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| **ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ** |
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**Τεχνικοί κανόνες που πρέπει να ικανοποιούνται από τις Εκθέσεις ανά Χώρα (DAC4/CbC) που υποβάλλονται από τις Αναφέρουσες Οντότητες, κατά τους στην ΑΑΔΕ. Οι κανόνες αυτοί είναι επιπρόσθετοι των κανόνων που προβλέπονται από τον ΟΟΣΑ και την ΕΕ.**

**Έκδοση 1.0**

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| Rule | Description | Error |
| GR-BR-00001 | A MessageTypeIndic must appear in MessageSpec | gr00001 |
| GR-BR-00002 | The selected reporting fiscal year must match the year defined in ReportingPeriod in MessageSpec | gr00002 |
| GR-BR-00003 | The CbCReport that you submit must contain the value GR in the Transmitting Country element | gr00003 |
| GR-BR-00004 | The CbCReport that you submit must contain the value GR in the Receiving Country element | gr00004 |
| GR-BR-00005 | The format of DocRefId element in CbcReport must be like: GR(Reporting Year)-(VAT Number)CBC(UniqueId)(Receiving CountryCode) | gr00005 |
| GR-BR-00006 | The format of DocRefId element in ReportingEntity must be like: GR(Reporting Year)-(VAT Number)RE(UniqueId) | gr00006 |
| GR-BR-00007 | The value of MessageRefId element must not exceed 100 characters | gr00007 |
| GR-BR-00008 | DocTypeIndic values of OECD0 and OECD10 can be used only for the ReportingEntity element in a initial CbCReport | gr00008 |
| GR-BR-00010 | The format of DocRefId element in AdditionalInfo must be like: GR(Reporting Year)-(VAT Number)AI(UniqueId)(Receiving CountryCode) | gr00010 |
| GR-BR-00011 | All CbCReports must contain exactly one CbcBody element | gr00011 |
| GR-BR-00012 | All amounts provided in the Country-by-Country Report should be reported in one and the same currency, being the currency of the Reporting MNE. | gr00012 |
| GR-BR-00017 | The format of CorrDocRefId field in ReportingEntity must be like: GR(Reporting Year)-(VAT Number)RE(UniqueId). | gr00017 |
| GR-BR-00018 | The format of CorrDocRefId field in CbcReport must be like: GR(Reporting Year)-(VAT Number)CBC(UniqueId)(Receiving CountryCode) | gr00018 |
| GR-BR-00019 | The format of CorrDocRefId field in AdditionalInfo must be like: GR(Reporting Year)-(VAT Number)AI(UniqueId)(Receiving CountryCode) | gr00019 |
| GR-BR-00020 | The resend option (OECD 0) should be used only in a initial (CBC401) CbCReport for the Reporting Entity element, in case new information is provided in either the CbC Reports and/or the Additional Info elements and the Reporting Entity element has already been sent | gr00020 |
| GR-BR-00021 | A initial (CBC401) CbCReport cannot contain any Corrections or Deletions | gr00021 |
| GR-BR-00022 | A correction (CBC402) CbCReport cannot contain a new or resend ReportingEntity element | gr00022 |
| GR-BR-00023 | A initial (CBC401) CbCReport with a resend ReportingEntity element must contain CbCReport or AdditionalInfo elements | gr00023 |
| GR-BR-00025 | A correction (CBC402) CbCReport with corrected and deleted records should not contain a resend (OECD0) ReportEntity element --> | gr00025 |
| GR-BR-00026 | A ReportingEntity cannot be deleted by a correction CbCReport (CBC402) | gr00026 |
| GR-BR-01001 | SendingEntityIN is mandatory and contains the TIN number of the Reporting entity | gr01001 |
| GR-BR-01002 | Reporting Role CBC703 – Local Filing is only allowed at the national domain | gr01002 |
| GR-BR-01003 | ReportingEntity and CbCReport elements must be present in an intial (CBC401) CbCReport. | gr01003 |
| GR-BR-01004 | If a ConstituentEntity in a CbCReport contains BizActivity CBC513 (other), further information on activities must be provided with the OtherEntityInfo element | gr01004 |
| GR-BR-01005 | The TIN element of a ConstituentEntity cannot be left blank. If a ConstituentEntity has no TIN the value “NOTIN” has to be entered  | gr01005 |
| GR-BR-01006 | The issuedBy attribute of TIN element in a ConstituentEntity cannot be left blank if TIN value is not “NOTIN”  | gr01006 |
| GR-BR-01007 | The issuedBy attribute of TIN element in a ConstituentEntity must be left blank if TIN value is “NOTIN”  | gr01007 |
| GR-BR-01008 | Two different CBCReport elements should not contain the same ResCountryCode | gr01008 |
| GR-BR-01009 | The ResCountryCode in the AddionalInfo element must be one of the ResCountryCodes of CbCReport elements | gr01009 |
| GR-BR-01010 | The ResCountryCode of a ConstituentEntity must be the same as the ResCountryCode in CbCReport element in which it belongs | gr01010 |
| GR-BR-01011 | The name of a Reporting or a Constituent entity cannot be left empty | gr01011 |
| GR-BR-01012 | The sum of related and unrelated revenues for a given jurisdiction must be equal to the total revenues | gr01012 |
| GR-BR-01013 | The city, post code and country subentity fields are required in addressFix | gr01013 |
| GR-BR-01014 | When the AddressFree element is used the city, post code and country subentity elements should be entered in addressFix | gr01014 |
| GR-BR-01015 | A CbCReport must contain either AddressFree element or one of the fields POB/ Street of the AddressFix element | gr01015 |
| GR-BR-01016 | For a stateless entity the usage of IncorpCountryCode element is mandatory  | gr01016 |
| GR-BR-01017 | In a correction CbCReport the Reporting Entity or CbC Report or Additional Info elements must be filled | gr01017 |

**Τα αναγνωριστικά που χρησιμοποιούνται στα αρχεία υποβολής θα πρέπει να ακολουθούν τους παρακάτω συντακτικούς κανόνες:**

* **MessageRefId format**:

GR<Year of Reporting Period>-GR<VAT Number><UniqueId>

* **DocRefId in CbCReport** :

GR(Year of Reporting Period)-(VAT Number)CBC(UniqueId)(Receiving CountryCode)

* **DocRefId in ReportingEntity**:

GR(Year of Reporting Period)-(VAT Number)RE(UniqueId)

* **DocRefId in AdditionalInfo**:

GR(Year of Reporting Period)-(VAT Number)AI(UniqueId)(Receiving CountryCode)

Όπου VAT Number το ΑΦΜ της Αναφέρουσας Οντότητας. στο DocRefId του AdditionalInfo το Receiving CountryCode συμπληρώνεται μόνο σε περίπτωση που αποστέλλεται σε συγκεκριμένη χώρα.

**Προσοχή. Σας υπενθυμίζουμε ότι όλα τα στοιχεία θα πρέπει να υποβάλλονται σε αρχεία με κωδικοποίηση UTF-8 και όλες οι πληροφορίες που περιέχονται σε αυτά θα πρέπει να αποτυπώνονται στο Λατινικό αλφάβητο, εφαρμόζοντας τα διεθνή πρότυπα μεταγραφής και μεταγραμματισμού (π.χ. ISO 843) .**