.