

Generic Status XML Schema

User Guide for Tax Administrations



Generic Status Message XML Schema: User Guide for Tax Administrations

Version 2.0 – March 2023



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Introduction

As a result of the development of the second version of the OECD Common Transmission System (CTS), tax administrations will, as from autumn 2020, be able to exchange a wide range of tax information with each other. In total, the CTS will accommodate close to 30 agreed message types, including on-request exchanges, spontaneous exchanges, TRACE, Mutual Agreement Procedures and assistance in tax collection.

As the information to be provided through one of the message types and transmitted by means of the CTS may contain errors, caused by either an incorrect file preparation and/or by incomplete or inaccurate corrections, 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 correction-related record errors in a structured manner.

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

The Generic Status Message XML Schema allows Competent Authorities that have received any of the agreed new message types through the CTS to report back to the sending Competent Authority, whether the file received contained any of the agreed file and/or record errors. The Generic Status Message XML Schema should not be used for CRS, CbC and ETR transmissions, as dedicated, more detailed Status Message XML Schemas exist for these message types.

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 Generic 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 information contained in the initial erroneous file sent.

Record errors address key issues of data quality of the information received, but do not as such impede the receiving Competent Authority from opening and using the file. The record errors contained in the Generic Status Message XML Schema relate only to the handling of identification numbers for messages and documents in the context of corrections and bilaterally agreed custom errors. As these agreed additional record-level validations are a recommendation, record errors are, unlike file errors, not required to be provided, but a matter of best efforts. However, in case record errors are communicated to the sending Competent Authority through the Generic 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.

While the Generic Status Message XML Schema allows providing structured information to the sender of the initial 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 Generic Status Message XML Schema

Introduction

The explanations in this user guide are provided using a fictitious ABC schema as an example for demonstration purposes, but the same principles will apply for all the message types (exchanges on request, spontaneous exchanges, TRACE, MDR, etc.) which are using the Generic Status Message (please see the complete list of message types on page 9).

For example, in the context of the MDR schema:

- The term “ABC schema” would refer to the MDR schema
- The term “ABC message” would refer to a MDR message (the MDR XML file which have been produced using the MDR XML schema)
- The term “ABC Status Message” would refer to the “MDR Status Message”. This will be Generic Status Message XML file which have been produced using the Generic Status Message XML schema. Since we are in the context of MDR, the MessageType will be “MDRStatus”.

Structure and general requirements

Part A of the User Guide contains further guidance on the use of the Generic 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 Generic 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 Generic 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 ABC message. The error codes to be used 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 Generic 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.

Appendix A to the Generic Status Message User Guide shows a diagrammatic representation of the Generic 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.

Appendix B to the Generic Status Message User Guide contains a Glossary of namespaces for the Generic 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 Generic Status Message XML Schema.

General principles for using the Generic Status Message XML Schema

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

An ABC Status Message refers to only one initial ABC message, indicated in the field OriginalMessage.OriginalMessageRefID.

Although a validation of the ABC Status Message is recommended, no ABC Status Message should be sent with respect to another ABC Status Message (except for file error 50014). As such, ABC Status Messages may only be sent in relation to an ABC message.

A request to correct or delete any of the records in an ABC message (i.e. a ABC XML Schema file) should not be sent by the sending Competent Authority until the earlier of the receiving Competent Authority indicating through a ABC Status Message that the initial file has been received as valid (Status is Accepted) or 15 days as of the sending of the ABC message.

Referencing

Each Status Message sent in accordance with the Generic XML Status Message Schema must only refer to one ABC Message (i.e. one ABC XML Schema file), as indicated in the field OriginalMessage.OriginalMessageRefID. No Status Message is to be sent 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 ABC message indicates in the Generic Status Message XML Schema that the original ABC 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 ABC message must be accepted.

Even if error(s) are specified, the original ABC message can still be accepted, in which case it describes errors deemed not substantial 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 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 Generic Status Message

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

Can the sending Competent Authority reuse the MessageRefID for the ABC 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.

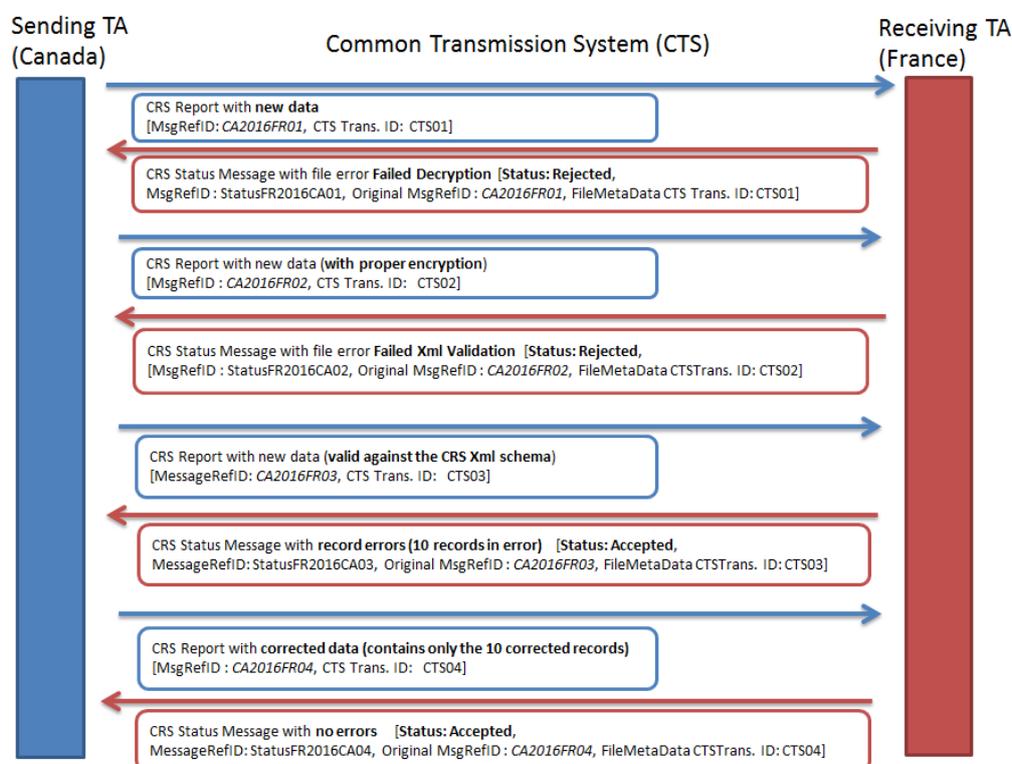
In case of record error(s), a correction message must always have a new MessageRefId.

Example for the sequence of exchanges under the MDR Status Message

This section contains an example of MDR and MDR Status Message exchanges through the Common Transmission System. The same approach is applicable for the other message types, unless some file/record error(s) does not apply to this message type.

As an example, for an exchange of MDR information between Canada and France, the following events occur:

1. Canada sends a MDR message with new data to France
 - France is not able to decrypt the file and sends a MDR Status Message
2. Canada corrects the file with proper encryption
 - France found XML validation errors and send a MDR 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: Generic 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		/	gsm:StringMin1Max200_Type	Optional

[The Sending Company IN element can only be used:

- If the ABC Status Message is used in the context of domestic reporting
- If the ABC schema contains a SendingCompanyIN element
- If the conditions above are met, the SendingCompanyIN will contain the same value as in the ABC message for which it relates]

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 ABC 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.

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 ABC 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.

¹ The following disclaimer refers to all uses of the ISO country code list in the Generic 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
MessageType			gsm:MessageType_EnumType	Validation

This data element specifies the type of message being sent. The only allowable values are the codes indicated below.

Message types available for the Generic Status Message

Codes	Descriptions
CRSStatus	Not to be used, instead the CRS Status Message must be used ²
CBCStatus	Not to be used, instead the CbC Status Message must be used ³
ETRStatus	Not to be used, instead the ETR Status Message must be used ⁴
DTCAEOIStatus	DTC AEOI Status message
MDRStatus	MDR Status message
NTJStatus	FHTTP NoNom exchanges Status message
CDQStatus	CRS Data Quality Status message
DPIStatus	Model Reporting Rules for Digital Platforms Status message
EOIRFreeDTStatus	EOIR free format – Direct Tax Status message
EOIRFreeITStatus	EOIR free format – Indirect Tax Status message
EOIRFreeTCRStatus	EOIR free format – Tax collection and recovery Status message
EOIRStructDTStatus	EOIR structured format (e-forms) – Direct Tax Status message
EOIRStructITStatus	EOIR structured format (e-forms) – Indirect Tax Status message
EOIRStructTCRStatus	EOIR structured format (e-forms) – Tax collection and recovery Status message
SponFreeDTStatus	Spontaneous exchanges free format – Direct Tax Status message
SponFreeITStatus	Spontaneous exchanges free format – Indirect Tax Status message
SponFreeTCRStatus	Spontaneous exchanges free format – Tax collection and recovery Status message
SponStructDTStatus	Spontaneous exchanges structured format (e-forms) – Direct Tax Status message
SponStructITStatus	Spontaneous exchanges structured format (e-forms) – Indirect Tax Status message
SponStructTCRStatus	Spontaneous exchanges structured format (e-forms) – Tax collection and recovery Status message
JointAuditsStatus	Joint Audits Status message
JITSICStatus	JITSIC Status message
MAPStatus	MAP Status message
TRACEStatus	TRACE Status message
OtherStatus	Other exchanges under international tax agreements Status message

² The CRS Status Message must be used for CRS. The Generic Status Message cannot be used for CRS. This value was included in the Generic Status Message schema to avoid a schema change if in the future it was decided to use the Generic Status Message for CRS.

³ The CbC Status Message must be used for CbC. The Generic Status Message cannot be used for CbC. This value was included in the Generic Status Message schema to avoid a schema change if in the future it was decided to use the Generic Status Message for CbC.

⁴ The ETR Status Message must be used for ETR. The Generic Status Message cannot be used for ETR. This value was included in the Generic Status Message schema to avoid a schema change if in the future it was decided to use the Generic Status Message for ETR.

Element	Attribute	Size	Input Type	Requirement
Warning		1 to Max 4'000 characters	gsm:StringMin1Max4000_Type	Optional

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

Element	Attribute	Size	Input Type	Requirement
Contact		1 to Max 4'000 characters	gsm:StringMin1Max4000_Type	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 ABC Status Message).

Element	Attribute	Size	Input Type	Requirement
MessageRefID		1 to 170 characters ⁵	gsm:StringMin1Max170_Type	Validation

This data element is a free text field capturing the sender's unique message identifier (created by the sender) that identifies the particular ABC 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 ABC Status Message to be entered here is not to be confused with OriginalMessageRefID which indicates the MessageRefID of the **original** ABC message, in relation to which the ABC Status Message is provided.

The MessageRefID identifier can contain whatever information the sender of the ABC Status Message uses to allow identification of the particular ABC Status Message but must start with the Message type code⁶ followed by the sender country code (i.e. the Competent Authority receiving the original ABC message), then the receiver country code (i.e. the sender of the original ABC message) before a unique identifier.

e.g. MDRStatusFRCA123456789

This MessageRefID indicates that this is a MDR Status Message, France is the country of the Competent Authority sending the Status Message, Canada is the receiving country. In order to ensure that a status message can be uniquely identified, the MessageRefID must be unique in space and time (i.e. there must be no other status message in existence that has the same reference identifier).

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.nnn. Fractions of seconds may be used (in such a case the milliseconds will be provided in 3 digits, see ".nnn" in the format above). Examples: **2018-02-15T14:37:40** or **2018-02-15T14:37:40.789 (with milliseconds)**.

⁵ Please note that the MessageRefID is limited to 170 characters, but for the Status Message type codes starting with "EOIR" or "SPON", the MessageRefID is limited to 160 characters. This is necessary since the Metadata.SenderFileID is limited to 200 characters.

⁶ Only the Message types codes defined in section "Message types available for the Generic Status Message" can be used. This must be the same Message type code as specified in the MessageSpec.MessageType element.

II. Generic Status Message

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

Element	Attribute	Size	Input Type	Requirement
OriginalMessage			gsm:OriginalMessage_Type	Validation

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

Element	Attribute	Size	Input Type	Requirement
ValidationErrors			gsm:ValidationErrors_Type	Validation

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

Element	Attribute	Size	Input Type	Requirement
ValidationResult			gsm:ValidationResult_Type	Validation

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

Ila. Original Message

Element	Attribute	Size	Input Type	Requirement
OriginalMessage			gsm:OriginalMessage_Type	Validation

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

Element	Attribute	Size	Input Type	Requirement
OriginalMessage RefID		1 to 170 characters	gsm:StringMin1Max170_Type	Optional (Mandatory)

The Original Message Ref ID element should contain the unique identifier of the original ABC message for which this ABC 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 ABC Status Message, as the latter is the unique identifier for this ABC Status Message.

In case the Original Message Ref ID cannot be read from the ABC 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			gsm:FileMetaData_Type	Optional (Mandatory)

The File Meta Data element provides the file meta data information of the original ABC Message to which this ABC 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 ABC message.

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

Ila. Original Message – File MetaData

Information in this section is structured for transmissions through the CTS. If another transmission system is used, these fields may be populated accordingly or left blank, as appropriate.

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

The File Meta Data element contains information about the original transmission of the ABC message. In case the data was sent 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 ABC message. Accordingly, the File Meta Data element for transmissions through the CTS is composed of:

Element	Attribute	Size	Input Type	Requirement
CTSTransmissionID		1 to 200 characters	gsm:StringMin1Max200_Type	Optional (Mandatory)

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

[The CTS Transmission ID element is not used domestically.]

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 ABC Status Message was detected.

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

Ilb. Validation Errors

Element	Attribute	Size	Input Type	Requirement
ValidationErrors			gsm:ValidationErrors_Type	Validation

The Validation Errors element specifies whether the Competent Authority that has received the original ABC message has found errors in that original ABC 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			gsm:FileError_Type	Optional

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

Element	Attribute	Size	Input Type	Requirement
RecordError			gsm:RecordError_Type	Optional

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

IIb. Validation Errors – File Error

Element	Attribute	Size	Input Type	Requirement
FileError			gsm:FileError_Type	Optional

The File Error element is composed of:

Element	Attribute	Size	Input Type	Requirement
Code		1 to 10 characters	gsm:StringMin1Max10_Type	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		1 to Max 4'000 characters	gsm: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

Please consult Section III of Part B to determine the message types for which record errors may be provided.

Element	Attribute	Size	Input Type	Requirement
RecordError			gsm:RecordError_Type	Optional

The Record Error element is composed of:

Element	Attribute	Size	Input Type	Requirement
Code		1 to 10 characters	gsm:StringMin1Max10_Type	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		1 to Max 4'000 characters	gsm: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		1 to 200 characters	gsm:StringMin1Max200_Type	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				Optional

The Fields in Error element allows listing the fields (i.e. the ABC XML Schema elements) which are causing the error. The element can be repeated in case the error is caused by more than one field. The Fields in Error element is composed of the File Path element.

Element	Attribute	Size	Input Type	Requirement
FieldPath		1 to 400 characters	gsm:StringMin1Max400_Type	Optional

The Field Path element allows specifying the path (i.e. the XPATH without the namespaces) of the field (i.e. ABC XML Schema element) which is causing the record error. For field-level errors in records of ABC 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”

IIc. Validation Results

Element	Attribute	Size	Input Type	Requirement
ValidationResult			gsm: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 ABC message and is composed of:

Element	Attribute	Size	Input Type	Requirement
Status			gsm: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		1 to 400 characters	gsm:StringMin1Max400_Type	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 or a country-specific tool). This element can be repeated.

III. Schema version

The version of the schema and the corresponding business rules have a unique version number assigned that usually consists of two numbers separated by a period sign: major and minor version (ex: 1.0). The version number could also contain a third number (ex: 1.0.1) which indicates that the schema was revised with very minor changes (ex: only new enumerations were added).

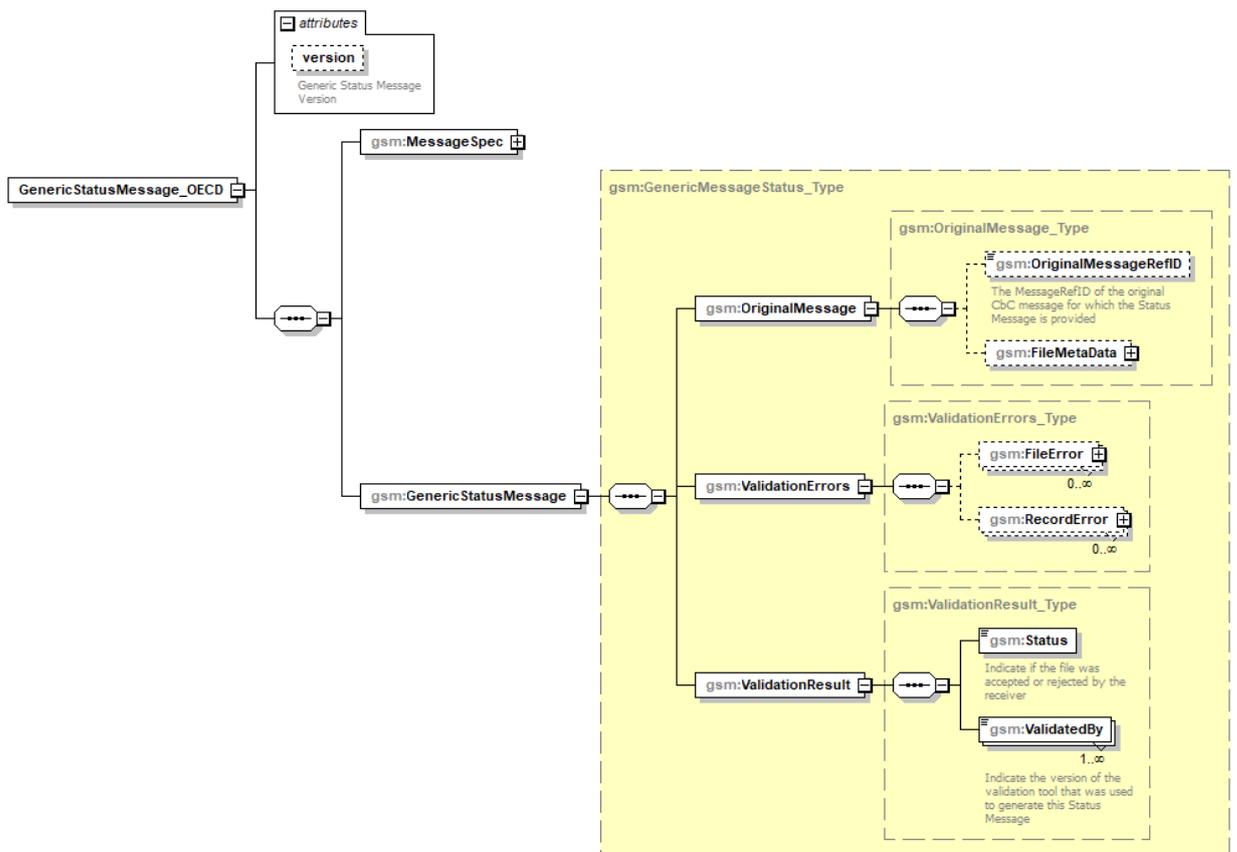
The version is identified by the version attribute on the schema element. The target namespace of the Generic Status Message schema contains only the major version.

Element	Attribute	Size	Input Type	Requirement
GenericStatusMessage_OECD	version	1 to 10 characters	gsm:StringMin1Max10_Type	Optional (Mandatory)

The root element GenericStatusMessage_OECD version attribute in the XML report file must be set to the value of the schema version. This will identify the schema version that was used to create the report.

For the Generic Status Message schema version 2.0, the version attribute must be set to the value "2.0".

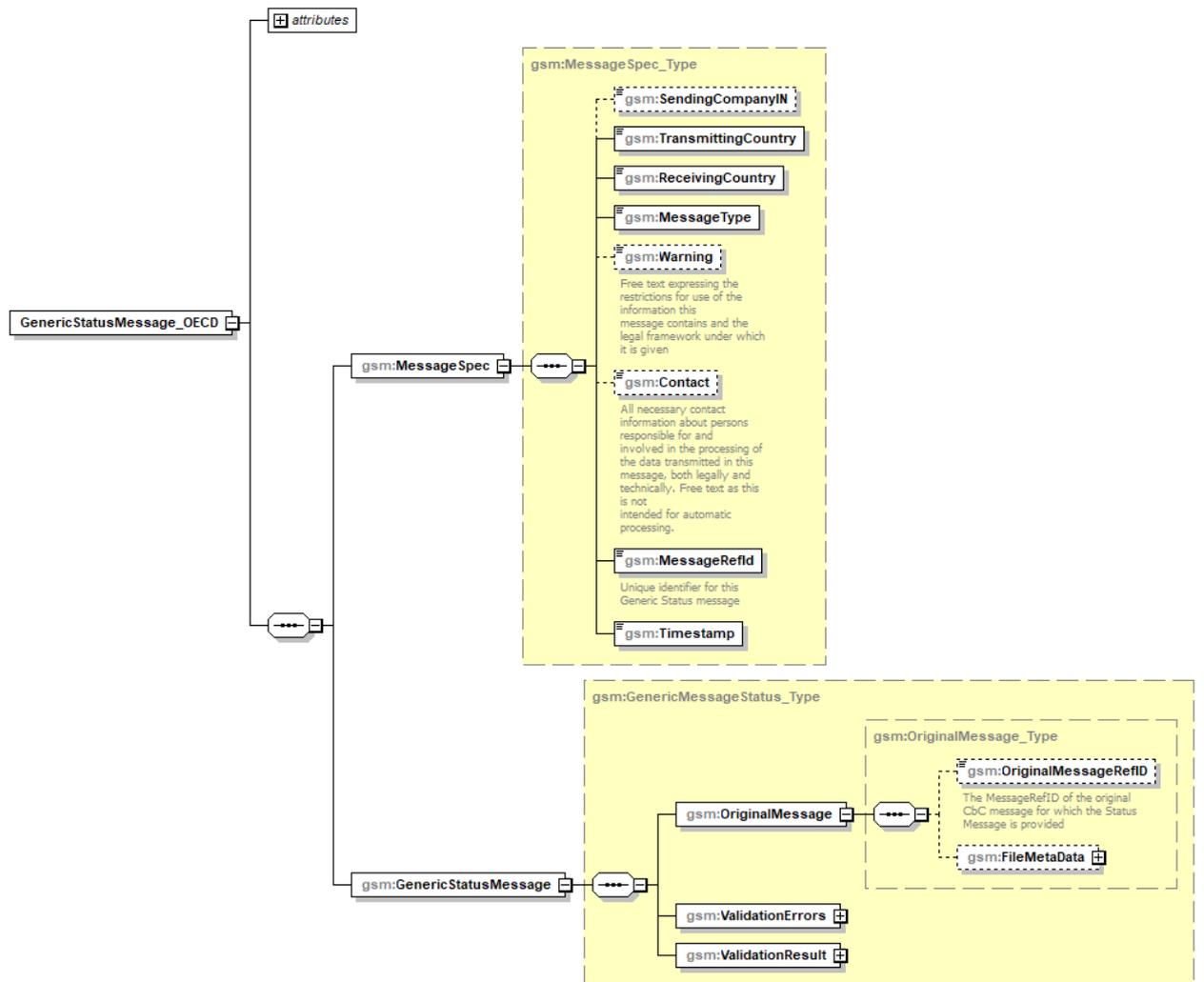
Appendix A: Generic Status Message XML schema diagrams



Generated by XMLSpy

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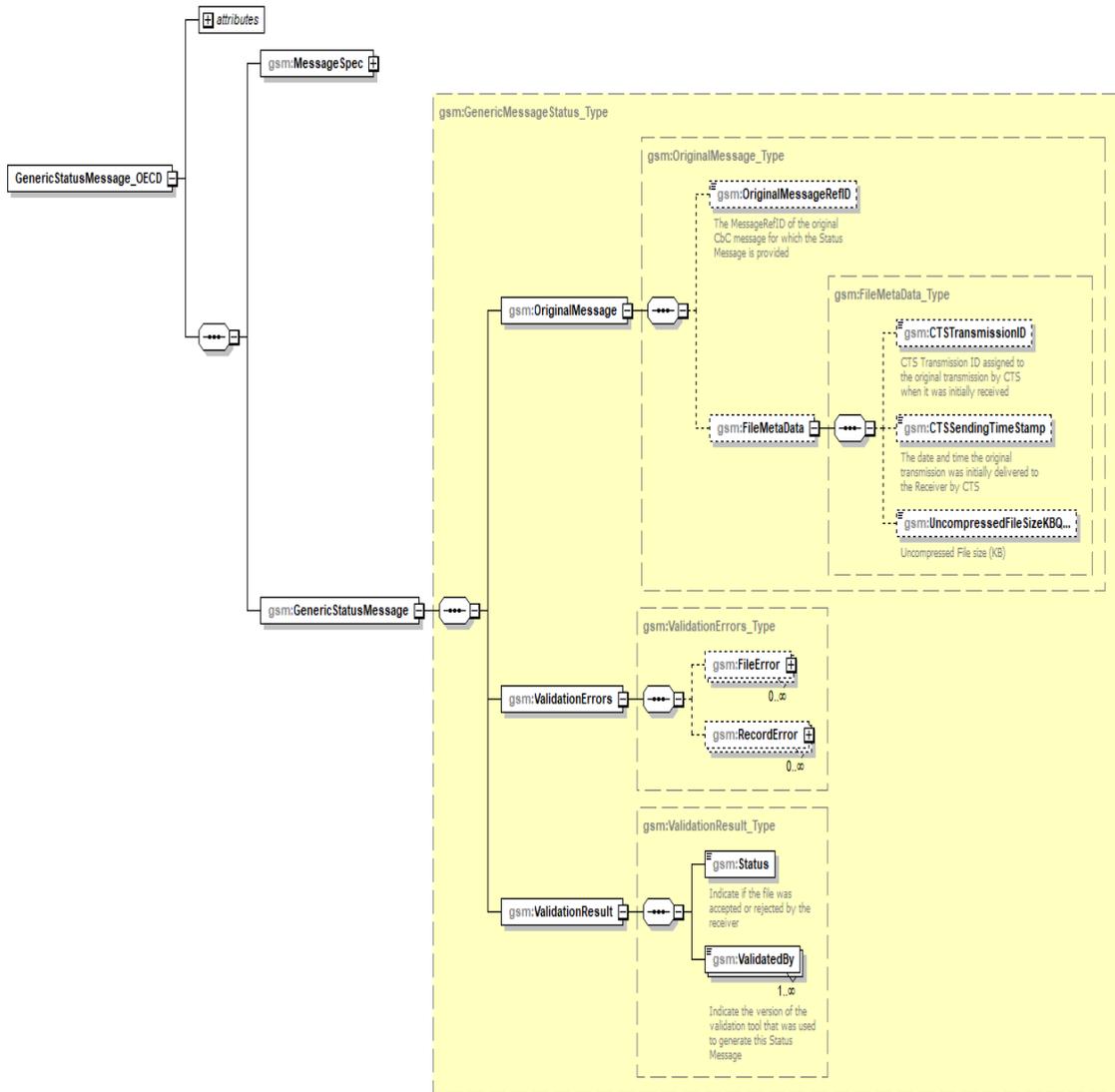
Message Header [Section I]



Generated by XMLSpy

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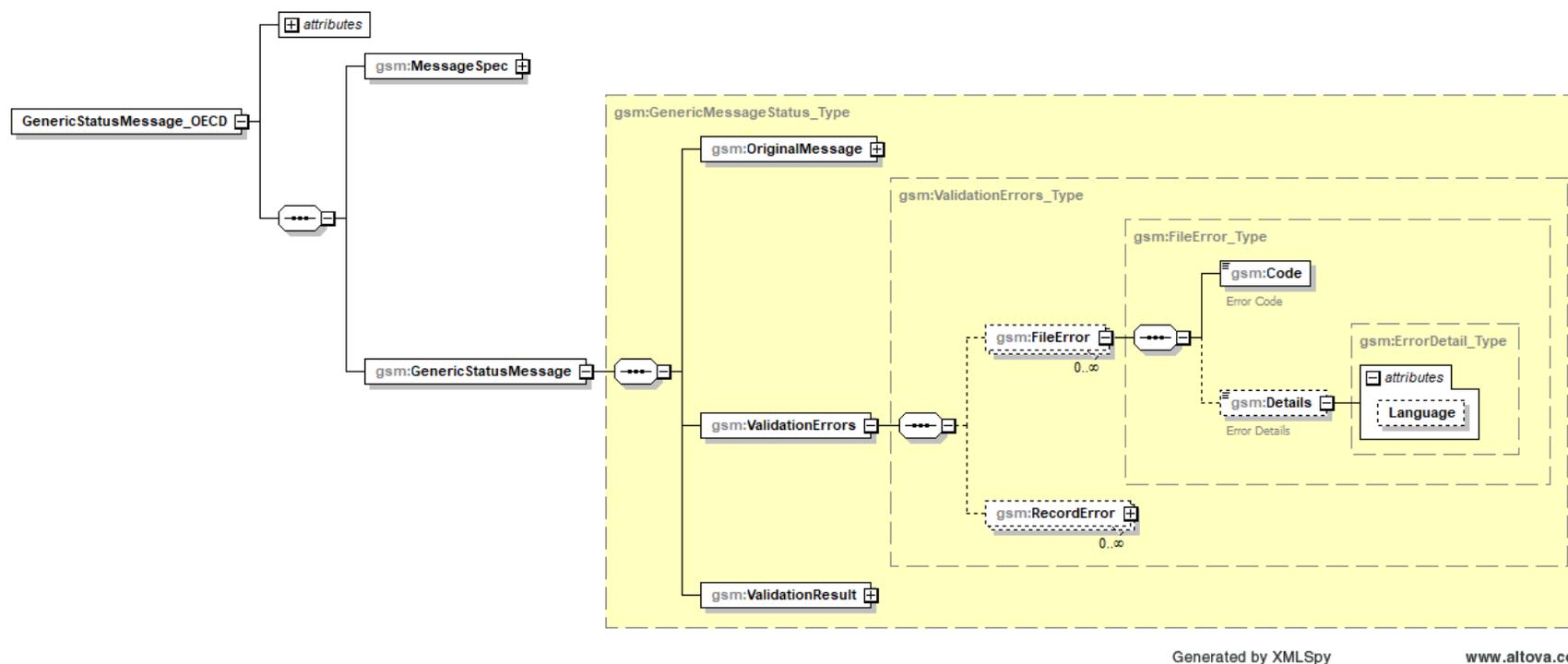
For practical reasons, the Transmitting Country and Receiving Country list is based on the ISO 3166-1 country list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD of any opinion whatsoever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



Generated by XMLSpy

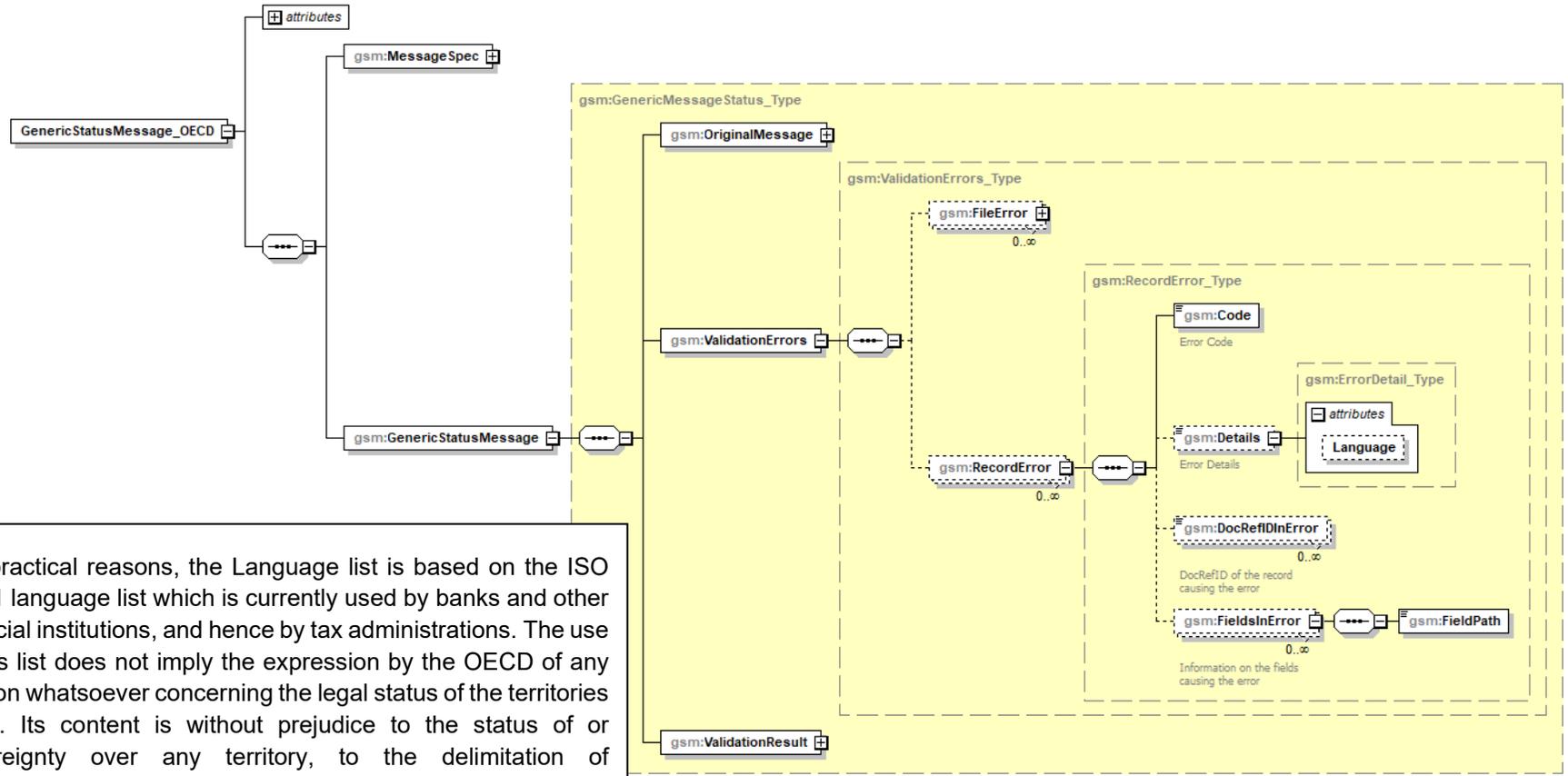
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Validation Errors – File Error [Section IIb]



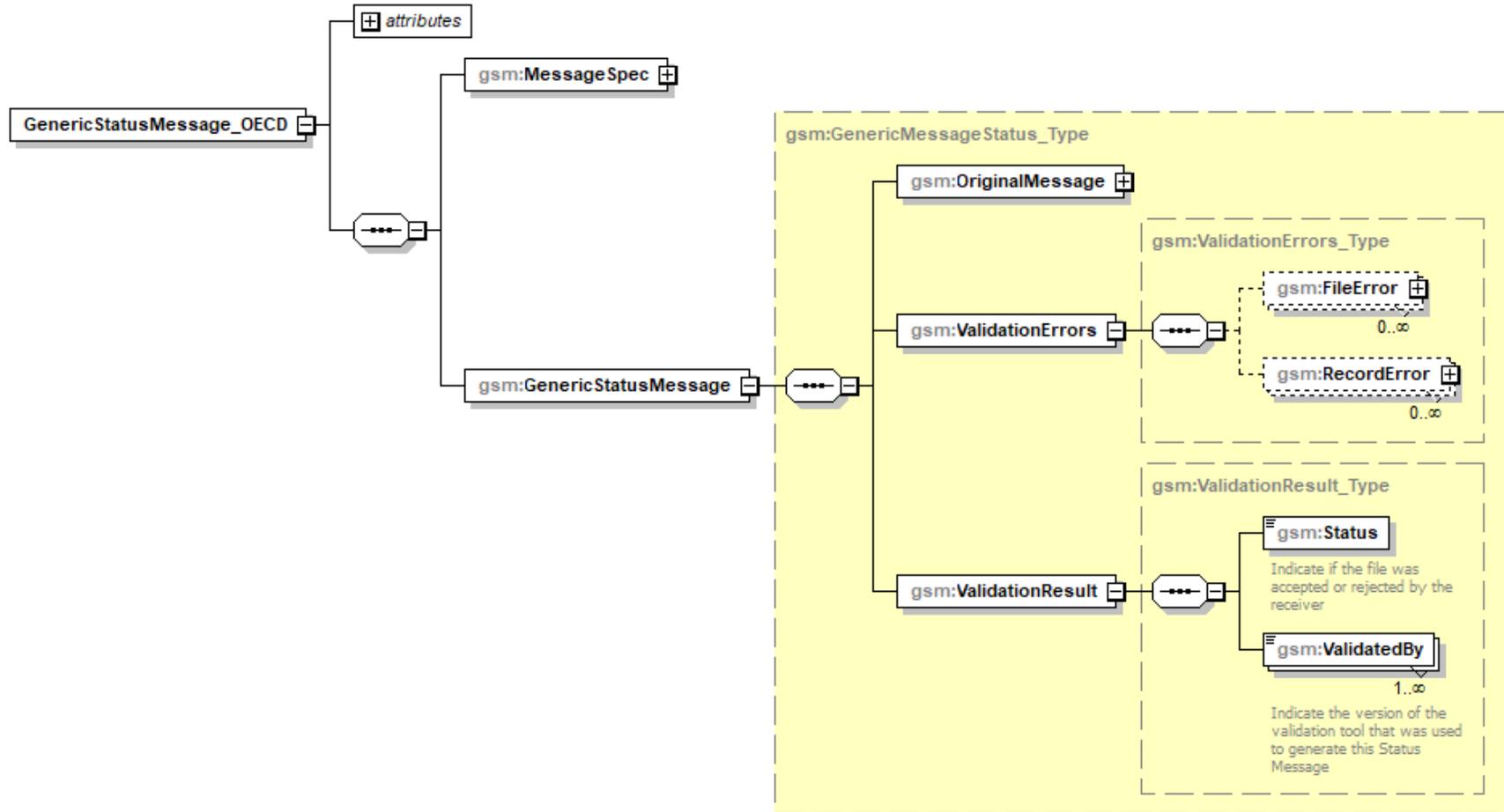
For practical reasons, the Language list is based on the ISO 639-1 language list which is currently used by banks and other financial institutions, and hence by tax administrations. The use of this list does not imply the expression by the OECD of any opinion whatsoever concerning the legal status of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



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 Results [Section IIc]



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Appendix B: Glossary of namespaces and frequently used terms

Generic Status Message XML Schema Namespaces

Namespace	Description	Filename
gsm	Generic Status Message types	GenericStatusMessageXML_v1.0.xsd
iso	ISO types (Country& Language codes)	isogsmtypes_v1.0.xsd

Frequently Used Terms

Term	Definition
ABC Status Message	Fictitious message type used to describe the status message process for each of the message types that will rely on the Generic Status Message XML Schema. The ABC Status Message allows to reports errors found on the previously transmitted ABC Message.
XML validation	XML validation allows validating ABC XML data file against the ABC 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	File validation verifies if the XML file can be received, read and validated. When file validation is successful, the record validation can be performed. Examples of file validation: Failed to download, decrypt, decompress, check signature, found viruses or threats , failed XML Validation, etc.
Record validation	Record validation provides additional validation of the ABC data (which are not already validated by the ABC XML Schema itself).
File error	A file error allows reporting that a ABC XML file has failed the file validation.
Record error	A record error allows reporting that a ABC XML file has failed the record validation.
Record	The term record refers to the correctable records. 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: Generic Status Message Validations user guide

This second part of the Generic 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 Generic 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 ABC message file).

File errors

For file errors, only one Status Message should be sent for a specific MessageRefID (i.e. for a specific ABC message file), but a different CTSTransmissionID should be provided (if the message is sent through the CTS). 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 sub-sequent validations have not been performed since the file could not be decrypted.

In case a file error is detected, the file should be resubmitted by the sender, using a new, unique MessageRefID

II. File Validations (50 000 – 59 999)

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 common approach to file preparation.

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 ABC XML Schema.

Action Requested:

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

When the Metadata.FileFormatCd is different than XML (e.g. JPEG or PDF), the file will be sent with the CTS Wrapper for non-Xml files. In such a case the file error 50007 will indicate that the Xml file failed the validation against the CTS Wrapper (for non-Xml files) schema.

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 ABC User Guide.

Action Requested:

Please ensure the MessageRefID follows structure defined in the ABC 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.

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 OECD11-OECD13, indicating test data. As a result, the receiving Competent Authority cannot accept this file as a valid ABC file submission.

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

The file error 50010 will only apply if the ABC schema contains a correctable record. A correctable record contains a DocSpec (and a DocTypeIndic), thus allowing for future corrections. For example, the CDQ schema does not contain correctable records, so the file error 50010 cannot be used in the context of the CDQ schema. Similarly, if the ABC message is using the CTS Wrapper for non-Xml files (e.g. an EOIR PDF file), then file error 50010 cannot be used.

Action Requested:

If this file was intended to be submitted as a valid ABC file, please resubmit with DocTypeIndic values in the range OECD1-OECD3 (see ABC User guide).

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 OECD1-OECD3. These DocTypeIndic values indicate data in this file may have been intended as a valid ABC file submission. ABC messages received in test environments are not accepted by the receiving Competent Authority as a valid ABC file submission. Submissions to the test environment should only include records with DocTypeIndic in the range OECD11-OECD13, indicating test files.

The file error 50011 will only apply if the ABC schema contains a correctable record. A correctable record contains a DocSpec (and a DocTypeIndic), thus allowing for future corrections. For example, the CDQ schema does not contain correctable records, so the file error 50011 cannot be used in the context of the CDQ schema. Similarly, if the ABC message is using the CTS Wrapper for non-Xml files (e.g. an EOIR PDF file), then file error 50011 cannot be used.

Action Requested:

If this file was intended to be submitted as a valid ABC file, please resubmit with DocTypeIndic values in the range OECD1-OECD3. If this file was intended as a test file, please correct the DocTypeIndic for all records and resubmit.

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 ABC 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 ABC 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).

II.14 The Message Type in the Generic Status Message does not match with the Message Type in the Metadata (50014)

File error code: 50014

The Message Type in the Generic Status Message does not match with the Message Type in the Metadata

File error description:

The message type specified in the Generic Status Message (MessageSpec.MessageType) does not match the message type specified in the Metadata (Metadata.CTSCommunicationTypeCd).

Action Requested:

The sending Competent Authority should resend the file and make sure the Message Type in the Generic Status Message does match with the Message Type in the Metadata.

III. Record Validations

The record errors defined below will only apply if the ABC schema contains correctable records. A correctable record contains a DocSpec (and a DocRefID), thus allowing for future corrections. For example, the CDQ schema does not contain correctable records, so the records errors below cannot be used in the context of the CDQ schema. Similarly, if the ABC message is using the CTS Wrapper for non-Xml files (e.g. for an EOIR PDF file), then the record errors cannot be used.

If the ABC Schema contains correctable records, the following validations are to be applied at record level in the context of corrections and for domestic or bilaterally agreed custom errors.

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

IIIb. 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 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. Please consult the relevant user guide to know if the MessageSpec.CorrMessage RefID can be used under certain conditions.
80008	Resend option	Resend option (OECD0) cannot be used for the correctable record specified (please consult the relevant user guide to know for which correctable record the Resend option can be used).
80009	Delete Parent record	The Parent record cannot be deleted without deleting all related Child records (either in same message or in previous messages).
80010	Message TypeIndic	A message can contain either new records (OECD1) or corrections/deletions (OECD2 and OECD3), but cannot contain a mixture of both.
80011	CorrDocRefID twice in same message	The same DocRefID cannot be corrected or deleted twice in the same message.
80013	Resend option, unknown DocRefID	An unknown DocRefID was specified for the Resend option (OECD0).
80014	Resend option, DocRefID is no longer valid	The DocRefID specified for the Resend option (OECD0) is no longer valid (invalidated or outdated by a previous correction message).

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

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

IIId. 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.

As a result of the development of the second version of the OECD Common Transmission System (CTS), tax administrations will, as from autumn 2020, be able to exchange a wide range of tax information with each other. In total, the CTS will accommodate close to 30 agreed message types, including on-request exchanges, spontaneous exchanges, TRACE, Mutual Agreement Procedures and assistance in tax collection.

As the information to be provided through one of the message types and transmitted by means of the CTS may contain errors, caused by either an incorrect file preparation and/or by incomplete or inaccurate corrections, the OECD has developed a common XML Schema for providing the sending Competent Authorities with information as to such file and correction-related record errors in a structured manner.

This document contains the structure of the *Generic Status Message XML Schema, Version 2.0*, as well as a User Guide setting out the practical guidelines for using the XML Schema, as approved by the Committee on Fiscal Affairs in March 2023.



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