



REPUBLIC OF CYPRUS  
**MINISTRY OF FINANCE**



ΤΜΗΜΑ  
**ΦΟΡΟΛΟΓΙΑΣ**  
TAX DEPARTMENT

**HEADQUARTERS**  
**1471 NICOSIA**

## **CRS/DAC2 2017 – Data Verification, Validation & Guidelines**

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## 1. Introduction

The purpose of this document is to provide a list of data verification and validation checks that take place upon data submission. Following the guidelines stated, will guarantee a more effective and efficient submission process.

There are two (2) checks processes running in sequence, the XML Validation process and the Data Checks process.

## 2. XML Validation

The XML validation process is a series of checks done with the use of the XSD files, as these provided by OECD. These XSD files are publicly available and can be used in combination with the respective tool to validate the correct structure of the XML file along with a number of data validation rules specified in the XSD files.

Submission result:	Rejected, to be submitted again
Return message:	On screen message, list of errors
Actions to be taken:	Correct the errors listed on the message, Resubmit the file
Precaution:	Download the latest XSD files from the Tax Department's or OECD's website and use an XML editor software (tool) to validate each file before submitting it. Checking and correcting your XML file offline is much faster and more convenient. XML editors are available either for free or by purchasing a license (e.g. notepad++, XMLSpy).

## 3. Data Checks

Data Checks take place after the submitted file has passed the XML validation. 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 or even records uniqueness. These checks are in line with the OECD documentation and requirements

### **DocTypeIndic Field**

Description:	Specifies the type of data being submitted, New Data, Corrected Data or Deletion of Data
Expected format/data:	OECD1, OECD2 or OECD3
Submission result:	Rejected, to be submitted again
Return message:	Message by email, list of errors
Actions to be taken:	Correct the errors listed on the message, Resubmit the file
Precaution:	Provide a correct type based on the period the file is submitted, i.e. initial submission period should always be of type OECD1. Only one type of records is allowed per file.

### **MessageRefId Field**

Description: It holds the message (file) unique identifier.  
Suggested format/data: <ID\_number\_(i.e.\_TIN)>.REPORTING\_YEAR(YYYY)>\_< SERIAL NUMBER>  
Submission result: Rejected, to be submitted again  
Return message: Message by email, list of errors  
Actions to be taken: Correct the errors listed on the message, Resubmit the file  
Precaution: Provide a unique MessageRefId across the years so to be able to identify a specific submission irrespective of year.

### **CorrMessageRefId Field**

Description: In case of a correction it holds a reference to the initial message (file) by using its original MessageRefId.  
Suggested format/data: Same as MessageRefId,  
<ID\_number\_(i.e.\_TIN)>.REPORTING\_YEAR(YYYY)>\_< SERIAL NUMBER>  
Submission result: Rejected, to be submitted again  
Return message: Message by email, list of errors  
Actions to be taken: Correct the errors listed on the message, Resubmit the file  
Precaution: Fill the CorMessageRefId with the initial MessageRefId value of the message to be corrected and only in combination of MessageTypeIndic = CRS702.

### **DocRefID Field**

Description: Contains a record level unique reference identifier. This should be able to identify a unique record across the file.  
Suggested format/data: <ID\_number\_(i.e.\_TIN)>.REPORTING\_YEAR(YYYY)>\_<DATE\_TIME(YYYYMM MDDHHMM)>\_< SERIAL NUMBER>  
Submission result: Rejected, to be submitted again  
Return message: Message by email, list of errors  
Actions to be taken: Correct the errors listed on the message, Resubmit the file  
Precaution: Provide a unique DocRefId within the submitted file

### **CorrDocRefId Field**

Description: In case of a correction it holds a reference to the initial record by using its original DocRefId.  
Suggested format/data: Same as DocRefId  
<ID\_number\_(i.e.\_TIN)>.REPORTING\_YEAR(YYYY)>\_<DATE\_TIME(YYYYMM MDDHHMM)>\_< SERIAL NUMBER>  
Submission result: Rejected, to be submitted again  
Return message: Message by email, list of errors  
Actions to be taken: Correct the errors listed on the message, Resubmit the file  
Precaution: Fill the CorrDocRefId with the initial DocRefId value of the record when corrected, voided or amended data are being submitted

### **TIN Field**

Description: Contains the receiving country Tax Identification Number  
Expected format/data: Valid TIN number  
Submission result: Rejected, to be submitted again  
Return message: Message by email, list of errors  
Actions to be taken: Correct the errors listed on the message, Resubmit the file  
Precaution: Provide a correct TIN in the correct format as stated above.  
A separate check, with the respective error message, is also carried out to verify that the field has been populated with a value when required.

### **FirstName and LastName Fields**

Description:	Contain the first and last name of an individual and should be provided
Expected format/data:	As stated in the XML user guide, currently defined as a character string
Submission result:	Rejected, to be submitted again
Return message:	Message by email, list of errors
Actions to be taken:	Correct the errors listed on the message, Resubmit the file
Precaution:	Provide the first and last name of individuals

### **ReportingPeriod Field**

Description:	Indicates the reporting year
Expected format/data:	YYYY-MM-DD
Submission result:	Rejected, to be submitted again
Return message:	Message by email, list of errors
Actions to be taken:	Correct the errors listed on the message, Resubmit the file
Precaution:	The year in the ReportingPeriod field should be the same as the one selected as a parameter in the screen during the XML file upload.

### **SendingCompanyIN Field**

Description:	Contains the TIN number of the reporting Financial Institution as this provided by the Cyprus Tax Department
Expected format/data:	Valid CY TIN number
Submission result:	Rejected, to be submitted again
Return message:	Message by email, list of errors
Actions to be taken:	Correct the errors listed on the message, Resubmit the file
Precaution:	Provide a correct TIN number. A separate check, with the respective error message, is also carried out to verify that the TIN used is the same as of the FI submitting it.

### **MessageTypeIndic Field**

Description:	Specifies the type of data being submitted, New Data or Corrected Data on a message level
Expected format/data:	CRS701, CRS702, CRS703
Submission result:	Rejected, to be submitted again
Return message:	Message by email, list of errors
Actions to be taken:	Correct the errors listed on the message, Resubmit the file
Precaution:	Provide a correct type based on the period the file is submitted, i.e. initial submission period should always be of type CRS701. Only one type of records is allowed per file.

### **ReceivingCountry Field**

Description:	Identifies the jurisdiction of the tax administration that is the final intended recipient of the data.
Expected format/data:	2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard
Submission result:	Rejected, to be submitted again
Return message:	Message by email, list of errors
Actions to be taken:	Correct the errors listed on the message, Resubmit the file
Precaution:	Use the correct country code. <b>EXCEPTIONS:</b> In case and only of undocumented accounts or Nil report use the 'CY' code.

### **ReportingGroup**

Description:	The section of the XML contains the actual data to be submitted.
Expected format/data:	Only one (1) ReportingGroup section per XML file.
Submission result:	Rejected, to be submitted again
Return message:	Message by email, list of errors
Actions to be taken:	Correct the errors listed on the message, Resubmit the file
Precaution:	Although in the schema this element can be repeated, for CRS purposes, only one ReportingGroup per CRSBody is to be provided. The AccountReport should be repeated as required.

### **Address CountryCode Field**

Description:	Provides the country code associated with the account holder's address.
Expected format/data:	2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard
Submission result:	Rejected, to be submitted again
Return message:	Message by email, list of errors
Actions to be taken:	Correct the errors listed on the message, Resubmit the file
Precaution:	Use the correct country code. <b>EXCEPTIONS:</b> In case and only of undocumented accounts, where the account holder's country is not known, then the 'CY' code can be used.