## Validation of Business Rules and Technical Rules

**(Based on the TS-AEOI DAC4-1.05 EU Document)**

Για λόγους διαφάνειας και καλύτερης επικοινωνίας δημοσιεύεται τμήμα των τεχνικών οδηγιών της ΕΕ προς τα κράτη μέλη το οποίο αφορά στους τεχνικούς και επιχειρησιακούς κανόνες που θα πρέπει να καλύπτουν οι αναφορές τύπου DAC4/CbC που υποβάλλονται από τους υπόχρεους Ομίλους Π.Ε..

Το κείμενο αυτό πρέπει να ληφθεί υπόψη κατά το σχεδιασμό των αναφορών που θα υποβάλλονται στην ΑΑΔΕ **μόνο σε συνδυασμό με τους επιπρόσθετους κανόνες που αναφέρονται στον οδηγό DAC4Submissions-v.1.0** που δημοσιεύεται στον ιστότοπο της ΑΑΔΕ μαζί με το παρών κείμενο.

Τεχνικοί κανόνες (technical rules) που αναφέρονται ως μη ελεγχόμενοι (not validated) είναι κανόνες λογικής ορθότητας του αρχείου σε σχέση με άλλες υποβληθείσες αναφορές (π.χ. μοναδικότητας DocRefId). Ως εκ τούτου τέτοιοι έλεγχοι δεν μπορούν να υλοποιηθούν σε μια ανεξάρτητη αναφορά DAC παρά μόνο κατά την υποβολή μιας αναφοράς στο σύστημα υποβολών.

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| **Rule ID**  | **Error Code**  | **Rule Type**  | **Validated by**  | **Description**  | **Note**  | **Error Type**  |
| CDE-BR-0011  | 70000  | CDE Business Rule  | Validation Module  | The field Message.MessageRefID is missing, an empty value and a blank space are unacceptable. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | Record  |
| CDE-BR-0021  | 50008  | CDE Business Rule  | Validation Module  | The structure of the MessageRefID is not in the correct format, as set out in the CbC User Guide [CbC2]. The CbC User guide indicates that the MessageRefID can contain whatever information the sender uses to allow identification of the particular report but should start with the sending country code as the first element for Competent Authority to Competent Authority transmission, then the year to which the data relates, then the receiving country code before a unique identifier (e.g. FR2013CA123456789). As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | File  |
| CDE-BR-0031  | 80007  | CDE Business Rule  | Validation Module  | The CorrMessageRefID is forbidden within the Message Header. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | Record  |

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| **Rule ID**  | **Error Code**  | **Rule Type**  | **Validated by**  | **Description**  | **Note**  | **Error Type**  |
| Failed Schema Validation  | 50007  | Technical Rule  | XSD  | The referenced file failed validation against the CbC XML Schema. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | File  |
| Message RefID  | 50009  | Technical Rule  | Not validated  | The referenced file has a duplicate MessageRefID value that was received on a previous file. Please do not submit a request to correct or delete any of the records in this file until you receive a CbC Status Message that this file has been received as valid (Status is Accepted). As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | An access to the database is required  | File  |
| File Contains Test Data for Production Environment  | 50010  | Technical Rule  | Validation Module  | The referenced file contains one or more records with a DocTypeIndic value in the range OECD11OECD13, indicating test data. As a result, the receiving Competent Authority cannot accept this file as a valid CbC file submission. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | File  |

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| **Rule ID**  | **Error Code**  | **Rule Type**  | **Validated by**  | **Description**  | **Note**  | **Error Type**  |
| File Contains Production Data for Test Environment  | 50011  | Technical Rule  | Not validated  | The referenced file was received in a test environment with one or more records having a DocTypeIndic value in the range OECD1-OECD3. These DocTypeIndic values indicate data in this file may have been intended as a valid CbC file submission. CbC messages received in test environments are not accepted by the receiving Competent Authority as a valid CbC file submission. Submissions to the test environment should only include records with DocTypeIndic in the range OECD11-OECD13, indicating test files. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | File  |
| The received message is not meant to be received by the indicated jurisdirection  | 50012  | Technical Rule  | Validation Module  | The records contained in the CbC payload file are not meant for the receiving Competent Authority, but should have been provided to another jurisdiction. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | File  |

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| **Rule ID**  | **Error Code**  | **Rule Type**  | **Validated by**  | **Description**  | **Note**  | **Error Type**  |
| DocRefID already used  | 80000  | Technical Rule  | Not validated  | The DocRefID is already used for another record. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | An access to the database is required  | Record  |
| DocRefID format  | 80001  | Technical Rule  | Validation Module  | The structure of the DocRefID is not in the correct format, as set out in the User Guide. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | Record  |
| CorrDocRefId (unknown record)  | 80002  | Technical Rule  | Not validated  | The CorrDocRefId refers to an unknown record. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | An access to the database is required  | Record  |
| CorrDocRefId (record no longer valid)  | 80003  | Technical Rule  | Not validated  | The corrected record is no longer valid (invalidated or outdated by a previous correction message). As a consequence, no further information should have been received on this version of the record. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | An access to the database is required  | Record  |

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| **Rule ID**  | **Error Code**  | **Rule Type**  | **Validated by**  | **Description**  | **Note**  | **Error Type**  |
| CorrDocRefId (Initial record)  | 80004  | Technical Rule  | Validation Module  | The initial element specifies a CorrDocRefId. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | Record  |
| CorrDocRefId (missing)  | 80005  | Technical Rule  | Validation Module  | The corrected element does not specify any CorrDocRefId. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | Record  |
| DocSpec.CorrMessage RefID  | 80006  | Technical Rule  | Validation Module  | The CorrMessageRefID is forbidden within the DocSpec\_Type. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | Record  |
| Message TypeIndic  | 80010  | Technical Rule  | Validation Module  | A message can contain either new records (OECD1) or corrections/deletions (OECD2 and OECD3), but should not contain a mixture of both. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | Record  |
| CorrDocRefID twice in same message  | 80011  | Technical Rule  | Validation Module  | The same DocRefID cannot be corrected or deleted twice in the same message. As mentioned in the CbC Status message XML Schema and related user guide [CbC2].  | -  | Record  |
| **Rule ID**  | **Error Code**  | **Rule Type**  | **Validated by**  | **Description**  | **Note**  | **Error Type**  |
| Not expected message type  | 90042  | Technical Rule  | Validation Module  | The received message is not of the expected type. The details must specify the expected type, and possibly why this type was expected.[[1]](#footnote-1)  | -  | Record  |
| Record number exceeded  | 90050  | Technical Rule  | Not validated  | The received message exceeds the maximum number of records. It should have been split.  | MSs are free to communicate bilaterally on a maximum amount of records and may have a tolerance  | Record  |

1. [↑](#footnote-ref-1)