

Altova CbC Reporting Solution

Quick Start

Altova CbC Reporting Solution Quick Start

All rights reserved. No parts of this work may be reproduced in any form or by any means - graphic, electronic, or mechanical, including photocopying, recording, taping, or information storage and retrieval systems - without the written permission of the publisher.

Products that are referred to in this document may be either trademarks and/or registered trademarks of the respective owners. The publisher and the author make no claim to these trademarks.

While every precaution has been taken in the preparation of this document, the publisher and the author assume no responsibility for errors or omissions, or for damages resulting from the use of information contained in this document or from the use of programs and source code that may accompany it. In no event shall the publisher and the author be liable for any loss of profit or any other commercial damage caused or alleged to have been caused directly or indirectly by this document.

Published: 2017

© 2017 Altova GmbH

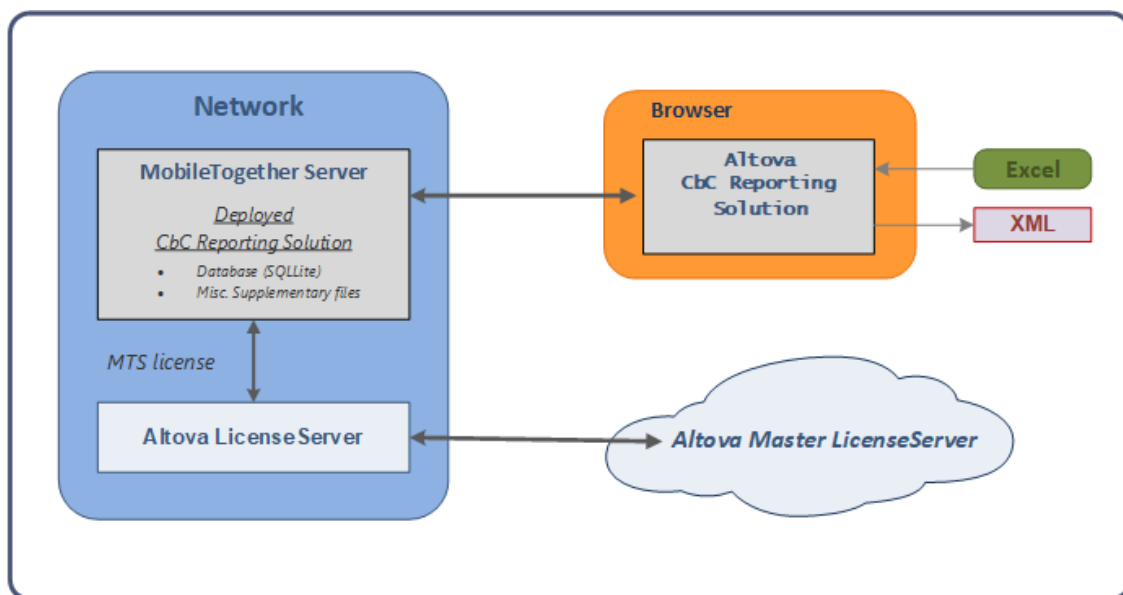
Table of Contents

1	Introduction	5
2	Quick Start	6
2.1	Start Altova CbC Reporting Solution	7
2.2	Reporting Entity Details	9
2.3	Excel Template for Import	10
2.3.1	Template Structure	11
2.3.2	Summary Information	13
2.3.3	Business Activities	14
2.3.4	Additional Info	16
2.3.5	Save as XML	17
2.4	Create Report	18
2.4.1	Message Information	20
2.4.2	Reporting Entity	21
2.4.3	Report Data	22
2.4.4	Import from Excel	24
2.4.5	Additional Information	25
2.5	View and Edit Existing Reports	26
2.6	Create XML for CbCR Submission	27
2.7	That's It	28
	Index	29

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.

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

The screenshot shows the main page of the Altova CbC Reporting Solution. The page is titled "Reporting Entity" and displays the following information:

- Name ***: CbCR Test Company AG
- Country ***: Austria
- Tax ID ***: ID123456789 issued by Austria
- Entity ID**: (empty)
- Address**: Musterstraße 10, ABC Towers 10
- Vienna 1010 Austria**
- Reporting Role ***: Ultimate Parent Entity (dropdown menu)

Below the entity details, there are three main sections:

- Create new Report for Year**: A dropdown menu set to "2016" and a "Create Report..." button. Below it is a "Download Excel Template for Import..." button.
- View existing Reports**: A "View existing Reports..." button.
- Create Correction Report**: A "Correction..." button.

The page also includes a sidebar on the left with the following text:

- The Reporting Entity of the Multinational Enterprise (MNE) Group that ensures the preparation and filing of the CbC Report.**
- Create a new CbC Report Message**
- View CbC Reporting messages and correction messages that have been created before.**
- If Reports that have been sent to the Tax Authorities already contain errors a Correction Report needs to be created.**

At the bottom of the page, there is a footer with the text: "If you have any questions regarding Altova's Country by Country Reporting Solution or if you want a free demo Installation please contact us at cbc-reporting@altova.com" and "Powered by Altova MobileTogether Server - https://www.altova.com/mobiletogether".

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

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).

The screenshot shows a summary of the reporting entity details. The title is "Reporting Entity". The details are as follows:

Name *	CbCR Test Company AG
Country *	Austria
Tax ID *	ID123456789 issued by Austria
Entity ID	
Address	Musterstraße 10, ABC Towers 10 Vienna 1010 Austria

Below the address is an "Edit..." button. At the bottom, there is a "Reporting Role *" dropdown menu with "Ultimate Parent Entity" selected. Below the dropdown is a note: "Specify the role of the Reporting Entity with respect to the filing of the CbC Report."

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).

The screenshot shows the "Reporting Entity Details" sub-page. At the top, there are three buttons: "Cancel", "Verify", and "Save & Close". Below the buttons is a text input field for "Organisation Name *" with the value "CbCR Test Company AG" entered.

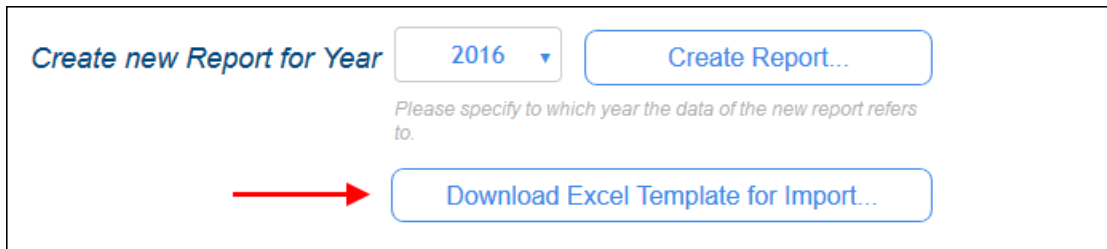
After you finish entering data, you can:

- 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.

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Altova Country by Country Reporting Solution - How-To												
2													
3		This Excel document helps you to collect CbC Reporting data and move it to the Altova CbC Reporting Solution.											
4													
5		Step 1:	For each country that you want to report for please fill in 1 line in Table 1 - Summary Information										
6			Fill your data into the yellow fields.										
7			Red Fields show errors (most likely typos in country or currency names)										
8													
9		Step 2:	For each company that you need to include please fill in 1 line in Table 2 - Business Activities										
10			Fill your data into the yellow fields.										
11			Red Fields show errors (most likely typos in country names)										
12													
13		Step 3:	Add the additional Information you want to provide										
14			make sure to use not more than 4000 characters in each line										
15			Red Fields show errors (most likely typos in country names or text too long)										
16													
17		Step 4:	Check for errors - no red fields should be shown										
18													
19		Step 5:	Export your data										
20			Select "Save As..." from "File" menu										
21			File save dialog - "Save as type:" select "XML Data (*.xml)"										
22			Remember the name and location where you saved the XML file.										
23													
24		Step 6:	Import your data to the Altova CbC Reporting Solution										
25			In Tab "Report Data" select "Import from Excel..."										
26			Select the XML file you just saved.										
27			Data is imported and displayed in the Altova CbC Reporting Solution										
28													
29													

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.

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
	MANDATORY	Check	MANDATORY	Check	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY	MANDATORY
					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
6	Tax Jurisdiction	Country Code	Currency	Currency validation										
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
12	Bahrain	BY	ARS	ARS - Argentine Peso			20							
13	Barbados	DE	BBD	BBD - Barbados Dollar	1000	2000	3000	300	301	400	401	500	501	700
14	Belarus	CZ	AOA	AOA - Kwanzas	200	300	500	11	22	33	44	55	66	77
15	Lithuania	LT	SCR	SCR - Seychelles Rupee				50	60	70	80	90	100	1
16	Oman	OM	TND	TND - Tunisian Dinar										
17	Haiti	HT	TOP	TOP - Pa'anga	300	1000	1300							50

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).

Message Information	Reporting Entity	Report Data	Additional Information
10 Countries and 100 Companies in Report		Import from Excel...	Add Country
Argentina		Currency: ARS	
Revenues Unrelated Party	Revenues Related Party	Revenues Total	Profit (Loss) before Income Tax
100	50	150	0
			Income Tax Paid (on Cash Basis)
			0
			Income Tax Accrued Current Year
			0
			Stated Capital
			0
			Accumulated Earnings
			0
			Number of Employees
			0
			Tangible Assets other than Cash
			88
ARcompany1 Research and Development,			
ARcompany2 Holding or Managing intellectual property,			
ARcompany3 Purchasing or Procurement,			

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 Jurisdiction of 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	Established Financial Services	Insurance	Holding Shares or other Equity Instruments	Derivat	Other	If you selected "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														
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).

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.

Message Information		Reporting Entity		Report Data		Additional Information			
10 Countries and 100 Companies in Report						Import from Excel...	Add Country		
Argentina				Currency: ARS		Delete	Edit...		
Revenues Unrelated Party	Revenues Related Party	Revenues Total	Profit (Loss) before Income Tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued Current Year	Stated Capital	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash
100	50	150	0	0	0	0	0	0	88
ARcompany1		Research and Development,							
ARcompany2		Holding or Managing intellectual property,							
ARcompany3		Purchasing or Procurement,							

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).

	A	B	C	D	
3	Please link your data into the fields with the YELLOW background. Make sure that no Country Code cell or Reference Code cell shows any error.				
4					
5	OPTIONAL	Check	OPTIONAL	Check	MANDATORY
6	<i>Tax Jurisdiction</i>	<i>Country Code</i>	<i>Summary Reference</i>	<i>Reference Code</i>	<i>Additional Information(max. 4000 characters)</i>
8	Austria	AT	Revenue Unrelated Party	CBC601	AT: Some comment.
9	Afghanistan	AF	Revenue Related Party	CBC602	AF: comment1.
10	Afghanistan	AF	Total Revenue	CBC603	AF: comment2.
11	Argentina	AR	Profit/Loss before Income Tax	CBC604	AR: comment3.
12	Netherlands	NL	Profit/Loss before Income Tax	CBC605	NE: comment4.
13	Germany	DE	Income Tax Paid (on Cash Basis)	CBC606	GE: comment5.
14	Belarus	BY	Income Tax Accrued (Current year)	CBC607	BE:comment 6.
15	Czech Republic	CZ	Stated capital	CBC608	CZ: comment7.
16	Lithuania	LT	Accumulated Earnings/ Retained Earnings	CBC609	LI:comment8.
17	Oman	OM	Number of Employees	CBC610	OM: comment9.

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).

Message Information	Reporting Entity	Report Data	Additional Information
Is info only relevant to a specific Country?	Is info only relevant for a specific Summary Category?	Information * (max. 4000 characters)	Add Additional Info
Austria	Revenues - Unrelated	AT: Some comment.	Delete 18 characters
Afghanistan	Revenues - Total	AF: comment2.	Delete 13 characters

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:

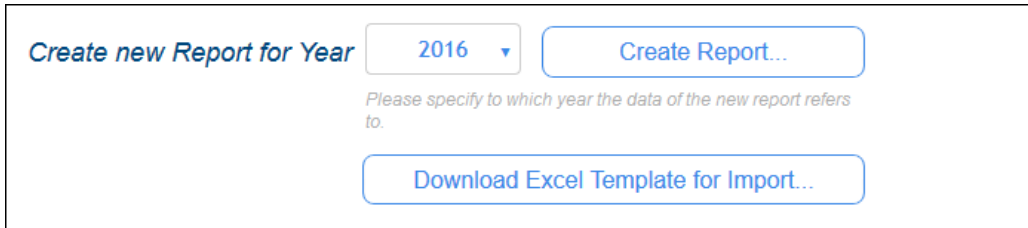
1. Click **File | Save As**.
2. Click **Browse**.
3. In the Save As dialog that appears, browse for a folder in which to save the file.
4. In the dialog's *Save as Type* field, select *XML Data*.
5. Enter the name of the XML file.
6. Click **Save**.

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.



Create new Report for Year 2016 ▾ Create Report...

Please specify to which year the data of the new report refers to.

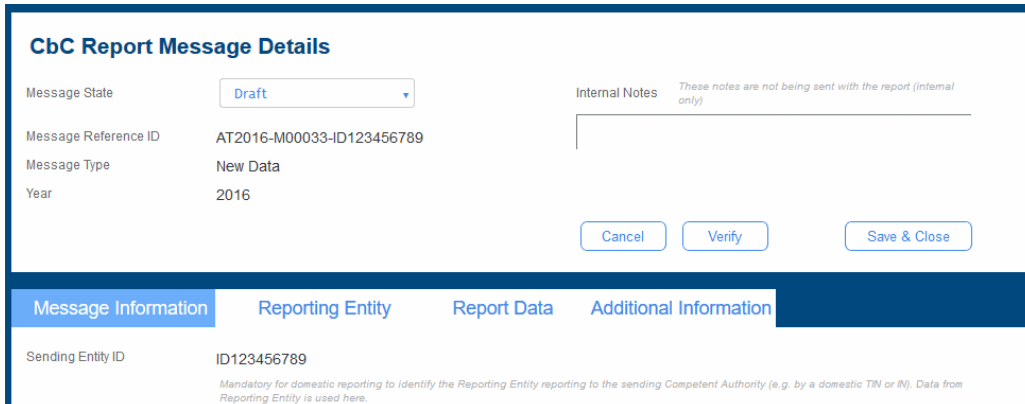
Download Excel Template for Import...

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.



CbC Report Message Details

Message State Draft ▾

Message Reference ID AT2016-M00033-ID123456789

Message Type New Data

Year 2016

Internal Notes These notes are not being sent with the report (internal only)

Cancel Verify Save & Close

Message Information Reporting Entity Report Data Additional Information

Sending Entity ID ID123456789

Mandatory for domestic reporting to identify the Reporting Entity reporting to the sending Competent Authority (e.g. by a domestic TIN or IN). Data from Reporting Entity is used here.

- 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.

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.

Message Information	Reporting Entity	Report Data	Additional Information
Sending Entity ID	ID123456789		
	<small>Mandatory for domestic reporting to identify the Reporting Entity reporting to the sending Competent Authority (e.g. by a domestic TIN or IIN). Data from Reporting Entity is used here.</small>		
Transmitting Country	Austria		
	<small>The domestic country of the Reporting Entity.</small>		
Receiving Country	Austria		
	<small>For domestic reporting this element would be the domestic country from the Reporting Entity.</small>		
Reporting Period *	2016-12-31		
	<small>The last day of the reporting period (i.e. the fiscal year of the MNE Group) to which the message relates in YYYY-MM-DD format. For example, if the fiscal year of the MNE Group runs from 1 April 2016 to 31 March 2017, the entry would be "2017-03-31". If exceptionally the reporting period does not correspond to a full 12-month fiscal year, the length of the reporting period should be indicated in the Warning element below.</small>		
Language	English		
	<small>Specifies the language in which the content of the Additional Info element, if any, has been provided. With a view to allowing the most widespread use of the information contained in the CbC Report, the use of the English language is preferred, if permissible under such local law.</small>		
Warning			
	<small>This is a free text field allowing input of specific cautionary instructions about use of the CbC message content. If the reported data is for a period other than for a full fiscal year this information can be given here as narrative, e.g. "ten month period".</small>		
Contact			
	<small>This is a free text field allowing input of specific contact information for the sender of the message (i.e. the Reporting Entity in the context of domestic reporting).</small>		

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.

2.4.2 Reporting Entity

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

Message Information	Reporting Entity	Report Data	Additional Information
Name *	CbCR Test Company AG		
Country *	Austria		
Tax ID *	ID123456789 issued by Austria		
Eentity ID			
Address	Musterstraße 10, ABC Towers 10 Vienna 1010 Austria		
Reporting Role	Ultimate Parent 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.

Message Information		Reporting Entity		Report Data			Additional Information			
10 Countries and 92 Companies in Report						Import from Excel...		Add Country		
Argentina						Currency: ARS			Delete Edit...	
Revenues Unrelated Party	Revenues Related Party	Revenues Total	Profit (Loss) before Income Tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued Current Year	Stated Capital	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash	
100	50	150	0	0	0	0	0	0	88	
ARcompany1		Research and Development,								
ARcompany2		Holding or Managing intellectual property,								
Austria						Currency: EUR			Delete Edit...	
Revenues Unrelated Party	Revenues Related Party	Revenues Total	Profit (Loss) before Income Tax	Income Tax Paid (on Cash Basis)	Income Tax Accrued Current Year	Stated Capital	Accumulated Earnings	Number of Employees	Tangible Assets other than Cash	
300	0	300	100	0	22	0	44	0	66	
AUcompany1		Holding shares or other equity instruments,								

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.

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:

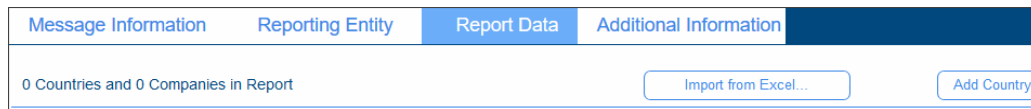
1. Save the Excel template data as XML. How to do this is described in the topic [Save as XML](#)¹⁷.
2. Import this XML file into the solution by using the solution's Import from Excel feature, described below.

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.

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.

Message Information	Reporting Entity	Report Data	Additional Information
Is info only relevant to a specific Country?	Is info only relevant for a specific Summary Category?	Information * (max. 4000 characters)	Add Additional Info
Argentina	Profit or Loss	AR: comment3.	Delete 13 characters
Netherlands	Tax Paid	NE: comment4.	Delete 13 characters

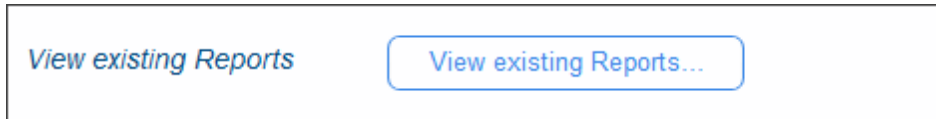
Note the following points:

- 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*).

Message Reference ID	Reporting Period	Created On				
Message Type	Reporting Year	Status	Comment			
NL2016-M00004-NL837367363	2017-10-31	2017-10-05T09:55:23				
New Data	2016	Draft		Delete	Create XML	Edit...
AT2016-M00026-ID123456789	2017-12-31	2017-10-16T15:28:42				
New Data	2016	Draft		Delete	Create XML	Edit...
AT2016-M00031-ID123456789	2017-03-31	2017-10-17T12:39:31				
New Data	2016	Draft		Delete	Create XML	Edit...

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.

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.

Message Reference ID	Reporting Period	Created On			
Message Type	Reporting Year	Status	Comment		
NL2016-M00004-NL837367363	2017-10-31	2017-10-05T09:55:23			
New Data	2016	Draft		Delete	Create XML
AT2016-M00026-ID123456789	2017-12-31	2017-10-16T15:28:42			
New Data	2016	Draft		Delete	Create XML
AT2016-M00031-ID123456789	2017-03-31	2017-10-17T12:39:31			
New Data	2016	Draft		Delete	Create XML

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

Create XML File for Reporting Create XML for Reporting... Back

This converts your data to the OECD XML format for reporting to the Tax Authorities.

Create XML File for Testing Create XML for Testing...

This converts your data to the OECD XML format for testing the report with the Tax Authorities. Only use this format if your Tax Authority allows for testing the report.

Create XML File for Altova to find errors Create XML for Debugging...

If an XML file seems to have errors you can create a file with the same structure but all financial values are set to "1234". You can send this file to "cbc_reporting@altova.com" for debugging.

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](http://www.altova.com) 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) (<https://www.altova.com/support>).

Index

A

Altova CbC Reporting Solution,
overview of, 5

C

CbC Reporting Solution,
see Altova CbC Reporting Solution, 5

O

OECD CbC Reporting,
XML SSchema for, 5

www.altova.com