

Electronic Reporting of the Financial Account Information in Tax Matters by Financial Institutions in Implementing Common Reporting Standard (CRS)

XML Schema Reporting User Guide

Fiscal Information Agency, Ministry of Finance

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Version	Date	Revision Notes	Updated Pages
1.0	Feb. 1, 2020	Release of Version 1.0	pp. 1~ 50
1.1	Feb. 26, 2020	1. Amend XML file-naming convention. The name of XML file should be the same as in the MessageRefId element with an additional 2-digit serial number. 2. When splitting XML files, the structure of each split file should follow the XML Schema, including the content from “MessageSpec” to “ReportingFI” under “CrsBody” and be able to pass the XML file verification.	p. 2
1.1	Feb. 26, 2020	Amend the mandatory rule for ReportingGroup element. The AccountReport element can be omitted only when the MessageTypeIndic is CRS703.	p. 15
1.2	Mar. 3, 2020	Amend XML file name example: TW2019TW-12345678-2020-06-08-T232535-(2-digit serial number).	p. 2
1.3	Apr. 9, 2020	Amend unacceptable characters for XML files: &# (ampersand hashtag).	p. 4
		Amend the namespace in CRS XML sample files to be the same as those in the XSD.	
1.4	May 15, 2020	Delete the wording “TWIN”. Define the TIN of the R.O.C. (Taiwan) as BAN or IDN.	pp. 6, 8, 10, 14, 15, 17
		Add new CRS XML reporting files template: CRS_XML sample file (complicated case). CRS_XML sample file (CRS703).	
1.5	June 4, 2020	1.Amend true/false character. 2.Complement for FirstName, AcctHolderType, and Payment elements. 3.Amend Section1 2 and Section 2 2. 4.Amend Example 4, Example6-1, and Example6-2 wordings.	pp. 18, 22, 26, 29, 31, 32, 38, 40, 41
2.0	Dec. 15, 2020	With the revision of the XML 2.0 version, please refer to “CRS DataElementsAndTypes1090915_v.2.0 (comparison version).ods ”for red the mark for the change field.	

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Chapter 1 Introduction

This User Guide provides the guidelines and information required for the XML (Extensible Markup Language) Schema of CRS Returns. The Reporting Financial Institutions (“Reporting FIs”) shall report CRS XML files via Internet to the National Taxation Bureaus of the Ministry of Finance (“MOF”) in accordance with the “Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions” (“CRS Regulations”) and the “Directions Governing Electronic Reporting with Respect to the Implementation of the Financial Account Information in Tax Matters for Financial Institutions” (“CRS Directions”). The CRS XML data elements and types, XML Schema, and XML sample files are available on the CRS Financial Institution Portal (“CRS Portal”) for users’ reference. In addition, the XSD (XML Schema Definition) files define the XML tags. Reporting FIs should verify the correctness of the CRS Returns through XSD after preparing XML files.

The guideline and information required in the XML file in this User Guide largely follow the Common Reporting Standard User Guide Version 3.0¹ and CRS XML Schema Version 2.0 released by the Organisation for Economic Co-operation and Development (OECD). Reporting specifications under the CRS Regulations of the R.O.C. (Taiwan) are also included in this User Guide, such as rules for correction within the CRS statutory reporting period and allowable entries for Entity Account Holders, in order to assist users’ understanding and improve the reporting efficiency. The Reporting FIs should follow this User Guide to create all CRS Returns, including nil returns, and report the XML files for all “Reportable Accounts” and “Undocumented Accounts”.

After creating XML files, Reporting FIs should use the CRS Offline Toolkit (“Offline Toolkit”) downloaded from the CRS Portal or run “Verifying XML files” provided in the CRS Portal to check whether the data elements and types of the prepared XML files are accurate. Reporting FIs should correct all of the errors found before reporting. After Reporting FIs report the CRS Returns, the CRS Portal will check again for data accuracy. Where the CRS Portal detects errors, two types of error messages will be sent, including encrypted XML files and Text (plain text) files. The Reporting FIs may correct the XML files based on the advice of the error messages and report the corrected XML files again through the CRS Portal.

¹ Common Reporting Standard XML Schema: User Guide for Tax Administrations Version 3.0 – June 2019.

Chapter 2 XML File Guideline

1. The Reporting FI should prepare the CRS returns in XML format.
2. When submitting the CRS Returns in June of each calendar year based on the CRS Regulations, the Reporting FI should consolidate and report all Reportable Accounts and Undocumented Accounts in one return, instead of preparing separate returns for each Reportable Jurisdiction.
3. Naming convention for the XML files are as follows: TW data year TW-Reporting FI's BAN-yyyy-MM-DD-'T'HHmmss- 2-digit serial number (For example, TW2020TW-12345678-2021-06-08-T232535-01). The filename extension thereof is .xml. The value "yyyy-MM-DD-'T'HHmmss" in the XML file name should be the same as the one in the MessageRefId element, except that the time format in the MessageRefId is HH:mm:ss. The above-mentioned file name shall be the same when the XML file is digitally signed, encrypted, and then compressed. The compressed filename extension thereof is .zip. There can be only one XML file in each compressed file.
4. The file size for each uncompressed XML file is 200MB (Megabyte) maximum. If an XML file exceeds 200MB, it should be split into multiple files before uploading and be submitted individually.
5. Naming convention for the split XML files are as follows:
 - (1) The file name of each split XML file should be the same but with different serial numbers.
 - (2) The serial numbers start from "01" and increase in incremental order.
 - (3) The CRS Portal will recognize the split files being in the same batch when the filename before the serial numbers is identical.
 - (4) Each split XML file should include the contents from "MessageSpec" to "ReportingFI" under "CrsBody," allowing each XML file to be read and recognized independently.
 - (5) The split XML files, starting from serial number 02 and so on, should apply the correction rules (please refer to Chapter 4 for more information). Examples of the elements need to be identified as follows:

File Name: TW2020TW-12345678-2021-06-08-T232535-(2-digit serial number)	Serial Number 01 of the split files	Serial Number 02 ~ 99 of the split files
MessageTypeIndic	CRS701 (New Data)	CRS701 (New Data)
ReportingFI/DocTypeIndic	OECD1 (New Data)	OECD0 (Resent Data)
AccountReport/DocTypeIndic	OECD1 (New Data)	OECD1 (New Data)
Number of AccountReport	E.g., 1 ~ 50,000	E.g., 50,001 ~ 100,000

(6) Each split XML file needs to be digitally signed, encrypted, compressed individually, and then reported through the CRS Portal.

6. The XML Schema Information is divided into the following sections:

(1) Message Specification (MessageSpec)

(2) CRS Body (CrsBody)

A. Reporting Financial Institutions (ReportingFI)

B. Reporting Group (ReportingGroup)

● Account Report (AccountReport)

I. Account Number (AccountNumber)

II. Account Holder (AccountHolder)

III. Controlling Person (ControllingPerson)

IV. Account Balance (AccountBalance)

V. Account Payment (Payment)

7. The necessity of XML Schema elements can be divided into four types:

(1) Validation

XML elements that are marked as “Validation” are mandatory. The Reporting FIs should do a technical check of the data file content using XML tools (provided by the CRS Portal or Reporting FIs’ self-developed tool) to make sure all “Validation” elements are present in the reported XML files.

(2) Validation (Choice)

XML elements that are marked as “Validation (Choice)” represent a choice between a numbers of validation elements. For example, an account holder could be an individual or an organisation; the AccountHolder element should be complete with either of them.

(3) Optional

XML elements that are marked as “optional” are recommended but not compulsory. However, in certain instances it may represent a choice between one type or another, where one of them must be used, for example, a choice between fixed format addresses or free format addresses.

(4) (Optional) Mandatory

XML elements that are marked as “(Optional) Mandatory” are in principle mandatory for CRS reporting, but the information is not available due to certain circumstances or legal factors. For example, the date of birth or tax identification number (TIN) of an Account Holder under subparagraph 1, paragraph 2 of Article 50 of the CRS Regulations.

8. The following rules apply to the reporting XML Schema:

(1) All XML messages must be UTF-8 encoded.



- (2) All elements use Upper Camel Case (UCC) and avoid hyphens, spaces, etc. For example, “ControllingPerson” stands for controlling person.
 - (3) Data contents of all elements are upper and lower case sensitive unless specified otherwise.
 - (4) XML Schema Definition includes TWCrsXML_v2.0.xsd, isocrstypes_v1.1.xsd, TWoecdtypes_v2.0.xsd, and TWCommonTypesFatcaCrs_v2.0.xsd.
 - (5) XML must be created without Byte-Order-Mark (BOM).
9. All contents of the XML files should be in English or in numbers. Only the elements “Warning” and “Contact” allow input in Chinese.
10. Some characters are unacceptable within the data of XML files:


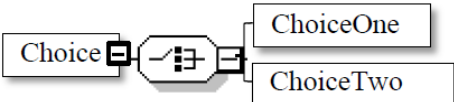




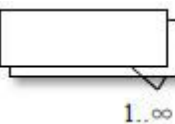
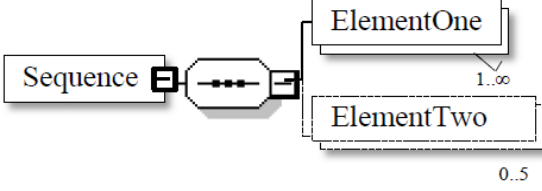
Table 2-1 Unacceptable Characters for XML files

Unacceptable Character(s)	Descriptions	Acceptable XML equivalent	Remarks
&	Ampersand	&	-
'	Apostrophe	'	-
"	Quotation mark	"	-
<	Less than	<	-
>	Greater than	>	-
&#	Ampersand hashtag	None	Invalid
--	Double dash	None	Invalid
/*	Slash asterisk	None	Invalid

11. XML symbols used in this document are as follows:

Table 2-2 XML Symbols

Symbol	Descriptions	Example
	<p>This symbol indicates that an element is a sequence of other inner elements.</p>	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">Sequence</div>  <div style="display: flex; flex-direction: column; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin: 2px;">ElementOne</div> <div style="border: 1px solid black; padding: 2px; margin: 2px;">ElementTwo</div> </div> </div> <p>The element “Sequence” is composed of two (child) elements: “ElementOne” and “ElementTwo”.</p>

Symbol	Descriptions	Example
	This symbol indicates that an element is made of one and only one of the inner elements.	 <p>The element “Choice” contains child element either “ChoiceOne” or “ChoiceTwo”.</p>
	<p>This continuous border indicates a mandatory element or attribute within an instance document.</p> <p>The three lines in the upper left corner indicates that the element has no child element (this notation does not apply to attributes).</p>	 <p>The element “MandatoryElement” must be present in any XML instance document.</p>
	This dashed border indicates that the element or attribute is optional within an instance document.	 <p>The element “OptionalElement” is optional in any XML instance document.</p>
	The figures indicate the cardinality.	 <p>The element “Sequence” is made of the following child elements:</p> <ul style="list-style-type: none"> • “ElementOne”: this element must occur at least one time; • “ElementTwo”: this element is optional and can occur at most five times.

Chapter 3 XML Schema Information

Section 1 MessageSpec (Message Specification)

Information in this section identifies the sender that is sending the message. It also specifies when the message was created, what period (normally a year) the report is for, and the nature of the report (original, supplemental, corrected, or deleted).

1. SendingCompanyIN

Element	Description	Number of Times	Size	Input Type	Requirement
SendingCompanyIN	Sending Company Identification Number	1	1 to 200 characters	StringMin1Max200_Type	Validation

- This data element identifies the sender's identification number. The sender can possibly be the Reporting FI or its agency/agent. The identification number of the sender is the TIN (BAN or IDN) of the R.O.C. (Taiwan) registered on the CRS Portal.
- When an agency/agent reports on behalf of a Reporting FI, this element shall identify the agency/agent by its BAN or IDN. When a Reporting FI reports by itself, this element shall identify the Reporting FI by its BAN.

2. TransmittingCountry

Element	Description	Number of Times	Size	Input Type	Requirement
TransmittingCountry	Transmitting Country	1	2-character	CountryCode_Type	Validation

- This data element identifies the jurisdiction where the Reporting FI is located, using the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.
- Any Reporting FI in the territory of the R.O.C. (Taiwan) shall fill in this data element with "TW".

3. ReceivingCountry

Element	Description	Number of Times	Size	Input Type	Requirement
ReceivingCountry	Receiving Country	1	2-character	CountryCode_Type	Validation

- This data element identifies the jurisdiction of the tax administration (the Competent Authority) that is the intended recipient of the message, using the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.

- Any Reporting FI in the territory of the R.O.C. (Taiwan) shall fill in this data element with “TW”.

4. MessageType

Element	Description	Number of Times	Size	Input Type	Requirement
MessageType	Message Type	1	3-character	MessageType_EnumType	Validation

- This data element specifies the type of message being sent. The only allowable entry here for CRS Automatic Exchange of Information is “CRS”.

5. Warning

Element	Description	Number of Times	Size	Input Type	Requirement
Warning	Warning Information	0-1	1 to 4,000 characters	StrinMin1Max4000_Type	Optional

- This data element allows input of specific cautionary instructions about use of the CRS message content. For example, if the reported data is for a period other than for a full reporting year, this information can be given here.
- This data element is a free text field allowing input in Chinese characters.

6. Contact

Element	Description	Number of Times	Size	Input Type	Requirement
Contact	Contact Information	0-1	1 to 4,000 characters	StringMin1Max4000_Type	Optional

- This data element allows input of the contact information of the Reporting FI or the agency/agent. Where the sender uses “Creating XML files” on the CRS Portal to generate a XML reporting file, the CRS Portal will automatically bring out the sender’s contact information.
- This data element is a free text field allowing input in Chinese characters.

7. MessageRefId

Element	Description	Number of Times	Size	Input Type	Requirement
MessageRefId	Message Reference Identifier	1	1 to 170 characters	StringMin1Max170_Type	Validation

- This data element created by the sender captures the unique identifying message that identifies the particular message being sent. The identifier allows both the sender (the

Reporting FI or its agency/agent) and the recipient (the National Taxation Bureau) to identify the specific message to be corrected or deleted if questions regarding reported data arise later.

- Format of this data element: “TW data year TW-Reporting FI’s BAN-yyyy-MM-DD-T’HH:mm:ss”. For example, “TW2020TW-12345678-2021-06-08-T23:25:35”.

8. MessageTypeIndic

Element	Description	Number of Times	Size	Input Type	Requirement
MessageTypeIndic	Message Type Indicator	1	6-character	CrsMessageTypeIndic_EnumType	Validation

- This data element allows the sender to define the type of message sent. The possible values are:
CRS701= The message contains new information
CRS702= The message contains corrections for previously sent information
CRS703= The message advises there is no data to report
- For the data element of CRS702 (The message contains corrections for previously sent information), please refer to Chapter 4.
- Where a Reporting FI confirms that there is neither a “Reportable Account” nor “Undocumented Account” upon completion of the due diligence procedures, the MessageTypeIndic shall have the value CRS703. In such a case, AccountReport under ReportingGroup will be omitted, while the other sections of the XML Schema (e.g., ReportingFI and ReportingGroup under CrsBody) should be provided.

9. ReportingPeriod

Element	Description	Number of Times	Size	Input Type	Requirement
ReportingPeriod	Reporting Period end date	1	date	date	Validation

- This data element identifies the last day of the reporting period (normally a calendar year) to which the message relates. The data format is yyyy-MM-DD. For example, if reporting information for the accounts or payments made in calendar year 2020, the field would read, “2020-12-31”.
- If exceptionally the reporting period is not a year then show the length of the reporting period in Warning.

10. Timestamp

Element	Description	Number of Times	Size	Input Type	Requirement
Timestamp	Time Stamp	1	dateTime	dateTime	Validation

- This data element identifies the date and time when the message was compiled. The data format 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). For example, 2021-06-08T23:25:35 or 2021-06-08T23:23:35.789 (with milliseconds).

Section 2 CrsBody (CRS Body)

The CRS Body comprises the Reporting FI and Reporting Group elements. One Reporting Group may comprise multiple Account Reports.

1. ReportingFI

Element	Description	Number of Times	Size	Input Type	Requirement
ReportingFI	Reporting Financial Institution	1		CorrectableOrganisationParty_Type	Validation

- This data element identifies the information of Reporting FI. Each CrsBody contains information of only one ReportingFI.

(1) ResCountryCode

Element	Description	Number of Times	Size	Input Type	Requirement
ResCountryCode	Residence Country Code	0-n	2-character	CountryCode_Type	(Optional) Mandatory

- This data element identifies the tax residence jurisdiction code(s) for the Reporting FI, using the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.
- If the Reporting FI is a tax resident of the R.O.C. (Taiwan), it shall fill in this data element with “TW”.

(2) IN

Element		Description	Number of Times	Size	Input Type	Requirement
IN		Identification Number	1-n	1 to 200 characters	OrganisationIN_Type	Validation
Attribute	issuedBy	Issued By	0-n	2-character	CountryCode_Type	Optional
	INType	Identification Number Type	0-n	1 to 200 characters	StringMin1Max200_Type	Optional

- IN (Identification Number): This data element shall identify at least the Reporting FI's TIN (BAN) of the R.O.C. (Taiwan) registered on the CRS Portal. This data element can be repeated if the Reporting FI has other IN(s), such as the US Global Intermediary Identification Number (GIIN), Global Entity Identification Number (EIN), and TIN of other jurisdictions.

- issuedBy (Issued By): This attribute describes the jurisdiction that issued the IN. This data element uses the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.
- INType (Identification Number Type): This attribute defines the type of IN, such as the US GIIN, EIN, and TIN.

(3) Name

Element		Description	Number of Times	Size	Input Type	Requirement
Name		Name of the Reporting FI	1-n	1 to 200 characters	NameOrganisation_Type	Validation
Attribute	nameType	Name Type	0-n	7-character	OECDNameType_EnumType	Optional

- Name (Name of Reporting FI): This data element shall be filled in with the Reporting FI's name in English.
- NameType (Name Type): This attribute is a qualifier to indicate the type of a particular name. If the Reporting FI has a number of names, the name type thereof can be filled in here. The possible values are:
OECD202= indiv (individual's name)
OECD203= alias (alias name)
OECD204= nick (nickname)
OECD205= aka (also known as; foreign alias)
OECD206= dba (doing business as; names under which a party does business)
OECD207= legal (legal name)
OECD208= atbirth (name at birth)

(4) Address

Element		Description	Number of Times	Size	Input Type	Requirement
Address		Address	1-n	-	Address_Type	Validation
Attribute	legalAddressType	Address Type	0-n	7-character	OECDLegalAddressType_EnumType	Optional

- legalAddressType (Address Type): This is a datatype for an attribute to an address. It serves to indicate the legal character of that address. The possible values are:

OECD301= residentialOrBusiness (residential or business address)

OECD302= residential (residential address)

OECD303= business (business address)

OECD304= registeredOffice (headquarter/place of registration)

OECD305= unspecified (unspecified address)

- The element “Address” contains the following sub-elements:

Element	Description	Number of Times	Size	Input Type	Requirement
CountryCode	Country Code	1	2-character	CountryCode_Type	Validation
AddressFree	Address in Free field		1 to 4,000 characters	StringMin1Max4000_Type	Optional
AddressFix	Address in Fixed fields			AddressFix_Type	Optional
AddressFree	Additional address field		1 to 4,000 characters	StringMin1Max4000_Type	Optional

- CountryCode (Country Code): This data element provides the country code associated with the Reporting FI’s address, using the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.
- There are two options for address type in the schema - AddressFix and AddressFree. The address shall be completed with either one of them. Wherever possible, AddressFix shall be used. If parts of the address cannot be presented in the sub-elements under AddressFix format, the AddressFree element can also be used. In this situation, both AddressFix and AddressFree contain partial information and collectively show the complete address information. When using AddressFree element, blank, “/” (slash), or carriage return-line feed can be used as a delimiter between parts of the address.
- The Input Type of the element AddressFix, “AddressFix_Type”, comprises the following sub-elements:

Element	Description	Number of Times	Size	Input Type	Requirement
Street	Street	0-1	1 to 200 characters	StringMin1Max200_Type	Optional
BuildingIdentifier	Building	0-1	1 to 200 characters	StringMin1Max200_Type	Optional

Element	Description	Number of Times	Size	Input Type	Requirement
SuiteIdentifier	Suite	0-1	1 to 200 characters	StringMin1Max200_Type	Optional
FloorIdentifier	Floor	0-1	1 to 200 characters	StringMin1Max200_Type	Optional
DistrictName	District	0-1	1 to 200 characters	StringMin1Max200_Type	Optional
POB	PO Box	0-1	1 to 200 characters	StringMin1Max200_Type	Optional
PostCode	Postal Code	0-1	1 to 200 characters	StringMin1Max200_Type	Optional
City	City	1	1 to 200 characters	StringMin1Max200_Type	Validation
CountrySubentity	Country Subentity	0-1	1 to 200 characters	StringMin1Max200_Type	Optional

- When selecting AddressFix element and filling in the sub-elements of AddressFix_Type, the sub-element “City” is required. The rest of the address may be entered in the above-mentioned sub-elements or in the element “AddressFree” (additional address field).
- If the reporting FI or tax administration transmitting the message selects AddressFix, it will have the option of inputting the full street address of the account holder in the AddressFree element rather than using the related fixed elements. In this case, the city, subentity, and postal code information should still be entered in the appropriate fixed elements.

(5) DocSpec

Element	Description	Number of Times	Size	Input Type	Requirement
DocSpec	Document Specification	1		DocSpec_Type	Validation

- The data element identifies the particular report within the message being transmitted with respect to the Reporting FI. It is comprised of the following elements:

a. DocTypeIndic

Element	Description	Number of Times	Size	Input Type	Requirement
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DocTypeIndic	Document Type Indicator	1	6-character	OECDDocTypeIndic_EnumType	Validation
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- This data element specifies the type of data being submitted with respect to the Reporting FI. Allowable entries are:
 - OECD0= Resent Data
 - OECD1= New Data
 - OECD2= Corrected Data
 - OECD3= Deletion of Data
 - OECD10= Resent Test Data
 - OECD11= New Test Data
 - OECD12= Corrected Test Data
 - OECD13= Deletion of Test Data
- A message shall contain either of the above entries. It should be noted that OECD10 to OECD13 can only be used during the reporting test period from March to April each year.
- The relationship between MessageTypeIndic (Message Type Indicator) under MessageSpec (Message Specification) and DocTypeIndic (Document Type Indicator) with respect to the ReportingFI:
 - Where the MessageTypeIndic is filled in with CRS701 (The message contains new information), the DocTypeIndic must not be OECD2 (Corrected Data), OECD3 (Deletion of Data), OECD12 (Corrected Test Data), or OECD13 (Deletion of Test Data).
 - Where the MessageTypeIndic is filled in with CRS702 (The message contains correction for previously sent information), the DocTypeIndic must not be OECD1 (New Data) or OECD11 (New Test Data).
- Where the element DocTypeIndic (Document Type Indicator) with respect to the ReportingFI is filled in with OECD0 (Resent Data) or OECD10 (Resent Test Data), it means that compared to the information sent previously, the ReportingFI element is the same, while the information in ReportingGroup element is different.

b. DocRefId

Element	Description	Number of Times	Size	Input Type	Requirement
DocRefId	Document Reference Identifier	1	1 to 200 characters	StringMin1Max200_Type	Validation

- This data element is a unique identifier for the ReportingFI element in this message sent.
- Format of this data element: “TW data year TW-Reporting FI’s BAN-yyyy-MM-DD-FI 7-digit serial number). For example, “TW2020TW-12345678-2021-06-08-FI00000001”.
- Where the DocTypeIndic (Document Type Indicator) is OECD2 (Corrected Data), OECD3 (Deletion of Data), OECD12 (Corrected Test Data), or OECD13 (Deletion of Test Data), there must be a new unique DocRefId for the present message.

c. CorrDocRefId

Element	Description	Number of Times	Size	Input Type	Requirement
CorrDocRefId	Document Reference Identifier to be corrected	0-1	1 to 200 characters	StringMin1Max200_Type	Optional

- This data element describes the DocRefId of the previously sent information that is to be corrected or deleted. Where the DocTypeIndic (Document Type Indicator) is OECD2 (Corrected Data), OECD3 (Deletion of Data), OECD12 (Corrected Test Data), or OECD13 (Deletion of Test Data), this data element is required to be reported. Please refer to Chapter 4.
- Format of this data element: “TW data year TW-Reporting FI’s BAN-yyyy-MM-DD-FI 7-digit serial number). For example, “TW2020TW-12345678-2021-06-08-FI00000001”.

2. ReportingGroup

Element	Description	Number of Times	Size	Input Type	Requirement
ReportingGroup	Reporting Group	1			Validation

- This data element provides specific details about the CRS report.
- Each CrsBody can contain only one ReportingGroup.
- Each ReportingGroup may contain multiple AccountReport.

3. AccountReport

Element	Description	Number of Times	Size	Input Type	Requirement
AccountReport	Account Report	0-n		CorrectableAccountReport_Type	(Optional) Mandatory

- AccountReport is a mandatory element in CRS XML schema. Only when the MessageTypeIndic is CRS703 (The message advises there is no data to report), the AccountReport element under ReportingGroup could be omitted.
- All information contained in AccountReport must be completed.

(1) DocSpec

Element	Description	Number of Times	Size	Input Type	Requirement
DocSpec	Document Specifications	1		DocSpecAC_Type	Validation

- The data element identifies the particular record within the CRS message being transmitted with respect to the AccountReport. It is comprised of the following elements:

a. DocTypeIndic

Element	Description	Number of Times	Size	Input Type	Requirement
DocTypeIndic	Document Type Indicator	1	6-character	OECDDocTypeIndicAC_EnumType	Validation

- This data element specifies the type of data being submitted with respect to the Account Report. Allowable entries are:
OECD1= New Data
OECD2= Corrected Data
OECD3= Deletion of Data
OECD11= New Test Data
OECD12= Corrected Test Data
OECD13= Deletion of Test Data
- The DocTypeIndic (Document Type Indicator) with respect to the AccountReport element must not be filled in with OECD0 (Resent Data) or OECD10 (Resent Test Data).
- A message shall contain either of the above entries. It should be noted that OECD11 to OECD13 can only be used during the reporting test period from March to April each year.
- The relationship between MessageTypeIndic (Message Type Indicator) under MessageSpec (Message Specification) and DocTypeIndic (Document Type Indicator) with respect to the AccountReport:
 - Where the MessageTypeIndic is filled in with CRS701 (The message contains new information), the DocTypeIndic must not be OECD2 (Corrected Data), OECD3

(Deletion of Data), OECD12 (Corrected Test Data), or OECD13 (Deletion of Test Data).

- Where the MessageTypeIndic is filled in with CRS702 (The message contains correction for previously sent information), the DocTypeIndic must not be OECD1 (New Data) or OECD11 (New Test Data).

b. DocRefId

Element	Description	Number of Times	Size	Input Type	Requirement
DocRefId	Document Reference Identifier	1	1 to 200 characters	StringMin1Max200_Type	Validation

- This data element is a unique identifier of the AccountReport element for this message sent.
- Format of this data element: “TW data year TW-Reporting FI’s BAN-yyyy-MM-DD-AC 7-digit serial number). For example, “TW2020TW-12345678-2021-06-08-AC0000001”.
- Where the DocTypeIndic (Document Type Indicator) is OECD2 (Corrected Data), OECD3 (Deletion of Data), OECD12 (Corrected Test Data), or OECD13 (Deletion of Test Data), there must be a new unique DocRefId for the present message.

c. CorrDocRefId

Element	Description	Number of Times	Size	Input Type	Requirement
CorrDocRefId	Document Reference Identifier to be corrected	0-1	1 to 200 characters	StringMin1Max200_Type	Optional

- This data element describes the DocRefId of the previously sent information that is to be corrected or deleted. Where the DocTypeIndic (Document Type Indicator) is OECD2 (Corrected Data), OECD3 (Deletion of Data), OECD12 (Corrected Test Data), or OECD13 (Deletion of Test Data), this data element is required to be reported. Please refer to Chapter 4.
- Format of this data element: “TW data year TW-Reporting FI’s BAN-yyyy-MM-DD-AC 7-digit serial number). For example, “TW2020TW-12345678-2021-06-08-AC0000001”

(2) AccountNumber

Element		Description	Number of Times	Size	Input Type	Requirement
AccountNumber		Account Number	1	1 to 200 characters	FIAccountNumber_Type	Validation
Attribute	AcctNumberType	Account Number Type	0-1	7-character	AcctNumberType_EnumType	Optional
	UndocumentedAccount	Undocumented Account	0-1	true/false	boolean	(Optional) Mandatory
	ClosedAccount	Closed Account	0-1	true/false	boolean	(Optional) Mandatory

- AccountNumber (Account Number): This data element is mandatory. It provides the account number used by the Reporting FI to identify the account. If the Reporting FI does not have an account number, then provide the functional equivalent unique identifier used by the Reporting FI to identify the account. If exceptionally there is no account numbering system or functional equivalent unique identifier, use NANUM for no account number as this is a Validation element.
- AcctNumberType (Account Number Type): This attribute is an option to include information about the account number type as an enumeration. The possible values are:
OECD601= IBAN (International Bank Account Number, follows a known structure)
OECD602= OBAN (Other Bank Account Number)
OECD603= ISIN (International Securities Information Number, follows a known structure)
OECD604= OSIN (Other Securities Information Number)
OECD605= Other (Any other type of account number e.g. insurance contract)
- Where an IBAN or ISIN is available, it shall be provided and the appropriate AcctNumberType (OECD601 or OECD603) shall be supplied. Do not leave blank.
- UndocumentedAccount (Undocumented Account): This attribute indicates that the account is undocumented. If the Reporting FI confirms the account is an undocumented account after completing the due diligence procedures, this attribute is mandatory. Otherwise, the input is optional.

- ClosedAccount (Closed Account): This attribute indicates that the account is closed. If the Reporting FI confirms the account is a closed account after completing the due diligence procedures, this attribute is mandatory. Otherwise, the input is optional.

(3) Account Holder

Element	Description	Number of Times	Size	Input Type	Requirement
AccountHolder	Account Holder	1	-	AccountHolder_Type	Validation

- This data element identifies whether the account holder is an individual or an organisation. One or other must be chosen as the account holder.
- If an account holder is certified or treated as a tax resident in more than one jurisdiction, all information related to those jurisdictions shall be submitted.
- For a joint account, please make a separate AccountReport for each account holder.

a. Individual

Element	Description	Number of Times	Size	Input Type	Requirement
Individual	Individual		-	PersonParty_Type	Validation (choice)

- If the account holder is a natural person, report his/her identifying information here.

(a)ResCountryCode

Element	Description	Number of Times	Size	Input Type	Requirement
ResCountryCode	Residence Country Code	1-n	2-character	CountryCode_Type	Validation

- This data element identifies the tax residence jurisdiction code(s) for the individual, using the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.
- If a preexisting individual account is confirmed as an undocumented account² after completing the due diligence procedures, please enter “TW” here.

² Only a preexisting individual account may constitute an undocumented account (as stipulated in Paragraph 2, Article 37 of the “Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions”).

(b)TIN

Element		Description	Number of Times	Size	Input Type	Requirement
TIN		Tax Identification Number	0-n	1 to 200 characters	TIN_Type	(Optional) Mandatory
Attribute	issuedBy	Issued By	0-n	2-character	CountryCode_Type	(Optional) Mandatory

- TIN (Tax Identification Number): This data element identifies the Tax Identification Number (TIN) used by the receiving tax administration to identify the individual account holder for implementing tax laws. The TIN should be supplied if available.
- issuedBy (Issued By): This attribute identifies the jurisdiction that issued the TIN. If the issuing jurisdiction is not known then this may be left blank.

(c)Name

Element		Description	Number of Times		Size	Input Type	Requirement
Name		Full Name	1-n			NamePerson_Type	Validation
Attribute	nameType	Name Type	0-n		7-character	OECDNameType_EnumType	Optional

- Name: This data element shall be filled in with the individual's English name. If the individual has several names, all the names may be revealed.
- nameType (Name Type): This attribute is a qualifier to indicate the type of a particular name. An individual who has several names can specify each of the name types here. The possible values are:

OECD202= indiv (individual's name)

OECD203= alias (alias name)

OECD204= nick (nickname)

OECD205= aka (also known as; foreign alias)

OECD206= dba (doing business as; names under which a party does business)

OECD207= legal (legal name)

OECD208= atbirth (name at birth)

- The Input Type of the element Name, “NamePerson_Type”, includes the following sub-elements. All of the sub-elements and attributes thereof shall be filled in with English.

Element		Description	Number of Times	Size	Input Type	Requirement
PrecedingTitle		Preceding Title	0-1	1 to 200 characters	StringMin1Max200_Type	Optional
Title		Title	0-n	1 to 200 characters	StringMin1Max200_Type	Optional
FirstName		First Name	1	1 to 200 characters	StringMin1Max200_Type	Validation
Attribute	xnlNameType	Name Type	0-1	1 to 200 characters	StringMin1Max200_Type	Optional
MiddleName		Middle Name	0-n	1 to 200 characters	StringMin1Max200_Type	Optional
Attribute	xnlNameType	Name Type	0-n	1 to 200 characters	StringMin1Max200_Type	Optional
NamePrefix		Name Prefix	0-1	1 to 200 characters	StringMin1Max200_Type	Optional
Attribute	xnlNameType	Name Type	0-1	1 to 200 characters	StringMin1Max200_Type	Optional
LastName		Last Name	1	1 to 200 characters	StringMin1Max200_Type	Validation
Attribute	xnlNameType	Name Type	0-1	1 to 200 characters	StringMin1Max200_Type	Optional
GenerationIdentifier		Generation Identifier	0-n	1 to 200 characters	StringMin1Max200_Type	Optional
Suffix		Suffix	0-n	1 to 200 characters	StringMin1Max200_Type	Optional
GereralSuffix		General Suffix	0-1	1 to 200 characters	StringMin1Max200_Type	Optional

- PrecedingTitle (Preceding Title): e.g., His Excellency, Estate of the Late.
- Title: e.g., Mr., Ms., Dr., Herr.
- FirstName (First Name): This data element is required for CRS reporting. If the Reporting FI does not have a complete first name for an individual account holder or a

controlling person, or the first/last name thereof cannot be identified, **an initial or** NFN (“No First Name”) may be used here.

- xnlNameType: The attribute of FirstName, such as Given name, Forename, Christian Name, Father’s Name, and so on.
- MiddleName (Middle Name): Such as “Sakthi” of "Nivetha Sakthi Shantha".
- xnlNameType: The attribute of MiddleName.
- NamePrefix (Name Prefix/Noble Title): Such as de, van, van de, von, and so on.
- xnlNameType: The attribute of NamePrefix.
- LastName (Last Name): This data element is required for CRS reporting. If the Reporting FI does not have a complete name for an individual account holder or a controlling person, or the first/last name thereof cannot be identified, it is possible to use this field for a free format name or two last names.
- xnlNameType: The attribute of LastName, such as Father's name, Family name, Sur name, Mother's Name, and so on.
- GenerationIdentifier (Generation Identifier): Such as Jr., the Third, III, and so on.
- Suffix: Such as PhD, VC, QC, and so on.
- GeneralSuffix (General Suffix): Such as Deceased, Retired, and so on.

(d)Address

Element		Description	Number of Times	Size	Input Type	Requirement
Address		Address	1-n	-	Address_Type	Validation
Attribute	legalAddressType	Address Type	0-n	7-character	OECDLegalAddressType_EnumType	Optional

- Regarding this data element and its sub-elements, please refer to the descriptions of “Address” under ReportingFI.
- Where any individual account is confirmed as an undocumented account upon completion of due diligence procedures, the “in-care-of” address or “hold mail” instruction in a foreign jurisdiction shall be filled in here.

(e)BirthInfo

Element	Description	Number of Times	Size	Input Type	Requirement
BirthInfo	Birth Information	0-1	-	-	(Optional) Mandatory

- This data element identifies the birth information of an individual account holder, including the following sub-elements:

Element	Description	Number of Times	Size	Input Type	Requirement
BirthDate	Date of Birth	0-1	date	date	(Optional) Mandatory

- The data element identifies the date of birth of the individual account holder in the records of the Reporting FIs. The data format is yyyy-MM-DD. E.g., 1970-09-01.

Element	Description	Number of Times	Size	Input Type	Requirement
City	City of Birth	0-1	1 to 200 characters	StringMin1Max200_Type	Optional
CitySubentity	City Subentity	0-1	1 to 200 characters	StringMin1Max200_Type	Optional

- These two elements shall be reported in English.

Element	Description	Number of Times	Size	Input Type	Requirement
CountryInfo	Country Information	0-1		-	Optional

- This data element gives a choice between a current jurisdiction (identified by a 2-character country code) or a former jurisdiction (identified by name with string).
- CountryInfo (Country Information) includes the following sub-elements:

Element	Description	Number of Times	Size	Input Type	Requirement
CountryCode	Country Code		2-character	CountryCode_Type	Optional
FormerCountryName	Former Country Name		1 to 200 characters	StringMin1Max200_Type	Optional

- **CountryCode (Country Code):** This data element uses the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.
- **FormerCountryName (Former Country Name):** This data element shall be reported in English.
- One or other should be supplied if place of birth is reported, together with City or City and CitySubentity.

b. Organisation

Element	Description	Number of Times	Size	Input Type	Requirement
Organisation	Entity		-	OrganisationParty_Type	Validation (choice)

- If the account holder is an entity, the detailed information under this part shall be submitted.

(a)ResCountryCode

Element	Description	Number of Times	Size	Input Type	Requirement
ResCountryCode	Residence Country Code	0-n	2-character	CountryCode_Type	(Optional) Mandatory

- This data element identifies the code(s) of the tax residence jurisdiction(s) for the entity account holder, using the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard.

(b)IN

Element		Description	Number of Times	Size	Input Type	Requirement
IN		Identification Number	0-n	1 to 200 characters	OrganisationIN_Type	(Optional) Mandatory
Attribute	issuedBy	Issued By	0-n	2-character	CountryCode_Type	Optional
	INType	Identification Number Type	0-n	1 to 200 characters	StringMin1Max200_Type	Optional

- **IN (Identification Number):** This data element identifies the Identification Number used by the receiving tax administration to identify the entity account holder for

implementing tax laws. If this data is available, it is required to be submitted. This data element can be repeated if the entity account holder has other IN(s).

- Regarding the instruction of filling in this data element, please refer to the descriptions of “IN” under ReportingFI.

(c)Name

Element		Description	Number of Times	Size	Input Type	Requirement
Name		Name	1-n	1 to 200 characters	NameOrganisation_Type	Validation
Attribute	nameType	Name Type	0-n	7-character	OECDNameType_EnumType	Optional

- Name: This data element shall be filled in with the entity’s English name.
- NameType (Name Type): It is possible for an entity to have several names. This attribute is a qualifier to indicate the type of a particular name. An entity which has a number of names can specify each of the name types here. The possible values are:

OECD202= indiv (individual’s name)

OECD203= alias (alias name)

OECD204= nick (nickname)

OECD205= aka (also known as; foreign alias)

OECD206= dba (doing business as; names under which a party does business)

OECD207= legal (legal name)

OECD208= atbirth (name at birth)

(d)Address

Element		Description	Number of Times	Size	Input Type	Requirement
Address		Address	1-n	-	Address_Type	Validation
Attribute	legalAddressType	Address Type	0-n	7-character	OECDLegalAddressType_EnumType	Optional

- Regarding this data element and its sub-elements, please refer to the descriptions of “Address” under ReportingFI.

(e) AcctHolderType

Element	Description	Number of Times	Size	Input Type	Requirement
AcctHolderType	Account Holder Type		6-character	CrsAcctHolderType_EnumType	Validation (choice)

- This data element identifies an entity account holder or the reported payment is made to an entity described-below. Allowable entries of this data element are as follows:
CRS981= An Active Non-Financial Entity (NFE) that is a CRS Reportable Person
CRS982= A Passive NFE that is a CRS Reportable Person with one or more Controlling Person that is also a Reportable Person.
CRS983= A Passive NFE that is a CRS Reportable Person WITHOUT any Controlling Person that is a Reportable Person.
CRS984= A Passive NFE that is NOT a CRS Reportable Person with one or more Controlling Persons that is a Reportable Person
- Compared to the Input Type “CrsAcctHolderType_EnumType” in the OECD CRS User Guide:
CRS981 corresponds to OECD CRS102 (CRS Reportable Person)
CRS982 and CRS984 correspond to OECD CRS101 (Passive NFE with one or more Controlling Persons that is a Reportable Person)
CRS983 corresponds to OECD CRS103 (Passive NFE that is a CRS Reportable Person)

c. ControllingPerson

Element	Description	Number of Times	Size	Input Type	Requirement
ControllingPerson	Controlling Person	0-n	-	ControllingPerson_Type	(Optional) Mandatory

- This data element provides information of any Controlling Person of a Passive NFE that is a Reportable Person.
- The correspondence between the two elements, AcctHolderType and ControllingPerson:

AcctHolderType	ControllingPerson
CRS981	no need to report
CRS982 or CRS984	must report
CRS983	no need to report

- For example, in the case that a Passive NFE is a tax resident of Japan, and its Controlling Person is a tax resident of Australia, the AcctHolderType shall indicate CRS982 and all the information of ControllingPerson(s) shall be reported.
- Where a Passive NFE has one or more Controlling Person that is a Reportable Person, the information of that Passive NFE shall be reported no matter whether the Passive NFE itself is a CRS Reportable Person or not. Where a Passive NFE has more than one Controlling Persons that is a Reportable Person, the information of each Controlling Person shall be reported. For example:
 - A passive NFE is a tax resident of Japan and its Controlling Persons A and B are tax residents in Australia and Japan, respectively. The AcctHolderType shall indicate CRS982 and all information about the passive NFE and its Controlling Persons A and B shall be reported.
 - A passive NFE is a tax resident of the R.O.C. (Taiwan) and its Controlling Persons A and B are tax residents in Australia and Japan, respectively. The AcctHolderType shall indicate CRS984, and all information about the passive NFE and its Controlling Persons A and B shall be reported.
- For filling in each data element (including ResCountryCode, TIN, Name, Address, and BirthInfo) under “Individual” of the ControllingPerson, please refer to the descriptions of “Individual” under AccountHolder, except that the ones related to the attribute UndocumentedAccount shall not apply.

(a) CtrlgPersonType

Element	Description	Number of Times	Size	Input Type	Requirement
CtrlgPersonType	Controlling Person (CP) Type	0-1	6-character	CrsCtrlgPersonType_EnumType	(Optional) Mandatory

- This data element allows the identification of the type of each Controlling Person (“CP”) when available, by use of the attribute “CtrlgPersonType” with the following options:
 - CRS801= CP of legal person - ownership (directly or indirectly owning more than 25 percent of the entity’s shares, capital, or equities)
 - CRS802= CP of legal person - other means (exercising controls over the entity through other means)
 - CRS803= CP of legal person - senior managing official (holding the positions as senior managing officials of the entity)
 - CRS804= CP of legal arrangement - trust - settlor
 - CRS805= CP of legal arrangement - trust- trustee

CRS806= CP of legal arrangement - trust - protector

CRS807= CP of legal arrangement - trust - beneficiary

CRS808= CP of legal arrangement - trust - other (other natural persons exercising ultimate effective control over the trust)

CRS809= CP of legal arrangement - other - settlor-equivalent (a person in an equivalent or similar position as a settlor for a legal arrangement other than a trust)

CRS810= CP of legal arrangement - other - trustee-equivalent (a person in an equivalent or similar position as a trustee for a legal arrangement other than a trust)

CRS811= CP of legal arrangement - other - protector-equivalent (a person in an equivalent or similar position as a protector for a legal arrangement other than a trust)

CRS812= CP of legal arrangement - other - beneficiary-equivalent (a person in an equivalent or similar position as a beneficiary for a legal arrangement other than a trust)

CRS813= CP of legal arrangement - other - other-equivalent (a person in an equivalent or similar position as the one exercising ultimate effective control over the trust for a legal arrangement other than a trust)

(4) AccountBalance

Element		Description	Number of Times	Size	Input Type	Requirement
AccountBalance		Account Balance	1	Decimal (16,2)	MonAmnt_Type	Validation
Attribute	currCode	Currency Code	1	3-character	currCode_Type	Validation

- AccountBalance (Account Balance): This data element is required to be submitted. It identifies the account balance or value of the reported financial account.
 - With respect to joint accounts, the total account balance or value thereof shall be reported under each of the account holders.
 - In the case that the attribute of the “AccountNumber” is reported as “ClosedAccount,” the “AccountBalance” shall be reported as Zero.
 - Numeric characters (digits). The length thereof shall be a 16-digit integer and a 2-digit decimal.
- currCode (Currency Code): All amounts must be accompanied by the appropriate 3-character currency code based on the ISO 4217 Alpha 3 standard.

(5) Payment

Element	Description	Number of Times	Size	Input Type	Requirement
Payment	Payment	0-n	-	PaymentType	Optional

- This data element provides information on payment made to the reported financial account during the reporting period.
- In the case that the attribute of the “AccountNumber” is reported as “ClosedAccount,” the “Payment” shall be reported as the total amount paid or credited to the account from the first date of the reporting period to the date of closure of the account.
- Payment information is a repeating element, if more than one payment type needs to be reported.

a. Type

Element	Description	Number of Times	Size	Input Type	Requirement
Type	Payment Type	1	6-character	CrsPaymentType_EnumType	Validation

- Select the proper code to identify the payment type:
 - CRS501= Dividends (the aggregate gross amount of dividends paid or credited to the account)
 - CRS502= Interest (the aggregate gross amount of interest paid or credited to the account)
 - CRS503= Gross Proceeds/Redemptions (the aggregate gross proceeds from the sale or redemption of financial assets paid or credited to the account)
 - CRS504= Other – CRS (the aggregate gross amount of other income generated with respect to the assets held in such account, paid or credited to the account)

b. PaymentAmnt

Element		Description	Number of Times	Size	Input Type	Requirement
PaymentAmnt		Payment Amount	1	Decimal (16,2)	MonAmnt_Type	Validation
Attribute	currCode	Currency Code	1	3-character	currCode_Type	Validation

- PaymentAmnt (Payment Amount): The length thereof shall be 16-digit integer and 2-digit decimal.
- currCode (Currency Code): All amounts must be accompanied by the appropriate 3-character currency code based on the ISO 4217 Alpha 3 standard.

Chapter 4 Corrections on Reporting Information

Section 1 Guidelines

1. After the CRS XML file is created, the Reporting FI shall firstly use the Offline Toolkit provided by the CRS Portal (available in the Download Tools section) to digitally sign and encrypt the file. Secondly, it needs to upload the reporting file via the SFTP in Offline Toolkit or log in to the CRS Portal running “Reporting XML files” to select the compressed files to upload. Lastly, run “Reporting XML files” in the CRS Portal, select the uploaded file and complete the reporting.
2. The Reporting FI may need to correct some data previously reported. Since within the statutory reporting period (June 1 to June 30), the XML files reported for the last time are recognized by the CRS Portal as the information reported for that year, the Reporting FI shall resubmit the entire CRS XML files for every correction during the statutory reporting period.
3. The XML file can contain either "new information" or "corrections (deletions) for previously sent information". Those two values cannot exist in the same XML file at the same time. The reporting information type shall be indicated in the MessageTypeIndic (Message Type Indicator) of the MessageSpec (Message Specification) in the XML file:
 - (1) When reporting new information, the Reporting FI shall indicate CRS701 in MessageTypeIndic and contain new data in the XML file.
 - (2) When reporting information to correct or delete the original reported data, the Reporting FI shall indicate CRS702 in MessageTypeIndic and contain the correction message for the previously sent information in the XML file. In addition, in the applicable elements of ReportingFI (Reporting Financial Institution) or AccountReport (Account Report), DocTypeIndic (Document Type Indicator) shall be indicated as a correction or a deletion.
4. In order to ensure that a message and a record can be identified and corrected, the elements of ReportingFI (Reporting Financial Institution) and AccountReport (Account Report) in the XML file shall be completed with the related DocSpec (Document Specification) information, including the sub-elements: DocTypeIndic (Document Type Indicator) for the type of data being submitted; DocRefId (Document Reference Identifier) for the said data’s unique identification code; and the CorrDocRefId (Document Reference Identifier to be Corrected) for the unique identification code of the previously reported information to be corrected.

Section 2 Instructions on Correcting Reported Information

Depending on whether the correction is made within the statutory reporting period, there are two ways of correcting reported information.

1. Correction within the statutory reporting period

Possible scenarios	How to process
Having erroneous data to be corrected	Re-upload the entire corrected CRS XML file (includes corrected data, supplement of initially omitted data, and deletion of data) and then report again.
Having omitted or not reported data	
Having data that should not be reported and should be deleted	

Please input the related elements in the XML file according to the following rules and then resubmit:

- (1) MessageTypeIndic (Message Type Indicator): CRS701 (The message contains new information)
- (2) The elements of DocSpec (Document Specification) under ReportingFI (Reporting Financial Institution) and AccountReport (Account Report):
 - DocTypeIndic (Document Type Indicator): OECD1 (New Data)
 - DocRefId (Document Reference Identifier): a new unique DocRefId
 - CorrDocRefId (Document Reference Identifier to be Corrected): no need to fill in this element

2. Correction after the statutory reporting period

After the statutory reporting period, the Reporting FI may need to add, correct, or delete data that were successfully reported during the statutory reporting period. Please input the related elements in MessageTypeIndic (Message Type Indicator) and DocSpec (Document Specification) according to the following rules and then resend the XML files except that the AccountReport (Account Report) may only contain the additional, amended, or deleted part at that time.

- (1) MessageTypeIndic (Message Type Indicator): Indicate the type of the correction message
 - CRS701 (The message contains new information): The reporting contains new information.
 - CRS702 (The message contains corrections for previously sent information): The reporting is for correcting or deleting reported information.
- (2) The elements of DocSpec (Document Specification) under ReportingFI (Reporting Financial Institution) and AccountReport (Account Report):

- **DocTypeIndic** (Document Type Indicator): Indicate the type of the correction information
 - **OECD0** (Resent Data): This is applicable only to the element of ReportingFI (Reporting Financial Institution), and only if the ReportingFI information is not to be corrected.
 - The relationship between **DocTypeIndic** (Document Type Indicator) under **AccountReport** (Account Report) and **MessageTypeIndic** (Message Type Indicator):
 - OECD1** (New Data): This corresponds to **MessageTypeIndic** CRS701.
 - OECD2** (Corrected Data): This corresponds to **MessageTypeIndic** CRS702.
 - OECD3** (Deletion of Data): This corresponds to **MessageTypeIndic** CRS702.
- **DocRefId** (Document Reference Identifier): A correction (or deletion) must have a new unique **DocRefId**.
- **CorrDocRefId** (Document Reference Identifier to be Corrected): The **CorrDocRefId** refers to the **DocRefId** of the element to be corrected/deleted. The rules are as follows:
 - **CorrDocRefId** must be able to refer to the former **DocRefId** of this **AccountReport** sent last time. If the said **DocRefId** does not match, the correction will be regarded a failure.
 - The same **DocRefId** cannot be corrected multiple times in the same XML file. For example, a **CorrDocRefId** under the **AccountReport** in the correcting XML file refers to the said **DocRefId** for the purpose of correcting the amount of account balance. If later there is another **CorrDocRefId** under the same **AccountReport** referring to the same **DocRefId** for the purpose of correcting the amount of payment, the second correction will be considered a failure.
 - **CorrDocRefId** shall always refer to the latest **DocRefId** before correcting. For example, in a third-time correction, the **DocRefId** of the second-time correction shall be entered into the **CorrDocRefId** element.

3. The following combinations of **DocTypeIndic** and **MessageTypeIndic** are permissible for correction:

			MessageTypeIndic	CRS701	CRS702	CRS702
			Account Report			
			No Account Report	OECD1	OECD2	OECD3
Reporting FI	Within statutory reporting period	OECD1	V (CRS703)	V	×	×
	After statutory reporting period	OECD0	×	V	V	V
		OECD2	V (CRS702)	×	V	V
		OECD3	V (CRS702)	×	×	V

Section 3 Correction Examples

The correction examples in this section are applicable to the scenarios and rules only when the correction is made after the statutory reporting period.

Assume that the Reporting FI has reported the following initial message in June (during the statutory reporting period), including one Reporting FI and two Account Reports. The relevant reporting data is as follows:

Element	Sub-element	Initial Data
MessageSpec	MessageTypeIndic	CRS701
	MessageRefId	TW2020TW-12345678-2021-06-01-T10:27:25
ReportingFI	DocTypeIndic	OECD1
	DocRefId	TW2020TW-12345678-2021-06-01-FI0000001
AccountReport (1)	DocTypeIndic	OECD1
	DocRefId	TW2020TW-12345678-2021-06-01-AC0000001
AccountReport (2)	DocTypeIndic	OECD1
	DocRefId	TW2020TW-12345678-2021-06-01-AC0000002

Based on this scenario, the following correction examples and figures are provided for reference (please also refer to CRS XML reporting files template). When correcting ReportingFI only, the Reporting FI could resend the ReportingFI information alone. When correcting AccountReport, the Reporting FI must always resend the ReportingFI associated with the AccountReport being corrected.

Example 1. Adding an AccountReport (Account Report)

The Reporting FI creates a file with only the new AccountReport and the already sent ReportingFI. The other AccountReport, which does not require correction, is not part of the correction message.

Element	Sub-element	Correction Data
MessageSpec	MessageTypeIndic	CRS701
	MessageRefId	TW2020TW-12345678-2021-07-23-T14:20:07 (Create a new unique identifier)
ReportingFI	DocTypeIndic	OECD0 (Resent the unchanged ReportingFI data)
	DocRefId	TW2020TW-12345678-2021-06-01-FI0000001 (Keep the same DocRefId as no change has been made to ReportingFI)
AccountReport (3)	DocTypeIndic	OECD1
	DocRefId	TW2020TW-12345678-2021-07-23-AC0000003 (Create a new unique Identifier)
Other elements shall be filled in according to the requirement of AccountReport.		

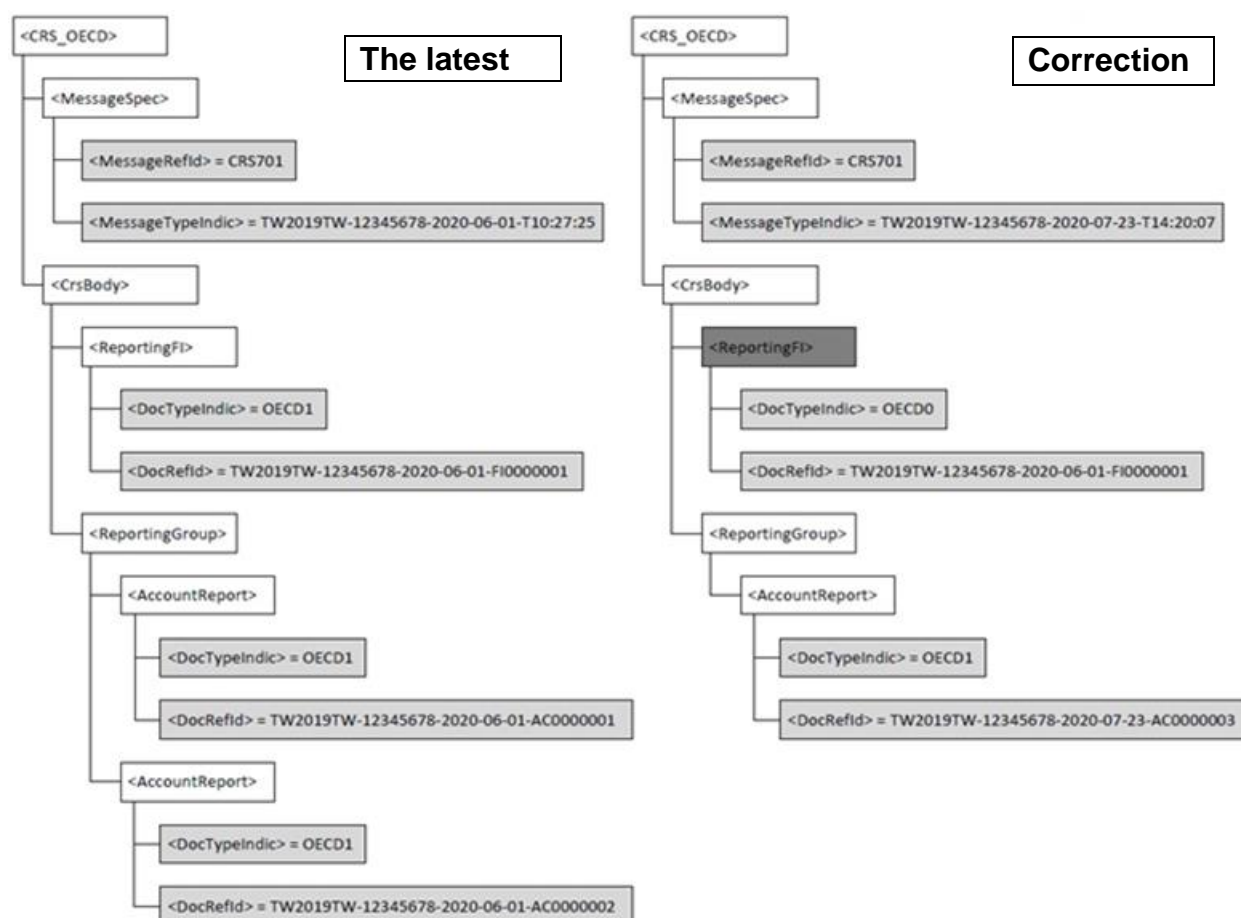


Figure 4-3-1 Correction Example 1

Example 2. Correcting the AccountBalance (Account Balance)

The Reporting FI creates a file with only the amended AccountReport and the already sent ReportingFI, and then uploads and reports the CRS XML file again.

Element	Sub-element	Correction Data
MessageSpec	MessageTypeIndic	CRS702
	MessageRefId	TW2020TW-12345678-2021-07-27-T14:20:07 (Create a new unique Identifier)
ReportingFI	DocTypeIndic	OECD0 (Resent the unchanged ReportingFI data)
	DocRefId	TW2020TW-12345678-2021-06-01-FI0000001 (Keep the same DocRefId as no change has been made to ReportingFI)
AccountReport (2)	DocTypeIndic	OECD2
	DocRefId	TW2020TW-12345678-2021-07-27-AC0000004 (Create a new unique Identifier)
	CorrDocRefId	TW2020TW-12345678-2021-06-01-AC0000002 (Refer to the latest DocRefId of the record to be corrected)
	AccountBalance	(TWD)5,600,000 (The Account Balance to be corrected)
	All the sub-element information of the Account Report is also resubmitted.	

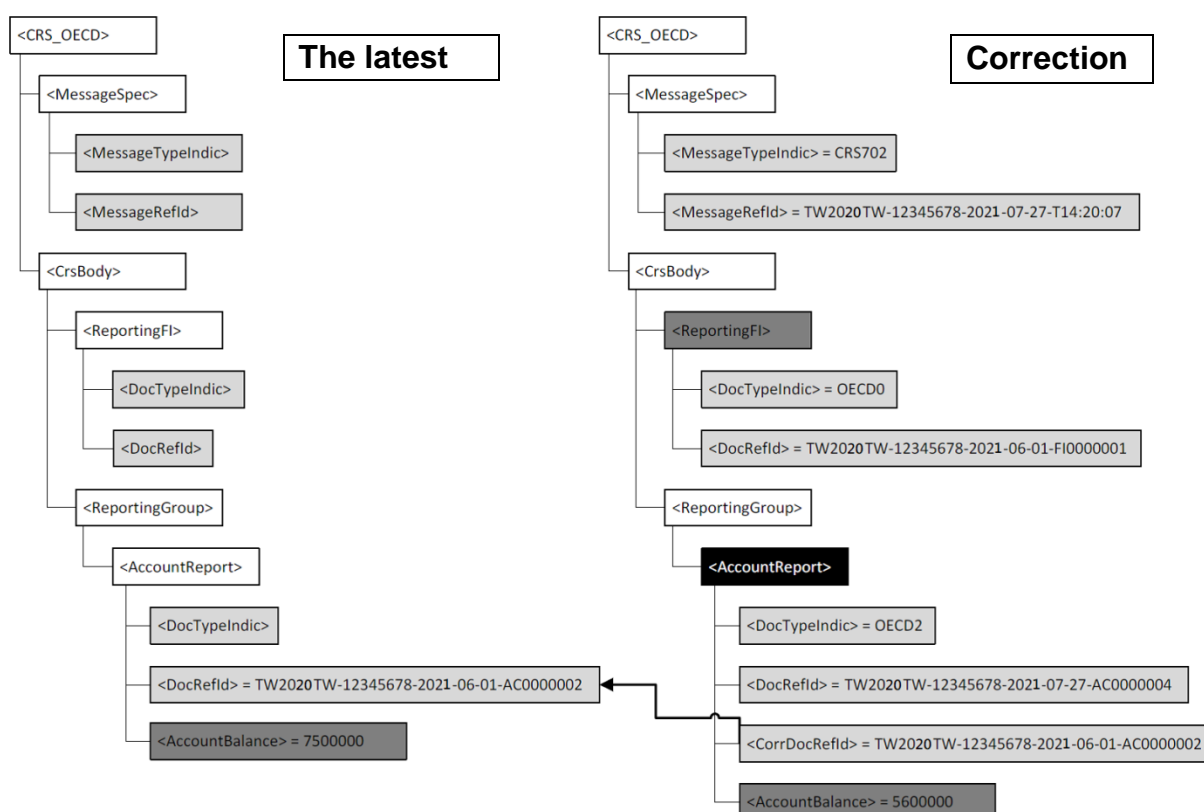


Figure 4-3-2 Correction Example 2

Example 3. Adding 2nd payment in the AccountReport (Account Report) based on the correction of Example 2

Element	Sub-element	Correction Data
MessageSpec	MessageTypeIndic	CRS702
	MessageRefId	TW2020TW-12345678-2021-07-28-T14:15:33 (Create a new unique Identifier)
ReportingFI	DocTypeIndic	OECD0 (Resent the unchanged ReportingFI data)
	DocRefId	TW2020TW-12345678-2021-06-01-FI0000001 (Keep the same DocRefId as no change has been made to ReportingFI)
AccountReport (2)	DocTypeIndic	OECD2
	DocRefId	TW2020TW-12345678-2021-07-28-AC0000005 (Create a new unique Identifier)
	CorrDocRefId	TW2020TW-12345678-2021-07-27-AC0000004 (Refer to the latest DocRefId of the record to be corrected)
	Payment	Add a new payment amount
	All the sub-element information of the Account Report is also resubmitted.	

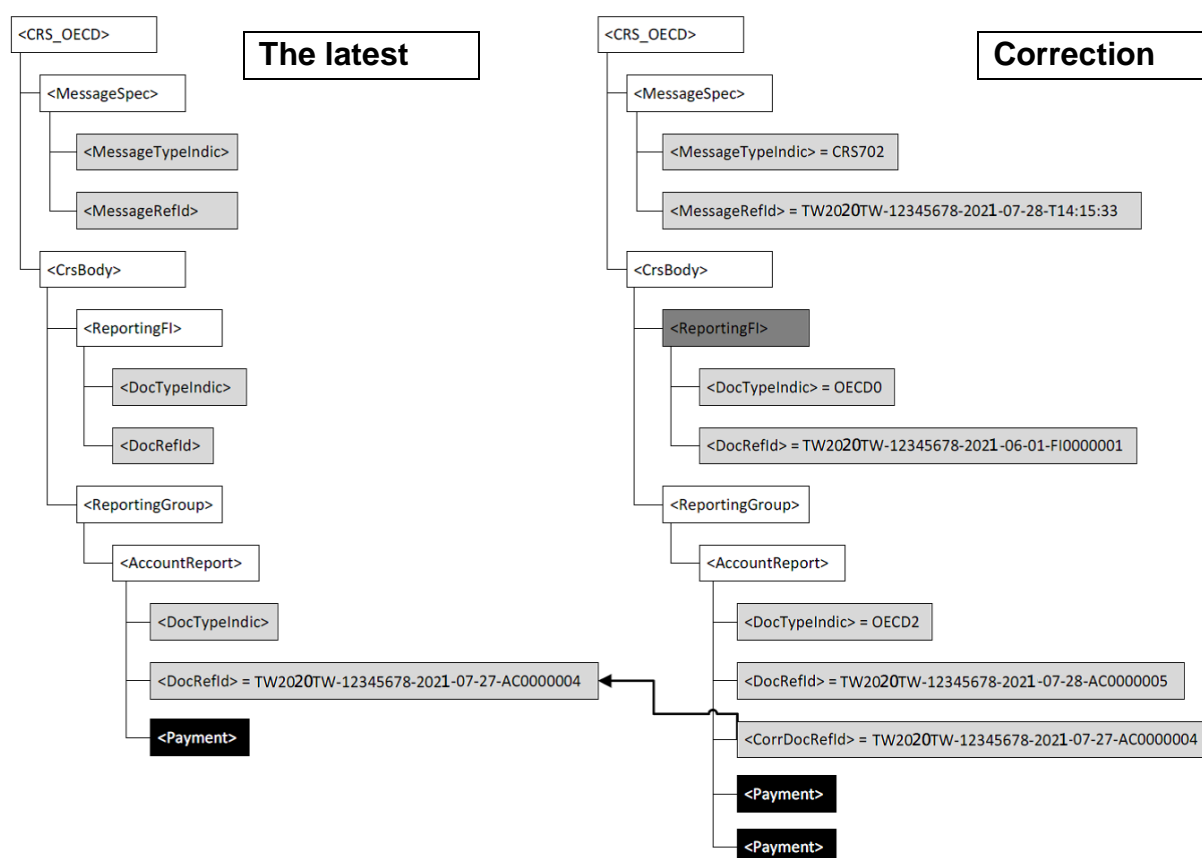


Figure 4-3-3 Correction Example 3

Example 4. Removing one of the ControllingPerson (Controlling Person) of the AccountReport (Account Report)

The CorrDocRefId must refer to the latest DocRefId of the record to be deleted. The reporting file shall be without the deleted ControllingPerson element, but with the other ControllingPerson as well as all other required information for uploading and reporting again

Element	Sub-element	Correction Data
MessageSpec	MessageTypeIndic	CRS702
	MessageRefId	TW2020TW-12345678-2021-08-17-T15:10:02 (Create a new unique Identifier)
ReportingFI	DocTypeIndic	OECD0 (Resent the unchanged ReportingFI data)
	DocRefId	TW2020TW-12345678-2021-06-01-FI0000001 (Keep the same DocRefId as no change has been made to ReportingFI)
AccountReport (3)	DocTypeIndic	OECD2
	DocRefId	TW2020TW-12345678-2021-08-17-AC0000006 (Create a new unique Identifier)
	CorrDocRefId	TW2020TW-12345678-2021-07-23-AC0000003 (Refer to the latest DocRefId of the record to be deleted)
	ControllingPerson	Deletion
	All the sub-element information of the Account Report is also resubmitted.	

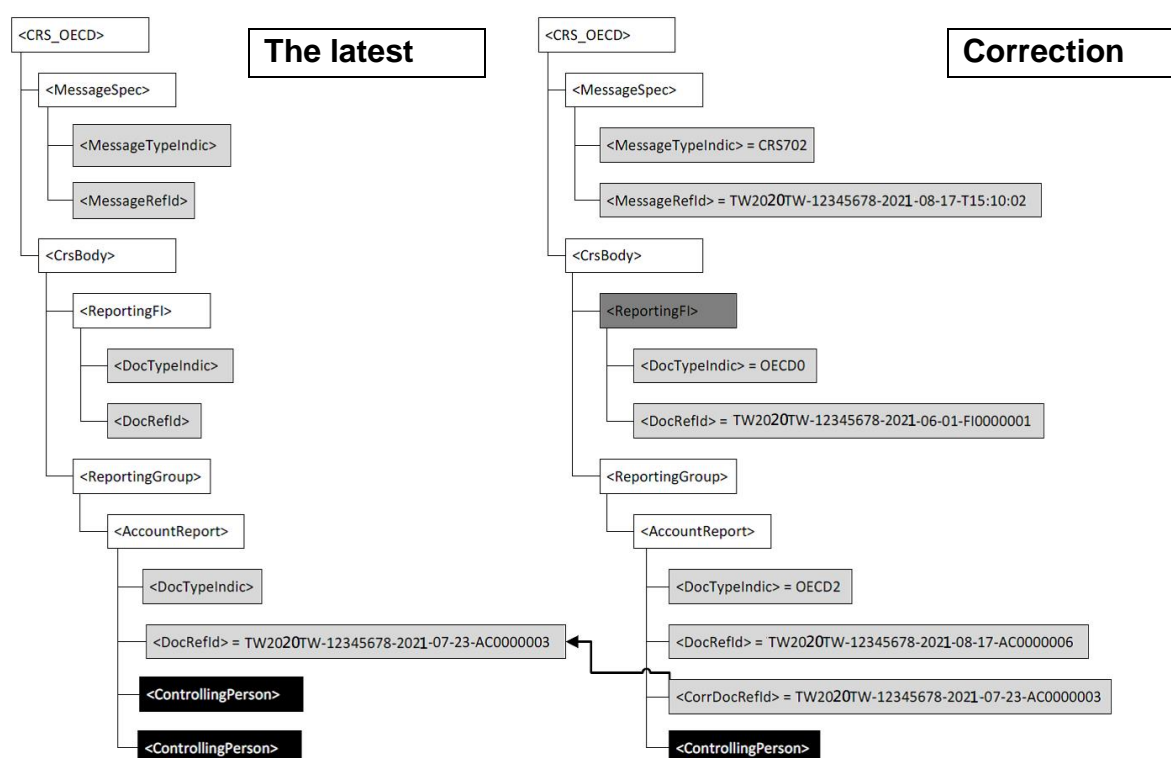


Figure 4-3-4 Correction Example 4

Example 5. Removing the 3rd AccountReport (Account Report)

Element	Sub-element	Correction Data
MessageSpec	MessageTypeIndic	CRS702
	MessageRefId	TW2020TW-12345678-2021-08-24-T15:34:09 (Create a new unique Identifier)
ReportingFI	DocTypeIndic	OECD0 (Resent the unchanged ReportingFI data)
	DocRefId	TW2020TW-12345678-2021-06-01-FI0000001 (Keep the same DocRefId as no change has been made to ReportingFI)
AccountReport (3)	DocTypeIndic	OECD3
	DocRefId	TW2020TW-12345678-2021-08-24-AC0000007 (Create a new unique Identifier)
	CorrDocRefId	TW2020TW-12345678-2021-08-17-AC0000006 (Refer to the latest DocRefId of the record to be deleted)
	All the sub-element information of the Account Report is also resubmitted.	

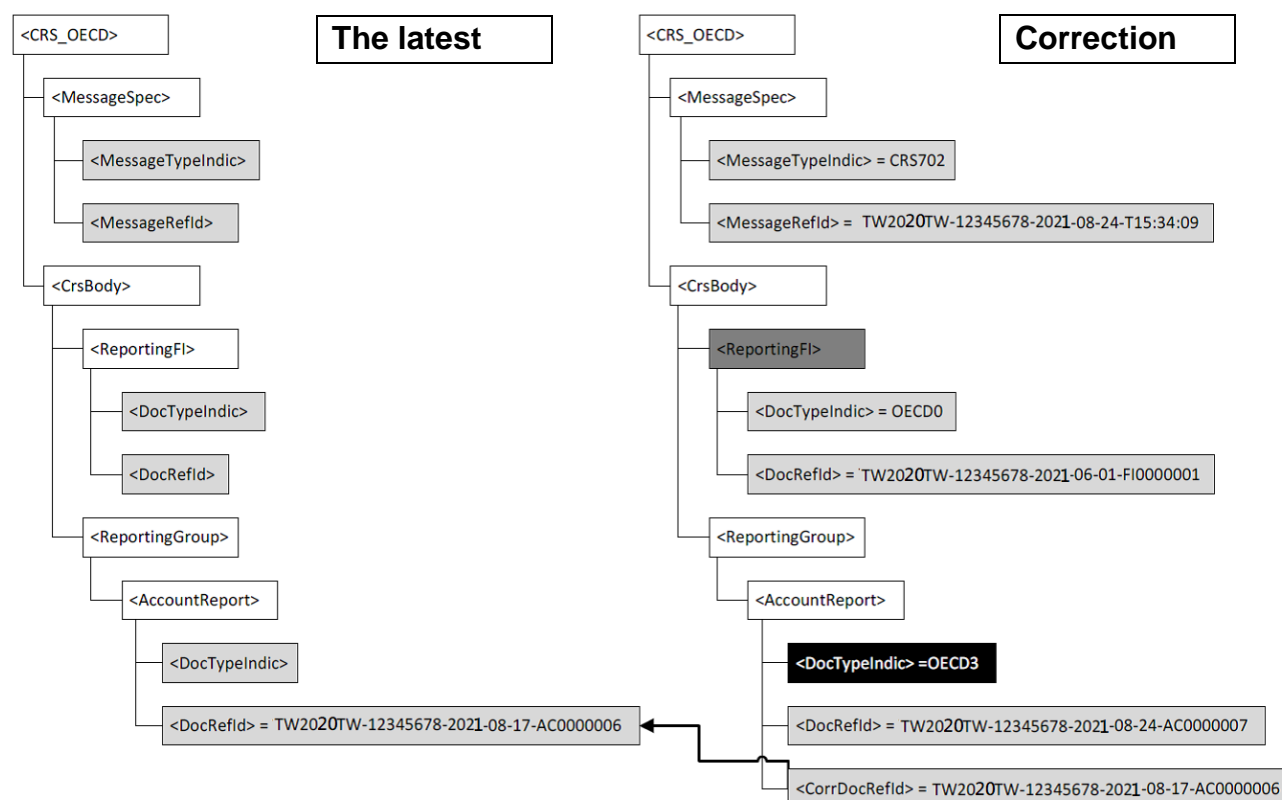


Figure 4-3-5 Correction Example 5

Example 6-1. Adding an Address of ReportingFI (Reporting FI)

Element	Sub-element	Correction Data
MessageSpec	MessageTypeIndic	CRS702
	MessageRefId	TW2020TW-12345678-2021-08-25-T09:30:00 (Create a new unique Identifier)
ReportingFI	DocTypeIndic	OECD2 (Adding a sub-element is treated as a correction of ReportingFI)
	DocRefId	TW2020TW-12345678-2021-08-25-FI0000002 (Create a new unique Identifier)
	CorrDocRefId	TW2020TW-12345678-2021-06-01-FI0000001 (Refer to the latest DocRefId of the record to be corrected)
	Address	Add a new address of ReportingFI
AccountReport	No Account Report information is resent.	

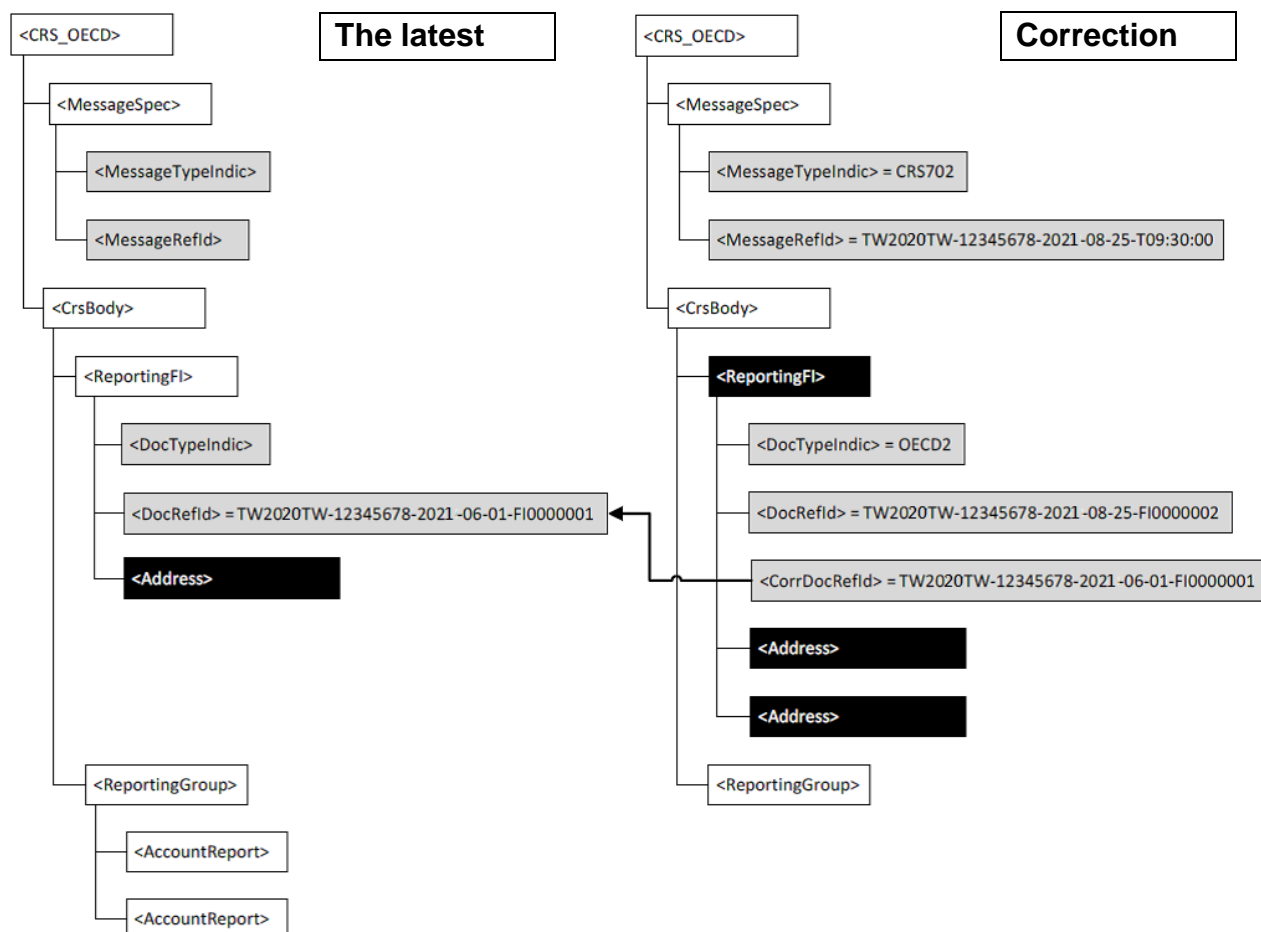


Figure 4-3-6 Correction Example 6-1

Example 6-2. Correcting PaymentAmnt (Payment Amount) of the 1st AccountReport (Account Report)

Element	Sub-element	Correction Data
MessageSpec	MessageTypeIndic	CRS702
	MessageRefId	TW2020TW-12345678-2021-08-25-T10:00:00 (Create a new unique Identifier)
ReportingFI	DocTypeIndic	OECD0 (Resent the unchanged ReportingFI data)
	DocRefId	TW2020TW-12345678-2021-08-25-FI0000002 (Keep the latest DocRefId as no change has been made to ReportingFI)
AccountReport (1)	DocTypeIndic	OECD2
	DocRefId	TW2020TW-12345678-2021-08-25-AC0000008 (Create a new unique Identifier)
	CorrDocRefId	TW2020TW-12345678-2021-06-01-AC0000001 (Refer to the latest DocRefId of the record to be corrected)
	PaymentAmnt	(TWD)225,000
	All the sub-element information of the Account Report is also resubmitted.	

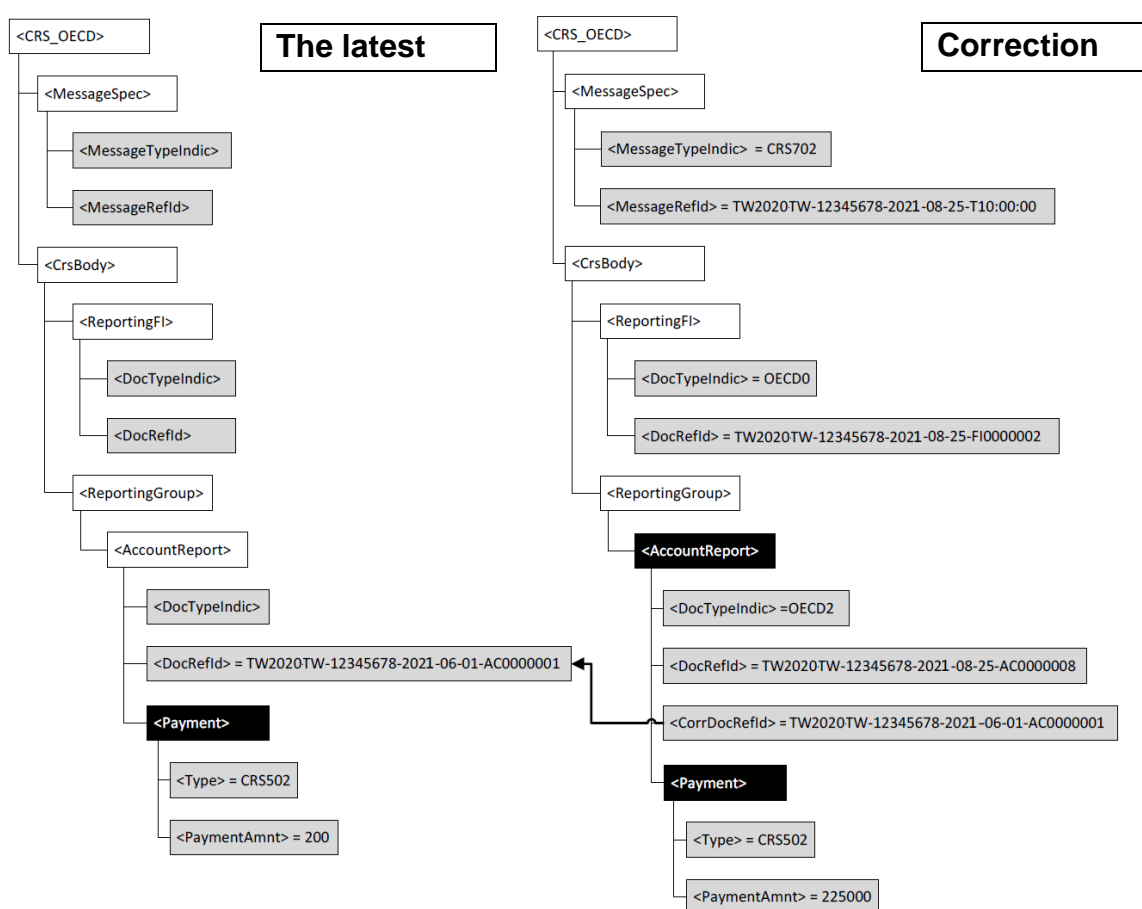


Figure 4-3-7 Correction Example 6-2

Example 7. Removing one Address of ReportingFI (Reporting FI)

Element	Sub-element	Correction Data
MessageSpec	MessageTypeIndic	CRS702
	MessageRefId	TW2020TW-12345678-2021-08-25-T10:30:00 (Create a new unique Identifier)
ReportingFI	DocTypeIndic	OECD2 (Delete a sub-element is treated as a correction of ReportingFI)
	DocRefId	TW2020TW-12345678-2021-08-25-FI0000003 (Create a new unique Identifier)
	CorrDocRefId	TW2020TW-12345678-2021-08-25-FI0000002 (Refer to the latest DocRefId of the record to be deleted)
	Address	Delete one Address of ReportingFI
AccountReport	No Account Report information is resent.	

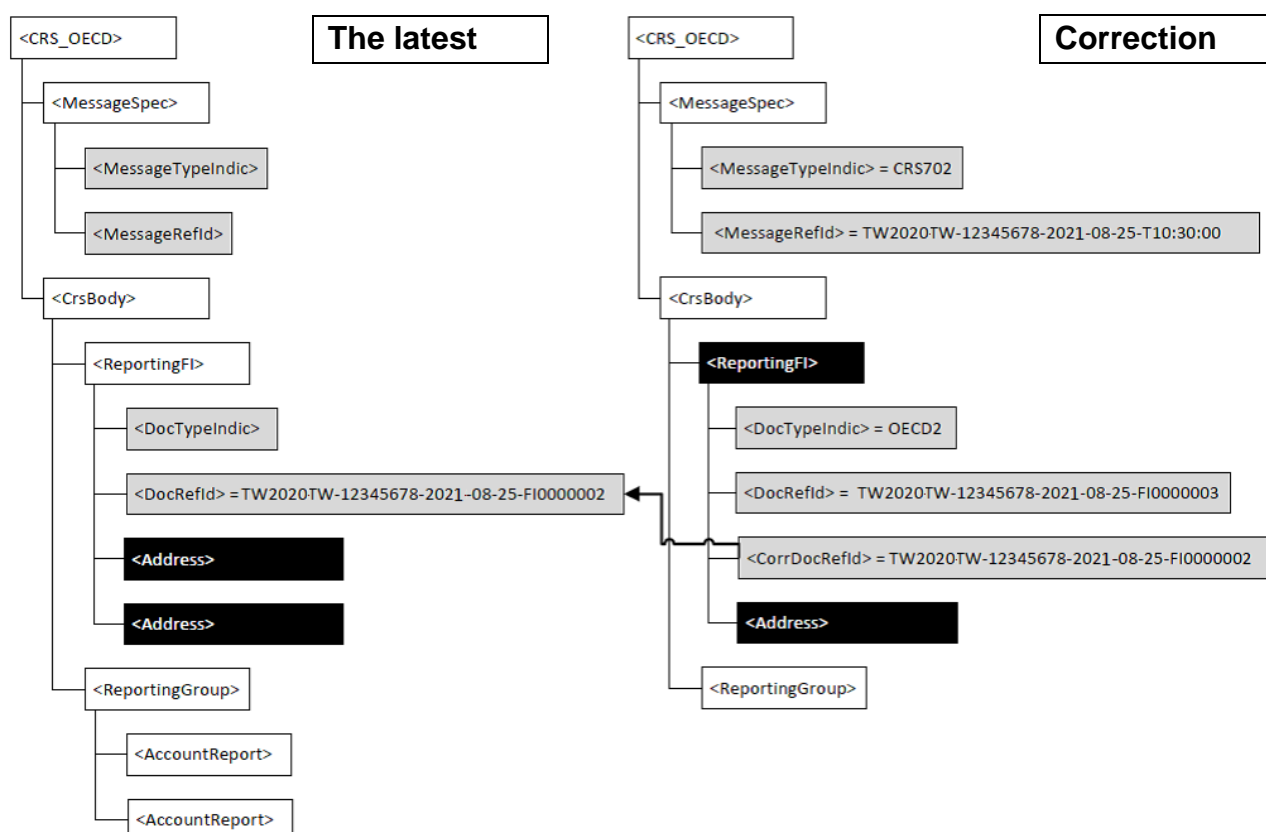


Figure 4-3-8 Correction Example 7

Example 8. Correcting Address of ReportingFI (Reporting FI) and the Account Holder's Address of the 1st AccountReport (Account Report) at the same time

Element	Sub-element	Correction Data
MessageSpec	MessageTypeIndic	CRS702
	MessageRefId	TW2020TW-12345678-2021-08-25-T11:30:00 (Create a new unique Identifier)
ReportingFI	DocTypeIndic	OECD2
	DocRefId	TW2020TW-12345678-2021-08-25-FI0000004 (Create a new unique Identifier)
	CorrDocRefId	TW2020TW-12345678-2021-08-25-FI0000003 (Refer to the latest DocRefId of the record to be corrected)
	Address	Correct Address of ReportingFI
AccountReport (1)	DocTypeIndic	OECD2
	DocRefId	TW2020TW-12345678-2021-08-25-AC0000009 (Create a new unique Identifier)
	CorrDocRefId	TW2020TW-12345678-2021-08-25-AC0000008 (Refer to the latest DocRefId of the record to be corrected)
	Address	Correct the Account Holder's Address
	All the sub-element information of the Account Report is also resubmitted.	

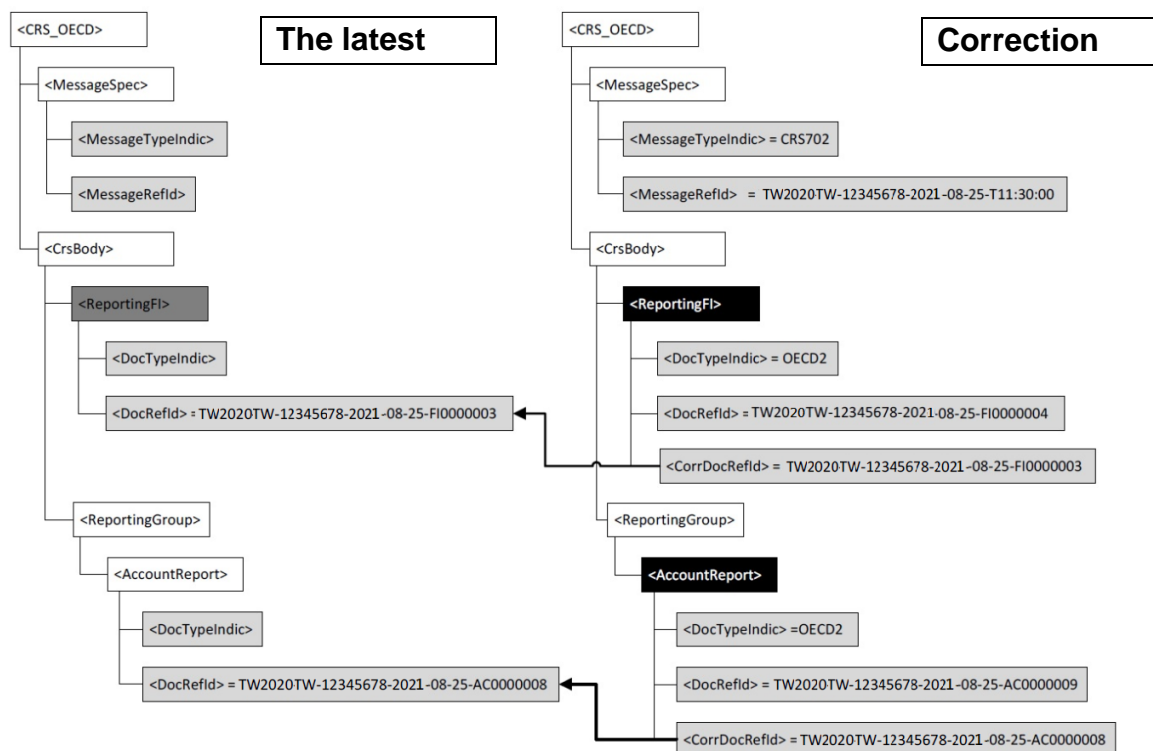


Figure 4-3-9 Correction Example 8

Appendix A XML Schema Diagrams

1. XML File Structure

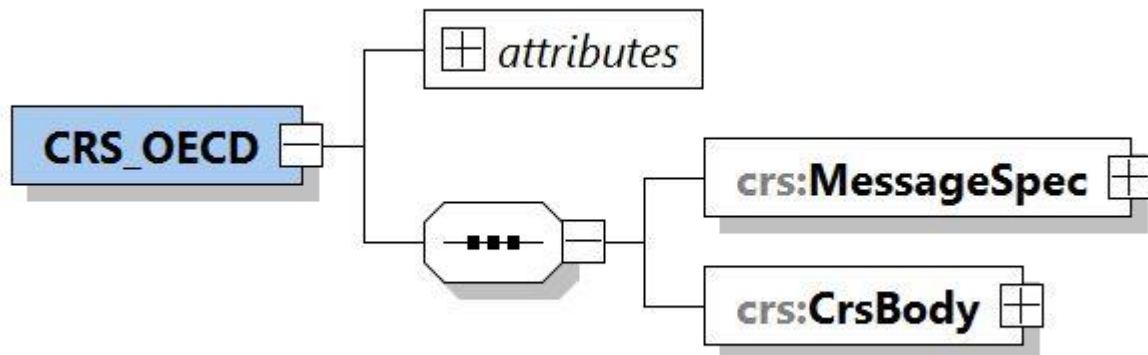


Figure A-1-1 CRS_XML

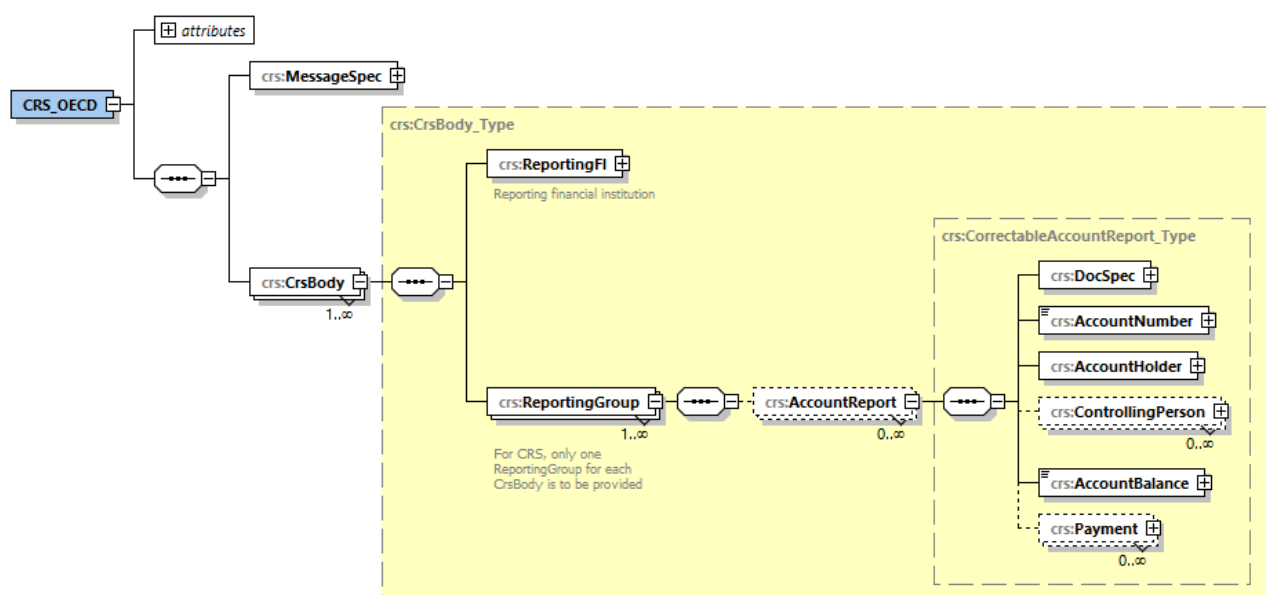


Figure A-1-2 CRS_XML

2. Message Specification (MessageSpec)

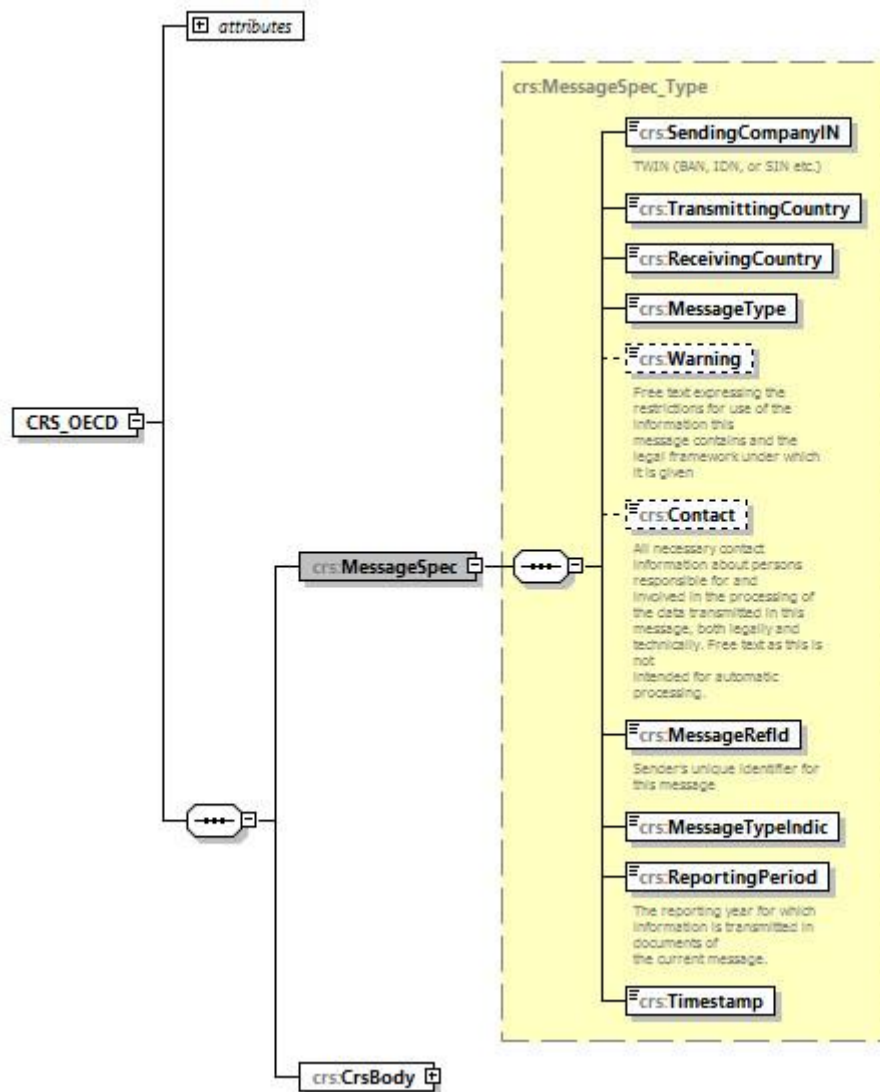


Figure A-2-1 CRS_XML_MessageSpec

3. Reporting FI (ReportingFI)

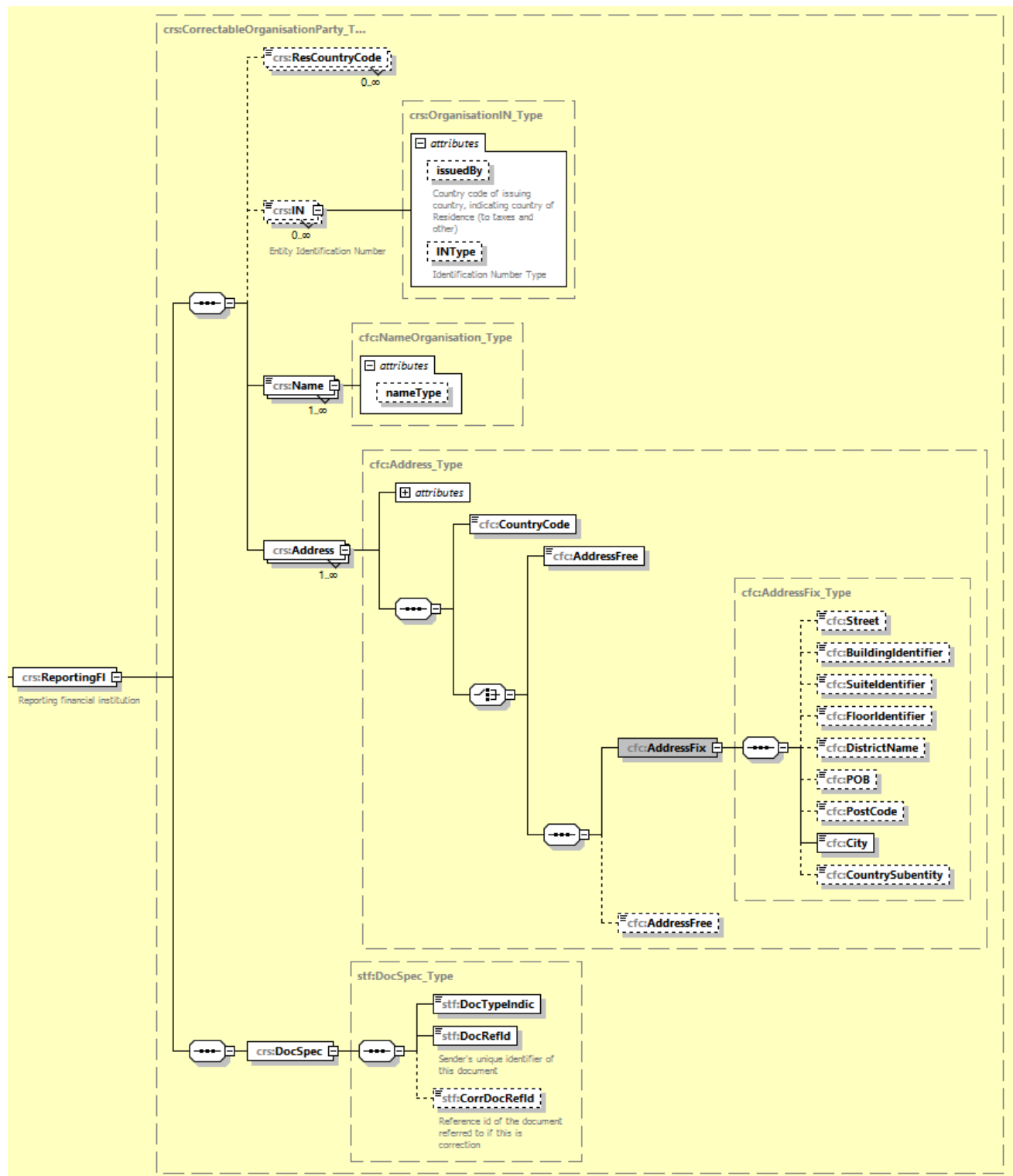


Figure A-3-1 CRS_XML_ReportingFI

4. Account Name (AccountNumber)

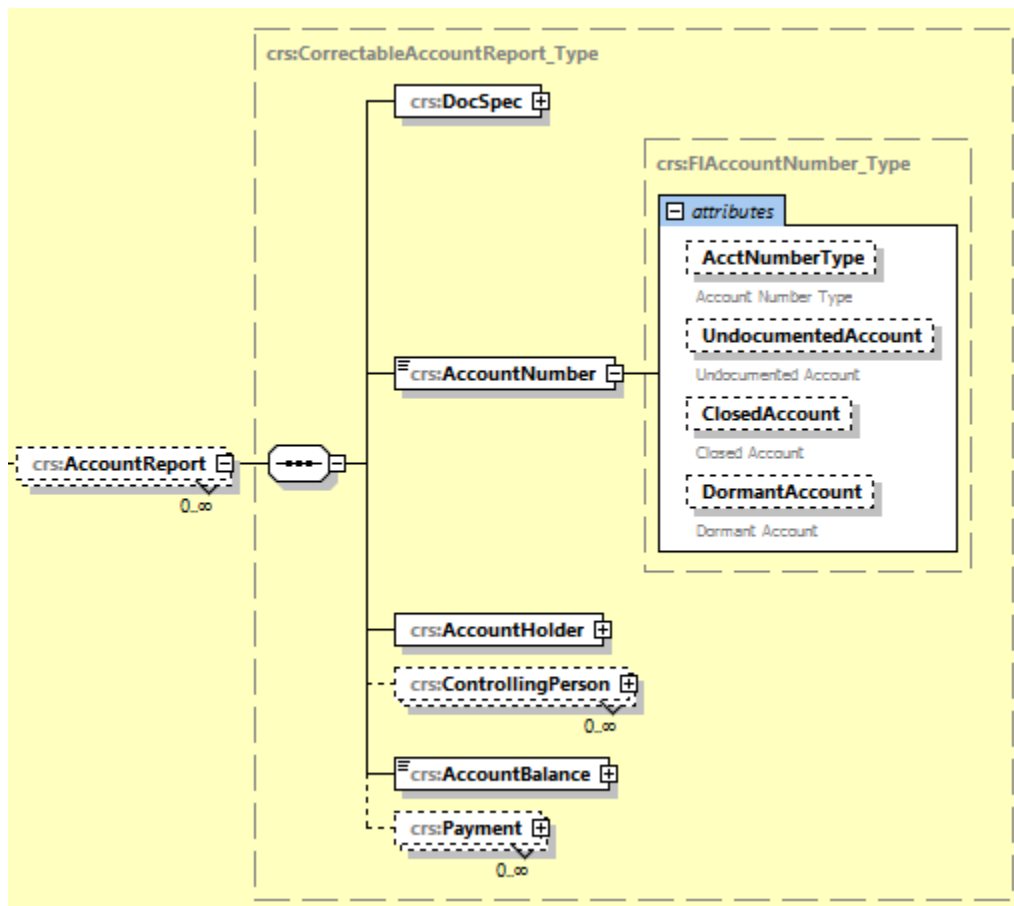


Figure A-4-1 CRS_XML_AccountNumber

5. Individual or Entity Account Holder (AccountHolder)

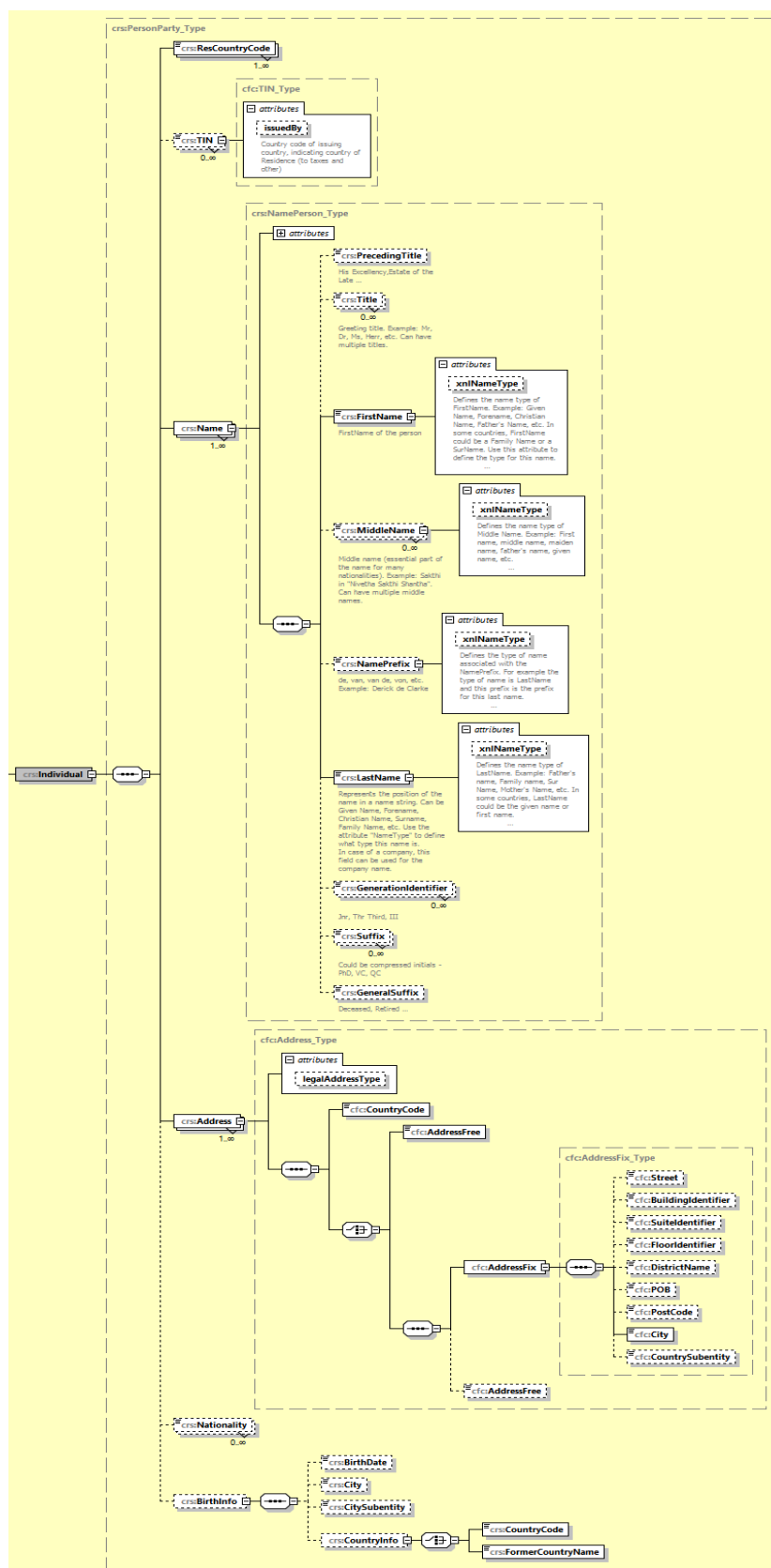


Figure A-5-1 CRS_XML_AccountHolder_Individual

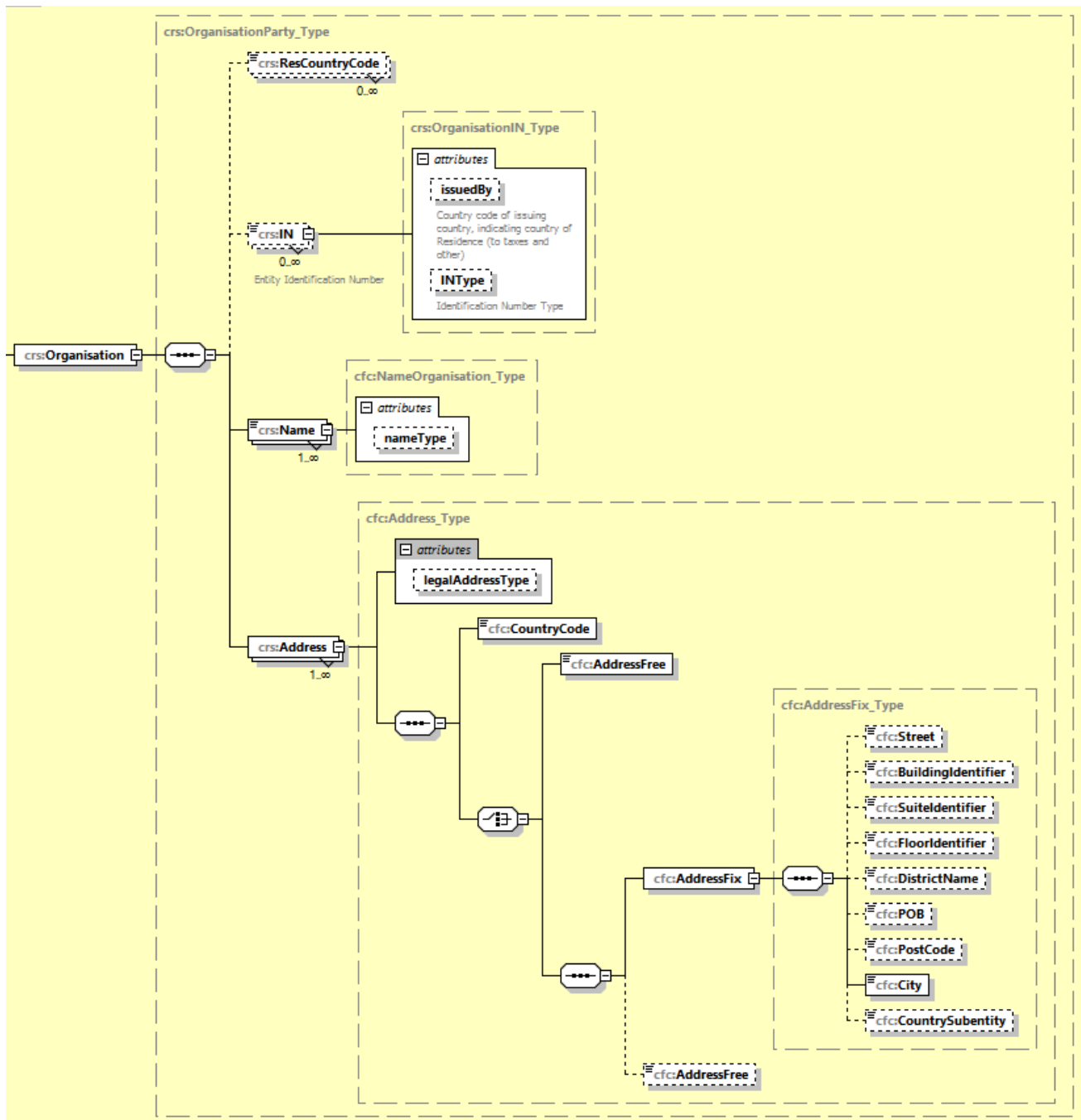


Figure A-5-2 CRS_XML_AccountHolder_Organisation

6. Controlling Person (ControllingPerson)

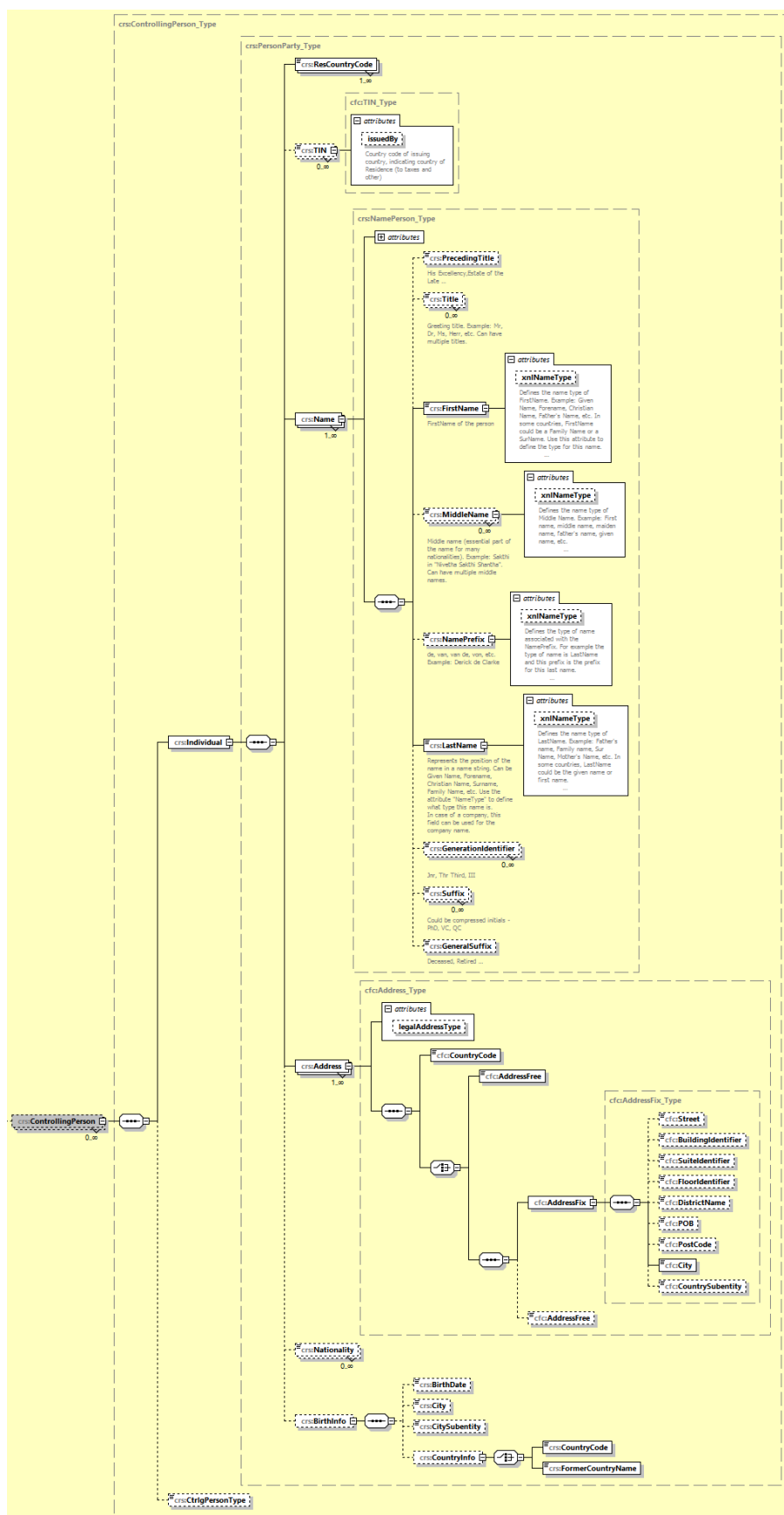


Figure A-6-1 CRS_XML_ControllingPerson_Individual

7. Account Balance(AccountBalance)

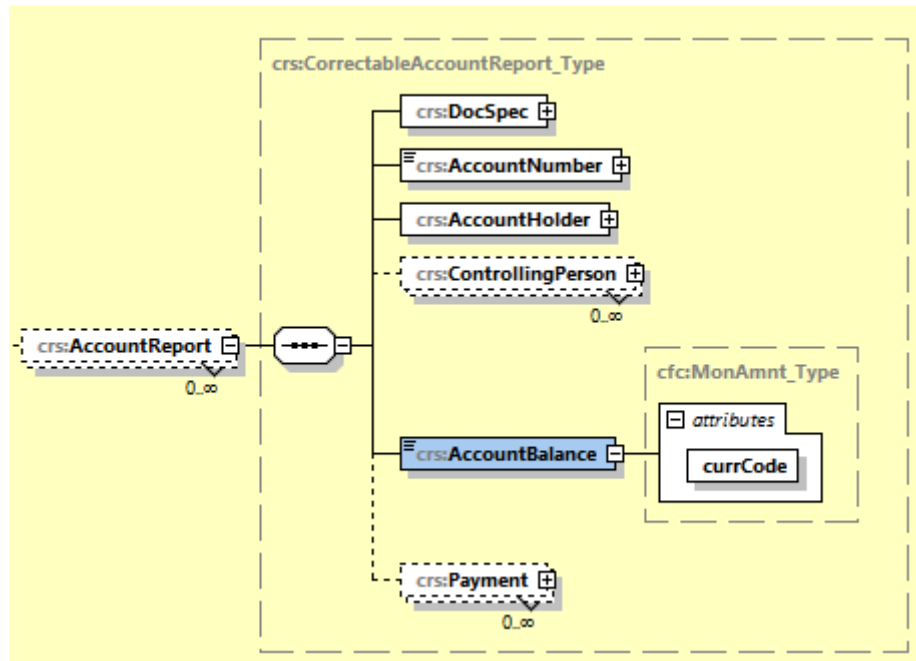


Figure A-7-1 CRS_XML_AccountBalance

8. Payment

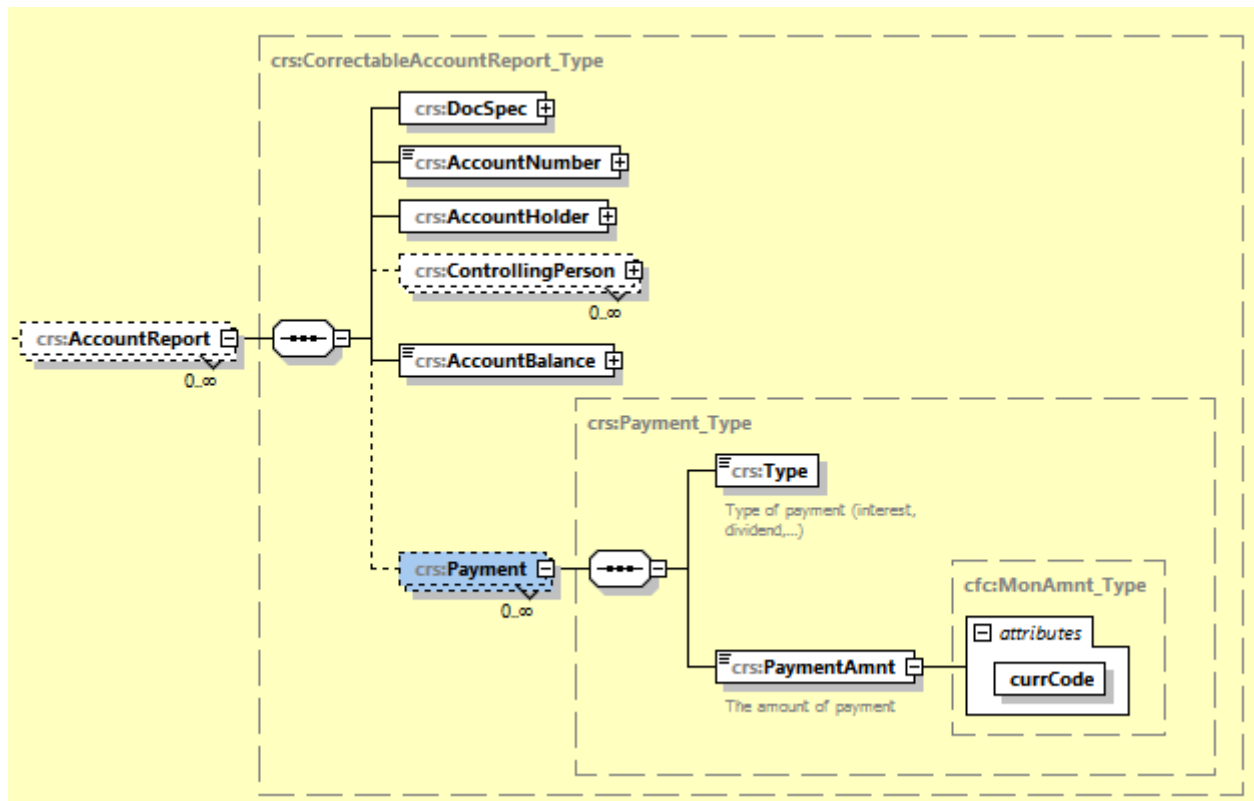


Figure A-8-1 CRS_XML_Payment

9. NamePerson_Type

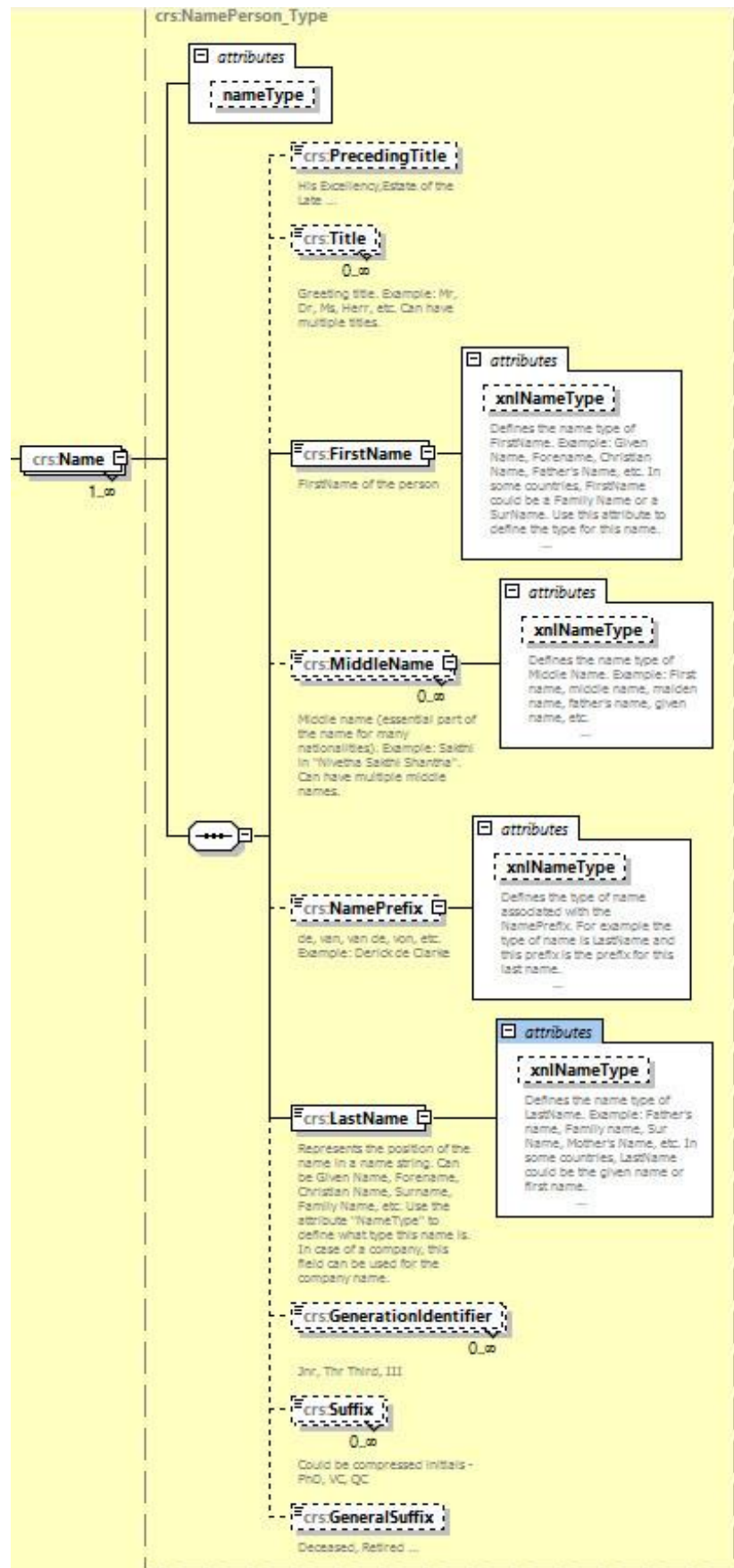


Figure A-9-1 NamePerson_Type

10. Address_Type

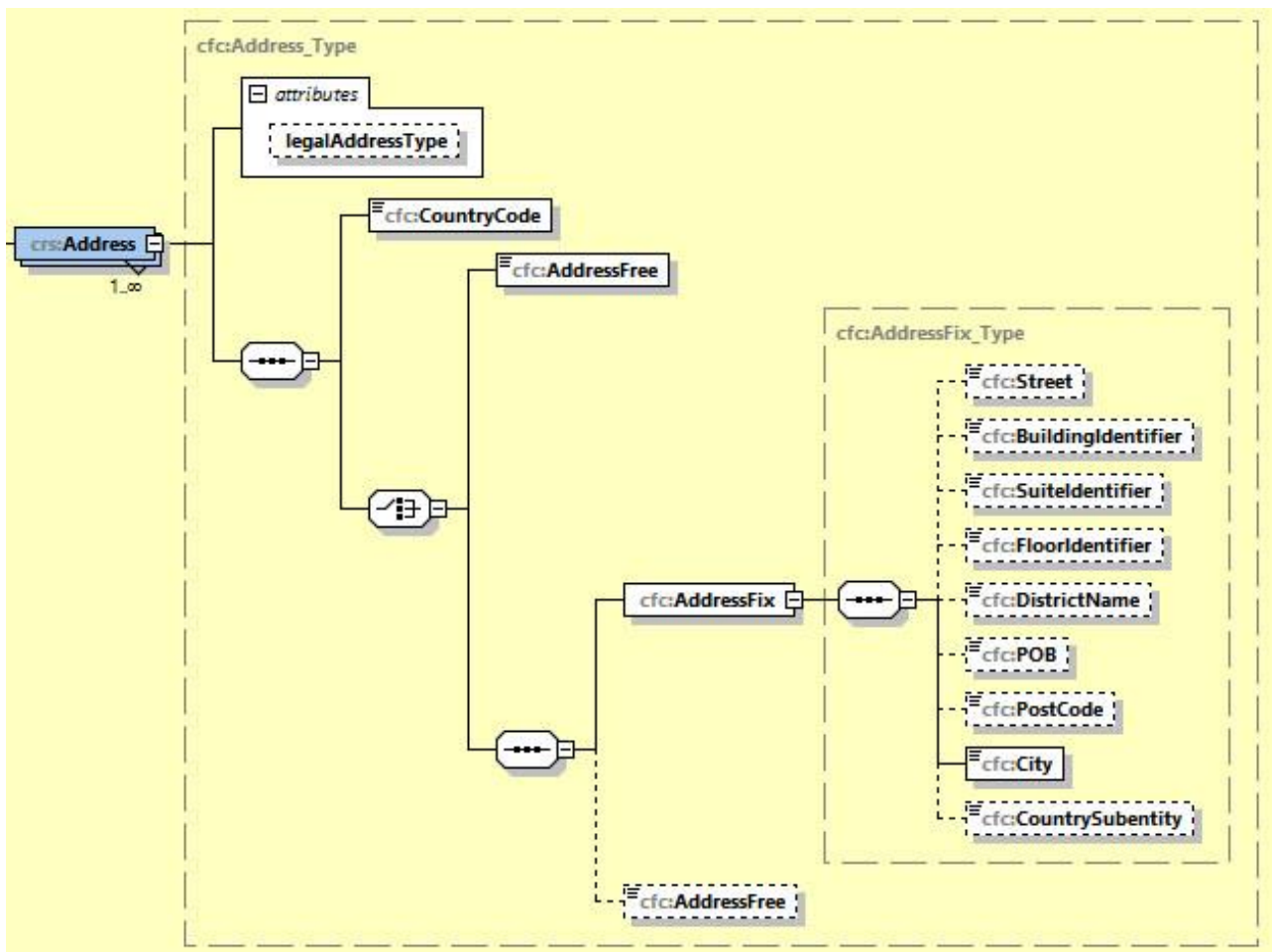


Figure A-10-1 Address_Type