Altova CbC Reporting Solution

Quick Start

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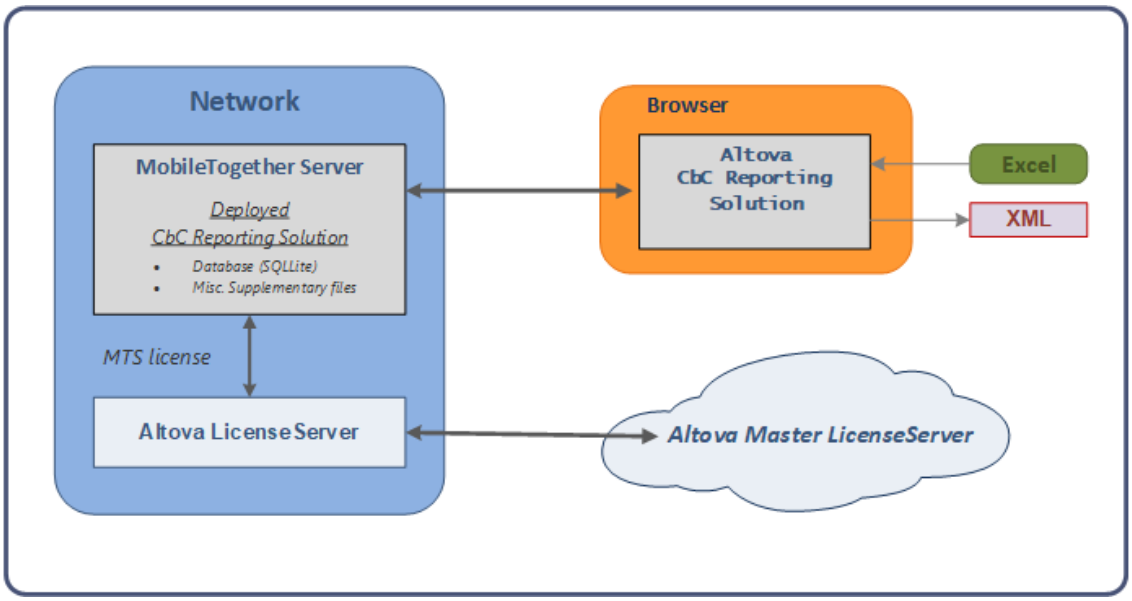
1 Introduction

Altova's CbC Reporting Solution enables you (i) to import and edit, or directly enter, your CbC Reporting data in a standard browser interface, and (ii) to generate XML output that is compliant with the OECD CbC Reporting XML Schema definition.

The CbC Reporting Solution is deployed to a special server—Altova's MobileTogether Server—which you can install on a machine on your network. From here, the solution can be served to a client browser. When the solution is opened in a browser, it can be used to edit and generate your CbC report in XML format. The various components of the Altova CbC Reporting Solution system are shown in the diagram below.



2 Quick Start

Altova CbC Reporting Solution (hereafter also referred to as the "solution" for short) provides an easy-to-use web interface for entering your CbC reporting data. This Quick Start guide takes you through the steps involved in creating your report. You will learn how to:

- Start the solution
- Enter information about your company (the reporting entity)
- Download an Excel template and fill it in or link to existing Excel data. This template will help you to import into the report any existing Excel data that you might have
- Create a report, and see how the report is structured in the solution's interface
- Import data from your Excel template into the report
- Edit the report and add information to it so that it is complete
- Manage your existing reports
- Generate the XML file of one or more reports for Tax Authorities

After you go through this Quick Start, you will become familiar with the key features of Altova CbC Reporting Solution and should be able to use the solution with ease thereafter.

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2.1 Start Altova CbC Reporting Solution

After Altova CbC Reporting Solution has been set up, you can start it by opening an Internet browser (such as Internet Explorer or Firefox) and entering the URL of the solution in the browser's address bar.

Solution URL

The solution's URL is: **http://<server-ip-address>:8083/run?d=/<server-path-to-solution>**. *See screenshot below.*

Examples

http://cbc-reporting:8083/run?d=/public/CbCReporting
http://localhost:8083/run?d=/public/CbCReporting

If the solution does not start, then either the URL is incorrect or the solution has not been set up correctly. See the CbC Reporting Solution Installation Guide or contact your administrator

Solution login

When the solution is accessed, you will be prompted for your login data. The defaults are:

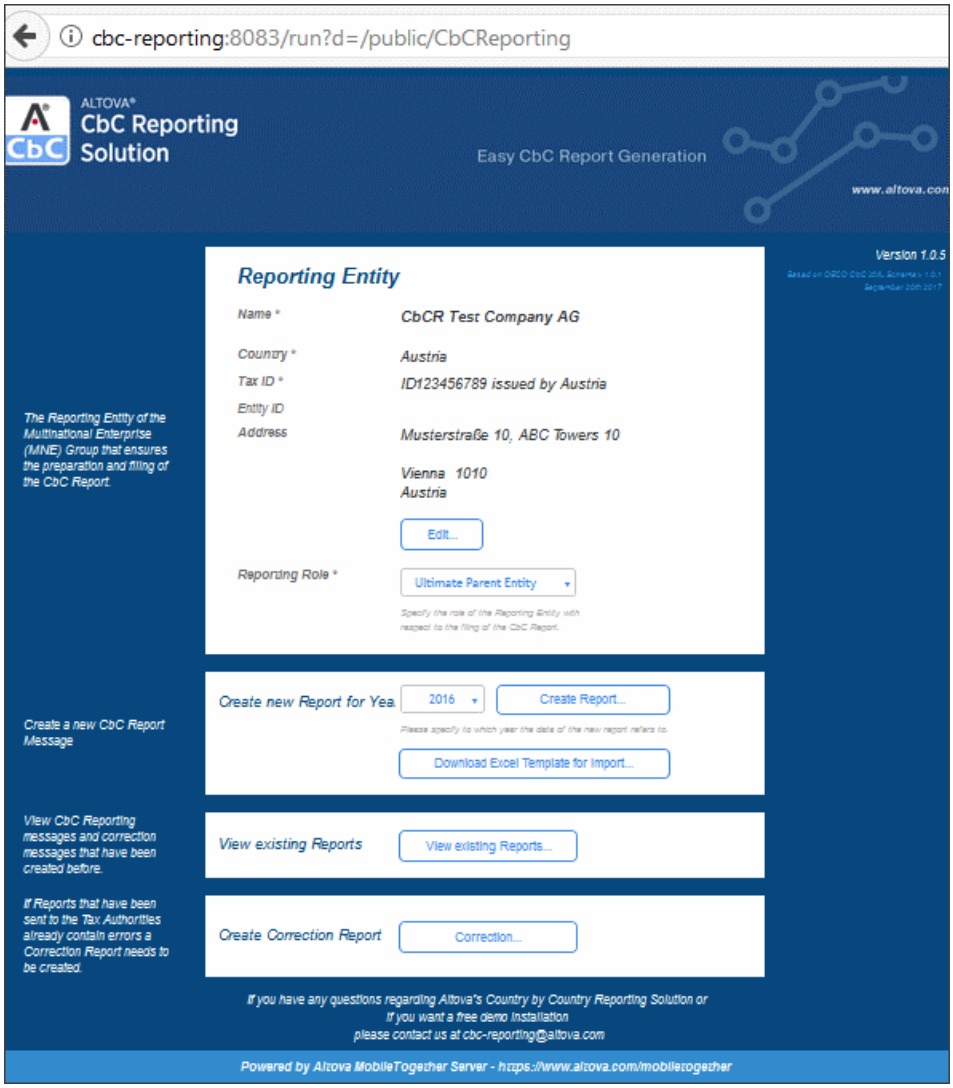
Username: **root**
Password: **root**

If the defaults do not work, then your administrator has set up alternative user login authentication. In this case, contact your administrator.

Solution main page

The solution's main page consists of four panes that provide entry points to four sub-pages (*see screenshot below*):

- A company details page, which is accessed from the Reporting Entity pane
- A report data page, in which data for the CbC report is entered. Instead of entering data, you can import it from Excel files
- A report management page, which provides access to all the reports you have created with the solution. You can delete reports, edit them, and generate the final XML report for submission
- A page from which you can create correction reports



These sub-pages are where you enter the details of your CbC report. They are explained in this Quick Start.

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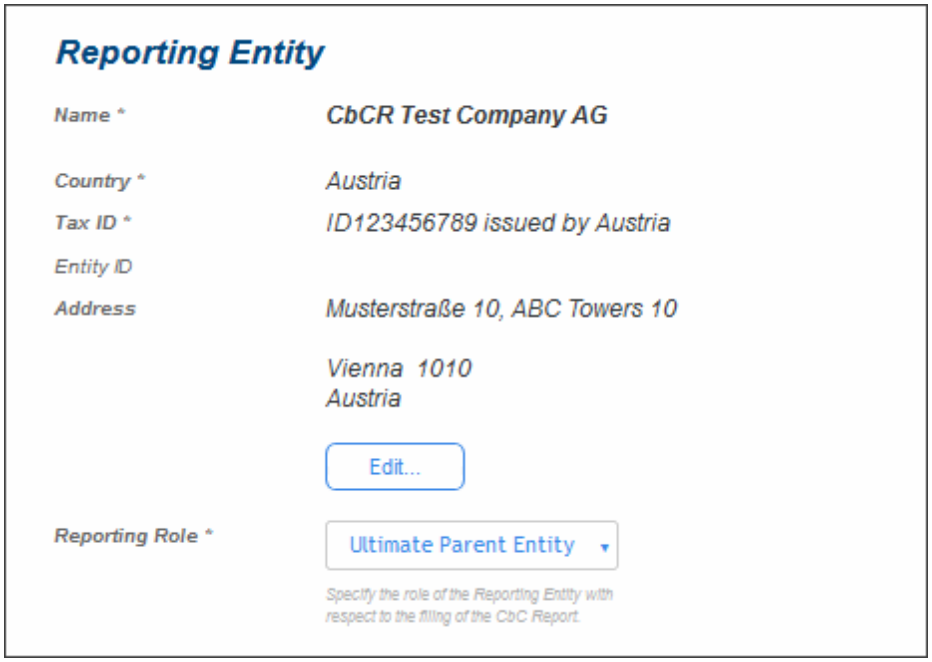
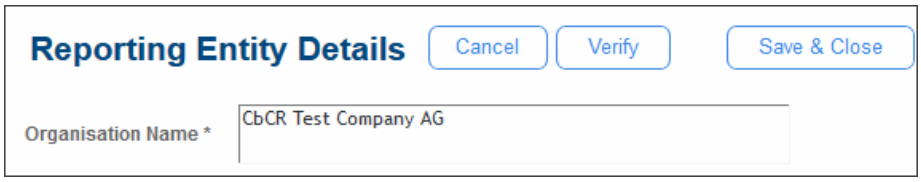
2.2 Reporting Entity Details

The Reporting Entity pane of the solution's main page shows a summary of the details of your company—the company submitting the report. You can select the role of the reporting entity in the *Reporting Role* combo box (options are: (i) Ultimate Parent Entity; (ii) Surrogate Parent Entity; (iii) Local Filing).



To enter or edit company details, click **Edit** (*see screenshot above*). This opens the Reporting Entity Details sub-page (*top part shown in screenshot below*), in which you can enter details of the reporting entity that are required for the report. These include such information as the company's address and Tax ID Number (TIN).



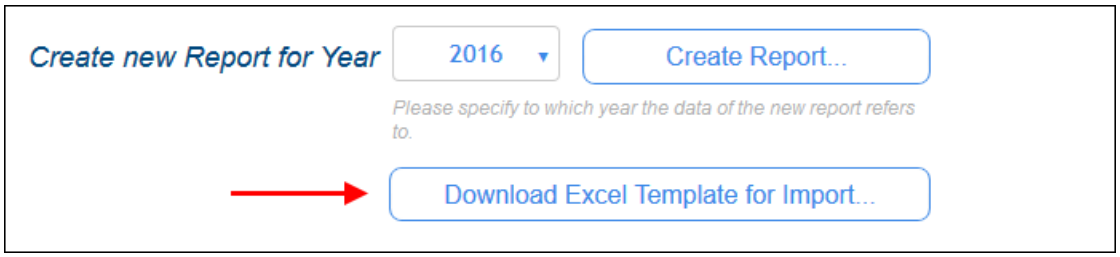
After you finish entering data, you can:

- Click **Verify** to check whether all mandatory data has been entered and that the format of mandatory entries is correct
- Click **Save & Close** to save the data and return to the main page.

2.3 Excel Template for Import

Data for the CbC report is entered in a new report, which you can create by clicking **Create Report** in the Create New Report pane of the main page (*see screenshot below*).

This data can be entered manually in the report's interface. However, it is easier to import the data from a special **Excel Template**. After the data is imported into the report, it can be saved and edited.



The Excel Template for Import

The Excel Template for Import has a specific structure. To use it follow the steps give below:

1. In the Create New Report pane (*see screenshot above*), click **Download Excel Template for Import** to download the template to a file location on your system.
2. Rename the template suitably.
3. Open the template in Excel and add report information to it. You can do this either manually or by linking to already existing Excel sheets. The sections of this chapter describe the Excel template.
4. After you finish adding data to the template in Excel, save the file as XML (via Excel's **File | Save As** command), and note the location where you saved it. See the section Save as XML 17 for details.
5. After you create a new report (via the **Create Report** button of the Create New Report pane; *see screenshot above*), you can import the XML file you generated from the Excel template. How to do this is described in Import from Excel 24.
6. You can save the report containing the imported data and edit the imported data at any subsequent time. See Create Report 18 for information about how to work with the report data.

In the rest of this chapter we describe the Excel template. In the next chapter, Create Report 18, we discuss the interface of the report and how to work with it.

Excel's data linking feature

Excel enables cells and cell-ranges in different worksheets and in different files to be linked. This feature can be used to link the Excel Template for Import to data cells in your legacy Excel files (Excel files that you have maintained over the past). After a link has been made, any change in the source Excel file (your legacy file) will be automatically passed to the Excel Template for Import. This happens as soon as the files are connected over a network after the source file is changed and the destination file is opened. Please see your Excel documentation for information about how to link data between files.

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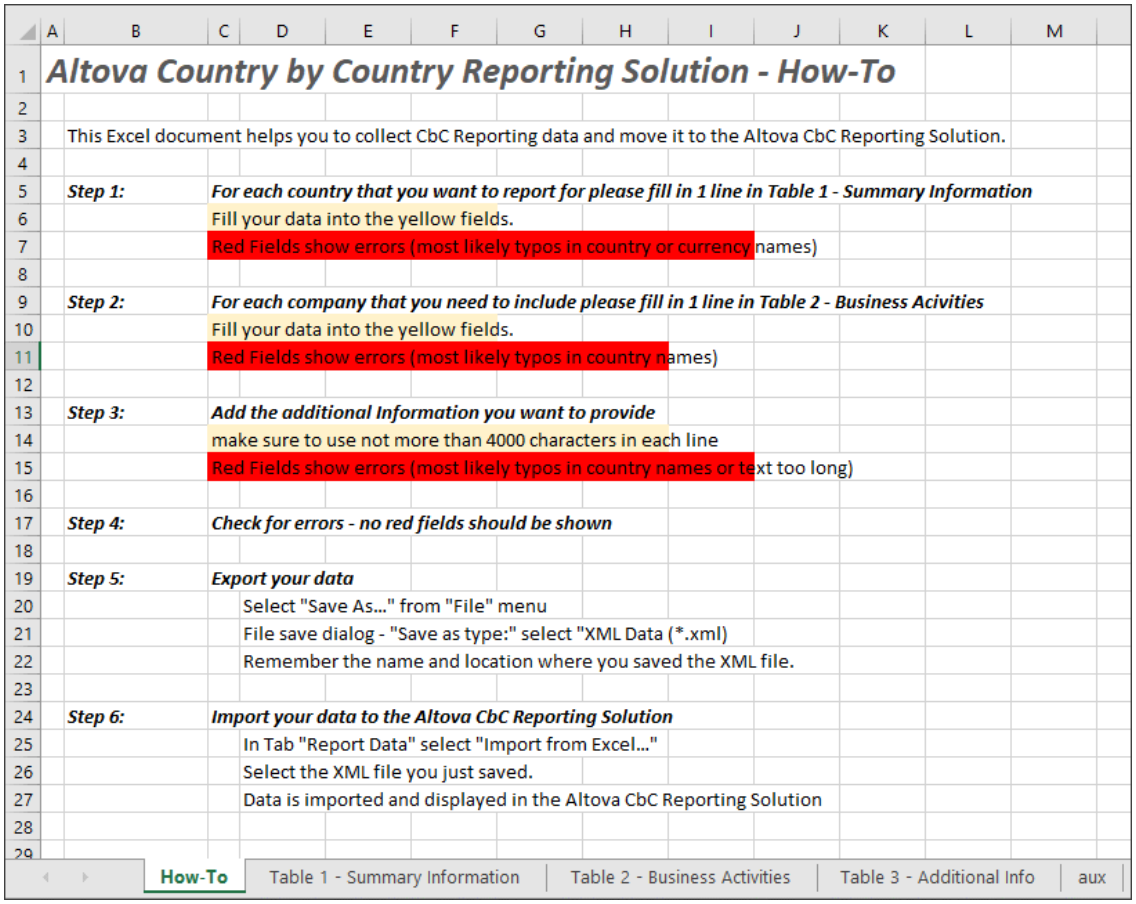
2.3.1 Template Structure

The Excel Template for Import (*screenshot below*) consists of five sheets (*see bottom screenshot*):

- A How-To sheet, which provides a broad overview of how to use the template
- Three data tables, named, respectively: *Summary Information*, *Business Activities*, and *Additional Info*
- A sheet name *Aux*, which contains report-related information for reference, such as item codes, country codes, and currency codes



Overview of Excel data structure

The three tables of the Excel template are related to each other as follows:

- *Table-1: Summary Information* contains a summary of information about each country in which the reporting entity is active, with each country being reported on a single line. Each country is identified by its unique country code.
- *Table-2: Business Activities* contains details of related businesses across all the countries reported in Table-1. Each business is keyed to the country of its tax jurisdiction by that country's country code. In the solution's interface, all the businesses in each country will be grouped together.

- *Table-3: Additional Info* provides additional information for each summary category (see the *Aux* sheet) within each country. For example, you can provide additional information about the summary category *CBC609: Number of Employees* in the tax jurisdiction of Ireland, as well as about the summary category *CBC603: Total Revenue* in the tax jurisdiction of Ireland. Each country is identified by its unique country code, and each summary reference is identified by its unique reference code. Additional information for each item is restricted to 4000 characters.

If you look at the How-To sheet's screenshot above, you will see that the first three steps briefly explain how to enter data in the three tables described above. Each of the table is described in more detail in the rest of this chapter.

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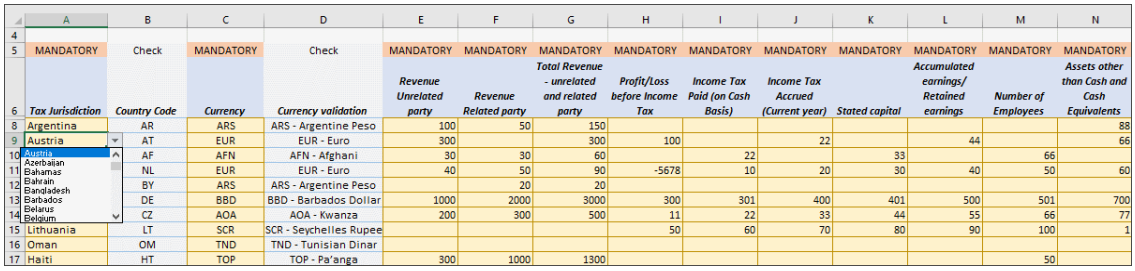
2.3.2 Summary Information

The *Summary Information* table (*screenshot below*) contains summaries of each tax jurisdiction in which the reporting entity is active.



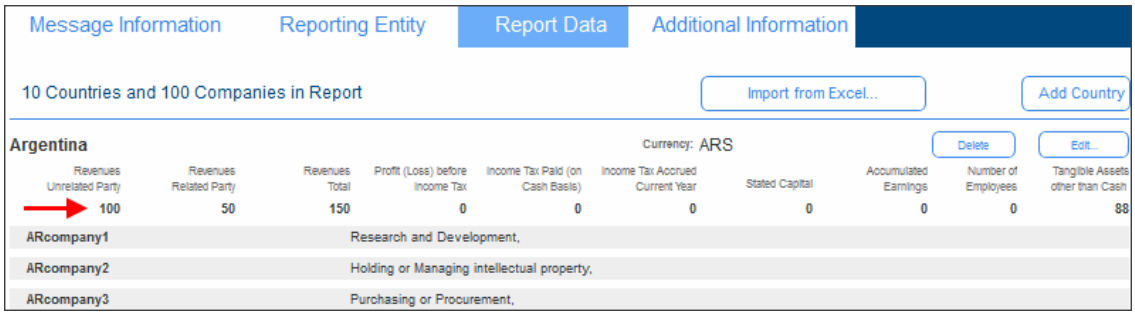
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4														
5	MANDATORY	Check	MANDATORY	Check	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY
6	*Tax Jurisdiction*	*Country Code*	*Currency*	*Currency validation*	*Revenue Unrelated party*	*Revenue Related party*	*Total Revenue - unrelated and related party*	*Profit/Loss before Income Tax*	*Income Tax Paid (on Cash Basis)*	*Income Tax Accrued (Current year)*	*Stated capital*	*Accumulated earnings/ Retained earnings*	*Number of Employees*	*Assets other than Cash and Cash Equivalents*
8	Argentina	AR	ARS	ARS - Argentine Peso	100	50	150							88
9	Austria	AT	EUR	EUR - Euro	300		300	100		22		44		66
10	Azerbaijan	AF	AFN	AFN - Afghani	30	30	60		22		33		66	
11	Bahamas	NL	EUR	EUR - Euro	40	50	90	-5678	10	20	30	40	50	60
12	Bahrain	BY	ARS	ARS - Argentine Peso		20	20							
13	Bangladesh	DE	BBD	BBD - Barbados Dollar	1000	2000	3000	300	301	400	401	500	501	700
14	Barbados	CZ	AOA	AOA - Kwanza	200	300	500	11	22	33	44	55	66	77
15	Belarus	LT	SCR	SCR - Seychelles Rupee				50	60	70	80	90	100	1
16	Belgium	OM	TND	TND - Tunisian Dinar										
17	Lithuania	HT	TOP	TOP - Pa'anga	300	1000	1300						50	
18	Oman													
19	Haiti													

Add data to this table as follows:

- Each tax jurisdiction is entered in a separate row. Select the country you want from the dropdown list of the combo box that appears when you place the cursor in a cell of the *Tax Jurisdiction* column (*see screenshot*). The country code is entered automatically in the next column.
- Similarly, in the *Currency* column, select the appropriate currency from the dropdown list for that column.
- Enter the corresponding data for the remaining columns.
- Data in the cells need not be entered directed. You can also link to source Excel files (see Excel's data linking feature [10]).

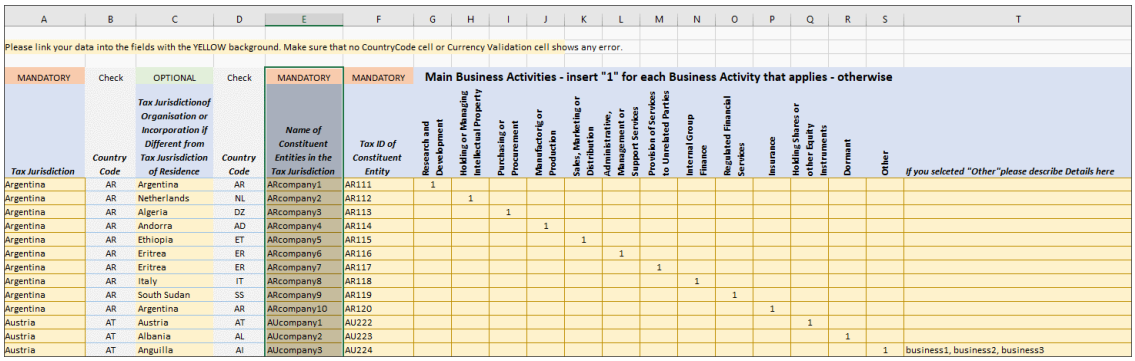
Where summary information is shown in the solution

After the Excel data has been imported into the CbC Reporting Solution solution, the summary information is displayed in the Report Data tab of the report [22], at the head of each tax jurisdiction (*compare summary information data for Argentina in the screenshot below with the data for Argentina in the Excel sheet above*).



2.3.3 Business Activities

The *Business Activities* table (*screenshot below*) lists the business activities of the reporting entity's constituent entities (subsidiaries or affiliates) in all tax jurisdictions. Each constituent entity is listed in its own row together with its tax jurisdiction and business activities. In the screenshot below, for example, you can see that the reporting entity has 10 constituent entities based in the tax jurisdiction of Argentina.



A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
Please link your data into the fields with the YELLOW background. Make sure that no CountryCode cell or Currency Validation cell shows any error.																			
MANDATORY	Check	OPTIONAL	Check	MANDATORY	MANDATORY	Main Business Activities - insert "1" for each Business Activity that applies - otherwise													
Tax Jurisdiction	*Country Code*	*Tax Jurisdictionof Organisation or Incorporation if Different from Tax Jurisdiction of Residence*	*Country Code*	*Name of Constituent Entities in the Tax Jurisdiction*	*Tax ID of Constituent Entity*	Research and Development	Holding or Managing Intellectual Property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of Services to Unrelated Parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding Shares or other Equity Instruments	Dormant	Other	*If you selceted "Other"please describe Details here*
Argentina	AR	Argentina	AR	ARcompany1	AR111	1													
Argentina	AR	Netherlands	NL	ARcompany2	AR112		1												
Argentina	AR	Algeria	DZ	ARcompany3	AR113			1											
Argentina	AR	Andorra	AD	ARcompany4	AR114				1										
Argentina	AR	Ethiopia	ET	ARcompany5	AR115					1									
Argentina	AR	Eritrea	ER	ARcompany6	AR116						1								
Argentina	AR	Eritrea	ER	ARcompany7	AR117							1							
Argentina	AR	Italy	IT	ARcompany8	AR118								1						
Argentina	AR	South Sudan	SS	ARcompany9	AR119									1					
Argentina	AR	Argentina	AR	ARcompany10	AR120										1				
Austria	AT	Austria	AT	AUcompany1	AU222											1			
Austria	AT	Albania	AL	AUcompany2	AU223												1		
Austria	AT	Anguilla	AI	AUcompany3	AU224													1	business1, business2, business3

Add data to this table as follows:

- Each constituent entity is listed in its own row. The name of the constituent entity is listed in the *Constituent Entities in the Tax Jurisdiction* column (*shown highlighted*).
- The tax jurisdiction is entered in the first column by selecting the appropriate country from the dropdown list for that column. The country code is entered automatically in the next column.
- Although domiciled in one country, a constituent entity might come under the tax jurisdiction of another country. The third and fourth columns contain the tax jurisdiction of the organization or incorporation.
- Enter the Tax ID of the constituent entity.
- Each business activity is assigned a column. If a business activity applies to a given constituent entity, then enter **1** in that column. If the constituent entity is involved in some other business activity than those listed here, then enter 1 in the Other column, and, in the last column, enter details of the business activity.
- Data in the cells need not be entered directed. You can also link to source Excel files (see Excel's data linking feature[10]).

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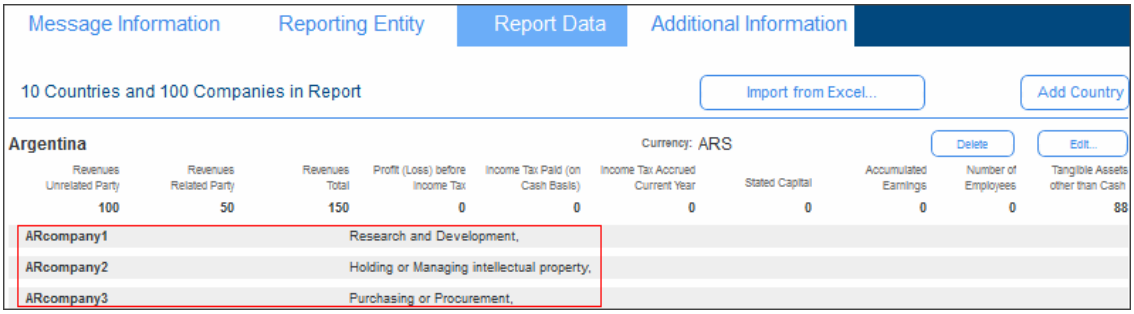
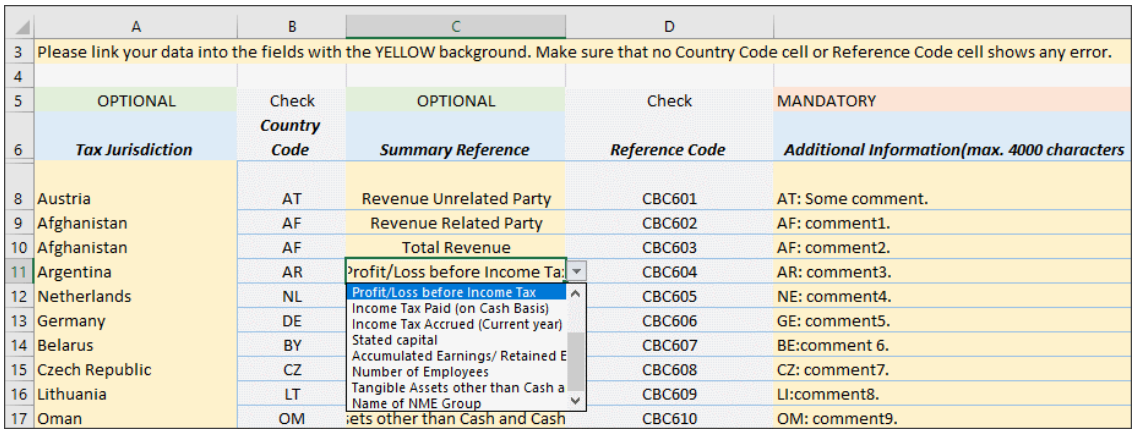
Where business activities are shown in the solution

After the Excel data has been imported into the CbC Reporting Solution solution, the business activities of each constituent entity is displayed in the Report Data tab of the report [22]. In the screenshot below, see the area boxed in red.



2.3.4 Additional Info

The *Additional Info* table (*screenshot below*) provides additional information about the Summary Reference items of a tax jurisdiction. For example, in the screenshot below, additional information has been provided for two summary reference items of the Afghanistan tax jurisdiction. The relevant summary reference item can be selected from the combo box of the *Summary Reference* cell (*see screenshot*).

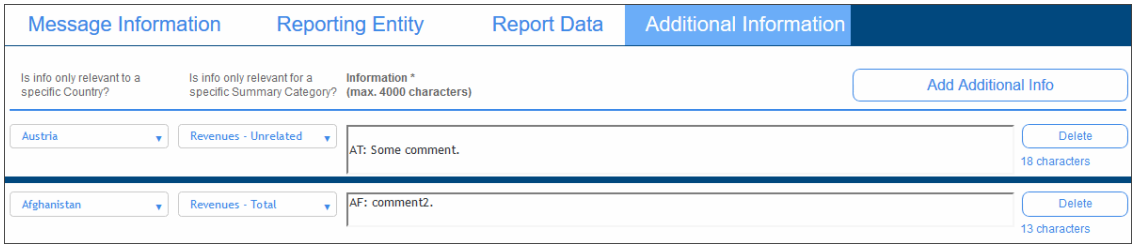


Add data to this table as follows:

- Each summary references of a tax jurisdiction's is entered in a separate row. First select the country of tax jurisdiction from the dropdown list of the combo box that appears when you place the cursor in a cell of the *Tax Jurisdiction* column. The country code is entered automatically in the next column.
- In the *Summary Reference* column, select an item from the combo box (*see screenshot above*). The reference code (of the summary reference) is entered automatically in the next column.
- In the *Additional Information* column, enter the information for the selected summary reference item, up to a maximum of 4000 characters.
- Data in the cells need not be entered directed. You can also link to source Excel files (see Excel's data linking feature 10).

Where additional information is shown in the solution

After the Excel data has been imported into the CbC Reporting Solution solution, the additional information is displayed in the Additional Information tab of the report 25 (*see screenshot below*). Each tax jurisdiction from the Excel template is displayed in a single row. For each summary reference of a tax jurisdiction, the comment from the Excel template is displayed. You can edit all these values if you like (tax jurisdiction, summary reference, and additional information).



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2.3.5 Save as XML

After you have finished editing the Excel Template for Import to your satisfaction, you are ready to save the data as XML. This is required in order to be able to import the data into a CbC report.

To save the Excel data as XML, do the following:

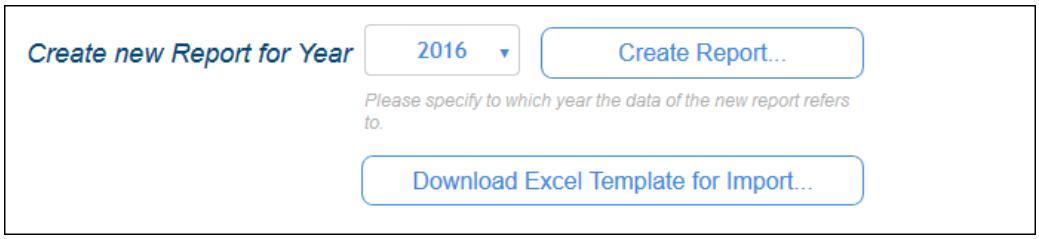
1. Click **File | Save As**.
2. Click **Browse**.
3. In the Save As dialog that appears, browse for a folder in which to save the file.
4. In the dialog's *Save as Type* field, select *XML Data*.
5. Enter the name of the XML file.
6. Click **Save**.

Note down the name and location of the XML file. This will be the file you select when you import Excel data into the report.

2.4 Create Report

After you have entered information about the reporting entity, you can create a new report for that entity as follows:

1. In the second pane of the solution's main page (*screenshot below*), select the year for which you want to create the report.

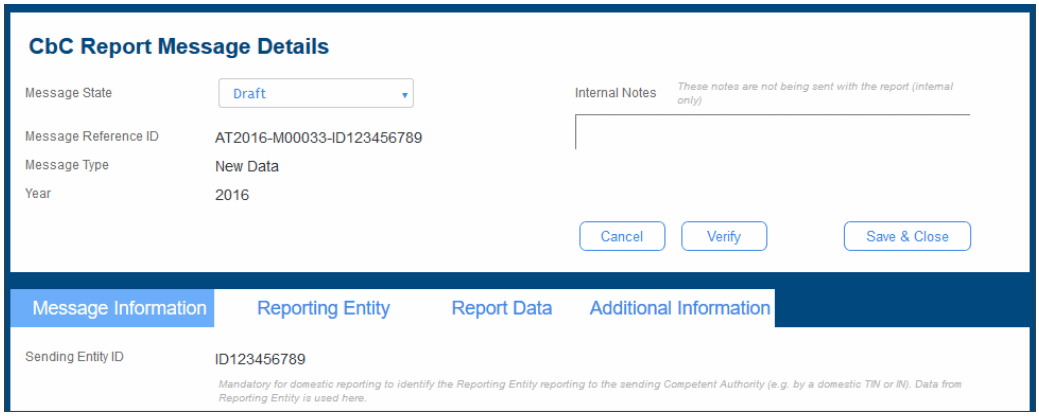


2. Click **Create Report**. The report's main page appears (*see description below*).

The report's main page

The report's main page (*screenshot below*) has two parts:

- *CbC Report Message Details:* A report is submitted as a message. This pane (the top pane) contains a summary of the message's meta information. It also contains buttons to (i) cancel report creation, (ii) verify the report's contents, and (ii) save the report to the solution's database and return the solution's main page.



- A lower pane with four tabs. In each tab you can edit part of the report's message. The main financial data is in the tab named *Report Data*. Additional information that you might want to add about various constituent entities can be added in the *Additional Information* tab.

In the rest of this chapter, we describe the four tabs in detail.

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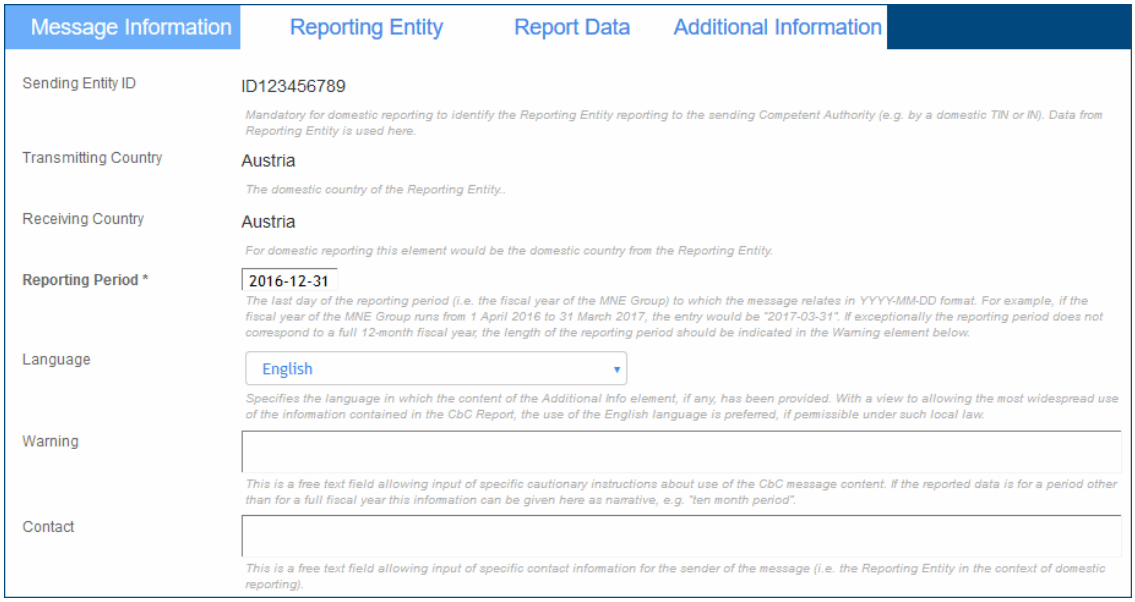
Saving a report

To save a report, click **Save & Close** in the top pane (*see screenshot above*). The report will appear in the list of saved reports[26]. To view or edit a saved report, click **View Existing Reports** on the solution's main page[7].

2.4.1 Message Information

The *Message Information* tab (*screenshot below*) contains information that is relevant to the message that is sent to tax authorities as a cover for the report.



Note the following points:

- The *Reporting Period* field is mandatory and must be filled. The date to enter here is the last day of a 12-month reporting period. If the period is not a 12-month period, enter the length of the period in the *Warning* field.
- The non-editable data in this tab is taken from the data you entered in the Reporting Entity Details 9 page.

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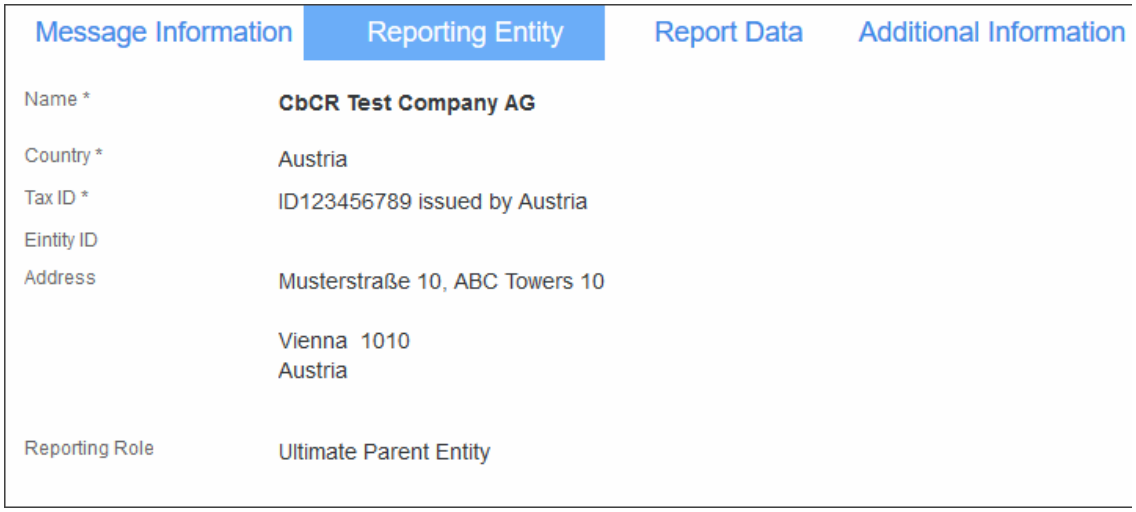
2.4.2 Reporting Entity

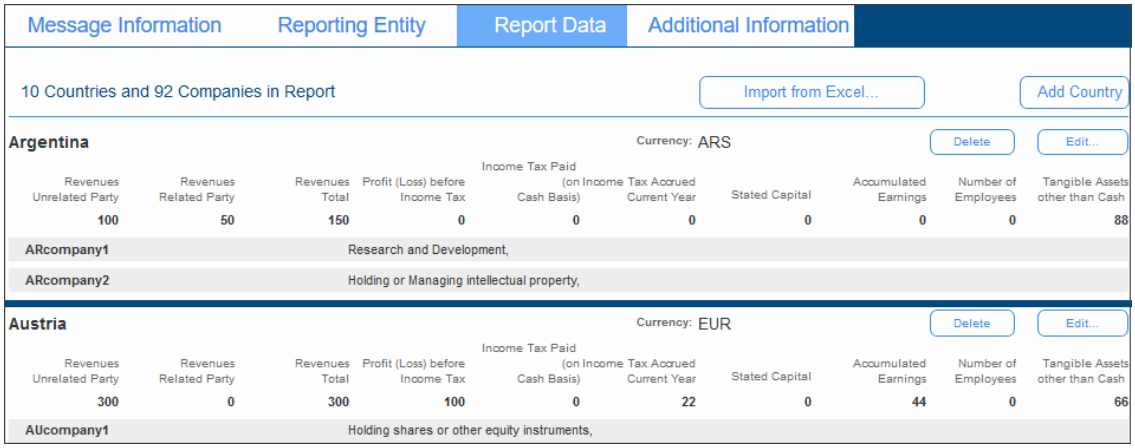
The *Reporting Entity* tab (*screenshot below*) contains a summary of key information about the reporting entity.



The data in this tab is non-editable. It is taken from the data you entered in the Reporting Entity Details 9 page.

2.4.3 Report Data

The *Report Data* tab (*screenshot below*) is the main part of the report. It is where the financial data of the reporting entity is edited.



There are two ways in which the financial data can be entered:

- *Import from Excel:* The financial data is imported from the Altova CbC Reporting Solution's Excel Template for Import. For information about how to create this template, see Excel Template for Import [10]. To import data from this template, click the **Import from Excel** button, which is located at the top right of the *Report Data* tab (*see screenshot above*). For information about importing, see the next section, Import from Excel [24].
- *Manually:* First add a country by clicking **Add Country**, located at top right of the tab (*see screenshot above*), and then click **Add Companies**. Within each country, you can then add one company after the other. For each company, you can then add financial data. At every point—(i) All Countries, (ii) Individual Country and All Companies, (iii) Individual Company—you can (i) cancel your edit, (ii) verify data for completeness and format, and/or (iii) save your data to the database and go back to the Report page.

Saving a report

To save a report, click **Save & Close** in the top pane of the Report page [19].

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Editing report data

After report data has been entered—either manually or by importing from Excel—you can edit this data. You can edit the following:

- Country financial summary: (i) Click that country's **Edit** button, (ii) edit the country's financial summary fields, (iii) click **Save & Close** to save country edits.
- Company (constituent entity) business activities: (i) Click the relevant country's **Edit** button, (ii) click **Edit Companies**, (iii) edit the company's business activities, (iv) click **Save & Close** to save company edits, (v) click **Save & Close** to save country edits.

Note: You can use the relevant **Delete** buttons to delete individual countries and companies.

Note: When saving, you will need to save separately at different levels: (i) companies level, (ii) country level, (iii) report level.

2.4.4 Import from Excel

Instead of entering your CbC Reporting financial data manually into the *Report Data* [22] tab, you can import the relevant data from an Excel template. This template can be downloaded from within the solution [10], and filled in. The advantage of using the template is that you can link the template's cells to existing Excel data that you have. This kind of linking ensures that the CbC Reporting data in your template file is automatically kept up-to-date. When you are ready to import the Excel template data into the solution, all you need to do is the following:

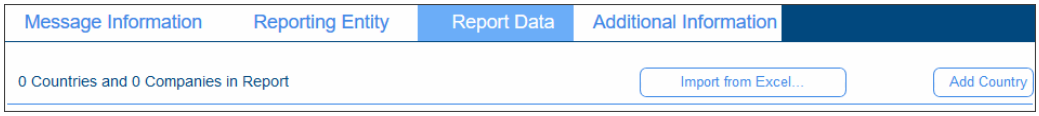
1. Save the Excel template data as XML. How to do this is described in the topic Save as XML [17].
2. Import this XML file into the solution by using the solution's Import from Excel feature, described below.

Importing the Excel data

In order to import the Excel data, you must know the name and location of the XML file to which the Excel data was saved (*see above*).

To import, do the following:

1. Go to the *Report Data* [22] tab of the Report page [18] (*see screenshot below*).



2. Click **Import from Excel** (*see screenshot*).
3. In the File Upload dialog that appears, browse for the XML file to which the Excel data was saved, and click **Open**.
4. The Excel data is imported. Information from the Summary Information [13] and Business Activities [14] tables of the Excel file are displayed in the *Report Data* [22] tab of the solution. Data from the *Additional Info* [16] table of the Excel file is displayed in the *Additional Information* [25] tab of the solution. You can edit the imported data in these two tabs.
5. When you have finished importing and editing, save the report [19] by clicking **Save & Close**. The report will appear in the list of saved reports [26].

Note: You can subsequently view or edit a saved report. To do this, click **View Existing Reports** on the solution's main page [7].

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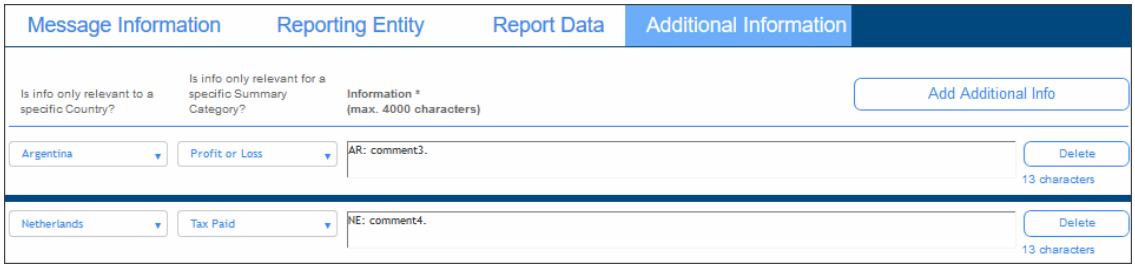
2.4.5 Additional Information

The *Additional Information* tab (*screenshot below*) displays additional information about the summary information of different countries. Additional information is given per summary information item (such as *Profit or Loss*) of a given country (*see screenshot*).

Note: If you have imported data from an Excel template, the additional information data is taken from the *Additional Info* 16 table of the template.



Note the following points:

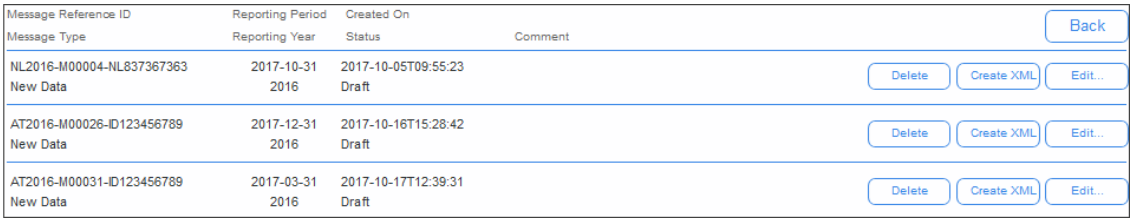
- You can edit the additional information of each entry.
- To add a new additional information item, click Add Additional Info at the top right of the tab, and edit the entry that is appended to the list.
- To delete the additional information its, click its **Delete** button.
- When done with all modifications, save the report 18 by clicking **Save & Close**.

Note: You can subsequently view or edit a saved report. To do this, click **View Existing Reports** on the solution's main page 7.

2.5 View and Edit Existing Reports

The View Existing Reports pane (*screenshot below*) is the entry point to the page that lists the reports that have been saved to the solution's database.

Click **View Existing Reports** to access existing reports. The list of reports is displayed (*see screenshot below*).



For each report, you can do the following:

- Click **Delete** to delete the report
- Click **Edit** to edit the report in the solution. The report will be opened in the main Report page[18].
- Create the report in XML format for submission. For information about this, see the next chapter, Create XML for CbCR Submission[27].

Click **Back** to go to the solution's main page[8].

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2.6 Create XML for CbCR Submission

CbC Reports have to be submitted to tax authorities in XML format. After you have finished adding data to your report and reviewing it, you can generate the report as an XML file from within the solution.

Generate the XML file for submission as follows:

1. On the solution's main page, click **View Existing Reports**.
2. In the list of existing reports that appears (*screenshot below*), click the **Create XML** button of the report you want to submit.

3. A page appears that contains options for creating the XML for different purposes: reporting, testing, debugging; *see screenshot below*.

   The XML file created for each purpose is the same, but has different file names. If you create the XML file for testing or debugging, it will have, respectively, `_test` and `_debug` appended to the filename.
4. When you click one of the **Create XML for...** buttons, you will be prompted about whether you wish to save the file or to open it in an application. We recommend that you open the XML file in Altova's XMLSpy software (www.altova.com) so that you can validate it against the OECD CbC Reporting XML Schema definition. If you open the file in XMLSpy, it is opened from a temporary location. Save the file to a suitable location. See *Validating the XML file with XMLSpy* below for more information.
5. Click **Back** to return to the list of existing reports 26.
6. In the list of existing reports, click **Back** to return to the solution's main page 8.

Validating the XML file with XMLSpy

In order to validate the generated XML file against the OECD CbC Reporting XML Schema definition, do the following.

1. Download the CbC Reporting XML Schema to a folder on your machine or network
2. Save the XML file to the same folder.
3. Open the XML file in Altova XMLSpy.
4. With the XML file being the active document in XMLSpy, select the menu command **XML | Validate** or press **F8**. You should get a message saying that the file is valid.

2.7 That's It

After you have read and tried out the steps listed in this Quick Start, you will have become familiar with the main requirements of CbC Reporting and also with the Altova CbC Reporting Solution.

If, however, you need any further assistance, contact Altova Support (https://www.altova.com/support).

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