



REPUBLIC OF CYPRUS  
**MINISTRY OF FINANCE**



ΤΜΗΜΑ  
**ΦΟΡΟΛΟΓΙΑΣ**  
TAX DEPARTMENT

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## **CbCR/DAC4 2018 – 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.

The Tax Department has in place two (2) sets of checks running in sequence, the XML Validation and the Data Checks.

## 2. XML Validation

The XML validation checks are 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 an XML editor to validate the 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.

## 3. Data Checks

Data Checks run 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 records uniqueness. These checks are in line with the OECD documentation and requirements. Cyprus Tax Department runs the following data checks.

### **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)>.END\_OF\_FISCAL\_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)>.END\_OF\_FISCAL\_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 CorrMessageRefId with the initial MessageRefId value of the message to be corrected and only in combination of MessageTypeIndic = CBC402.

**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)>.END\_OF\_FISCAL\_YEAR(YYYY)>\_<DATE\_TIME(YY YMMDDHHMM)>\_< 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(YYYYM 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 Tax Identification Number of the Constituent Entity
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.

**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 entered in the MessageSpec section should be the same as the one selected as a parameter on the screen field 'Fiscal Year Ending Date' of the corresponding Notification.

**MessageTypeIndic Field**

Description:	Specifies the type of data being submitted, New Data or Corrected Data on a message level
Expected format/data:	CBC401, CBC402
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 CBC401 and with combination of DocTypeIndic = OECD1. Only one type of records is allowed per file.