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20 March 2025

Working Party 10, Expert-Sub Group  
Centre for Tax Policy & Administration  
Organisation for Economic Co-operation & Development  
2 Rue André Pascal  
75016 Paris, France

Via email: [WP10@oecd.org](mailto:WP10@oecd.org)

**RE: Technical Accuracy and Other Aspects of the GIR XML Schema  
Validation Rules**

Dear Sir or Madam:

On 15 January 2025, the OECD published the GloBE Information Return (“GIR”) XML Schema and User Guide (the “Guide”). In parallel, the Expert-Sub Group of OECD Working Party 10 has been developing a set of additional file and record validation rules for the GIR XML Schema. The Expert-Sub Group has asked business representatives who contributed to the GIR XML Schema consultation for feedback with respect to the technical accuracy of these validation rules, as well as their feasibility, impact, and appropriateness in terms of implementation complexity.

On behalf of Tax Executives Institute, Inc. (“TEI”), I am pleased to respond to the Expert-Sub Group’s request for feedback. We greatly appreciate being invited to provide our input.

**About TEI**

TEI was founded in 1944 to serve the needs of business tax professionals. Today, the organization has 55 chapters in North and South America, EMEA, and Asia. TEI, as the preeminent association of in-house tax professionals worldwide, has a significant interest in promoting sound tax policy, as well as the fair and efficient administration of the tax laws, at all levels of government. Our over 6,000 individual members represent over 2,800 of the leading companies in the world.<sup>1</sup>

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<sup>1</sup> TEI is organized under the Not-For-Profit Corporation Law of the State of New York. TEI is exempt from U.S. Federal Income Tax under section 501(c)(6) of the U.S. Internal Revenue Code of 1986.

## TEI Comments

TEI commends the OECD and the Working Party 10 Expert-Sub Group for seeking feedback from business organizations regarding the GIR XML Schema validation rules. These rules are critical to the proper functioning of the Schema and ensuring taxpayer compliance burdens are minimized. With that in mind, we have the following comments.

As a threshold matter, TEI recommends the OECD publish its own XML instances (i.e., examples of validating XML files adhering to the XML Schema Definitions (“XSD”)) of its XSD schemas. Without this publication, it remains extremely difficult for multinational enterprises (“MNEs”) to provide the OECD with meaningful input into its XML work.

TEI also recommends the OECD request countries refrain from adding additional validation requirements to the countries’ upload portals beyond those set forth by the OECD to encourage consistent implementation.

Similarly, TEI recommends the OECD ask countries to limit the number of GIR uploads by exchanging GIRs with one another. Each GIR return shared between countries through the existing multilateral exchange of information instrument is one fewer GIR MNEs must upload. It is also the most efficient way to reduce GIR filing problems and ensures the same information is reported across all countries. Many, if not all, GIRs and GIR notifications will be handled by an MNE’s tax function. This is efficient and promotes uniformity of the GIRs filed in various jurisdictions. Should countries add additional validation requirements despite our recommendation, TEI recommends the OECD ask countries to consider the following approach:

1. Publish any additional validation requirements in English before enforcing the requirements;
2. Ensure those requirements are easily accessible by linking them on a public part of the countries’ websites without requiring taxpayers to login to see the requirements;
3. Ensure such countries place the relevant parts of their XSD code for any additional validations in a downloadable file. Seeing the relevant XSD code assists taxpayers’ understanding of what tax authorities are looking for; and
4. Have countries add several XML instances of their XSD code in downloadable files as well to assist taxpayers’ understanding of what taxpayers are supposed to reproduce.

In respect of the Guide itself, will its rules be included in the existing GIR XSD schema or will they constitute a separate XSD schema? If the latter, then TEI recommends the OECD provide additional schema details. In particular, we recommend the OECD publish the schema itself so that taxpayers know how the validation rules function in practice. This will be helpful in situations where taxpayers believe they follow the rules written in English sentences in the final version of document CTPA/CFA/WP10/ESG(2025)3/REV2, but the uploading server refuses the XML file.

Next, we welcome OECD to establish procedures such that no third-party software or services beyond XML file generation are required for the GIR filing from taxpayers. Filing GIRs should be made as easy and efficient as possible. Requiring an MNE tax department in Germany to register locally in, for example, Kenya, Singapore, the Netherlands, Colombia and Canada, just to upload their GIR and GIR notifications is a waste of time and resources. The same applies to requiring MNE tax departments to send their full GIRs to local subsidiaries to do the uploads or pay thousands of Euros to consultants to do this for them.

Further, as TEI and other business stakeholders have previously recommended, we again recommend the OECD centralize taxpayer uploads for maximum simplicity, cost savings, and security. Every in-scope MNE in the world should be able to file their GIR and GIR notifications on one central server (e.g., managed by the OECD). Countries could then download those parts of the GIR they are entitled to from the same server. It will save MNEs millions of Euros in compliance costs compared to filing multiple GIRs in multiple countries. It will save governments tens of millions as they would not need to develop and maintain their own GIR uploading software, tax instruction packages, public cyber security portals, etc. This is a meaningful way of simplifying the GIR process and enhancing GIR integrity at the same time. The current process of multiple, nonconforming filings in multiple countries only enriches consultants and software developers.

The OECD should also divide the validation rules in document CTPA/CFA/WP10/ESG(2025)3/REV2 such that taxpayers know which rules apply to them when uploading their files and which apply only to inter-government exchanges. This would permit additional constructive feedback from stakeholders.

All error messages for failed uploads should be worded so that taxpayers know exactly what the error is and where it is in the file. The messages should be in English and in layman's terms, MNE tax departments are not all XML experts. More information is better than less. Much of the text in the far right column of CTPA/CFA/WP10/ESG(2025)3/REV2 is too cryptic already. For example, on validation rule 55 the "AdditionalDataPoint" description states "The AdditionalDataPoint should not be completed as no 'approved government guidance' has been provided on the completion of the AdditionalDataPoint." It is difficult to understand what this is attempting to say. The same goes for Validation Rule 60, which reads "Any ISO code in UPE/CE ResCountryCode with Rules at least one out of GIR201, GIR202, GIR203, GIR204 should match a GeneralSection/RecJurCode." Again, this is not understandable in plain English absent a detailed knowledge of XML.

An additional column should be added to document CTPA/CFA/WP10/ESG(2025)3/REV2 after the "Description" column. Examples of the correct XML code in the column should be added where appropriate. For example, for the aforementioned AdditionalDataPoint validation rule 55, the XML example column might include "The <globe:AdditionalDataPoint> <globe:Description> </globe:Description> </globe:AdditionalDataPoint> cannot be empty. It must contain text."

Finally, when MNEs file a GIR, the validating country should validate the entire XML file and list all error messages at one time. This ensures taxpayers do not have to submit the GIR multiple times, as they would if the validation progresses through the XML file top to bottom error by error, rejecting the GIR XML file every time it encounters a single error. Some countries currently reject country-by-country reports (“CbCR”) files error by error and some do it all at once. Filing CbCRs in the latter countries is easier and more efficient, especially when error messages are clear and correct XML examples are given with the message.

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TEI appreciates the opportunity to provide feedback regarding the Guide and GIR XML Schema. Should you have any questions regarding TEI’s comments, please do not hesitate to contact Benjamin Shreck of TEI’s legal staff at [bshreck@tei.org](mailto:bshreck@tei.org) or +1 202 464 8353.

Respectfully submitted,

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