



2025/1325

17.7.2025

RÈGLEMENT D'EXÉCUTION (UE) 2025/1325 DE LA COMMISSION

du 7 juillet 2025

modifiant le règlement d'exécution (UE) 2015/2378 en ce qui concerne les formulaires et les formats informatiques standards à utiliser pour l'échange automatique et obligatoire d'informations au titre de la directive 2011/16/UE du Conseil telle qu'elle est modifiée par la directive (UE) 2025/872 du Conseil

LA COMMISSION EUROPÉENNE,

vu le traité sur le fonctionnement de l'Union européenne,

vu la directive 2011/16/UE du Conseil du 15 février 2011 relative à la coopération administrative dans le domaine fiscal et abrogeant la directive 77/799/CEE ⁽¹⁾, et notamment son article 20, paragraphe 4,

considérant ce qui suit:

- (1) La directive (UE) 2025/872 du Conseil ⁽²⁾ a modifié la directive 2011/16/UE en vue de prévoir l'échange automatique et obligatoire des informations communiquées par les groupes d'entreprises multinationales et les groupes nationaux de grande envergure qui relèvent du champ d'application de la directive (UE) 2022/2523 du Conseil ⁽³⁾.
- (2) Conformément à la directive 2011/16/UE, il est nécessaire d'établir les modalités pratiques visant à faciliter la communication des informations visées à l'article 8 *bis sexies*, paragraphe 2, de ladite directive. En particulier, l'échange automatique d'informations au titre de l'article 8 *bis sexies*, paragraphe 5, de la directive 2011/16/UE devrait être effectué au moyen d'un format informatique standard.
- (3) Il convient dès lors de modifier le règlement d'exécution (UE) 2015/2378 de la Commission ⁽⁴⁾ en conséquence.
- (4) Les mesures prévues par le présent règlement sont conformes à l'avis du comité de la coopération administrative en matière fiscale,

A ADOPTÉ LE PRÉSENT RÈGLEMENT:

Article premier

Le règlement d'exécution (UE) 2015/2378 est modifié comme suit:

- 1) À l'article 2, le paragraphe 4 suivant est ajouté:
«4. Le format informatique à utiliser pour l'échange automatique et obligatoire d'informations au titre de l'article 8 *bis sexies*, paragraphe 5, de la directive 2011/16/UE est conforme au format figurant à l'annexe XVII du présent règlement.».
- 2) Le texte figurant à l'annexe du présent règlement est ajouté en tant qu'annexe XVII.

⁽¹⁾ JO L 64 du 11.3.2011, p. 1, ELI: <http://data.europa.eu/eli/dir/2011/16/oj>.

⁽²⁾ Directive (UE) 2025/872 du Conseil du 14 avril 2025 modifiant la directive 2011/16/UE relative à la coopération administrative dans le domaine fiscal (JO L, 2025/872, 6.5.2025, ELI: <http://data.europa.eu/eli/dir/2025/872/oj>).

⁽³⁾ Directive (UE) 2022/2523 du Conseil du 15 décembre 2022 visant à assurer un niveau minimum d'imposition mondial pour les groupes d'entreprises multinationales et les groupes nationaux de grande envergure dans l'Union (JO L 328 du 22.12.2022, p. 1, ELI: <http://data.europa.eu/eli/dir/2022/2523/oj>).

⁽⁴⁾ Règlement d'exécution (UE) 2015/2378 de la Commission du 15 décembre 2015 établissant les modalités d'application de certaines dispositions de la directive 2011/16/UE du Conseil relative à la coopération administrative dans le domaine fiscal et abrogeant le règlement d'exécution (UE) n° 1156/2012 (JO L 332 du 18.12.2015, p. 19, ELI: http://data.europa.eu/eli/reg_impl/2015/2378/oj).

Article 2

Le présent règlement entre en vigueur le vingtième jour suivant celui de sa publication au *Journal officiel de l'Union européenne*.

Le présent règlement est obligatoire dans tous ses éléments et directement applicable dans tout État membre.

Fait à Bruxelles, le 7 juillet 2025.

Par la Commission
La présidente
Ursula VON DER LEYEN

```
<xsd:enumeration value="GIR102">
  <xsd:annotation>
    <xsd:documentation>The message contains corrections for
      previously sent information</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR103">
  <xsd:annotation>
    <xsd:documentation>The message advises there is no data to
      report</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #2 Set of Enumerations - 201 to 205 - ID Type - Rules-->
<xsd:simpleType name="IDTypeRules_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">ID Type - Rules</xsd:
      documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR201">
      <xsd:annotation>
        <xsd:documentation>QIIR applicable to Low-Taxed Constituent
          Entities located in other jurisdictions only</xsd:
            documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR202">
      <xsd:annotation>
        <xsd:documentation>QIIR applicable to both Low-Taxed
          Constituent Entities located in other jurisdictions and in the
          jurisdiction of the Parent Entity</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR203">
      <xsd:annotation>
        <xsd:documentation>QUTPR</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR204">
```

```
<xsd:annotation>
  <xsd:documentation>QDMTT</xsd:documentation>
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR205">
  <xsd:annotation>
    <xsd:documentation>Not applicable</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #3 Set of Enumerations - 301 to 317 - ID Type - GloBEStatus-->
<xsd:simpleType name="IDTypeGloBEStatus_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">ID Type - GloBEStatus</xsd:
documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR301">
      <xsd:annotation>
        <xsd:documentation>Constituent Entity</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR302">
      <xsd:annotation>
        <xsd:documentation>Flow-Through Entity - Tax Transparent</xsd:
documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR303">
      <xsd:annotation>
        <xsd:documentation>Flow-Through Entity - Reverse Hybrid</xsd:
documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR304">
      <xsd:annotation>
        <xsd:documentation>Hybrid Entity</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
```

```
</xsd:enumeration>
<xsd:enumeration value="GIR305">
  <xsd:annotation>
    <xsd:documentation>Permanent Establishment</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR306">
  <xsd:annotation>
    <xsd:documentation>Main Entity</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR307">
  <xsd:annotation>
    <xsd:documentation>Minority-Owned Parent Entity</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR308">
  <xsd:annotation>
    <xsd:documentation>Minority-Owned Subsidiary</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR309">
  <xsd:annotation>
    <xsd:documentation>Minority-Owned Constituent Entity</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR310">
  <xsd:annotation>
    <xsd:documentation>Investment Entity</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR311">
  <xsd:annotation>
    <xsd:documentation>Insurance Investment Entity</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR312">
```

```
<xsd:annotation>
  <xsd:documentation>Securitisation Entity</xsd:documentation>
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR313">
  <xsd:annotation>
    <xsd:documentation>JV</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR314">
  <xsd:annotation>
    <xsd:documentation>JV Subsidiary</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR315">
  <xsd:annotation>
    <xsd:documentation>Non-Material Constituent Entity</xsd:
documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR316">
  <xsd:annotation>
    <xsd:documentation>Excluded Entity</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR317">
  <xsd:annotation>
    <xsd:documentation>Parent Entity required to apply a QIIR under
Article 10.3.5</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR318">
  <xsd:annotation>
    <xsd:documentation>Non-group Member</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
```

```
<!--GLOBE #4 Set of Enumerations - 401 to 405 - FilingInfo - FilingCE -
Role-->
<xsd:simpleType name="FilingCERole_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">FilingInfo - FilingCE - Role</
xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR401">
      <xsd:annotation>
        <xsd:documentation>Ultimate Parent Entity</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR402">
      <xsd:annotation>
        <xsd:documentation>Designated Filing Entity</xsd:
documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR403">
      <xsd:annotation>
        <xsd:documentation>Designated Local Entity</xsd:
documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR404">
      <xsd:annotation>
        <xsd:documentation>Constituent Entity</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR405">
      <xsd:annotation>
        <xsd:documentation>Other</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #5 Set of Enumerations - 501 to 504 - FilingInfo -
AccountingInfo - CFsofUPE-->
<xsd:simpleType name="FilingCECofUPE_EnumType">
  <xsd:annotation>
```

```

    <xsd:documentation xml:lang="en">FilingInfo - AccountingInfo -
    CFsofUPE</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR501">
      <xsd:annotation>
        <xsd:documentation>Subparagraph a</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR502">
      <xsd:annotation>
        <xsd:documentation>Subparagraph b</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR503">
      <xsd:annotation>
        <xsd:documentation>Subparagraph c</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR504">
      <xsd:annotation>
        <xsd:documentation>Subparagraph d</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #6 Set of Enumerations - 601 to 606 - Excluded UPE - Type-->
<xsd:simpleType name="ExcludedUPE_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Excluded Entity - Type</xsd:
    documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR601">
      <xsd:annotation>
        <xsd:documentation>Governmental Entity</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>

```

```
<xsd:enumeration value="GIR602">
  <xsd:annotation>
    <xsd:documentation>International Organisation</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR603">
  <xsd:annotation>
    <xsd:documentation>Non-profit Organisation</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR604">
  <xsd:annotation>
    <xsd:documentation>Pension Fund</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR605">
  <xsd:annotation>
    <xsd:documentation>Investment Fund that is an UPE</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR606">
  <xsd:annotation>
    <xsd:documentation>Real Estate Investment Vehicle that is an
    UPE</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #7 Set of Enumerations - 701 to 721 - GlobeStatus-->
<xsd:simpleType name="IDGlobeStatus_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Subgroup - TypeofSubGroup</xsd:
    documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR701">
      <xsd:annotation>
        <xsd:documentation>Constituent Entity</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
```

```
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR702">
  <xsd:annotation>
    <xsd:documentation>Flow-Through Entity – Tax Transparent</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR703">
  <xsd:annotation>
    <xsd:documentation>Flow-Through Entity – Reverse Hybrid</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR704">
  <xsd:annotation>
    <xsd:documentation>Hybrid Entity</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR705">
  <xsd:annotation>
    <xsd:documentation>Permanent Establishment</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR706">
  <xsd:annotation>
    <xsd:documentation>Main Entity</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR707">
  <xsd:annotation>
    <xsd:documentation>Minority-Owned Parent Entity</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR708">
  <xsd:annotation>
    <xsd:documentation>Minority-Owned Subsidiary</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
```

```
<xsd:enumeration value="GIR709">
  <xsd:annotation>
    <xsd:documentation>Minority-Owned Constituent Entity</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR710">
  <xsd:annotation>
    <xsd:documentation>Investment Entity</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR711">
  <xsd:annotation>
    <xsd:documentation>Insurance Investment Entity</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR712">
  <xsd:annotation>
    <xsd:documentation>Securitisation Entity</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR713">
  <xsd:annotation>
    <xsd:documentation>JV</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR714">
  <xsd:annotation>
    <xsd:documentation>JV Subsidiary</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR715">
  <xsd:annotation>
    <xsd:documentation>Non-Material Constituent Entity</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR716">
  <xsd:annotation>
    <xsd:documentation>POPE</xsd:documentation>
```

```
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR717">
  <xsd:annotation>
    <xsd:documentation>Intermediate Parent Entity</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR718">
  <xsd:annotation>
    <xsd:documentation>Ultimate Parent Entity</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR719">
  <xsd:annotation>
    <xsd:documentation>Excluded Entity</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR720">
  <xsd:annotation>
    <xsd:documentation>Parent Entity required to apply a QIIR under
    Art. 10.3.5</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR721">
  <xsd:annotation>
    <xsd:documentation>Non-Group member</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #8 Set of Enumerations - 801 to 806 - OwnershipType-->
<xsd:simpleType name="OwnershipType_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Ownership Type</xsd:
    documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR801">
```

```
<xsd:annotation>
  <xsd:documentation>UPE</xsd:documentation>
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR802">
  <xsd:annotation>
    <xsd:documentation>Constituent Entities</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR803">
  <xsd:annotation>
    <xsd:documentation>JVs</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR804">
  <xsd:annotation>
    <xsd:documentation>JV Subsidiaries</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR805">
  <xsd:annotation>
    <xsd:documentation>Excluded Entities (aggregate)</xsd:
documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR806">
  <xsd:annotation>
    <xsd:documentation>Non-Group members (aggregate)</xsd:
documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #9 Set of Enumerations - 901 to 903 - POPE IPE-->
<xsd:simpleType name="POPEIPE_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">POPE IPE</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR901">
```

```
<xsd:annotation>
  <xsd:documentation>POPE</xsd:documentation>
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR902">
  <xsd:annotation>
    <xsd:documentation>Intermediate Parent Entity</xsd:
documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR903">
  <xsd:annotation>
    <xsd:documentation>Parent Entity required to apply a QIIR under
Art. 10.3.5</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #10 Set of Enumerations - 1001 to 1008 - Excluded Entity -
Type-->
<xsd:simpleType name="ExcludedEntity_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Excluded Entity - Type</xsd:
documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR1001">
      <xsd:annotation>
        <xsd:documentation>Governmental Entity</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1002">
      <xsd:annotation>
        <xsd:documentation>International Organisation</xsd:
documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1003">
      <xsd:annotation>
        <xsd:documentation>Non-profit Organisation</xsd:
documentation>
      </xsd:annotation>
```

```
</xsd:enumeration>
<xsd:enumeration value="GIR1004">
  <xsd:annotation>
    <xsd:documentation>Pension Fund</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1005">
  <xsd:annotation>
    <xsd:documentation>Investment Fund that is an UPE</xsd:
documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1006">
  <xsd:annotation>
    <xsd:documentation>Real Estate Investment Vehicle that is an
UPE</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1007">
  <xsd:annotation>
    <xsd:documentation>Entity owned by Excluded Entities under
Article 1.5.2 (a)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1008">
  <xsd:annotation>
    <xsd:documentation>Entity owned by Excluded Entities under
Article 1.5.2 (b)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #11 Set of Enumerations - 1101 to 1106 - Type of Subgroup-->
<xsd:simpleType name="TypeofSubGroup_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Type of Subgroup</xsd:
documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR1101">
      <xsd:annotation>
```

```
        <xsd:documentation>Constituent Entities</xsd:documentation>
    </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1102">
    <xsd:annotation>
        <xsd:documentation>Minority-Owned Subgroup</xsd:
documentation>
    </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1103">
    <xsd:annotation>
        <xsd:documentation>Standalone MOCEs</xsd:documentation>
    </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1104">
    <xsd:annotation>
        <xsd:documentation>Investment Entities</xsd:documentation>
    </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1105">
    <xsd:annotation>
        <xsd:documentation>JV Group</xsd:documentation>
    </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1106">
    <xsd:annotation>
        <xsd:documentation>Stateless Constituent Entity</xsd:
documentation>
    </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #12 Set of Enumerations - 1201 to 1209 - SafeHarbour-->
<xsd:simpleType name="SafeHarbour_EnumType">
    <xsd:annotation>
        <xsd:documentation xml:lang="en">Summary - SafeHarbour</xsd:
documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
```

```
<xsd:enumeration value="GIR1201">
  <xsd:annotation>
    <xsd:documentation>De minimis Exclusion</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1202">
  <xsd:annotation>
    <xsd:documentation>QDMTT safe harbour</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1203">
  <xsd:annotation>
    <xsd:documentation>Transitional CbCR Safe Harbour - De minimis
    test</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1204">
  <xsd:annotation>
    <xsd:documentation>Transitional CbCR Safe Harbour - ETR test</
    xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1205">
  <xsd:annotation>
    <xsd:documentation>Transitional CbCR Safe Harbour - Routine
    profit test</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1206">
  <xsd:annotation>
    <xsd:documentation>Transitional UTPR Safe Harbour</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1207">
  <xsd:annotation>
    <xsd:documentation>Permanent Safe Harbour - De minimis test</
    xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1208">
  <xsd:annotation>
```

```
<xsd:documentation>Permanent Safe Harbour – ETR test</xsd:documentation>
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1209">
  <xsd:annotation>
    <xsd:documentation>Permanent Safe Harbour – Routine profit
    test</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #13 Set of Enumerations – 1301 to 1314 – ETR Range -->
<xsd:simpleType name="ETRRange_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Summary – ETR Range</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR1301">
      <xsd:annotation>
        <xsd:documentation>below 2.5%</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1302">
      <xsd:annotation>
        <xsd:documentation>2.5% or above but below 5%</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1303">
      <xsd:annotation>
        <xsd:documentation>5% or above but below 7.5%</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1304">
      <xsd:annotation>
        <xsd:documentation>7.5% or above but below 10%</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
```

```
<xsd:enumeration value="GIR1305">
  <xsd:annotation>
    <xsd:documentation>10% or above but below 12.5%</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1306">
  <xsd:annotation>
    <xsd:documentation>12.5% or above but below 15%</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1307">
  <xsd:annotation>
    <xsd:documentation>15% or above but below 17.5%</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1308">
  <xsd:annotation>
    <xsd:documentation>17.5% or above but below 20%</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1309">
  <xsd:annotation>
    <xsd:documentation>20% or above but below 22.5%</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1310">
  <xsd:annotation>
    <xsd:documentation>22.5% or above but below 25%</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1311">
  <xsd:annotation>
    <xsd:documentation>25% or above but below 27.5%</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1312">
  <xsd:annotation>
```

```
<xsd:documentation>27.5% or above but below 30%</xsd:documentation>
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1313">
  <xsd:annotation>
    <xsd:documentation>30% or above</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1314">
  <xsd:annotation>
    <xsd:documentation>Section 3.2 not completed</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #14 Set of Enumerations - 1401 to 1409 - QDMTTut-->
<xsd:simpleType name="QDMTTuT_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">QDMTTut</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR1401">
      <xsd:annotation>
        <xsd:documentation>No Top-up Tax payable</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1402">
      <xsd:annotation>
        <xsd:documentation>below EUR 1 million</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1403">
      <xsd:annotation>
        <xsd:documentation>EUR 1 million to below EUR 5 million</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
```

```
<xsd:enumeration value="GIR1404">
  <xsd:annotation>
    <xsd:documentation>EUR 5 million to below EUR 25 million</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1405">
  <xsd:annotation>
    <xsd:documentation>EUR 25 million to below EUR 50 million</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1406">
  <xsd:annotation>
    <xsd:documentation>EUR 50 million to below EUR 75 million</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1407">
  <xsd:annotation>
    <xsd:documentation>EUR 75 million to below EUR 100 million</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1408">
  <xsd:annotation>
    <xsd:documentation>EUR 100 million to below EUR 250 million</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1409">
  <xsd:annotation>
    <xsd:documentation>EUR 250 million or above</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #15 Set of Enumerations - 1501 to 1509 - GlobeTuT -->
<xsd:simpleType name="GlobeTuT_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Globe TuT</xsd:documentation>
```

```
</xsd:annotation>
<xsd:restriction base="xsd:string">
  <xsd:enumeration value="GIR1501">
    <xsd:annotation>
      <xsd:documentation>No Top-up Tax payable</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR1502">
    <xsd:annotation>
      <xsd:documentation>below EUR 1 million</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR1503">
    <xsd:annotation>
      <xsd:documentation>EUR 1 million to below EUR 5 million</xsd:
documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR1504">
    <xsd:annotation>
      <xsd:documentation>EUR 5 million to below EUR 25 million</xsd:
documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR1505">
    <xsd:annotation>
      <xsd:documentation>EUR 25 million to below EUR 50 million</xsd:
documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR1506">
    <xsd:annotation>
      <xsd:documentation>EUR 50 million to below EUR 75 million</xsd:
documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR1507">
    <xsd:annotation>
      <xsd:documentation>EUR 75 million to below EUR 100 million</xsd:
documentation>
    </xsd:annotation>
  </xsd:enumeration>
```

```
<xsd:enumeration value="GIR1508">
  <xsd:annotation>
    <xsd:documentation>EUR 100 million to below EUR 250 million</xsd:
documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1509">
  <xsd:annotation>
    <xsd:documentation>EUR 250 million or above</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #16 Set of Enumerations - 1601 to 1609 - Type of Subgroup-->
<xsd:simpleType name="ETRTypeofSubGroup_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Type of SubGroup</xsd:
documentation>
  </xsd:annotation>
<xsd:restriction base="xsd:string">
  <xsd:enumeration value="GIR1601">
    <xsd:annotation>
      <xsd:documentation>Constituent Entities</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR1602">
    <xsd:annotation>
      <xsd:documentation>Minority-Owned Subgroup</xsd:
documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR1603">
    <xsd:annotation>
      <xsd:documentation>Standalone MOCEs</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR1604">
    <xsd:annotation>
      <xsd:documentation>Investment Entities</xsd:documentation>
```

```
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1605">
  <xsd:annotation>
    <xsd:documentation>JV Group</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1606">
  <xsd:annotation>
    <xsd:documentation>Stateless Constituent Entity</xsd:
documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1607">
  <xsd:annotation>
    <xsd:documentation>Transitional CbCR Safe Harbour-Constituent
Entities</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1608">
  <xsd:annotation>
    <xsd:documentation>Transitional CbCR Safe Harbour- JV Group
(specify which JV Group) </xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1609">
  <xsd:annotation>
    <xsd:documentation>Transitional UTPR Safe Harbour</xsd:
documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #17 Set of Enumerations - 1701 to 1704 - MainEntity
PEandFTEBasis-->
<xsd:simpleType name="MainEntityPEandFTEBasis_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">MainEntityPEandFTEBasis</xsd:
documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR1701">
```

```
<xsd:annotation>
  <xsd:documentation>Article 3.4</xsd:documentation>
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1702">
  <xsd:annotation>
    <xsd:documentation>Article 3.5.3</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1703">
  <xsd:annotation>
    <xsd:documentation>Article 3.5.1 (a)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1704">
  <xsd:annotation>
    <xsd:documentation>Article 3.5.1 (b)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #18 Set of Enumerations - 1801 to 1802 - CrossBorderAd
justments-->
<xsd:simpleType name="CrossBorderAdjustments_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Cross Border Adjustments</xsd:
documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR1801">
      <xsd:annotation>
        <xsd:documentation>Article 3.2.3</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1802">
      <xsd:annotation>
        <xsd:documentation>Article 3.2.7</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
```

```
</xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #19 Set of Enumerations - 1901 to 1910 - UPEAdjust
mentsBasis-->
<xsd:simpleType name="UPEAdjustmentsBasis_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">UPE Adjustment Basis</xsd:
documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR1901">
      <xsd:annotation>
        <xsd:documentation>Article 7.1.1 (a) (i)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1902">
      <xsd:annotation>
        <xsd:documentation>Article 7.1.1 (a) (ii)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1903">
      <xsd:annotation>
        <xsd:documentation>Article 7.1.1 (b)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1904">
      <xsd:annotation>
        <xsd:documentation>Article 7.1.1 (c)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1905">
      <xsd:annotation>
        <xsd:documentation>Article 7.2.1 (a) (i)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR1906">
```

```
<xsd:annotation>
  <xsd:documentation>Article 7.2.1 (a) (ii)</xsd:documentation>
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1907">
  <xsd:annotation>
    <xsd:documentation>Article 7.2.1 (a) (iii)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1908">
  <xsd:annotation>
    <xsd:documentation>Article 7.2.1 (b)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1909">
  <xsd:annotation>
    <xsd:documentation>Article 7.2.1 (c)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR1910">
  <xsd:annotation>
    <xsd:documentation>Article 7.2.2</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #20 Set of Enumerations - 2001 to 2026 - 3.2.1.1 Computation of
GLOBE Income (Loss) - Adjustment Items -->
<xsd:simpleType name="AdjustmentItem_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">3.2.1.1 Computation of GloBE
Income (Loss)</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR2001">
      <xsd:annotation>
        <xsd:documentation>Net Taxes Expense - Article 3.2.1 (a)</xsd:
documentation>
      </xsd:annotation>
```

```
</xsd:enumeration>
<xsd:enumeration value="GIR2002">
  <xsd:annotation>
    <xsd:documentation>Excluded Dividends – Article 3.2.1 (b)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2003">
  <xsd:annotation>
    <xsd:documentation>Excluded Equity Gain or Loss – Article 3.2.1 (c)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2004">
  <xsd:annotation>
    <xsd:documentation>Included Revaluation Method Gain or Loss – Article 3.2.1 (d)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2005">
  <xsd:annotation>
    <xsd:documentation>Gain or loss from disposition of assets and liabilities excluded under Article 6.3 – Article 3.2.1 (e)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2006">
  <xsd:annotation>
    <xsd:documentation>Asymmetric Foreign Currency Gains or Losses – Article 3.2.1 (f)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2007">
  <xsd:annotation>
    <xsd:documentation>Policy Disallowed Expenses – Article 3.2.1 (g)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2008">
  <xsd:annotation>
    <xsd:documentation>Prior Period Errors – Article 3.2.1 (h)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
```

```
</xsd:enumeration>
<xsd:enumeration value="GIR2009">
  <xsd:annotation>
    <xsd:documentation>Changes in Accounting Principles -
    Article 3.2.1 (h)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2010">
  <xsd:annotation>
    <xsd:documentation>Accrued Pension Expense - Article 3.2.1 (i)
    </xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2011">
  <xsd:annotation>
    <xsd:documentation>Debt releases - Article 3.2.1</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2012">
  <xsd:annotation>
    <xsd:documentation>Stock-based compensation - Article 3.2.2</
    xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2013">
  <xsd:annotation>
    <xsd:documentation>Arm's length adjustments - Article 3.2.3</
    xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2014">
  <xsd:annotation>
    <xsd:documentation>Qualified Refundable Tax Credit or
    Marketable Transferable Tax Credit - Article 3.2.4</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2015">
  <xsd:annotation>
    <xsd:documentation>Election for Gains and losses using
    realisation principle - Article 3.2.5</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
```

```
<xsd:enumeration value="GIR2016">
  <xsd:annotation>
    <xsd:documentation>Election for Adjusted Asset Gain -
      Article 3.2.6</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2017">
  <xsd:annotation>
    <xsd:documentation>Intragroup Financing Arrangement expense -
      Article 3.2.7</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2018">
  <xsd:annotation>
    <xsd:documentation>Election for intragroup transactions in same
      jurisdiction - Article 3.2.8</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2019">
  <xsd:annotation>
    <xsd:documentation>Insurance company taxes charged to
      policyholders - Article 3.2.9</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2020">
  <xsd:annotation>
    <xsd:documentation>Increase/decrease to equity attributed to
      Additional Tier One and Restricted Tier One Capital distributions
      paid/payable or received/receivable - Article 3.2.10</xsd:
      documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2021">
  <xsd:annotation>
    <xsd:documentation>Constituent Entities joining and leaving an
      MNE Group - Article 3.2.11 and 6.2</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2022">
  <xsd:annotation>
    <xsd:documentation>Reduction of GloBE Income of the UPE that is a
      Flow-through Entity - Article 3.2.11 and 7.1</xsd:documentation>
```

```
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2023">
  <xsd:annotation>
    <xsd:documentation>Reduction of GloBE Income of the UPE that is
    subject to a Deductible Dividend Regime - Article 3.2.11 and 7.2</
    xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2024">
  <xsd:annotation>
    <xsd:documentation>Taxable Distribution Method election -
    Article 3.2.11 and 7.6</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2025">
  <xsd:annotation>
    <xsd:documentation>International Shipping Income -
    Article 3.3</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2026">
  <xsd:annotation>
    <xsd:documentation>Transactions between Constituent Entities -
    Article 9.1.3</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #21 Set of Enumerations - 2101 to 2106 - International Shipping
Category-->
<xsd:simpleType name="IntShipCategory_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">International Shipping
    Category</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR2101">
      <xsd:annotation>
        <xsd:documentation>Article 3.3.2.a</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
```

```
<xsd:enumeration value="GIR2102">
  <xsd:annotation>
    <xsd:documentation>Article 3.3.2.b</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2103">
  <xsd:annotation>
    <xsd:documentation>Article 3.3.2.c</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2104">
  <xsd:annotation>
    <xsd:documentation>Article 3.3.2.d</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2105">
  <xsd:annotation>
    <xsd:documentation>Article 3.3.2.e</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2106">
  <xsd:annotation>
    <xsd:documentation>Article 3.3.2.f</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #22 Set of Enumerations - 2201 to 2205 - Qualified Ancillary
Shipping Income -->
<xsd:simpleType name="ANCSHIPCategory_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Qualified Ancillary Shipping
Income</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR2201">
      <xsd:annotation>
        <xsd:documentation>Article 3.3.3.a</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
```

```
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR2202">
    <xsd:annotation>
      <xsd:documentation>Article 3.3.3.b</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR2203">
    <xsd:annotation>
      <xsd:documentation>Article 3.3.3.c</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR2204">
    <xsd:annotation>
      <xsd:documentation>Article 3.3.3.d</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
  <xsd:enumeration value="GIR2205">
    <xsd:annotation>
      <xsd:documentation>Article 3.3.3.e</xsd:documentation>
    </xsd:annotation>
  </xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #23 Set of Enumerations - 2301 to 2309 - Adjusted Basis-->
<xsd:simpleType name="AdjustedBasis_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Adjusted Basis</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR2301">
      <xsd:annotation>
        <xsd:documentation>Article 4.3.2 (a)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR2302">
```

```
<xsd:annotation>
  <xsd:documentation>Article 4.3.2 (b)</xsd:documentation>
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2303">
  <xsd:annotation>
    <xsd:documentation>Article 4.3.2 (c)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2304">
  <xsd:annotation>
    <xsd:documentation>Article 4.3.2 (d)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2305">
  <xsd:annotation>
    <xsd:documentation>Article 4.3.2 (e)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2306">
  <xsd:annotation>
    <xsd:documentation>Article 4.3.3 (a)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2307">
  <xsd:annotation>
    <xsd:documentation>Article 4.3.3 (b)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2308">
  <xsd:annotation>
    <xsd:documentation>Article 4.3.4</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2309">
  <xsd:annotation>
    <xsd:documentation>Article 4.3.2 (c) - Blended CFC regime</xsd:
documentation>
```

```
</xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #24 Set of Enumerations - 2401 to 2417 - 3.2.1.2 Computation of
Adjusted Covered Taxes-->
<xsd:simpleType name="CurrentAdjustedTax_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">3.2.1.2 Computation of Adjusted
    Covered Taxes</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR2401">
      <xsd:annotation>
        <xsd:documentation>Covered Tax accrued as an expense in the
        profit before taxation in the financial accounts - Article 4.1.2
        (a)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR2402">
      <xsd:annotation>
        <xsd:documentation>Covered Taxes for uncertain tax position
        recorded as a reduction to Covered Taxes in prior year -
        Article 4.1.2 (c)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR2403">
      <xsd:annotation>
        <xsd:documentation>Qualified Refundable Tax Credit or
        Marketable Transferable Tax Credits recorded as a reduction to
        current tax expense - Article 4.1.2 (d)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR2404">
      <xsd:annotation>
        <xsd:documentation>Qualified Flow-through Tax Benefits of
        Qualified Ownership Interests - Article 3.2.1 (c)</xsd:
        documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR2405">
      <xsd:annotation>
```

```
<xsd:documentation>Current tax expense on income excluded from
GloBE Income or Loss - Article 4.1.3 (a)</xsd:documentation>
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2406">
  <xsd:annotation>
    <xsd:documentation>Non-Qualified Refundable Tax Credit, Non-
    Marketable Transferable Tax Credit or Other Tax Credits not
    recorded as a reduction to current tax expense - Article 4.1.3 (b)
    </xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2407">
  <xsd:annotation>
    <xsd:documentation>Covered Taxes refunded or credited (except
    for any Qualified Refundable Tax Credit, or Marketable
    Transferable Tax Credits) not treated as an adjustment to current
    tax expense - Article 4.1.3 (c)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2408">
  <xsd:annotation>
    <xsd:documentation>Current tax expense related to uncertain tax
    position- Article 4.1.3 (d)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2409">
  <xsd:annotation>
    <xsd:documentation>Current tax expense not expected to be paid
    within three years - Article 4.1.3 (e)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2410">
  <xsd:annotation>
    <xsd:documentation>Post-filing adjustments - Article 4.6.1.
    </xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2411">
  <xsd:annotation>
    <xsd:documentation>Covered Taxes relating to Net Asset Gain or
    Net Asset Loss - Article 3.2.6</xsd:documentation>
```

```
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2412">
  <xsd:annotation>
    <xsd:documentation>Reduction of Covered Taxes of the UPE that is a
      Flow-through Entity - Article 7.1</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2413">
  <xsd:annotation>
    <xsd:documentation>Covered Taxes for GloBE Income of the UPE that
      is reduced under a Deductible Dividend Regime - Article 7.2.2</
      xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2414">
  <xsd:annotation>
    <xsd:documentation>Deemed Distribution Tax - Article 7.3</xsd:
      documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2415">
  <xsd:annotation>
    <xsd:documentation>Taxable Distribution Method election -
      Article 7.6 (b)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2416">
  <xsd:annotation>
    <xsd:documentation>Total Deferred Tax Adjustment Amount -
      Article 4.4.1 (b)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2417">
  <xsd:annotation>
    <xsd:documentation>Increase or decrease in Covered Taxes
      recorded in equity or Other Comprehensive Income relating to
      amounts included in GloBE Income or Loss that will be subject to tax
      under local tax rules - Article 4.1.1 (c)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
```

```
<!-- -->
<!--GLOBE #25 Set of Enumerations - 2501 to 2516 - 3.2.2 Jurisdictional
computations relating to deferred tax accounting-->
<xsd:simpleType name="DeferredAdjustedTax_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">3.2.2 Jurisdictional
computations relating to deferred tax accounting</xsd:
documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR2501">
      <xsd:annotation>
        <xsd:documentation>Deferred tax expense related to items
excluded from GloBE Income or Loss - Article 4.4.1 (a)</xsd:
documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR2502">
      <xsd:annotation>
        <xsd:documentation>Deferred tax expense related to Disallowed
Accruals- Article 4.4.1 (b)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR2503">
      <xsd:annotation>
        <xsd:documentation>Deferred tax expense related to Unclaimed
Accruals - Article 4.4.1 (b)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR2504">
      <xsd:annotation>
        <xsd:documentation>Valuation adjustment or accounting
recognition adjustment related to a deferred tax asset -
Article 4.4.1 (c)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR2505">
      <xsd:annotation>
        <xsd:documentation>Deferred tax expense arising from a
re-measurement related to changes in the tax rate - Article 4.4.1
(d)</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
```

```
<xsd:enumeration value="GIR2506">
  <xsd:annotation>
    <xsd:documentation>Deferred tax expense related to the
      generation and use of tax credits - Article 4.4.1 (e)</xsd:
      documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2507">
  <xsd:annotation>
    <xsd:documentation>Substitute Loss Carry Forward DTA or deemed
      Substitute Loss Carry Forward DTA - Article 4.4.1 (e)</xsd:
      documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2508">
  <xsd:annotation>
    <xsd:documentation>Disallowed Accruals or Unclaimed Accruals
      paid during the fiscal year - Article 4.4.2 (a)</xsd:
      documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2509">
  <xsd:annotation>
    <xsd:documentation>Recapture Deferred Tax Liability paid during
      the fiscal year- Article 4.4.2 (b)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2510">
  <xsd:annotation>
    <xsd:documentation>Recognition of a loss Deferred Tax Asset not
      included in the financials - Article 4.4.2 (c)</xsd:
      documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2511">
  <xsd:annotation>
    <xsd:documentation>Deferred tax expense adjustment resulting
      from a reduction to a tax rate - Article 4.6.2</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2512">
  <xsd:annotation>
    <xsd:documentation>Deferred tax expense adjustment resulting
      from an increase to a tax rate - Article 4.6.3</xsd:documentation>
```

```
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2513">
  <xsd:annotation>
    <xsd:documentation>Constituent Entities joining and leaving an
      MNE Group - Article 6.2</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2514">
  <xsd:annotation>
    <xsd:documentation>Deferred tax expense of the UPE that is a Flow-
      through Entity - Article 7.1</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2515">
  <xsd:annotation>
    <xsd:documentation>Deferred tax expense of the UPE that is
      subject to Deductible Dividend Regime - Article 7.2</xsd:
      documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2516">
  <xsd:annotation>
    <xsd:documentation>Deferred tax adjustment resulting from
      transactions between Constituent Entities - Article 9.1.3</xsd:
      documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #26 Set of Enumerations - 2601 to 2606 -->
<xsd:simpleType name="NonArt415_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">3.2.2 Jurisdictional
      computations relating to deferred tax accounting</xsd:
      documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR2601">
      <xsd:annotation>
        <xsd:documentation>Article 3.2.6</xsd:documentation>
      </xsd:annotation>
```

```
</xsd:enumeration>
<xsd:enumeration value="GIR2602">
  <xsd:annotation>
    <xsd:documentation>Article 4.4.4</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2603">
  <xsd:annotation>
    <xsd:documentation>Article 4.6.1</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2604">
  <xsd:annotation>
    <xsd:documentation>Article 4.6.4</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2605">
  <xsd:annotation>
    <xsd:documentation>Article 7.3.5</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2606">
  <xsd:annotation>
    <xsd:documentation>Article 7.3.7</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #27 Set of Enumerations - 2701 to 2720 - 3.2.1.2 Computation of
Adjusted Covered Taxes-->
<xsd:simpleType name="FinalAdjustedTax_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">3.2.1.2 Computation of Adjusted
    Covered Taxes</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR2701">
      <xsd:annotation>
```

```
<xsd:documentation>Covered Tax accrued as an expense in the
profit before taxation in the financial accounts - Article 4.1.2
(a)</xsd:documentation>

</xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="GIR2702">

  <xsd:annotation>

    <xsd:documentation>GloBE Loss Deferred Tax Asset established
under Article 4.5.1 or used - Article 4.1.2 (b) combined with
Article 4.5.3</xsd:documentation>

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="GIR2703">

  <xsd:annotation>

    <xsd:documentation>Covered Taxes for uncertain tax position
recorded as a reduction to Covered Taxes in prior year -
Article 4.1.2 (c)</xsd:documentation>

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="GIR2704">

  <xsd:annotation>

    <xsd:documentation>Qualified Refundable Tax Credit or
Marketable Transferable Tax Credits recorded as a reduction to
current tax expense - Article 4.1.2 (d)</xsd:documentation>

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="GIR2705">

  <xsd:annotation>

    <xsd:documentation>Qualified Flow-through Tax Benefits of
Qualified Ownership Interests - Article 3.2.1 (c)</xsd:
documentation>

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="GIR2706">

  <xsd:annotation>

    <xsd:documentation>Current tax expense on income excluded from
GloBE Income or Loss - Article 4.1.3 (a)</xsd:documentation>

  </xsd:annotation>

</xsd:enumeration>

<xsd:enumeration value="GIR2707">

  <xsd:annotation>

    <xsd:documentation>Non-Qualified Refundable Tax Credit, Non-
Marketable Transferable Tax Credit or Other Tax Credits not
```

```
    recorded as a reduction to current tax expense - Article 4.1.3 (b)
    </xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2708">
  <xsd:annotation>
    <xsd:documentation>Covered Taxes refunded or credited (except
    for any Qualified Refundable Tax Credit, or Marketable
    Transferable Tax Credits) not treated as an adjustment to current
    tax expense - Article 4.1.3 (c)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2709">
  <xsd:annotation>
    <xsd:documentation>Current tax expense related to uncertain tax
    position- Article 4.1.3 (d)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2710">
  <xsd:annotation>
    <xsd:documentation>Current tax expense not expected to be paid
    within three years - Article 4.1.3 (e)</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2711">
  <xsd:annotation>
    <xsd:documentation>Post-filing adjustments - Article 4.6.1.
    </xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2712">
  <xsd:annotation>
    <xsd:documentation>Covered Taxes relating to Net Asset Gain or
    Net Asset Loss - Article 3.2.6</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2713">
  <xsd:annotation>
    <xsd:documentation>Reduction of Covered Taxes of the UPE that is a
    Flow-through Entity - Article 7.1</xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
```

```
</xsd:enumeration>
<xsd:enumeration value="GIR2714">
  <xsd:annotation>
    <xsd:documentation>Covered Taxes for GloBE Income of the UPE that
    is reduced under a Deductible Dividend Regime – Article 7.2.2</
    xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2715">
  <xsd:annotation>
    <xsd:documentation>Deemed Distribution Tax – Article 7.3</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2716">
  <xsd:annotation>
    <xsd:documentation>Taxable Distribution Method election –
    Article 7.6 (b) </xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2717">
  <xsd:annotation>
    <xsd:documentation>Total Deferred Tax Adjustment Amount –
    Article 4.4.1 (b) </xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2718">
  <xsd:annotation>
    <xsd:documentation>Increase or decrease in Covered Taxes
    recorded in equity or Other Comprehensive Income relating to
    amounts included in GloBE Income or Loss that will be subject to tax
    under local tax rules – Article 4.1.1 (c) </xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2719">
  <xsd:annotation>
    <xsd:documentation>Excess Negative Tax Expense Carry Forward
    generated – Article 4.1.5 and 5.2.1 </xsd:documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR2720">
  <xsd:annotation>
    <xsd:documentation>Decrease in Covered Taxes (but not below zero)
    by the remaining balance of the Excess Negative Tax Expense Carry-
```

```
        forward - Article 4.1.5 and 5.2.1</xsd:documentation>
    </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #28 Set of Enumerations - 2801 to 2805 -->
<xsd:simpleType name="ExTypeOfEntity_EnumType">
    <xsd:annotation>
        <xsd:documentation xml:lang="en">Enumeration options for Entity
        Owners</xsd:documentation>
    </xsd:annotation>
    <xsd:restriction base="xsd:string">
        <xsd:enumeration value="GIR2801">
            <xsd:annotation>
                <xsd:documentation>Governmental Entity</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="GIR2802">
            <xsd:annotation>
                <xsd:documentation>International Organisation</xsd:
                documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="GIR2803">
            <xsd:annotation>
                <xsd:documentation>Non-profit Organisation</xsd:
                documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="GIR2804">
            <xsd:annotation>
                <xsd:documentation>Pension Fund</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
        <xsd:enumeration value="GIR2805">
            <xsd:annotation>
                <xsd:documentation>Pension Fund that is not a Pension Services
                Entity</xsd:documentation>
            </xsd:annotation>
        </xsd:enumeration>
    </xsd:restriction>
</xsd:simpleType>
```

```
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #29 Set of Enumerations - 2901 to 2902 - Basis for Deminimis-
SimplifiedNMCECalculation-->
<xsd:simpleType name="DeminimisSimpleBasis_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">POPE IPE</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR2901">
      <xsd:annotation>
        <xsd:documentation>De minimis election</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR2902">
      <xsd:annotation>
        <xsd:documentation>Simplified Calculation for Non-material
        Constituent Entities</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #30 Set of Enumerations - 3001 to 3004 TIN Type-->
<xsd:simpleType name="TIN_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">TIN Type</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR3001">
      <xsd:annotation>
        <xsd:documentation>Tax Identification Number</xsd:
        documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR3002">
      <xsd:annotation>
        <xsd:documentation>Functionally equivalent number</xsd:
        documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
```

```
</xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR3003">
  <xsd:annotation>
    <xsd:documentation>Agreed GIR designated number</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
<xsd:enumeration value="GIR3004">
  <xsd:annotation>
    <xsd:documentation>Not required to be reported</xsd:
    documentation>
  </xsd:annotation>
</xsd:enumeration>
</xsd:restriction>
</xsd:simpleType>
<!-- -->
<!--GLOBE #31 Set of Enumerations - 3101 to 3102 -->
<xsd:simpleType name="Currency_EnumType">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">TIN Type</xsd:documentation>
  </xsd:annotation>
  <xsd:restriction base="xsd:string">
    <xsd:enumeration value="GIR3101">
      <xsd:annotation>
        <xsd:documentation>Local</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    <xsd:enumeration value="GIR3102">
      <xsd:annotation>
        <xsd:documentation>CFS</xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
  </xsd:restriction>
</xsd:simpleType>
<!-- -->
<xsd:simpleType name="percentage">
  <xsd:restriction base="xsd:decimal">
    <xsd:minInclusive value="0"/>
    <xsd:maxInclusive value="1"/>
    <xsd:fractionDigits value="4"/>
  </xsd:restriction>
```

```

</xsd:simpleType>
<!-- -->
<!--+++++++ Reusable Complex types ++++++++>
+++++++ -->
<!-- Message specification: Data identifying and describing the message
as a whole -->
<!-- -->
<!--Message specification: Data identifying and describing the message
as a whole-->
<xsd:complexType name="MessageSpec_Type">
  <xsd:annotation>
    <xsd:documentation xml:lang="en">Information in the message header
    identifies the Tax Administration that is sending the message. It
    specifies when the message was created, what period (normally a year)
    the report is for, and the nature of the report (original, corrected,
    supplemental, etc.).
  </xsd:documentation>
</xsd:annotation>
<xsd:sequence>
  <xsd:element name="SendingEntityIN" type="stf:
  StringMin1Max200_Type" minOccurs="0"/>
  <xsd:element name="TransmittingCountry" type="iso:
  CountryCode_Type"/>
  <!-- modified for GLOBE -->
  <xsd:element name="ReceivingCountry" type="iso:
  CountryCode_Type"/>
  <xsd:element name="MessageType" type="globe:MessageTy
  pe_EnumType"/>
  <xsd:element name="Warning" type="stf:StringMin1Max4000_Type"
  minOccurs="0"/>
  <xsd:element name="Contact" type="stf:StringMin1Max4000_Type"
  minOccurs="0"/>
  <xsd:element name="MessageRefId" type="stf:
  StringMin1Max170_Type"/>
  <xsd:element name="MessageTypeIndic" type="globe:MessageTypeIndi
  c_EnumType"/>
  <xsd:element name="ReportingPeriod" type="xsd:date"/>
  <xsd:element name="Timestamp" type="xsd:dateTime"/>
</xsd:sequence>
</xsd:complexType>
<!-- -->
<!-- TIN -->
<xsd:complexType name="TIN_Type">
  <xsd:simpleContent>
    <xsd:extension base="stf:StringMin1Max200_Type">

```

```
<xsd:attribute name="issuedBy" type="iso:CountryCode_Type"
use="optional"/>

<xsd:attribute name="unknown" type="xsd:boolean"
use="optional"/>

<xsd:attribute name="TypeOfTIN" type="globe:TIN_EnumType"/>

</xsd:extension>

</xsd:simpleContent>

</xsd:complexType>

<!-- -->

<!-- GlobeOECD File Message structure -->

<xsd:complexType name="GLOBEBody_Type">
  <xsd:sequence>
    <xsd:element name="FilingInfo">
      <xsd:complexType>
        <xsd:complexContent>
          <xsd:extension base="globe:FilingInfo">
            <xsd:sequence>
              <xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
            </xsd:sequence>
          </xsd:extension>
        </xsd:complexContent>
      </xsd:complexType>
    </xsd:element>
    <xsd:element name="GeneralSection" minOccurs="0">
      <xsd:complexType>
        <xsd:complexContent>
          <xsd:extension base="globe:GeneralSectionType">
            <xsd:sequence>
              <xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
            </xsd:sequence>
          </xsd:extension>
        </xsd:complexContent>
      </xsd:complexType>
    </xsd:element>
    <xsd:element name="Summary" minOccurs="0" maxOccurs="unbounded">
      <xsd:complexType>
        <xsd:complexContent>
          <xsd:extension base="globe:SummaryType">
            <xsd:sequence>
```

```
<xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
</xsd:sequence>
</xsd:extension>
</xsd:complexContent>
</xsd:complexType>
</xsd:element>
<xsd:element name="JurisdictionSection" minOccurs="0"
maxOccurs="unbounded">
  <xsd:complexType>
    <xsd:complexContent>
      <xsd:extension base="globe:JurisdictionSectionType">
        <xsd:sequence>
          <xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
        </xsd:sequence>
      </xsd:extension>
    </xsd:complexContent>
  </xsd:complexType>
</xsd:element>
<xsd:element name="UTPRAttribution" minOccurs="0"
maxOccurs="unbounded">
  <xsd:complexType>
    <xsd:complexContent>
      <xsd:extension base="globe:UTPRAttributionType">
        <xsd:sequence>
          <xsd:element name="DocSpec" type="stf:DocSpec_Type"/>
        </xsd:sequence>
      </xsd:extension>
    </xsd:complexContent>
  </xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
<!--+++++++
Schema element ++++++ -->
<!-- -->
<!-- GLOBE Message structure -->
<xsd:element name="GLOBE_OECD">
  <xsd:complexType>
    <xsd:sequence>
```

```
<xsd:element name="MessageSpec" type="globe:MessageSpec_Type"/>
<xsd:element name="GLOBEBody" type="globe:GLOBEBody_Type"
maxOccurs="unbounded"/>
</xsd:sequence>
<xsd:attribute name="version" type="stf:StringMin1Max10_Type">
<xsd:annotation>
<xsd:documentation xml:lang="en">GLOBE Version</xsd:
documentation>
</xsd:annotation>
</xsd:attribute>
</xsd:complexType>
</xsd:element>
<xsd:complexType name="CorporateStructureType">
<xsd:sequence>
<xsd:element name="UPE" maxOccurs="unbounded">
<xsd:complexType>
<xsd:choice>
<xsd:element name="ExcludedUPE">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="ExcludedUPEStatus" type="globe:ExcludedU
PE_EnumType">
<xsd:annotation>
<xsd:documentation>Enumeration #6</xsd:documentation>
</xsd:annotation>
</xsd:element>
<xsd:element name="Art10.3.5" type="iso:CountryCode_Type"
minOccurs="0"/>
<xsd:sequence>
<xsd:element name="ID" type="globe:ExcludedUPE_ID_Type"/>
</xsd:sequence>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="OtherUPE">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="ID" type="globe:ID_Type"/>
<xsd:element name="Art10.3.5" type="iso:CountryCode_Type"
minOccurs="0"/>
</xsd:sequence>
```

```
</xsd:complexType>
</xsd:element>
</xsd:choice>
</xsd:complexType>
</xsd:element>
<xsd:element name="CE" minOccurs="0" maxOccurs="unbounded">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="ID" type="globe:ID_Type"/>
      <xsd:element name="OwnershipChange" minOccurs="0"
maxOccurs="unbounded">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="ChangeDate" type="xsd:date"/>
            <xsd:element name="PreGlobeStatus" type="globe:IDGlobeStatu
s_EnumType" maxOccurs="unbounded">
              <xsd:annotation>
                <xsd:documentation>Enumeration #7</xsd:documentation>
              </xsd:annotation>
            </xsd:element>
            <xsd:element name="PreOwnership" minOccurs="0"
maxOccurs="unbounded">
              <xsd:complexType>
                <xsd:sequence>
                  <xsd:element name="OwnershipType" type="globe:OwnershipTy
pe_EnumType">
                    <xsd:annotation>
                      <xsd:documentation>Enumeration #8</xsd:documentation>
                    </xsd:annotation>
                  </xsd:element>
                  <xsd:element name="TIN" type="globe:TIN_Type"/>
                  <xsd:element name="PreOwnershipPercentage" type="globe:
percentage">
                    <xsd:annotation>
                      <xsd:documentation>%</xsd:documentation>
                    </xsd:annotation>
                  </xsd:element>
                </xsd:sequence>
              </xsd:complexType>
            </xsd:element>
          </xsd:sequence>
        </xsd:complexType>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
```

```
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<xsd:element name="Ownership" maxOccurs="unbounded">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="OwnershipType" type="globe:OwnershipType_EnumType">
<xsd:annotation>
<xsd:documentation>Emumeration #8</xsd:documentation>
</xsd:annotation>
</xsd:element>
<xsd:element name="TIN" type="globe:TIN_Type"/>
<xsd:element name="OwnershipPercentage" type="globe:percentage">
<xsd:annotation>
<xsd:documentation>%</xsd:documentation>
</xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="QIIR" minOccurs="0">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="POPE-IPE" type="globe:POPEIPE_EnumType">
<xsd:annotation>
<xsd:documentation>Enumeration #9</xsd:documentation>
</xsd:annotation>
</xsd:element>
<xsd:element name="Exception" minOccurs="0">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="ExceptionRule">
<xsd:complexType>
<xsd:choice>
<xsd:element name="Art2.1.3" type="xsd:boolean"/>
<xsd:element name="Art2.1.5" type="xsd:boolean"/>
</xsd:choice>
</xsd:complexType>
</xsd:element>
<xsd:element name="TIN" type="globe:TIN_Type"/>
```

```

</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="QUTPR" minOccurs="0">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="Art9.3" type="xsd:boolean"/>
      <xsd:element name="AggOwnership" type="globe:percentage"
        minOccurs="0">
        <xsd:annotation>
          <xsd:documentation>%</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="UPEOwnership" type="xsd:boolean"
        minOccurs="0">
        <xsd:annotation>
          <xsd:documentation>%</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
<xsd:element name="ExcludedEntity" minOccurs="0"
  maxOccurs="unbounded">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="Name" type="stf:StringMin1Max200_Type"/>
      <xsd:element name="Type" type="globe:ExcludedEnti
        ty_EnumType">
        <xsd:annotation>
          <xsd:documentation>Enumeration #10</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="Change" type="xsd:boolean"/>
    </xsd:sequence>
  </xsd:complexType>

```

```
</xsd:element>

<xsd:element name="UnreportChangeCorpStr" type="xsd:boolean"
minOccurs="0"/>

</xsd:sequence>

</xsd:complexType>

<xsd:complexType name="ETRType">
  <xsd:sequence>
    <xsd:element name="SubGroup" minOccurs="0">
      <xsd:complexType>
        <xsd:sequence>
          <xsd:element name="TIN" type="globe:TIN_Type"/>
          <xsd:element name="TypeofSubGroup" type="globe:ETRTypeofSub
Group_EnumType" maxOccurs="unbounded">
            <xsd:annotation>
              <xsd:documentation>Enumeration #16</xsd:documentation>
            </xsd:annotation>
          </xsd:element>
        </xsd:sequence>
      </xsd:complexType>
    </xsd:element>
  </xsd:sequence>
</xsd:complexType>

<xsd:element name="ETRStatus">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="ETRException" minOccurs="0">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="Deminimis-SimplifiedNMCECalc"
minOccurs="0">
              <xsd:complexType>
                <xsd:sequence>
                  <xsd:element name="Basis" type="globe:DeminimisSimpleBasi
s_EnumType"/>
                  <xsd:element name="FinancialData" maxOccurs="3">
                    <xsd:complexType>
                      <xsd:sequence>
                        <xsd:element name="Year" type="xsd:date" minOccurs="1"/>
                        <xsd:element name="Revenue" type="xsd:integer" minOccurs="0"/>
                        <xsd:element name="GlobeRevenue" type="xsd:integer"/>
                        <xsd:element name="NetGlobeIncome" type="xsd:integer"/>
                      </xsd:sequence>
                    </xsd:complexType>
                  </xsd:element>
                </xsd:sequence>
              </xsd:complexType>
            </xsd:element>
          </xsd:sequence>
        </xsd:complexType>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>

```

```
<xsd:element name="FANIL" type="xsd:integer"/>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="Average">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="Revenue" type="xsd:integer" minOccurs="0"/>
<xsd:element name="GlobeRevenue" type="xsd:integer"/>
<xsd:element name="NetGlobeIncome" type="xsd:integer"/>
<xsd:element name="FANIL" type="xsd:integer"/>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="TransitionalCbCRSafeHarbour"
minOccurs="0">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="Revenue" type="xsd:integer" minOccurs="0"/>
<xsd:element name="Profit" type="xsd:integer"/>
<xsd:element name="IncomeTax" type="xsd:integer"
minOccurs="0"/>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="UTPRSafeHarbour" minOccurs="0">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="CITRate" type="globe:percentage">
<xsd:annotation>
<xsd:documentation>%</xsd:documentation>
</xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
```

```
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="ETRComputation" type="globe:ETRComputationType" minOccurs="0"/>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="Election" minOccurs="0">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="Art3.2.6" type="xsd:boolean" minOccurs="0"/>
      <xsd:element name="Art4.1.5" type="xsd:boolean" minOccurs="0"/>
      <xsd:element name="Art4.6.1" type="xsd:boolean" minOccurs="0"/>
      <xsd:element name="Art5.3.1" type="xsd:boolean" minOccurs="0"/>
      <xsd:element name="Art3.2.2" minOccurs="0">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="Status" type="xsd:boolean"/>
            <xsd:sequence>
              <xsd:element name="ElectionYear" type="xsd:date"/>
              <xsd:element name="RevocationYear" type="xsd:date" minOccurs="0"/>
            </xsd:sequence>
          </xsd:sequence>
        </xsd:complexType>
      </xsd:element>
      <xsd:element name="Art3.2.5" minOccurs="0">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="Status" type="xsd:boolean"/>
            <xsd:sequence minOccurs="0">
              <xsd:element name="ElectionYear" type="xsd:date"/>
              <xsd:element name="RevocationYear" type="xsd:date" minOccurs="0"/>
            </xsd:sequence>
          </xsd:sequence>
        </xsd:complexType>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
```

```
<xsd:element name="Art3.2.8" minOccurs="0">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="Status" type="xsd:boolean"/>
      <xsd:sequence minOccurs="0">
        <xsd:element name="ElectionYear" type="xsd:date"/>
        <xsd:element name="RevocationYear" type="xsd:date"
minOccurs="0"/>
      </xsd:sequence>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>

<xsd:element name="NoDefTaxAllocation" minOccurs="0">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="Status" type="xsd:boolean"/>
      <xsd:sequence>
        <xsd:element name="ElectionYear" type="xsd:date"/>
        <xsd:element name="RevocationYear" type="xsd:date"
minOccurs="0"/>
      </xsd:sequence>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>

<xsd:element name="Art4.5" minOccurs="0">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="Status" type="xsd:boolean"/>
      <xsd:sequence minOccurs="0">
        <xsd:element name="ElectionYear" type="xsd:date"/>
        <xsd:element name="RevocationYear" type="xsd:date"
minOccurs="0"/>
      </xsd:sequence>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>

<xsd:element name="Art3.2.1.c" minOccurs="0">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="Status" type="xsd:boolean"/>
```

```
<xsd:sequence>
  <xsd:element name="ElectionYear" type="xsd:date"/>
  <xsd:element name="RevocationYear" type="xsd:date"
    minOccurs="0"/>
  <xsd:element name="QualOwnerIntentBalance" type="xsd:
    integer"/>
  <xsd:element name="Additions" type="xsd:integer"/>
  <xsd:element name="Reductions" type="xsd:integer"/>
  <xsd:element name="OutstandingBalance" type="xsd:integer"/>
</xsd:sequence>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
  <xsd:element name="SimplifiedReporting" type="xsd:boolean"
    minOccurs="0"/>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
<xsd:complexType name="ID_Type">
  <xsd:sequence>
    <xsd:element name="Name" type="stf:StringMin1Max200_Type"/>
    <xsd:element name="ResCountryCode" type="iso:CountryCode_Type"
      maxOccurs="unbounded"/>
    <xsd:element name="TIN" type="globe:TIN_Type"
      maxOccurs="unbounded"/>
    <xsd:element name="Rules" type="globe:IDTypeRules_EnumType"
      maxOccurs="unbounded">
      <xsd:annotation>
        <xsd:documentation>Enumeration #2</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="GlobeStatus" type="globe:IDTypeGloBEStatu
      s_EnumType" maxOccurs="unbounded">
      <xsd:annotation>
        <xsd:documentation>Enumeration #3</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
  </xsd:sequence>
```

```
</xsd:complexType>
<xsd:complexType name="ExcludedUPE_ID_Type">
  <xsd:sequence>
    <xsd:element name="Name" type="stf:StringMin1Max200_Type"/>
    <xsd:element name="ResCountryCode" type="iso:CountryCode_Type"
      minOccurs="0" maxOccurs="unbounded"/>
    <xsd:element name="TIN" type="globe:TIN_Type"
      maxOccurs="unbounded"/>
    <xsd:element name="Rules" type="globe:IDTypeRules_EnumType"
      minOccurs="0" maxOccurs="unbounded">
      <xsd:annotation>
        <xsd:documentation>Enumeration #2</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="GlobeStatus" type="globe:IDTypeGloBEStatu
      s_EnumType" maxOccurs="unbounded">
      <xsd:annotation>
        <xsd:documentation>Enumeration #3</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
  </xsd:sequence>
</xsd:complexType>
<xsd:complexType name="FilingInfo">
  <xsd:sequence>
    <xsd:element name="FilingCE">
      <xsd:complexType>
        <xsd:sequence>
          <xsd:element name="ResCountryCode" type="iso:
            CountryCode_Type"/>
          <xsd:element name="Name" type="stf:StringMin1Max200_Type"/>
          <xsd:element name="TIN" type="globe:TIN_Type"/>
          <xsd:element name="Role" type="globe:FilingCERole_EnumType">
            <xsd:annotation>
              <xsd:documentation>Enumeration #4</xsd:documentation>
            </xsd:annotation>
          </xsd:element>
        </xsd:sequence>
      </xsd:complexType>
    </xsd:element>
  <xsd:element name="AccountingInfo">
```

```
<xsd:complexType>
  <xsd:sequence>
    <xsd:element name="CFSofUPE" type="globe:FilingCECofUPE_EnumType">
      <xsd:annotation>
        <xsd:documentation>Enumeration #11</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="FAS" type="stf:StringMin1Max200_Type"/>
    <xsd:element name="Currency" type="iso:currCode_Type"/>
  </xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="Period">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="Start" type="xsd:date"/>
      <xsd:element name="End" type="xsd:date"/>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
<xsd:element name="NameMNE" type="stf:StringMin1Max200_Type"/>
<xsd:element name="AdditionalInfo" type="stf:StringMin1Max4000_Type" minOccurs="0"/>
</xsd:sequence>
</xsd:complexType>
<xsd:complexType name="ETRComputationType">
  <xsd:sequence>
    <xsd:element name="CEComputation" minOccurs="0" maxOccurs="unbounded">
      <xsd:complexType>
        <xsd:sequence>
          <xsd:element name="AdjustedFANIL">
            <xsd:complexType>
              <xsd:sequence>
                <xsd:element name="Total" type="xsd:integer"/>
              </xsd:sequence>
            </xsd:complexType>
          <xsd:element name="FANIL" type="xsd:integer"/>
          <xsd:element name="Adjustment" minOccurs="0">
            <xsd:complexType>
```

```
<xsd:sequence>

<xsd:element name="MainEntityPEandFTE" minOccurs="0"
maxOccurs="unbounded">

<xsd:complexType>

<xsd:sequence>

<xsd:element name="Basis" type="globe:MainEntityPEandFTEBasi
s_EnumType">

<xsd:annotation>

<xsd:documentation>Enumeration #17</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="OtherTIN" type="globe:TIN_Type"/>

<xsd:element name="ResCountryCode" type="iso:
CountryCode_Type" minOccurs="0"/>

<xsd:element name="Additions" type="xsd:integer"/>

<xsd:element name="Reductions" type="xsd:integer"/>

</xsd:sequence>

</xsd:complexType>

</xsd:element>

<xsd:element name="CrossBorderAdjustments" minOccurs="0"
maxOccurs="unbounded">

<xsd:complexType>

<xsd:sequence>

<xsd:element name="Basis" type="globe:CrossBorderAdjustment
s_EnumType">

<xsd:annotation>

<xsd:documentation>Enumeration #18</xsd:documentation>

</xsd:annotation>

</xsd:element>

<xsd:element name="OtherTIN" type="globe:TIN_Type"/>

<xsd:element name="ResCountryCode" type="iso:
CountryCode_Type" minOccurs="0"/>

<xsd:element name="Additions" type="xsd:integer"
minOccurs="0"/>

<xsd:element name="Reductions" type="xsd:integer"
minOccurs="0"/>

</xsd:sequence>

</xsd:complexType>

</xsd:element>

<xsd:element name="UPEAdjustments" minOccurs="0"
maxOccurs="unbounded">
```

```
<xsd:complexType>
  <xsd:sequence>
    <xsd:element name="Basis" type="globe:UPEAdjustmentsBasis_EnumType">
      <xsd:annotation>
        <xsd:documentation>Enumeration #19</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="Reductions" minOccurs="0">
      <xsd:complexType>
        <xsd:choice>
          <xsd:element name="Amount" type="xsd:integer"/>
          <xsd:element name="Exception" type="xsd:boolean"/>
        </xsd:choice>
      </xsd:complexType>
    </xsd:element>
    <xsd:element name="IdentificationOfOwners"
      maxOccurs="unbounded">
      <xsd:complexType>
        <xsd:sequence>
          <xsd:element name="OwnershipPercentage" type="globe:percentage"/>
          <xsd:choice>
            <xsd:element name="IndOwners">
              <xsd:complexType>
                <xsd:sequence>
                  <xsd:element name="NumOfOwners" type="xsd:integer"/>
                  <xsd:element name="ResCountryCode" type="iso:CountryCode_Type" minOccurs="0"/>
                  <xsd:element name="TaxRate" type="globe:percentage" minOccurs="0"/>
                </xsd:sequence>
              </xsd:complexType>
            </xsd:element>
            <xsd:element name="EntityOwner">
              <xsd:complexType>
                <xsd:sequence>
                  <xsd:element name="TIN" type="globe:TIN_Type"/>
                  <xsd:element name="ResCountryCode" type="iso:CountryCode_Type"/>
                  <xsd:element name="TaxRate" type="globe:percentage" minOccurs="0"/>
                </xsd:sequence>
              </xsd:complexType>
            </xsd:element>
          </xsd:choice>
        </xsd:sequence>
      </xsd:complexType>
    </xsd:element>
  </xsd:sequence>
</xsd:complexType>
```

```
<xsd:element name="ExTypeOfEntity" type="globe:ExTypeOfEntity_EnumType" minOccurs="0"/>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:choice>
</xsd:sequence>
</xsd:complexType>
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</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="NetGlobeIncome">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="Total" type="xsd:integer"/>
<xsd:element name="Adjustments" minOccurs="0"
maxOccurs="unbounded">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="Amount" type="xsd:integer" maxOccurs="2"/>
<xsd:element name="AdjustmentItem" type="globe:AdjustmentItem_EnumType">
<xsd:annotation>
<xsd:documentation>Enumeration #20</xsd:documentation>
</xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="IntShippingIncome" minOccurs="0">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="InternationalShipIncome">
```

```
<xsd:complexType>
  <xsd:sequence>
    <xsd:element name="Total" type="xsd:integer"/>
    <xsd:sequence>
      <xsd:element name="Category" type="globe:IntShipCategory_EnumType" maxOccurs="unbounded">
        <xsd:annotation>
          <xsd:documentation>Enumeration #21</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="Revenue" type="xsd:integer"/>
      <xsd:element name="Costs" type="xsd:integer"/>
    </xsd:sequence>
  </xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="QualifiedAncShipIncome">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="Total" type="xsd:integer"/>
      <xsd:sequence>
        <xsd:element name="Category" type="globe:ANCSHIPCategory_EnumType">
          <xsd:annotation>
            <xsd:documentation>Enumeration #22</xsd:documentation>
          </xsd:annotation>
        </xsd:element>
        <xsd:element name="Revenue" type="xsd:integer"/>
        <xsd:element name="Costs" type="xsd:integer"/>
      </xsd:sequence>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
<xsd:element name="SubstanceExclusion">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="PayrollCosts" type="xsd:integer"/>
      <xsd:element name="TangibleAssets" type="xsd:integer"/>
    </xsd:sequence>
  </xsd:complexType>
```

```
</xsd:element>
<xsd:element name="CoveredTaxes" type="xsd:integer"/>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="AdjustedIncomeTax">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="Total" type="xsd:integer"/>
<xsd:sequence>
<xsd:element name="IncomeTax" type="xsd:integer"/>
<xsd:element name="CrossAllocation" minOccurs="0"
maxOccurs="unbounded">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="Basis" type="globe:AdjustedBasis_EnumType"
maxOccurs="unbounded">
<xsd:annotation>
<xsd:documentation>Enumeration #23</xsd:documentation>
</xsd:annotation>
</xsd:element>
<xsd:element name="OtherTIN" type="globe:TIN_Type"/>
<xsd:element name="ResCountryCode" type="iso:
CountryCode_Type"/>
<xsd:element name="Additions" type="xsd:integer"
minOccurs="0"/>
<xsd:element name="Reductions" type="xsd:integer"
minOccurs="0"/>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="AdjustedCoveredTax">
<xsd:complexType>
<xsd:sequence>
```

```
<xsd:element name="Total" type="xsd:integer"/>
<xsd:element name="Adjustments" minOccurs="0"
maxOccurs="unbounded">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="Amount" type="xsd:integer" maxOccurs="2"/>
<xsd:element name="AdjustmentItem" type="globe:CurrentAdjus
tedTax_EnumType">
<xsd:annotation>
<xsd:documentation>Enumeration #24</xsd:documentation>
</xsd:annotation>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="DeferTaxAdjustAmt">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="Total" type="xsd:integer"/>
<xsd:element name="DeferTaxExpense" type="xsd:integer"/>
<xsd:element name="Adjustment" minOccurs="0"
maxOccurs="unbounded">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="Amount" type="xsd:integer" maxOccurs="2"/>
<xsd:element name="AdjustmentItem" type="globe:DeferredAdjus
tedTax_EnumType">
<xsd:annotation>
<xsd:documentation>Enumeration #25</xsd:documentation>
</xsd:annotation>
</xsd:element>
<xsd:element name="Recast" minOccurs="0">
<xsd:complexType>
<xsd:sequence>
<xsd:element name="Higher" type="xsd:integer" minOccurs="0"/>
<xsd:element name="Lower" type="xsd:integer" minOccurs="0"/>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
```

```
</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
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<xsd:element name="RevocationYear" type="xsd:date"
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minOccurs="0"/>
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  </xsd:sequence>
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          </xsd:choice>
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  </xsd:complexType>
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      <xsd:element name="EntityTIN" type="globe:TIN_Type"
maxOccurs="unbounded"/>
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minOccurs="0"/>
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        <xsd:element name="RevocationYear" type="xsd:date"
minOccurs="0"/>
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  </xsd:complexType>
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maxOccurs="unbounded">
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        <xsd:element name="RevocationYear" type="xsd:date"
minOccurs="0"/>
        <xsd:element name="CEOOwnerTIN" type="globe:TIN_Type"
maxOccurs="unbounded"/>
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maxOccurs="unbounded">
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<xsd:element name="LocalCreditableTaxGross" type="xsd:
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<xsd:element name="ShareOfUndistNetGlobeInc" type="globe:
percentage"/>
<xsd:element name="InvestmentEntityTIN" type="globe:
TIN_Type"/>
</xsd:sequence>
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</xsd:element>
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minOccurs="0"/>
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<xsd:element name="AdjustedFANIL" type="xsd:integer"/>
<xsd:element name="NetGlobeIncome">
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maxOccurs="unbounded">
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m_EnumType">
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</xsd:annotation>

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<xsd:element name="FiftyPercentCap" type="xsd:integer"/>
<xsd:element name="TotalQualifiedAncIncome" type="xsd:
integer"/>
<xsd:element name="ExcessOfCap" type="xsd:integer"
minOccurs="0"/>
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</xsd:sequence>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="IncomeTaxExpense" type="xsd:integer"/>
<xsd:element name="ETRRate" type="globe:percentage"/>
<xsd:element name="TopUpTaxPercentage" type="globe:
percentage"/>
<xsd:element name="AdjustedCoveredTax" minOccurs="0">
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<xsd:element name="AggregateCurrentTax" type="xsd:integer"/>
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maxOccurs="unbounded">
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      <xsd:element name="DeferTaxAsset">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="Total" type="xsd:integer"/>
            <xsd:element name="AmountAttributed" minOccurs="0"
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              <xsd:complexType>
                <xsd:sequence>
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        </xsd:complexType>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element name="CoveredTaxRefund">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="Total" type="xsd:integer"/>
      <xsd:element name="AmountAttributed" minOccurs="0"
        maxOccurs="unbounded">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="Year" type="xsd:date"/>
            <xsd:element name="Amount" type="xsd:integer"/>
          </xsd:sequence>
        </xsd:complexType>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
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<xsd:element name="DDTYear-0" type="xsd:integer"/>
<xsd:element name="DDTYear-1" type="xsd:integer"/>
<xsd:element name="DDTYear-2" type="xsd:integer"/>
<xsd:element name="DDTYear-3" type="xsd:integer"/>
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<xsd:element name="EndAmount" type="xsd:integer"/>
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</xsd:complexType>
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<xsd:element name="Reduction" type="xsd:integer"/>
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</xsd:sequence>
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      <xsd:element name="GLOBEValue" type="xsd:integer"/>
      <xsd:element name="BefRecastAdjust" type="xsd:integer"/>
      <xsd:element name="TotalAdjust" type="xsd:integer"/>
      <xsd:element name="PreRecast" type="xsd:integer"/>
      <xsd:element name="Recast" minOccurs="0">
        <xsd:complexType>
          <xsd:sequence>
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            <xsd:element name="Lower" type="xsd:integer" minOccurs="0"/>
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        </xsd:complexType>
      </xsd:element>
    <xsd:element name="Adjustments" minOccurs="0"
      maxOccurs="unbounded">
      <xsd:complexType>
        <xsd:sequence>
          <xsd:sequence>
            <xsd:element name="Amount" type="xsd:integer"/>
            <xsd:element name="AdjustmentItem" type="globe:DeferredAdjus
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              </xsd:annotation>
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          </xsd:sequence>
          <xsd:element name="RecaptureDeferred">
            <xsd:complexType>
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                <xsd:element name="RecapDTLRFYMinus5" type="xsd:integer"/>
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        </xsd:sequence>
      </xsd:complexType>
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  </xsd:sequence>
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<xsd:sequence>
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integer"/>
<xsd:element name="DeferredTaxAssetExcluded" type="xsd:
integer"/>
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</xsd:sequence>
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</xsd:element>
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<xsd:element name="CarryingValue" type="xsd:integer"/>
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```
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      <xsd:element name="Allocation">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="SubGroupTIN" type="globe:TIN_Type"/>
            <xsd:element name="AggAllocTax" type="xsd:integer"/>
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        </xsd:complexType>
      </xsd:element>
    </xsd:sequence>
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<xsd:element name="SubstanceExclusion" minOccurs="0">
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    <xsd:element name="PayrollMarkUp" type="globe:percentage"/>
    <xsd:element name="TangibleAssetValue" type="xsd:integer"/>
    <xsd:element name="TangibleAssetMarkup" type="globe:
percentage"/>
    <xsd:element name="PEAllocation" minOccurs="0"
maxOccurs="unbounded">
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```

```
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CountryCode_Type"/>
    <xsd:element name="UPE" type="xsd:boolean"/>
    <xsd:element name="NotApplicable" type="xsd:boolean"/>
  </xsd:choice>
</xsd:complexType>
</xsd:element>
<xsd:element name="PayrollCost">
  <xsd:complexType>
    <xsd:sequence>
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  <xsd:complexType>
    <xsd:sequence>
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      <xsd:element name="Allocation" type="xsd:integer"/>
    </xsd:sequence>
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</xsd:complexType>
</xsd:element>
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maxOccurs="unbounded">
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    <xsd:sequence>
      <xsd:element name="JurOfOwners">
        <xsd:complexType>
          <xsd:choice>
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CountryCode_Type"/>
            <xsd:element name="UPE" type="xsd:boolean"/>
            <xsd:element name="NotApplicable" type="xsd:boolean"/>
          </xsd:choice>
        </xsd:complexType>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>
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</xsd:element>
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</xsd:element>
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    <xsd:sequence>
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      <xsd:element name="Allocation" type="xsd:integer"/>
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</xsd:element>
<xsd:element name="TangibleAssetValue">
  <xsd:complexType>
    <xsd:sequence>
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      <xsd:element name="Allocation" type="xsd:integer"/>
    </xsd:sequence>
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</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="ExcessProfits" type="xsd:integer"/>
<xsd:element name="AdditionalTopUpTax" minOccurs="0">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="NONArt4.1.5" minOccurs="0"
maxOccurs="unbounded">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="Articles" type="globe:NonArt415_EnumType"
maxOccurs="unbounded">
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                <xsd:documentation>Enumeration #17</xsd:documentation>
              </xsd:annotation>
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```
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    <xsd:documentation></xsd:documentation>
  </xsd:annotation>
</xsd:element>

<xsd:element name="Previous">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="NetGlobeIncome" type="xsd:integer"/>
      <xsd:element name="AdjustedCoveredTax" type="xsd:integer"/>
      <xsd:element name="ETRRate" type="globe:percentage"/>
      <xsd:element name="ExcessProfits" type="xsd:integer"/>
      <xsd:element name="TopUpTaxPercentage" type="globe:percentage"/>
      <xsd:element name="TopUpTax" type="xsd:integer"/>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>

<xsd:element name="Recalculated">
  <xsd:complexType>
    <xsd:sequence>
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      <xsd:element name="AdjustedCoveredTax" type="xsd:integer"/>
      <xsd:element name="ETRRate" type="globe:percentage"/>
      <xsd:element name="ExcessProfits" type="xsd:integer"/>
      <xsd:element name="TopUpTaxPercentage" type="globe:percentage"/>
      <xsd:element name="TopUpTax" type="xsd:integer"/>
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  </xsd:complexType>
</xsd:element>

<xsd:element name="AdditionalTopUpTax" type="xsd:integer"/>
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<xsd:element name="Art4.1.5" minOccurs="0">
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```
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    <xsd:element name="GlobeLoss" type="xsd:integer"/>
    <xsd:element name="ExpectedAdjustedCoveredTax" type="xsd:integer"/>
    <xsd:element name="AdditionalTopUpTax" type="xsd:integer"/>
  </xsd:sequence>
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</xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="QDMTT" minOccurs="0">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="FAS" type="stf:StringMin1Max200_Type"/>
      <xsd:element name="Amount" type="xsd:integer"/>
      <xsd:element name="MinRate" type="globe:percentage" minOccurs="0"/>
      <xsd:element name="BasisforBlending" type="stf:StringMin1Max4000_Type" minOccurs="0">
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          <xsd:documentation>Free text</xsd:documentation>
        </xsd:annotation>
      </xsd:element>
      <xsd:element name="SBIEAvailable" type="xsd:boolean"/>
      <xsd:element name="DeMinAvailable" type="xsd:boolean"/>
      <xsd:element name="Currency" type="iso:currCode_Type"/>
      <xsd:element name="CurrencyElection" minOccurs="0">
        <xsd:complexType>
          <xsd:sequence>
            <xsd:element name="Status" type="xsd:boolean"/>
          </xsd:sequence>
          <xsd:element name="ElectionYear" type="xsd:date"/>
          <xsd:element name="RevocationYear" type="xsd:date" minOccurs="0"/>
        </xsd:complexType>
      </xsd:element>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
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```
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<xsd:element name="UtilizedInRFY" type="xsd:integer"/>
<xsd:element name="Remaining" type="xsd:integer"/>
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maxOccurs="unbounded">
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<xsd:complexType>
<xsd:sequence>
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<xsd:element name="AggregateSimplified" type="xsd:integer"
minOccurs="0"/>
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```

```
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<xsd:sequence>
<xsd:element name="TopUpTaxAmount" type="xsd:integer"/>
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<xsd:sequence>
<xsd:element name="TIN" type="globe:TIN_Type"/>
<xsd:element name="IIR" maxOccurs="unbounded">
<xsd:complexType>
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minOccurs="0"/>
<xsd:element name="TopUpTax" type="xsd:integer"/>
<xsd:element name="ParentEntity" minOccurs="0"
maxOccurs="unbounded">
```

```
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CountryCode_Type"/>
    <xsd:element name="OtherOwnershipAllocation" type="xsd:
integer"/>
    <xsd:element name="InclusionRatio" type="globe:percentage">
      <xsd:annotation>
        <xsd:documentation>%</xsd:documentation>
      </xsd:annotation>
    </xsd:element>
    <xsd:element name="TopUpTaxShare" type="xsd:integer"/>
    <xsd:element name="IIROffset" type="xsd:integer"/>
    <xsd:element name="TopUpTax" type="xsd:integer"/>
  </xsd:sequence>
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</xsd:sequence>
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</xsd:element>
</xsd:sequence>
</xsd:complexType>
</xsd:element>
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    <xsd:choice>
      <xsd:element name="UTPRSafeHarbour">
        <xsd:complexType>
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            <xsd:element name="CITRate" type="globe:percentage">
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                <xsd:documentation>%</xsd:documentation>
              </xsd:annotation>
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      </xsd:element>
    </xsd:choice>
  </xsd:complexType>
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        <xsd:element name="Article 2.5.1TopUpTax" type="xsd:integer"/>
      </xsd:sequence>
    </xsd:complexType>
  </xsd:element>
</xsd:choice>
</xsd:complexType>
</xsd:element>
</xsd:sequence>
</xsd:complexType>
<xsd:complexType name="InitialIntActivityType">
  <xsd:sequence>
    <xsd:element name="StartDate" type="xsd:date"/>
    <xsd:element name="ReferenceJurisdiction">
      <xsd:complexType>
        <xsd:sequence>
          <xsd:element name="ResCountryCode" type="iso:CountryCode_Type"/>
          <xsd:element name="TangibleAssetValue" type="xsd:integer"/>
        </xsd:sequence>
      </xsd:complexType>
    </xsd:element>
    <xsd:element name="OtherJurisdiction" maxOccurs="unbounded">
      <xsd:complexType>
        <xsd:sequence>
          <xsd:element name="ResCountryCode" type="iso:CountryCode_Type" maxOccurs="5"/>
          <xsd:element name="TangibleAssetValue" type="xsd:integer"/>
        </xsd:sequence>
      </xsd:complexType>
    </xsd:element>
    <xsd:element name="RFYNumberOfJurisdictions" type="xsd:integer" minOccurs="0"/>
    <xsd:element name="RFYSumTangibleAssetValue" type="xsd:integer" minOccurs="0"/>
  </xsd:sequence>
</xsd:complexType>
<xsd:complexType name="GLOBETax">

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<xsd:sequence>
  <xsd:element name="ETR" type="globe:ETRType" minOccurs="0"
    maxOccurs="unbounded"/>
  <xsd:element name="InitialIntActivity" type="globe:InitialIntAc
    tivityType" minOccurs="0"/>
</xsd:sequence>
</xsd:complexType>
<xsd:complexType name="GeneralSectionType">
  <xsd:sequence>
    <xsd:element name="RecJurCode" type="iso:CountryCode_Type"
      maxOccurs="unbounded"/>
    <xsd:element name="CorporateStructure" type="globe:Corporates
      tructureType"/>
    <xsd:element name="AdditionalDataPoint" type="globe:AdditionalDa
      taPointType" minOccurs="0" maxOccurs="unbounded"/>
  </xsd:sequence>
</xsd:complexType>
<xsd:complexType name="JurisdictionSectionType">
  <xsd:sequence>
    <xsd:element name="RecJurCode" type="iso:CountryCode_Type"
      maxOccurs="unbounded"/>
    <xsd:element name="Jurisdiction" type="iso:CountryCode_Type"/>
    <xsd:element name="JurWithTaxingRights" minOccurs="0"
      maxOccurs="unbounded">
      <xsd:complexType>
        <xsd:sequence>
          <xsd:element name="JurisdictionName" type="iso:
            CountryCode_Type"/>
          <xsd:element name="Subgroup" minOccurs="0"
            maxOccurs="unbounded">
            <xsd:complexType>
              <xsd:sequence>
                <xsd:element name="TIN" type="globe:TIN_Type"/>
                <xsd:element name="TypeofSubGroup" type="globe:TypeofSubGrou
                  p_EnumType" maxOccurs="unbounded">
                  <xsd:annotation>
                    <xsd:documentation>Enumeration #11</xsd:documentation>
                  </xsd:annotation>
                </xsd:sequence>
              </xsd:complexType>
            </xsd:element>
          </xsd:sequence>
        </xsd:complexType>
      </xsd:element>
    <xsd:element name="ReportDifference" minOccurs="0">

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<xsd:complexType>
  <xsd:sequence>
    <xsd:element name="ETRDifference" type="globe:percentage"
      minOccurs="0"/>
    <xsd:element name="AdjCoveredTaxDifference" minOccurs="0">
      <xsd:complexType>
        <xsd:sequence>
          <xsd:element name="AggCurrentTaxExpense" type="xsd:integer"
            minOccurs="0"/>
          <xsd:element name="QRTCExpense" type="xsd:integer"
            minOccurs="0"/>
          <xsd:element name="OtherTaxCredits" type="xsd:integer"
            minOccurs="0"/>
          <xsd:element name="DeferTaxExpense" type="xsd:integer"
            minOccurs="0"/>
        </xsd:sequence>
      </xsd:complexType>
    </xsd:element>
    <xsd:element name="NetGLoBEDifference" type="xsd:integer"
      minOccurs="0"/>
    <xsd:element name="SBIEDifference" type="xsd:integer"
      minOccurs="0"/>
    <xsd:element name="AddCurrentTuTDifference"
      type="xsd:integer" minOccurs="0"/>
    <xsd:element name="TuTDifference" type="xsd:integer"
      minOccurs="0"/>
    <xsd:element name="ElectionsDifference" type="stf:
      StringMin1Max4000_Type" minOccurs="0"/>
    <xsd:element name="QRTCIncome" type="xsd:integer"
      minOccurs="0"/>
    <xsd:element name="ExcessNegTaxCarryForw" type="xsd:integer"
      minOccurs="0"/>
    <xsd:element name="TransitionDifference" type="xsd:boolean"
      minOccurs="0"/>
  </xsd:sequence>
</xsd:complexType>
</xsd:element>
<xsd:element name="LocalCurrency" type="iso:currCode_Type"
  minOccurs="0"/>
<xsd:element name="GLoBETax" type="globe:GLoBETax"/>
<xsd:element name="LowTaxJurisdiction" type="globe:LowTaxJuris
  dictionType" minOccurs="0"/>

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<xsd:element name="AdditionalDataPoint" type="globe:AdditionalDataPointType" minOccurs="0" maxOccurs="unbounded"/>
</xsd:sequence>
</xsd:complexType>
<xsd:complexType name="UTPRAttributionType">
  <xsd:sequence>
    <xsd:element name="RecJurCode" type="iso:CountryCode_Type" maxOccurs="unbounded"/>
    <xsd:element name="Attribution" maxOccurs="unbounded">
      <xsd:complexType>
        <xsd:sequence>
          <xsd:element name="ResCountryCode" type="iso:CountryCode_Type"/>
          <xsd:element name="UTPRTopUpTaxCarryForward" type="xsd:integer"/>
          <xsd:element name="Employees" type="xsd:integer" minOccurs="0"/>
          <xsd:element name="TangibleAssetValue" type="xsd:integer" minOccurs="0"/>
          <xsd:element name="UTPRPercentage" type="globe:percentage">
            <xsd:annotation>
              <xsd:documentation>%</xsd:documentation>
            </xsd:annotation>
          </xsd:element>
          <xsd:element name="UTPRTopUpTaxAttributed" type="xsd:integer"/>
          <xsd:element name="AddCashTaxExpense" type="xsd:integer"/>
          <xsd:element name="UTPRTopUpTaxCarriedForward" type="xsd:integer"/>
        </xsd:sequence>
      </xsd:complexType>
    </xsd:element>
    <xsd:element name="AdditionalDataPoint" type="globe:AdditionalDataPointType" minOccurs="0" maxOccurs="unbounded"/>
  </xsd:sequence>
</xsd:complexType>
<xsd:complexType name="SummaryType">
  <xsd:sequence>
    <xsd:element name="RecJurCode" type="iso:CountryCode_Type" maxOccurs="unbounded"/>
    <xsd:element name="Jurisdiction">
      <xsd:complexType>
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```
<xsd:sequence>
  <xsd:element name="JurisdictionName" type="iso:
CountryCode_Type" minOccurs="0"/>
  <xsd:element name="Subgroup" minOccurs="0"
maxOccurs="unbounded">
    <xsd:complexType>
      <xsd:sequence>
        <xsd:element name="TIN" type="globe:TIN_Type"/>
        <xsd:element name="TypeofSubGroup" type="globe:TypeofSubGrou
p_EnumType" maxOccurs="unbounded">
          <xsd:annotation>
            <xsd:documentation>Enumeration #11</xsd:documentation>
          </xsd:annotation>
        </xsd:element>
      </xsd:sequence>
    </xsd:complexType>
  </xsd:element>
  <xsd:element name="JurWithTaxingRights" minOccurs="0"
maxOccurs="unbounded">
    <xsd:complexType>
      <xsd:sequence>
        <xsd:element name="JurisdictionName" type="iso:
CountryCode_Type" minOccurs="0"/>
        <xsd:element name="DiffDomesticTut" type="globe:
GlobeTuT_EnumType" minOccurs="0"/>
      </xsd:sequence>
    </xsd:complexType>
  </xsd:element>
  <xsd:element name="SafeHarbour" type="globe:SafeHarbou
r_EnumType" minOccurs="0" maxOccurs="unbounded">
    <xsd:annotation>
      <xsd:documentation>Enumeration #12</xsd:documentation>
    </xsd:annotation>
  </xsd:element>
  <xsd:element name="ETRRange" type="globe:ETRRange_EnumType"
minOccurs="0">
    <xsd:annotation>
      <xsd:documentation>Enumeration #13</xsd:documentation>
    </xsd:annotation>
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</xsd:element>
<xsd:element name="SBIE" minOccurs="0">
  <xsd:complexType>
    <xsd:sequence>
      <xsd:element name="NotApplicable" type="xsd:boolean"/>
      <xsd:element name="NoTut" type="xsd:boolean"/>
    </xsd:sequence>
  </xsd:complexType>
</xsd:element>
<xsd:element name="QDMTTut" type="globe:QDMTTuT_EnumType"
minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>Enumeration #14</xsd:documentation>
  </xsd:annotation>
</xsd:element>
<xsd:element name="GLOBETut" type="globe:GlobeTuT_EnumType"
minOccurs="0">
  <xsd:annotation>
    <xsd:documentation>Enumeration #15</xsd:documentation>
  </xsd:annotation>
</xsd:element>
<xsd:element name="AdditionalDataPoint" type="globe:AdditionalDa
taPointType" minOccurs="0" maxOccurs="unbounded"/>
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</xsd:complexType>
<xsd:complexType name="AdditionalDataPointType">
  <xsd:sequence>
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minOccurs="0"/>
    <xsd:element name="Amount" type="xsd:integer" minOccurs="0"/>
    <xsd:element name="Percentage" type="globe:percentage"
minOccurs="0"/>
    <xsd:element name="Text" type="stf:StringMin1Max4000_Type"
minOccurs="0"/>
    <xsd:element name="Boolean" type="xsd:boolean" minOccurs="0"/>
  </xsd:sequence>
</xsd:complexType>
</xsd:schema>
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