Disclaimer: These validation rules are still in the design phase and are subject to the adoption of the law transposing Council Directive (EU) 2025/872 of 14 April 2025.
They are shared for purely informational purposes and cannot be considered definitive. The final version will be published on our website.

GloBE Information Return – Belgian Validation Rules on the GIR XML Schema – Draft version of 22.05.2026

The below listed validation rules relate to blocking errors.
In addition to these, the non-blocking validation rules 70001 to 70124 apply, which can be consulted in the document *"GloBE Information Return (Pillar Two) Status Message XML Schema: User Guide for Tax Administrations (July 2025)"*, p. 32 - 68, available via the following link:
https://www.oecd.org/content/dam/oecd/en/publications/reports/2025/07/globe-information-return-pillar-two-status-message-xml-schema_eb7bc5ca/449e3cc3-en.pdf

	Element	Attribute	Size	InputType	Requirement	Business Rules	Type Error Ack	Path (Target)	Path (Reference)
File Errors	GLOBE_OECD	Version		xsd: string	Mandatory	Mandatory = Validation	WrongVersion	GLOBE_OECD/@version	
	Entire XML file			xsd: file		One or more potential security threats were detected in the file. Such threats include but are not limited to hyperlinks, Java script, and executable files. URLs (internet addresses) must be provided as plain text and not in hyperlink form.	50005		
	Entire XML file			xsd: file		One or more known viruses were detected in the file.	50006		
	Entire XML file					The referenced file failed validation against the GIR XML Schema. Please re-validate the file against the GIR XML Schema, resolve any validation errors, and resubmit the file.	XSD_Not_Valid 50007		
	All elements and its content			xsd: file	Mandatory	Following special characters are prohibited and cannot be replaced: (Double dash) **--** (Slash Asterisk) **/*** (Ampersand Hash) **&#**	CharNotAllowed		
						Following special characters should be replaced to conform the XML schema best practices: (Ampersand) **&** should be replaced by **&** (Less Than) **<** should be replaced by **<** (Apostrophe) **'** should be replaced by **'** (Quotation Mark) **"** should be replaced by **"** (Greater Than) **>** should be replaced by **>**			
	All elements and its content			xsd: file	Mandatory	No element within a GIR XML file may be left blank or filled with one or more blank spaces.	XSD_Not_Valid		
	Encoding			xsd: file		Encoding = "UTF-8"	NoUTF8		

MessageSpec	MessageRefId		Max.170 characters	stf:StringMin1Max170_Type	Validation	The structure of the MessageRefId should be: <BE><YYYY><BE>-<TIN of FilingCE>-<Pillar2 Group Number>-<UniqueID> - "BE" is the ISO country code "BE". - "YYYY" should be the year of the end date of the reporting period. - "BE" is the ISO country code "BE". - "-" is a dash character. - The "TIN of the FilingCE" should be the BCE/KBO number of the filing entity, in 10 digits without interpunction or country prefix. - "-" is a dash character. - The "Pillar2 Group Number" should be in 10 digits without interpunction or country prefix. - "-" is a dash character. - The "UniqueID" should be minimum 10 characters and can contain a mixture of letters and numbers. For example: BE2024BE-0123456789-1234567890-abcd123xyz. The maximum length of the element MessageRefID is 170 characters. This data element must be unique.	MessageRefID_Not_Conform 60001	MessageSpec/MessageRefId	
	MessageRefId		Max.170 characters	stf:StringMin1Max170_Type	Validation	The Pillar2 Group Number mentioned in MessageRefId must exist in the CBE and be linked to the Belgian Entity.	CRN_P2_Group_Unknown	MessageSpec/MessageRefId	
	MessageRefId		Max.170 characters	stf:StringMin1Max170_Type	Validation	The MessageRefID value must be unique.	MessageRefID_Not_Unique 60002	MessageSpec/MessageRefId	
	ReportingPeriod			xsd:date	Validation	Reporting period year must be less than or equal to current year.	Reporting_Period_Not_Allowed 60003	MessageSpec/ReportingPeriod	
	TransmittingCountry		2 digits	iso:CountryCode_Type	Validation	The TransmittingCountry element in the MessageHeader must be BE	TransmitCtryCode_Not_Be	/GLOBE_OECD/MessageSpec/TransmittingCountry	
	ReceivingCountry		2 digits	iso:CountryCode_Type	Validation	The ReceivingCountry element in the MessageHeader must be BE.	ReceivingCtryCode_Not_Be 50010	/GLOBE_OECD/MessageSpec/ReceivingCountry	
	Timestamp			xsd:dateTime	Validation	One of the following formats can be used: - YYYY-MM-DD'T'hh:mm:ss (e.g. 2027-03-15T09:45:30) - YYYY-MM-DD'T'hh:mm:ss.nnn (with milliseconds) (e.g.2027-03-15T09:45:30.789)	XMLNotValid	/GLOBE_OECD/MessageSpec/Timestamp	
GLOBEBody	GLOBEBody				Validation	A report submitted to FPS Finance can contain only one GLOBEBody.		GLOBEBody	

DocSpec	DocTypeIndic			stf:OECDDocTypeIndic_EnumType	Validation	One of the following codes must be used to indicate the type of data contained in the GIR elements : • OECD0 = Resent Data • OECD1 = New Data • OECD2 = Corrected Data • OECD3 = Deletion of Data A new message (with MessageTypeIndic GIR401) can only contain new data (OECD1) or Resent Data (OECD0). A corrective message (with MessageTypeIndic GIR402) can contain Resent Data (OECD0), corrections (OECD2) and/or deletions (OECD3). A message cannot contain a mix of new records (OECD1) and corrections (OECD2/OECD3). The resent data code "OECD0" may only be used for the FilingInfo element when one or more elements contain new, corrected or deleted information, while the FilingInfo element needs to remain unchanged. Other GIR elements that do not need correction, should not be included in the corrective message, therefor the resent data code OECD0 cannot be used in these elements. The following codes cannot be used in XML files submitted via MyMinfinPro: • OECD10 = Resent Test Data • OECD11 = New Test Data • OECD12 = Corrected Test Data • OECD13 = Deletion of Test Data	DocTypeIndic_Not_Valid 60004	.//DocTypeIndic	
	DocTypeIndic			stf:OECDDocTypeIndic_EnumType	Validation	A correction or a deletion cannot refer to a record of another sub-section. The record must concern the same sub-section (FilingInfo, General section, Summary, JuridictionSection or UTPRAttribution) as the CorrDocRefId.	60005	.//DocTypeIndic	
	CorrDocRefID		Max.200 characters	stf:StringMin1Max200_Type	Optional	The same DocRefID cannot be corrected or deleted twice in the same message, therefore each CorrDocRefID must be unique within the same message.	CorrDocRefId_Not_Correct 60006	.//CorrDocRefID	
	DocRefId		Max.200 characters	stf:StringMin1Max200_Type	Validation	The DocRefID value must be unique in time and space.	DocRefID_Not_Unique 60007	.//DocRefId	
	CorrDocRefID		Max.200 characters	stf:StringMin1Max200_Type	Optional	The CorrDocRefID must correspond to the DocRefID of the element in the previously sent message which needs to be corrected or deleted.	CorrDocrefId_Not_Known 60008	.//CorrDocRefID	
	CorrDocRefID		Max.200 characters	stf:StringMin1Max200_Type	Optional	The CorrDocRefID must always refer to the latest reference of the record (DocRefID) that was previously sent, e.g. the CorrDocRefID of the second correction of a specific Element should be the DocRefID of the first correction of that Element.	Record_Already_Corrected 60009	.//CorrDocRefID	
	CorrDocRefID		Max.200 characters	stf:StringMin1Max200_Type	Optional	A CorrDocRefID is only included when the DocTypeIndic of that element is either OECD2 (Correction) or OECD3 (Deletion). A correction or deletion will not be accepted without a valid CorrDocRefID.		GLOBEBody/FilingInfo/DocSpec/DocTypeIndic GLOBEBody/GeneralSection/DocSpec/DocTypeIndic GLOBEBody/Summary/DocSpec/DocTypeIndic /GLOBEBody/JurisdictionSection/DocSpec/DocTypeIndic GLOBEBody/UTPRAttribution/DocSpec/DocTypeIndic	
	DocTypeIndic (FilingInfo)			stf:OECDDocTypeIndic_EnumType	Validation	To delete the FilingInfo, a deletion request must be sent for all associated GeneralSection, Summary, JurisdictionSection and UTPRAttribution records.	Delete_Not_Allowed 60010	GLOBEBody/FilingInfo/DocSpec/DocTypeIndic	GLOBEBody/GeneralSection/DocSpec/DocTypeIndic GLOBEBody/Summary/DocSpec/DocTypeIndic /GLOBEBody/JurisdictionSection/DocSpec/DocTypeIndic GLOBEBody/UTPRAttribution/DocSpec/DocTypeIndic

	DocRefId		Max.200 characters	stf:StringMin1Max200_Type	Validation	The structure of the DocRefId should be: <BE><YYYY>-<TIN of FilingCE>-<Pillar2 Group Number>-<UniqueID> - "BE" is the ISO country code "BE". - "YYYY" should be the year of the end date of the reporting period. - "-" is a dash character. - The "TIN of the FilingCE" should be the BCE/KBO number of the filing entity, in 10 digits without interpunction or country prefix. - "-" is a dash character. - The "Pillar2 Group Number" should be 10 digits without interpunction or country prefix. - "-" is a dash character. - The "UniqueID" should be minimum 10 characters and can contain a mixture of letters and numbers. For example: BE2024-0123456789-1234567890-abcd123xyz The maximum length of the element DocRefID is 200 characters. This data element must be a unique identifier of the specific element it is contained in.	DocRefID_Not_Conform 60011	.//DocRefId	
	DocRefId		Max.200 characters	stf:StringMin1Max200_Type	Validation	The Pillar2 Group Number mentioned in DocRefId must exist in the CBE and be linked to the Belgian Entity.	CRN_P2_Group_Unknown	GLOBEBody/FilingInfo/DocSpec/DocRefId GLOBEBody/GeneralSection/DocSpec/DocRefId GLOBEBody/Summary/DocSpec/DocRefId GLOBEBody/JurisdictionSection/DocSpec/DocRefId GLOBEBody/UTPRAttribution/DocSpec/DocRefId	
	CorrDocRefID		Max.200 characters	stf:StringMin1Max200_Type	Optional	When DocTypeIndic is OECD1 or OECD0, which indicates that a new lodgment or a resend is being made, the CorrDocRefId field must be omitted.	CorrDocRefId_Not_Allowed 60012	.//CorrDocRefId	
	DocTypeIndic			stf:OECDDocTypeIndic_EnumType	Validation	OECD0 is only a valid input for the DocTypeIndic of the FilingInfo and should not be used for any other element.	Resend_Not_Allowed 60013	GLOBEBody/GeneralSection/DocSpec/DocTypeIndic GLOBEBody/Summary/DocSpec/DocTypeIndic GLOBEBody/JurisdictionSection/DocSpec/DocTypeIndic GLOBEBody/UTPRAttribution/DocSpec/DocTypeIndic	
	DocRefId		Max.200 characters	stf:StringMin1Max200_Type	Validation	In a resent element the DocRefID should be identical to the DocRefID initially given to that element.	Resend_Not_Known 60014	GLOBEBody/FilingInfo/DocSpec/DocRefId	
	CorrDocRefId		Max.200 characters	stf:StringMin1Max200_Type	Optional	When DocTypeIndic is "OECD2" or "OECD3", CorrDocRefId must be provided.	CorrDocRefID_Is_Missing 60015	.//CorrDocRefId	
	DocTypeIndic			stf:OECDDocTypeIndic_EnumType	Validation	Only one GeneralSection is Allowed	60016	GloBEBody/FilingInfo/DocSpec/DocTypeIndic GloBEBody/GeneralSection/DocSpec/DocTypeIndic	
RecJurCode	RecJurCode		2 characters	iso:CountryCode_Type	Validation	At least one Country ISO Code in RecJurCode must be "BE".	60018	.//RecJurCode	
	RecJurCode		2 characters	iso:CountryCode_Type	Validation	Where the Role of the Filing CE is GIR403, GIR404, GIR405, then the GIR is a local lodgement. The GIR will not be exchanged internationally. As such, the RecJurCode can only be filled with "BE".	Non_BE_In_Local_Lodgement 60019	.//RecJurCode	GLOBEBody/FilingInfo/FilingCE/Role
						FilingInfo			
FilingInfo	Period - Start			xsd:date	Validation	Period Start date must be earlier than or same as Period End date.	60020	GLOBEBody/FilingInfo/Period/Start	GLOBEBody/FilingInfo/Period/End
	Period - End			xsd:date	Validation	Reporting Period End date must not be later than the Reporting Period in the Message Header.	60021	GLOBEBody/FilingInfo/Period/End	MessageSpec/ReportingPeriod
	FilingCE -TIN				Validation	When the role is GIR401, the FilingCE TIN should match at least one of the TINs provided in the ID of the UPE element, whether it is OtherUPE or ExcludedUPE	60022	GLOBEBody/FilingInfo/FilingCE/TIN	GLOBEBody/FilingInfo/FilingCE/Role GLOBEBody/GeneralSection/CorporateStructure/UPE/ExcludedUPE/ID/TIN GLOBEBody/GeneralSection/CorporateStructure/UPE/OtherUPE/ID/TIN
	FilingCE - ResCountryCode		2 characters	iso:CountryCode_Type	Validation	The ResCountryCode of the FilingCE must "BE".	60023	GLOBEBody/FilingInfo/FilingCE/ResCountryCode	MessageSpec/TransmittingCountry
GeneralSection	GeneralSection			globe:GeneralSectionType	Optional (Mandatory)	Each new GIR filing must contain a GeneralSection.	60017	GloBEBody/FilingInfo/DocSpec/DocTypeIndic GloBEBody/GeneralSection	

Summary	JurWithTaxingRights				Optional (Mandatory)	If the Summary contains any of the following elements: SafeHarbour, ETRRange, SBIE, QDMTTut, GLoBETut, then the JurWithTaxingRights/JurisdictionName must be provided.	60024	GLOBEBody/Summary/JurWithTaxingRights	GLOBEBody/Summary/SafeHarbour GLOBEBody/Summary/ETRRange GLOBEBody/Summary/SBIE GLOBEBody/Summary/QDMTTut GLOBEBody/Summary/GLoBETut
JurisdictionSection									
OverallComputation (ETR Calculation)	TopUpTax			xsd:integer	Validation	TopUpTax must equal the following calculation: (TopUpTaxPercentage * ExcessProfits) + (NONArt.4.1.5/AdditionalTopUpTax + Art4.1.5/AdditionalTopUpTax) - QDMTT/Amount. If any elements are not provided, these should be treated as a 0 value. Note that AdditionalTopUpTax is an optional field.	60026	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/TopUpTax	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/TopUpTaxPercentage GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/ExcessProfits GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/NONArt4.1.5/AdditionalTopUpTax GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/OverallComputation/AdditionalTopUpTax/Art4.1.5/AdditionalTopUpTax GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/OverallComputation/QDMTT/Amount
UTPR	TopUpTax			xsd:integer	Validation	The IIR/ParentEntity/TopUpTax integer must equal the following calculation: IIR/ParentEntity/TopUpTaxShare - IIROffSet	60027	GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/TopUpTax	GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/TopUpTaxShare GLOBEBody/JurisdictionSection/LowTaxJurisdiction/LTCE/IIR/ParentEntity/IIROffset
CEComputation/AdjustedFANIL	Total			xsd:integer	Validation	The Total must equal the following calculation: AdjustedFANIL/FANIL + (sum of all MainEntityPEandFTE/Additions elements) - (sum of all MainEntityPEandFTE/Reductions elements)	60028	GLOBEBody/JurisdictionSection/GLOBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Total	GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/FANIL GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE/Additions GLOBEBody/JurisdictionSection/GLoBETax/ETR/ETRStatus/ETRComputation/CEComputation/AdjustedFANIL/Adjustment/MainEntityPEandFTE/Reductions