Domestic Minimum Top-up tax (DMT tax) Return

QDMTT XML Schema

User Guide — Technical Specification

Version History

Version	Changes	Date
v1.0	Original document	13th August 2026

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Introduction

This document provides a detailed description of the XML schema used for the submission of the Domestic Minimum Top-up Tax (DMTT) Return to the Mauritius Revenue Authority (MRA). It is intended for use by, software developers, and designated persons preparing DMTT returns.

The DMTT XML schema is designed in accordance with the OECD GloBE Model Rules and their associated Commentary, and follows the same structural philosophy as the Country-by-Country Reporting (CbCR) XML Schema developed by the OECD.

Each section of this guide describes one element of the schema, providing the element name, data type, requirement level, allowed values, and a description of its purpose and usage.

Users may refer to the Notes to DMT Return for detailed guidance and clarification on the technical fields.

Schema Overview

The DMTT XML document has the following top-level structure:

```
<QDMTT>
  <QDMTTSpec> ... </QDMTTSpec>
  <QDMTTBody>
    <DesignatedPerson> ... </DesignatedPerson>
    <UPE> ... </UPE>
    <CurrReturnSubmitted/>
    <!-- Elections -->
    <CoveredPersons> ... </CoveredPersons>
    <ExcludedPersons> ... </ExcludedPersons> <!-- conditional -->
    <!-- Conditional computation sections -->
    <TransitionalCbCRSafeHarbour> ... </TransitionalCbCRSafeHarbour>
    <DeminimisElection> ... </DeminimisElection>
    <GlobeIncomeComputation> ... </GlobeIncomeComputation>
    <AdjustedCoveredTaxesComputation> ... </AdjustedCoveredTaxesComputation>
    <QDMTTaxComputation> ... </QDMTTaxComputation>
    <DeferredTaxAdjustments> ... </DeferredTaxAdjustments>
    <CoveredPersonComputations> ... </CoveredPersonComputations>
  </QDMTTBody>
</QDMTT>
```

Conventions Used in This Guide

Each element is presented with a table showing the following columns:

Element	Attribute	Type	Requirement
The XML tag name as it appears in the schema	Any XML attributes on the element	The XSD simple or complex type	Mandatory / Conditional / Validation

Requirement levels:

- **Mandatory** — Must always be present.
- **Conditional** — Presence depends on the value of another field, as specified in the description.
- **Validation** — Must conform to a controlled list of values (enumeration).

I. DMTTSpec — Message Header

The `DMTTSpec` element contains administrative metadata about the return being submitted. It identifies the type, reference, reporting period, and timestamp of the submission.

ReturnType

Element	Attribute	Type	Requirement
ReturnType	—	ReturnTypeType	**Mandatory / Validation**

Specifies whether the return being submitted is a new return or an amendment to a previously submitted return.

The possible values are:

- NEW — The return contains new information
- AMD — The return contains corrections to previously submitted information

ReturnReferenceId

Element	Attribute	Type	Requirement
ReturnReferenceId	—	String150Type (max 150 chars)	**Mandatory**

A unique reference identifier assigned by the designated person to this particular return submission. This reference identifier allows both the submitter and the MRA to identify the specific return. The reference identifier must be unique per submission.

TimeStamp

Element	Attribute	Type	Requirement
TimeStamp	—	xs:dateTime	**Mandatory**

The date and time at which the return was compiled and submitted. Format: `YYYY-MM-DDTHH:MM:SS`.

Example: `2026-06-30T10:00:00`

II. DMTTBody — Return Body

The `DMTTBody` element is the main container for all substantive return data. It contains the designated person and UPE identification, the submission currency, all election fields (section V of this return), and the conditional computation sections.

CurrReturnSubmitted

Element	Attribute	Type	Requirement
CurrReturnSubmitted	—	CurrCodeType	**Mandatory / Validation**

The currency in which the QDMTT return is submitted. All monetary values in the return must be expressed in this currency.

The possible values are:

- MUR - Mauritian Rupee
- AED - United Arab Emirates Dirham
- AUD - Australian Dollar
- CAD - Canadian Dollar
- CHF - Swiss Franc
- CNY - Chinese Yuan (International)
- EGP - Egyptian Pound
- EUR - Euro
- GBP - British Pound
- HKD - Hong Kong Dollar
- INR - Indian Rupee
- JPY - Japanese Yen
- KRW - South Korean Won
- NAD - Namibian Dollar
- RUB - Russian Ruble
- SGD - Singapore Dollar
- THB - Thai Baht
- USD - US Dollar
- VND - Vietnamese Dong
- ZAR - South African Rand

III. DesignatedPerson

Identifies the entity designated to submit the QDMTT return on behalf of the MNE Group in Mauritius. The `DesignatedPerson` element contains two child elements: `Tan` and `Name`.

Tan

Element	Attribute	Type	Requirement
Tan	—	TanType (8-digit integer)	**Mandatory**

The Tax Account Number (TAN) of the designated person as registered with the MRA. Must be exactly 8 digits.

Name

Element	Attribute	Type	Requirement
Name	—	String150Type (max 150 chars)	**Mandatory**

The legal name of the designated person.

IV. UPE — Ultimate Parent Entity

The `UPE` element identifies the Ultimate Parent Entity of the MNE Group and it provides information about the financial statements used as the basis for the DMTT return.

MNEName

Element	Attribute	Type	Requirement
MNEName	—	String150Type	**Mandatory**

The official name of the MNE Group as a whole.

Country

Element	Attribute	Type	Requirement
Country	—	CountryType (ISO 3166-1 alpha-2)	**Mandatory / Validation**

The jurisdiction of tax residence of the Ultimate Parent Entity, expressed as a 2-character ISO 3166-1 alpha-2 country code (e.g. `MU` for Mauritius, `GB` for United Kingdom).

Name

Element	Attribute	Type	Requirement
Name	—	String150Type	**Mandatory**

The legal name of the Ultimate Parent Entity.

Tan

Element	Attribute	Type	Requirement
Tan	—	AlphanumericType20	**Mandatory**

The TAN/TIN of the Ultimate Parent Entity.

ClosingDateOfAccounts

Element	Attribute	Type	Requirement
ClosingDateOfAccounts	—	Xs:date	**Mandatory**

The date must be provided in YYYY-MM-DD format.

FinancialStatementType

Element	Attribute	Type	Requirement
FinancialStatementType	—	FinancialStatementTypeType	**Mandatory / Validation**

The type of consolidated financial statements of the UPE used as the basis for the QDMTT return.

The possible values are:

- 01 = Financial statements prepared in accordance with an acceptable financial accounting standard presenting assets, liabilities, income, expenses and cash flows as a single economic unit
- 02 = Financial statements of an entity meeting the definition of a group, prepared in accordance with an acceptable financial accounting standard
- 03 = Financial statements not prepared in accordance with an acceptable standard, adjusted to prevent material competitive distortions
- 04 = Consolidated financial statements that would have been prepared if the UPE were required to prepare under an authorised financial accounting standard

FinancialAccountingStandard

Element	Attribute	Type	Requirement
FinancialAccountingStandard	—	FinancialAccountingStandardType	**Mandatory / Validation**

The financial accounting standard used in the preparation of the consolidated financial statements of the UPE.

The possible values are:

- 01 = GAAP of Australia
- 02 = GAAP of Brazil
- 03 = GAAP of Canada
- 04 = GAAP of Member States of the European Union
- 05 = GAAP of Member States of the European Economic Area
- 06 = GAAP of Hong Kong (China)
- 07 = GAAP of Japan
- 08 = GAAP of Mexico
- 09 = GAAP of New Zealand
- 10 = GAAP of the People's Republic of China
- 11 = GAAP of the Republic of India
- 12 = GAAP of the Republic of Korea
- 13 = GAAP of Russia
- 14 = GAAP of Singapore
- 15 = GAAP of Switzerland
- 16 = GAAP of the United Kingdom
- 17 = GAAP of the United States of America
- 18 = International Financial Reporting Standards (IFRS)

V. Elections

The election fields are Y/N flags indicating whether the designated person has elected, on a jurisdictional basis, to apply specific provisions of the GloBE Rules. All election fields are mandatory. Certain elections carry `electionYear` and `revocationYear` attributes which become mandatory when the election value is Y.

TransitionalCbCRSafeHarbourElection

Element	Attribute	Type	Requirement
TransitionalCbCRSafeHarbourElection	—	YNType	**Mandatory / Validation**

Indicates whether the designated person elects to apply the Transitional CbCR Safe Harbour.

If Y, the `TransitionalCbCRSafeHarbour` section (Section VIII of this document) must be completed.

If the safe harbour conditions described in Section VIII of this document are satisfied, the full computation sections (GlobeIncomeComputation, AdjustedCoveredTaxesComputation, QDMTTaxComputation, DeferredTaxAdjustments, CoveredPersonComputations) must be absent.

If the safe harbour conditions are not satisfied, the full computation sections must be present.

DeminimisElection

Element	Attribute	Type	Requirement
DeminimisElection	—	YNType	**Mandatory / Validation**

Indicates whether the designated person elects to apply the De Minimis Exclusion.

If Y and the safe harbour conditions in Section VIII are not satisfied, the `DeminimisExclusion` section (Section IX of this document) must be completed.

If the De Minimis conditions described in Section IX are satisfied, the full computation sections (GlobeIncomeComputation, AdjustedCoveredTaxesComputation, QDMTTaxComputation, DeferredTaxAdjustments, CoveredPersonComputations) must be absent.

If the De Minimis conditions are not satisfied, the full computation sections must be present.

GlobeIncomeAggregateAssetGainAdjElect

Element	Attribute	Type	Requirement
GlobeIncomeAggregateAssetGainAdjElect	—	YNType	**Mandatory / Validation**

Indicates whether the designated person elects to make an adjustment to GloBE income or loss in respect of aggregate asset gain.

ImmaterialCoveredTaxDecreaseAdjElect

Element	Attribute	Type	Requirement
ImmaterialCoveredTaxDecreaseAdjElect	—	YNType	**Mandatory / Validation**

Indicates whether the designated person elects to treat an immaterial decrease in covered taxes as an adjustment to covered taxes in the fiscal year in which the adjustment is made.

ExcessNegTaxExpenseProcedureElection

Element	Attribute	Type	Requirement
ExcessNegTaxExpenseProcedureElection	—	YNType	**Mandatory / Validation**

Indicates whether the designated person elects to apply the Excess Negative Tax Expense Procedure.

RealisationPrincipleFairValueElection

Element	Attribute	Type	Requirement
RealisationPrincipleFairValueElection	electionYear, revocationYear	YNWithYearsType	**Mandatory / Validation**

Indicates whether the designated person elects to determine gains or losses using the realisation principle where assets and liabilities are adjusted to fair value. When Y, the `electionYear` or `revocationYear` attribute is mandatory.

ConsolidatedAccountingTreatElection

Element	Attribute	Type	Requirement
ConsolidatedAccountingTreatElection	electionYear, revocationYear	YNWithYearsType	**Mandatory / Validation**

Indicates whether the designated person elects to apply the consolidated accounting treatment to covered persons. When Y, the `electionYear` or `revocationYear` attribute is mandatory.

ElectStockBasedCompensationAdjustment

Element	Attribute	Type	Requirement
ElectStockBasedCompensationAdjustment	electionYear, revocationYear	YNWithYearsType	**Mandatory / Validation**

Indicates whether the designated person elects to make an adjustment in respect of stock-based compensation. When Y, the `electionYear` or `revocationYear` attribute is mandatory.

HasExcludedPerson

Element	Attribute	Type	Requirement
HasExcludedPerson	—	YNType	**Mandatory / Validation**

Indicates whether the MNE Group has any excluded person in Mauritius. If Y, the `ExcludedPersons` section (Section VII of this document) must be present. If N, the `ExcludedPersons` section must be absent.

VI. CoveredPersons

A list of all covered persons in Mauritius forming part of the MNE Group in Mauritius. At least one `CoveredPerson` child element must be present. When the full computation sections are required (i.e. neither the safe harbour nor de minimis conditions are met), a corresponding `CoveredPersonComputation` block must exist in Section XIV of this document for every covered person listed here, matched by TAN.

CoveredPerson / Name

Element	Attribute	Type	Requirement
Name	—	String150Type	**Mandatory**

The legal name of the covered person.

CoveredPerson / Tan

Element	Attribute	Type	Requirement
Tan	—	TanType (8-digit integer)	**Mandatory**

The Tax Account Number (TAN) of the covered person as registered with the MRA. Must be exactly 8 digits.

CoveredPerson / GlobeStatus

Element	Attribute	Type	Requirement
GlobeStatus	—	GlobeStatusType	**Mandatory / Validation**

The GloBE status of the covered person..

The possible values are:

- 01 - Investment Entity
- 02 - Joint Venture
- 03 - Flow Through Entity
- 04 - Constituent Entity
- 05 - Flow-Through Entity – Tax Transparent
- 06 - Flow-Through Entity – Reverse Hybrid
- 07 - Hybrid Entity
- 08 - Permanent Establishment
- 09 - Main Entity
- 10 - Minority-Owned Parent Entity
- 11 - Minority-Owned Subsidiary
- 12 - Minority-Owned Constituent Entity
- 13 - Insurance Investment Entity
- 14 - Securitisation Entity
- 15 - JV Subsidiary
- 16 - Non-Material Constituent Entity

VII. ExcludedPersons

Present only when `HasExcludedPerson = Y`. Must be absent when `HasExcludedPerson = N`.

Lists all excluded persons in Mauritius forming part of the MNE Group in Mauritius.

At least one `ExcludedPerson` child element must be present when this section exists.

ExcludedPerson / Name

Element	Attribute	Type	Requirement
Name	—	String150Type	**Mandatory**

The legal name of the excluded person.

ExcludedPerson / Tan

Element	Attribute	Type	Requirement
Tan	—	TanType (8-digit integer)	**Mandatory**

The Tax Account Number (TAN) of the excluded person as registered with the MRA. Must be exactly 8 digits. An excluded person TAN should not exist in the list of Covered Persons.

ExcludedPerson / ExcludedPersonType

Element	Attribute	Type	Requirement
ExcludedPersonType	—	ExcludedPersonTypeType	**Mandatory / Validation**

The category of the excluded person as defined in the GloBE Rules.

The possible values are:

- 01 = A Governmental entity
- 02 = An international organisation
- 03 = A non-profit organisation
- 04 = A pension fund
- 05 = An investment fund
- 06 = An insurance investment entity
- 07 = A real estate investment vehicle
- 08 = Such other entity as may be prescribed

VIII. TransitionalCbCRSafeHarbour

Present only when `TransitionalCbCRSafeHarbourElection = Y`.

Must be absent when `TransitionalCbCRSafeHarbourElection = N`.

Contains the simplified data derived from the Qualified Country-by-Country Report used to determine whether the safe harbour conditions are met. All monetary fields are expressed in EUR with the fixed attribute `currCode="EUR"`.

Safe Harbour Condition: The safe harbour is considered satisfied when `TransitionalCbCRSafeHarbourElection = Y` AND at least one of the following sub-conditions is met:

(a) `TotalRevenueQualifiedCbCR < EUR 10,000,000` AND `ProfitLossQualifiedCbCR < EUR 1,000,000`; or

(b) `SimplifiedEffectiveTaxRate ≥` the applicable minimum ETR rate for the year of assessment (Year of Assessment 25/26: **16%**; Year of Assessment 26/27 onwards: **17%**); or

(c) `ProfitLossQualifiedCbCR ≤ SubstanceIncomeExclSum`.

When the safe harbour condition is satisfied,

the full computation sections (GlobeIncomeComputation, AdjustedCoveredTaxesComputation, QDMTTaxComputation, DeferredTaxAdjustments, CoveredPersonComputations) must be absent.

When it is not satisfied, those sections must be present.

TotalRevenueQualifiedCbCR

Element	Attribute	Type	Requirement
TotalRevenueQualifiedCbCR	currCode="EUR"	EURNonNegAmountType	**Mandatory**

Total revenue as per the Qualified Country-by-Country Report. Must be non-negative. Expressed in EUR.

ProfitLossQualifiedCbCR

Element	Attribute	Type	Requirement
ProfitLossQualifiedCbCR	currCode="EUR"	EURSignedAmountType	**Mandatory**

Profit or loss before income tax as per the Qualified CbCR. May be negative. Expressed in EUR.

SimplifiedCoveredTaxes

Element	Attribute	Type	Requirement
SimplifiedCoveredTaxes	currCode="EUR"	EURSignedAmountType	**Mandatory**

Simplified covered taxes as per the Qualified CbCR. May be negative. Expressed in EUR.

SimplifiedEffectiveTaxRate

Element	Attribute	Type	Requirement
SimplifiedEffectiveTaxRate	currCode="EUR"	EURRateType7dpType	**Conditional**

The Simplified Effective Tax Rate, expressed to 7 decimal places.

Mandatory when both `ProfitLossQualifiedCbCR > 0` and `SimplifiedCoveredTaxes > 0`; must be absent otherwise.

```
SimplifiedEffectiveTaxRate = SimplifiedCoveredTaxes / ProfitLossQualifiedCbCR (7 decimal places)
```

SubstanceIncomeExclPayroll

Element	Attribute	Type	Requirement
SubstanceIncomeExclPayroll	currCode="EUR"	EURNonNegAmountType	**Mandatory**

Substance-based income exclusion — payroll costs component, for entities resident in Mauritius, as per the Qualified CbCR.

The value is Non-negative. That is, it should be greater or equal to 0 and it should be expressed in EUR.

SubstanceIncomeExclTangible

Element	Attribute	Type	Requirement
SubstanceIncomeExclTangible	currCode="EUR"	EURNonNegAmountType	**Mandatory**

Substance-based income exclusion — tangible assets component, for entities resident in Mauritius, as per the Qualified CbCR.

The value is Non-negative. That is, it should be greater or equal to 0 and it should be expressed in EUR.

SubstanceIncomeExclSum

Element	Attribute	Type	Requirement
SubstanceIncomeExclSum	currCode="EUR"	EURNonNegAmountType	**Mandatory**

Total substance-based income exclusion amount.

The value is Non-negative. That is, it should be greater or equal to 0 and it should be expressed in EUR.

```
SubstanceIncomeExclSum = SubstanceIncomeExclPayroll + SubstanceIncomeExclTangible
```

IX. DeminimisExclusion

Present only when `DeminimisElection = Y` and the safe harbour condition in Section VIII of this document is not satisfied. Must be absent when `DeminimisElection = N` or when the safe harbour condition in Section VIII of this document is satisfied. Contains GloBE Revenue and GloBE Income data for up to three fiscal years used to test the De Minimis thresholds. All monetary fields carry the fixed attribute `currCode="EUR"`.

De Minimis Condition: The de minimis exclusion applies when all of the following are true:
— The safe harbour condition (Section VIII of this document) is not satisfied;
— `DeminimisElection = Y`;
— `GlobeRevenueAverageThreeFiscalYears < EUR 10,000,000`; and
— `GlobeIncomeAverageThreeFiscalYears < EUR 1,000,000`.

When the de minimis condition is satisfied, the full computation sections must be absent. When it is not satisfied, those sections must be present.

FilingYear

Element	Attribute	Type	Requirement
FilingYear	—	FilingYearType	**Mandatory**

Indicates the fiscal year in which the MNE is subject to GloBE Rules.

The possible values are:

- 01 = first fiscal year in which the MNE is subject to GloBE Rules
- 02 = second fiscal year in which the MNE is subject to GloBE Rules
- 03 = third fiscal year or subsequent year in which the MNE is subject to GloBE Rules

GlobeRevenueReportingFiscalYear

Element	Attribute	Type	Requirement
GlobeRevenueReportingFiscalYear	currCode="EUR"	EURNonNegAmountType	**Mandatory**

GloBE Revenue for the current reporting fiscal year.

The value is Non-negative. That is, it should be greater or equal to 0 and it should be expressed in EUR.

GlobeIncomeReportingFiscalYear

Element	Attribute	Type	Requirement
GlobeIncomeReportingFiscalYear	currCode="EUR"	EURSignedAmountType	**Mandatory**

GloBE Income for the current reporting fiscal year.

The value may be negative and it should be expressed in EUR.

GlobeRevenue1stPrecedingFiscalYear

Element	Attribute	Type	Requirement
GlobeRevenue1stPrecedingFiscalYear	currCode="EUR"	EURNonNegAmountType	Conditional

GloBE Revenue for the 1st preceding fiscal year.

It is not present in the first fiscal year in which the MNE Group is subject to GloBE Rules. However, it is mandatory from the second fiscal year and onwards.

GlobeIncome1stPrecedingFiscalYear

Element	Attribute	Type	Requirement
GlobeIncome1stPrecedingFiscalYear	currCode="EUR"	EURSignedAmountType	Conditional

GloBE Income for the 1st preceding fiscal year. The value may be negative.

It is not present in the first fiscal year in which the MNE Group is subject to GloBE Rules year. However, it is mandatory from the second fiscal year and onwards.

GlobeRevenue2ndPrecedingFiscalYear

Element	Attribute	Type	Requirement
GlobeRevenue2ndPrecedingFiscalYear	currCode="EUR"	EURNonNegAmountType	Conditional

GloBE Revenue for the 2nd preceding fiscal year. The value is non-negative.

It is absent in the first fiscal year in which the MNE Group is subject to GloBE Rules and second fiscal years. However, it is mandatory from the third fiscal year and onwards.

GlobeIncome2ndPrecedingFiscalYear

Element	Attribute	Type	Requirement
GlobeIncome2ndPrecedingFiscalYear	currCode="EUR"	EURSignedAmountType	Conditional

GloBE Income for the 2nd preceding fiscal year.

Value may be negative.

It is absent in the first fiscal year in which the MNE Group is subject to GloBE Rules and second fiscal years. However, it is mandatory from the third fiscal year and onwards.

GlobeRevenueAverageThreeFiscalYears

Element	Attribute	Type	Requirement
GlobeRevenueAverageThreeFiscalYears	currCode="EUR"	EURNonNegAmountType2dp	Mandatory

Average GloBE Revenue across up to three fiscal years.

The value is Non-negative. That is, it should be greater or equal to 0 and it should be expressed to 2 decimal places in EUR.

```
Year 1 = GlobeRevenueReportingFiscalYear

Year 2 = (GlobeRevenueReportingFiscalYear + GlobeRevenue1stPrecedingFiscalYear) / 2

Year 3+ = (GlobeRevenueReportingFiscalYear + GlobeRevenue1stPrecedingFiscalYear +
GlobeRevenue2ndPrecedingFiscalYear) / 3
```

GlobeIncomeAverageThreeFiscalYears

Element	Attribute	Type	Requirement
GlobeIncomeAverageThreeFiscalYears	currCode="EUR"	EURSignedAmountType2dp	**Mandatory**

Average GloBE Income across up to three fiscal years.

The value may be negative and it should be expressed to 2 decimal places in EUR.

```
Year 1 = GlobeIncomeReportingFiscalYear

Year 2 = (GlobeIncomeReportingFiscalYear + GlobeIncome1stPrecedingFiscalYear) / 2

Year 3+ = (GlobeIncomeReportingFiscalYear + GlobeIncome1stPrecedingFiscalYear +
GlobeIncome2ndPrecedingFiscalYear) / 3
```

X. GlobeIncomeComputation

Present only when neither the safe harbour condition (Section VIII of this document) nor the de minimis condition (Section IX of this document) is satisfied.

Must be absent when either condition is satisfied. Contains the full GloBE income or loss computation for the jurisdiction.

AggregateFinancialAccountingNetIncomeLoss

Element	Attribute	Type	Requirement
AggregateFinancialAccountingNetIncomeLoss	—	SignedNumberType	**Mandatory**

Aggregate financial accounting net income or loss of all covered persons in Mauritius before GloBE adjustments.

The value may be negative.

Addition Fields — all NonNegativeNumberType, all Mandatory

Element	Description
NetTaxesExpense	Net taxes expense
EquityLoss	Equity loss
RevaluationMethodLoss	Revaluation method loss
LossFromDispositionOfAssetsAndLiabilities	Loss from disposition of assets and liabilities
AsymmetricForeignCurrencyLoss	Asymmetric foreign currency loss
PolicyDisallowedExpenses	Policy disallowed expenses
IncreaseOpeningEquityPriorPeriodErrors	Increase to opening equity due to prior period errors
IncreaseOpeningEquityAccountingPrinciples	Increase to opening equity due to changes in accounting principles
AccruedPensionExpense	Accrued pension expense
IncreaseIncomeArmLengthAdjustments	Increase to income due to arm's length adjustments
QualifiedRefundableTaxCredit	Qualified refundable tax credit

LossDisposalAssetsRealisationMethod	Loss from disposal of assets under the realisation method as a result of election
AggregateAssetGainLocalTangibleAssets	Aggregate asset gain from disposal of local tangible assets as a result of election
IntragroupFinancingArrangementExpense	Intragroup financing arrangement expense
IncreaseEquityAdditionalTier1Capital	Increase to equity attributed to additional tier one capital distributions
FinAccNetIncomeLossCoveredPersonsMNEAdd	Financial accounting net income or loss in respect of covered persons joining and leaving an MNE Group (addition)
GlobeIncomeLossInvestmentEntityTDM	GloBE income or loss of investment entity under the Taxable Distribution Method (addition)
LossTransferAssetsCoveredPersons	Loss from transfer of assets transactions between covered persons
AllocationLossPermanentEstablishment	Allocation of loss from a permanent establishment
AllocationLossFlowThroughEntity	Allocation of loss from a flow-through entity

SubtotalAdditions

Element	Attribute	Type	Requirement
SubtotalAdditions	—	NonNegativeNumberType	**Mandatory**

```
SubtotalAdditions = sum of all addition fields of section X

SubtotalAdditions = NetTaxesExpense + EquityLoss + …… + AllocationLossFlowThroughEntity
```

Deduction Fields — all NonNegativeNumberType, all Mandatory

Element	Description
Dividends	Dividends
EquityGain	Equity gain
RevaluationMethodGain	Revaluation method gain
GainFromDispositionOfAssetsAndLiabilities	Gain from disposition of assets and liabilities
AsymmetricForeignCurrencyGains	Asymmetric foreign currency gains
DecreaseOpeningEquityPriorPeriodErrors	Decrease to opening equity due to prior period errors
DecreaseOpeningEquityAccountingPrinciples	Decrease to opening equity due to changes in accounting principles
AccruedPensionIncome	Accrued pension income
StockBasedCompensationDeductionElection	Stock-based compensation allowed as a deduction as a result of election
DecreaseIncomeArmLengthAdjustments	Decrease to income due to arm's length adjustments
GainDisposalAssetsRealisationMethod	Gain from disposal of assets under the realisation method as a result of election
AdjEliminateIntragroupTransactions	Adjustment to eliminate intragroup transactions in the same jurisdiction as a result of election
InsuranceChargeToPolicieholdersTaxes	Amount charged by an insurance company to policyholders in respect of taxes
DecreaseEquityAdditionalTier1Capital	Decrease to equity attributed to additional tier one capital distributions
FinAccNetIncomeLossCoveredPersonsMNEDeduct	Financial accounting net income in respect of covered persons joining and leaving an MNE Group (deduction)
GlobeIncomeUPEFlowThroughEntity	GloBE income of the UPE that is a flow-through entity

GlobeIncomeUPEDeductibleDividendRegime	GloBE income of the UPE that is subject to a deductible dividend regime
GlobeIncomeInvestmentEntityTDM	GloBE income or loss of investment entity under the Taxable Distribution Method (deduction)
GainTransferAssetsCoveredPersons	Gain from transfer of assets transactions between covered persons
AllocationIncomePermanentEstablishment	Allocation of income from a permanent establishment
AllocationIncomeFlowThroughEntity	Allocation of income from a flow-through entity

Note: `IntlShippingIncomeExcludedFromGloBE` is also included in SubtotalDeductions.

It is computed in the shipping section below and added to the sum of the deduction fields listed above.

SubtotalDeductions

Element	Attribute	Type	Requirement
SubtotalDeductions	—	SignedNumberType	**Mandatory**

```
SubtotalDeductions = sum of all deduction fields of section X

SubtotalDeductions = Dividends + EquityGain + . . . +
IntlShippingIncomeExcludedFromGloBE
```

NetGlobeIncomeLossJurisdiction

Element	Attribute	Type	Requirement
NetGlobeIncomeLossJurisdiction	—	SignedNumberType	**Mandatory**

Net GloBE Income or Loss of the jurisdiction. The value may be negative.

```
NetGlobeIncomeLossJurisdiction = AggregateFinancialAccountingNetIncomeLoss +
SubtotalAdditions − SubtotalDeductions
```

International Shipping Income Records

Multiple international shipping income records may be submitted, each contained in a `GlobeIncomeInternationalShippingIncome` element within `GlobeIncomeInternationalShippingIncomes`.

The XML structure for each record is as follows:

```
<GlobeIncomeInternationalShippingIncomes>
  <GlobeIncomeInternationalShippingIncome>
    <IntlShippingCategory></IntlShippingCategory>
    <IntlShippingRevenue></IntlShippingRevenue>
    <IntlShippingCosts></IntlShippingCosts>
    <IntlShippingIncome></IntlShippingIncome>
  </GlobeIncomeInternationalShippingIncome>
</GlobeIncomeInternationalShippingIncomes>
```

Element	Type	Requirement	Description
IntlShippingCategory	IntlShippingCategoryType	**Mandatory**	Category of international shipping income — see values below
IntlShippingRevenue	NonNegativeNumberType	**Mandatory**	Revenue from international shipping activity. Non-negative.
IntlShippingCosts	NonNegativeNumberType	**Mandatory**	Costs related to international shipping activity. Non-negative.
IntlShippingIncome	SignedNumberType	**Mandatory**	= IntlShippingRevenue − IntlShippingCosts. May be negative.

The possible values for IntlShippingCategory are:

- 01 = Transportation of passengers or cargo by ships operated in international traffic (owned, leased or otherwise at disposal)
- 02 = Transportation of passengers or cargo by ships operated under slot-chartering arrangements
- 03 = Leasing a ship on charter fully equipped, crewed and supplied for international traffic
- 04 = Leasing a ship on bare boat charter basis to another covered person for international traffic
- 05 = Participation in a pool, joint business or international operating agency for international traffic
- 06 = Sale of a ship used for international traffic held for a minimum of one year

Qualified Ancillary International Shipping Income Records

Multiple qualified ancillary shipping income records may be submitted, each contained in a `QualifiedAncillaryIntlShippingIncome` element within `QualifiedAncillaryIntlShippingIncomes`.

The XML structure for each record is as follows:

```
<QualifiedAncillaryIntlShippingIncomes>
  <QualifiedAncillaryIntlShippingIncome>
    <QualifiedAncillaryIntlShippingCategory></QualifiedAncillaryIntlShippingCategory>
    <QualifiedAncillaryIntlShippingRevenue></QualifiedAncillaryIntlShippingRevenue>
    <QualifiedAncillaryIntlShippingCosts></QualifiedAncillaryIntlShippingCosts>
    <QualifiedAncillaryIntlShippingIncome></QualifiedAncillaryIntlShippingIncome>
  </QualifiedAncillaryIntlShippingIncome>
</QualifiedAncillaryIntlShippingIncomes>
```

Element	Type	Requirement	Description
QualifiedAncillaryIntlShippingCategory	QualifiedAncillaryShippingCategoryType	**Mandatory**	Category of qualified ancillary shipping income — see values below. Note: different value list from IntlShippingCategory above.
QualifiedAncillaryIntlShippingRevenue	NonNegativeNumberType	**Mandatory**	Ancillary shipping revenue. Non-negative.
QualifiedAncillaryIntlShippingCosts	NonNegativeNumberType	**Mandatory**	Ancillary shipping costs. Non-negative.
QualifiedAncillaryIntlShippingIncome	SignedNumberType	**Mandatory**	= QualifiedAncillaryIntlShippingRevenue − QualifiedAncillaryIntlShippingCosts. May be negative.

The possible values for QualifiedAncillaryIntlShippingCategory are:

- 01 = Leasing a ship on bare boat charter to a non-covered person for not more than three years
- 02 = Sale of tickets issued by other shipping enterprises for domestic leg of international voyage
- 03 = Leasing and short-term storage of containers or detention charges for late return of containers
- 04 = Provision of services to other shipping enterprises by engineers, maintenance staff, cargo handlers, catering staff and customer services personnel
- 05 = Investment income made as an integral part of carrying on the business of operating ships in international traffic

Shipping Totals and Cap

Element	Type	Requirement	Formula / Condition
TotalIntlShippingIncomeAllCoveredPersons	SignedNumberType	**Mandatory**	= Sum of all IntlShippingIncome values across all GlobeIncomeInternationalShippingIncome records
TotalQualAncillaryIntlShippingIncome	SignedNumberType	**Mandatory**	= Sum of all QualifiedAncillaryIntlShippingIncome values across all QualifiedAncillaryIntlShippingIncome records
IntlShipping50PercentCap	NonNegativeNumberType	**Conditional**	= floor(50% × TotalIntlShippingIncomeAllCoveredPersons). Mandatory when TotalIntlShippingIncomeAllCoveredPersons ≥ 0; must be absent when negative.
IntlShippingExcessOverCap	NonNegativeNumberType	**Conditional**	= TotalQualAncillaryIntlShippingIncome − IntlShipping50PercentCap. Mandatory when both TotalIntlShippingIncomeAllCoveredPersons ≥ 0 and TotalQualAncillaryIntlShippingIncome > 0; must be absent otherwise. Absent fields are treated as 0
IntlShippingIncomeExcludedFromGloBE	SignedNumberType	**Mandatory**	= TotalIntlShippingIncomeAllCoveredPersons + TotalQualAncillaryIntlShippingIncome – IntlShippingExcessOverCap Absent fields are treated as 0

XI. AdjustedCoveredTaxesComputation

Present only when neither the safe harbour condition nor the de minimis condition is satisfied. Must be absent otherwise.

This section contains the computation of Adjusted Covered Taxes for the jurisdiction.

AggregateCurrrentTaxExpenseCoveredTaxes

Element	Attribute	Type	Requirement
AggregateCurrrentTaxExpenseCoveredTaxes	—	SignedNumberType	**Mandatory**

Aggregate current tax expense with respect to covered taxes of all covered persons in Mauritius. The value may be negative.

Addition Fields — all NonNegativeNumberType, all Mandatory

Element	Description
CoveredTaxAccruedProfitBeforeTaxation	Covered tax accrued as an expense in the profit before taxation in the financial accounts
CoveredTaxUncertainTaxPositionPriorYear	Covered taxes for uncertain tax position recorded as a reduction to covered taxes in a prior year
QualifiedRefundableTaxCreditCurrentTax	Qualified refundable tax credit recorded as a reduction to current tax expense
IncreaseInLiabilitiesPostFilingAdj	Increase in liabilities for covered taxes as a result of post-filing adjustments
TotalDeferredTaxAdjustmentAmountAdd	Total deferred tax adjustment amount when positive (sourced from DeferredTaxAdjustments.TotalDeferredTaxAdjustmentAmount when > 0, else 0)
AllocationTaxesCoveredPersonsAdd	Allocation of taxes from one covered person to another (addition)
CoveredTaxesEquityOCIGlobeIncomeAdd	Covered taxes recorded in equity or OCI relating to amounts included in GloBE income or loss(addition)

SubtotalAdditions

Element	Attribute	Type	Requirement
SubtotalAdditions	—	NonNegativeNumberType	**Mandatory**

```
SubtotalAdditions = sum of all additions fields of section XI
SubtotalAdditions = CoveredTaxAccruedProfitBeforeTaxation + . . . +
CoveredTaxesEquityOCIGlobeIncomeAdd
```

Deduction Fields — all NonNegativeNumberType, all Mandatory

Element	Description
CurrentTaxExpenseExcludedGlobeIncome	Current tax expense on income excluded from GloBE income or loss
NonQualifiedRefundableTaxCredit	Non-qualified refundable tax credit or other tax credits not recorded as a reduction to current tax expense
CoveredTaxesRefundedOrCredited	Covered taxes refunded or credited not treated as an adjustment to current tax expense
CurrentTaxExpenseUncertainTaxPosition	Current tax expense related to an uncertain tax position
CurrentTaxExpenseNotPaidThreeYears	Current tax expense not expected to be paid within three years
DecreaseInLiabilitiesPostFilingAdj	Decrease in liabilities for covered taxes as a result of post-filing adjustments
CoveredTaxesNetAssetGainLossElection	Covered taxes as a result of net asset gain or net asset loss as a result of election
CoveredTaxesUPEFlowThroughEntity	Covered taxes of the UPE that is a flow-through entity
CoveredTaxesInvestmentEntityTDM	Covered taxes of an investment entity under the Taxable Distribution Method
TotalDeferredTaxAdjustmentAmountDeduct	Absolute value of TotalDeferredTaxAdjustmentAmount when negative (sourced from DeferredTaxAdjustments.TotalDeferredTaxAdjustmentAmount when < 0, else 0)
AllocationTaxesCoveredPersonsDeduct	Allocation of taxes from one covered person to another (deduction)
CoveredTaxesEquityOCIGlobeIncomeDeduct	Covered taxes recorded in equity or OCI relating to GloBE income amounts (deduction)

SubtotalDeductions

Element	Attribute	Type	Requirement
SubtotalDeductions	—	NonNegativeNumberType	**Mandatory**

```
SubtotalDeductions = sum of all deduction fields of section XI +
ExcessNegTaxExpenseCarryFwdGenerated

SubtotalDeductions = CurrentTaxExpenseExcludedGlobeIncome + . . . .  +
CoveredTaxesEquityOCIGlobeIncomeDeduct + ExcessNegTaxExpenseCarryFwdGenerated
```

Note that the `ExcessNegTaxExpenseCarryFwdGenerated` has been defined below in section Excess Negative Tax Expense Carry Forward.

TotalCoveredTaxes

Element	Attribute	Type	Requirement
TotalCoveredTaxes	—	SignedNumberType	**Mandatory**

```
TotalCoveredTaxes = AggregateCurrrentTaxExpenseCoveredTaxes + SubtotalAdditions –
SubtotalDeductions
```

DecreaseInCoveredTaxesNegExpenseCarryFwd

Element	Attribute	Type	Requirement
DecreaseInCoveredTaxesNegExpenseCarryFwd	—	NonNegativeNumberType	**Conditional**

Decrease in covered taxes by the remaining balance of the excess negative tax expense carry forward.

Element is mandatory when `TotalCoveredTaxes ≥ 0`;

Element must be absent when `TotalCoveredTaxes < 0`.

The value must not exceed `TotalCoveredTaxes`.

AdjustedCoveredTaxes

Element	Attribute	Type	Requirement
AdjustedCoveredTaxes	—	SignedNumberType	**Mandatory**

```
AdjustedCoveredTaxes = TotalCoveredTaxes – DecreaseInCoveredTaxesNegExpenseCarryFwd

Absent fields are treated as 0
```

Excess Negative Tax Expense Carry Forward

Element	Type	Requirement	Description / Formula
ExcessNegTaxExpenseCarryFwdPriorYears	NonNegativeNumberType	**Mandatory**	Balance of excess negative tax expense carried forward from prior years
ExcessNegTaxExpenseCarryFwdGenerated	NonNegativeNumberType	**Mandatory**	Excess negative tax expense carry-forward utilised for the reporting fiscal year
ExcessNegTaxExpenseCarryFwdRemaining	SignedNumberType	**Mandatory**	Excess negative tax expense carry-forward remaining for subsequent years = ExcessNegTaxExpenseCarryFwdPriorYears + ExcessNegTaxExpenseCarryFwdGenerated − DecreaseInCoveredTaxesNegExpenseCarryFwd

XII. QDMTTaxComputation

Present only when neither the safe harbour condition nor the de minimis condition is satisfied. Must be absent otherwise. Contains the top-up tax computation including the substance-based income exclusion, effective tax rate and total top-up tax payable.

Substance-Based Income Exclusion

Element	Type	Requirement	Description
PayrollCarveOutEligiblePayrollCosts	NonNegativeNumberType	**Mandatory**	Eligible payroll costs of eligible employees performing activities in Mauritius. Non-negative.
PayrollCarveOutRate	RateType2dp	**Mandatory**	Payroll carve-out rate applicable for the year of assessment (2 decimal places). Must match the period configuration — see rate table below.
TangibleAssetsCarveOutCarryingValue	NonNegativeNumberType	**Mandatory**	Carrying value of eligible tangible assets located in Mauritius. Non-negative.
TangibleAssetsCarveOutRate	RateType2dp	**Mandatory**	Tangible assets carve-out rate applicable for the year of assessment (2 decimal places). Must match the period configuration — see rate table below.
SubstanceBasedIncomeExclusion	NonNegativeNumberType	**Mandatory**	= floor((PayrollCarveOutEligiblePayrollCosts × PayrollCarveOutRate%) + (TangibleAssetsCarveOutCarryingValue × TangibleAssetsCarveOutRate%))

Carve-out rate schedule:

Year of Assessment	Payroll Carve-out Rate	Tangible Assets Carve-out Rate
2025/2026	9.60%	7.60%
2026/2027	9.40%	7.40%
2027/2028	9.20%	7.20%

The rates submitted must match the rates configured for the declared reporting period. A validation error will be returned if a mismatch is detected.

Conditional Fields — present only when ExcessNegTaxExpenseProcedureElection = N and NetGlobeIncomeLossJurisdiction < 0

Element	Type	Requirement	Description / Formula
AdjustedCoveredTaxesJurisdiction	NonNegativeNumberType	**Conditional**	Adjusted covered taxes for the jurisdiction (if negative)
GlobeLossJurisdiction	NonNegativeNumberType	**Conditional**	GloBE loss for the jurisdiction.
ExpectedAdjustedCoveredTaxes	NonNegativeNumberType	**Conditional**	= floor(GlobeLossJurisdiction × 15%).
AdditionalCurrentTopUpTax50T	NonNegativeNumberType	**Conditional**	= max(0, ExpectedAdjustedCoveredTaxes − AdjustedCoveredTaxesJurisdiction).

Additional Current Top-Up Tax for Purposes other than 50t(3) of the act

Specifies whether the company has additional current top-up tax for the purposes other than 50T(3) of the Act.

Element	Attribute	Type	Requirement
HasAdditionalCurrentTopUpTaxOther50T	—	YNType	**Mandatory / Validation**

If Y, the Previously Reported / Recalculated Fields must be present.

Previously Reported / Recalculated Fields – Conditional Fields – Present only if HasAdditionalCurrentTopUpTaxOther50T = Y

Element	Type	Requirement	Description / Formula
RelevantArticles	AlphanumericType	**Conditional**	RelevantArticles
RelevantYear	xs:gYear	**Conditional**	RelevantYear
NetGlobeIncomeLossPrevReported	SignedNumberType	**Conditional**	Previously reported Net GloBE Income or Loss. May be negative.
AdjustedCoveredTaxesPrevReported	NonNegativeNumberType	**Conditional**	Previously reported Adjusted Covered Taxes. Non-negative.
EffectiveTaxRatePrevReported	RateType7dp	**Conditional**	= AdjustedCoveredTaxesPrevReported / NetGlobeIncomeLossPrevReported

			(7dp) if both > 0, else leave blank
ExcessProfitPrevReported	NonNegativeNumberType	**Conditional**	Previously reported excess profit. Non-negative.
TopUpTaxPercentagePrevReported	RateType7dp	**Conditional**	= 15% − EffectiveTaxRatePrevReported (rounded up to 7dp, minimum 0) when EffectiveTaxRatePrevReported is present, else 0
TopUpTaxPrevReported	NonNegativeNumberType	**Conditional**	= floor(TopUpTaxPercentagePrevReported × ExcessProfitPrevReported) if ExcessProfitPrevReported > 0, else 0
NetGlobeIncomeLossRecalculated	SignedNumberType	**Conditional**	Recalculated Net GloBE Income or Loss. May be negative.
AdjustedCoveredTaxesRecalculated	NonNegativeNumberType	**Conditional**	Recalculated Adjusted Covered Taxes. Non-negative.
EffectiveTaxRateRecalculated	RateType7dp	**Conditional**	= AdjustedCoveredTaxesRecalculated / NetGlobeIncomeLossRecalculated (7dp) if both > 0, else leave blank
ExcessProfitRecalculated	NonNegativeNumberType	**Conditional**	Recalculated excess profit. Non-negative.
TopUpTaxPercentageRecalculated	RateType7dp	**Conditional**	= 15% − EffectiveTaxRateRecalculated rounded up to 7dp, minimum 0) when EffectiveTaxRateRecalculated is present, else 0
TopUpTaxRecalculated	NonNegativeNumberType	**Conditional**	= floor(TopUpTaxPercentageRecalculated × ExcessProfitRecalculated) if ExcessProfitRecalculated > 0, else 0
AdditionalCurrentTopUpTaxOther50T	NonNegativeNumberType	**Conditional**	= max(0, TopUpTaxRecalculated − TopUpTaxPrevReported)

ETR and Top-Up Tax Computation

Element	Type	Requirement	Description / Formula
ETREffectiveTaxRate	RateType7dp	**Mandatory**	= AdjustedCoveredTaxes / NetGlobeIncomeLossJurisdiction (7dp) if both > 0, else leave blank
TopUpTaxPercentage	RateType7dp	**Mandatory**	= 15% − ETREffectiveTaxRate (rounded up to 7dp, minimum 0) when ETREffectiveTaxRate is present, else 0
ExcessProfits	SignedNumberType	**Mandatory**	= NetGlobeIncomeLossJurisdiction − SubstanceBasedIncomeExclusion. May be negative.
TopUpTaxPayableForYear	NonNegativeNumberType	**Mandatory**	= floor(TopUpTaxPercentage × ExcessProfits) if ExcessProfits > 0, else 0
AdditionalCurrentTopUpTax	NonNegativeNumberType	**Mandatory**	= AdditionalCurrentTopUpTax50T + AdditionalCurrentTopUpTaxOther50T Absent fields are treated as 0
TotalTopUpTaxPayableForYear	NonNegativeNumberType	**Mandatory**	= TopUpTaxPayableForYear + AdditionalCurrentTopUpTax
IsOnlyDesignatedFiler	YNType	**Mandatory / Validation**	To select Y or N in respect of whether the designated person is the only person filing the return on behalf of the group?
TopUpTaxSharePayable	NonNegativeNumberType	**Mandatory**	Share of top-up tax payable by the designated person/covered person = TotalTopUpTaxPayableForYear if IsOnlyDesignatedFiler = Y, < TotalTopUpTaxPayableForYear if IsOnlyDesignatedFiler = N and TotalTopUpTaxPayableForYear > 0, else 0
RemainingTopUpTaxPayable	NonNegativeNumberType	**Conditional**	Remaining top-up tax payable by other covered persons. = TotalTopUpTaxPayableForYear − TopUpTaxSharePayable if IsOnlyDesignatedFiler = N and TopUpTaxSharePayable < TotalTopUpTaxPayableForYear, else

			leave blank Must also equal sum of all CoveredPersonTopUpTaxShare in RemainingTopUpPayableDetails

Remaining Top Up Payable Detail Records **(Conditional)**

Mandatory when IsOnlyDesignatedFiler is N, TotalTopUpTaxPayableForYear is greater than zero and TopUpTaxSharePayable is less than TotalTopUpTaxPayableForYear

The XML structure for each record is as follows:

```
<RemainingTopUpPayableDetails>

  <RemainingTopUpPayableDetail>

    <Name></Name>

    <Tan></Tan>

    <CoveredPersonTopUpTaxShare></CoveredPersonTopUpTaxShare>

  </RemainingTopUpPayableDetail>

</RemainingTopUpPayableDetails>
```

Element	Type	Requirement	Description
Name	String150Type	**Mandatory**	Name of Covered Person
Tan	TanType	**Mandatory**	Tan of Covered Person.
CoveredPersonTopUpTaxShare	NonNegativeNumberType	**Mandatory**	Share of top-up tax payable for the Covered Person

XIII. DeferredTaxAdjustments

Present only when neither the safe harbour condition nor the deminimis condition is satisfied. Must be absent otherwise.

The resulting `TotalDeferredTaxAdjustmentAmount` feeds into AdjustedCoveredTaxesComputation: when positive it is reported in `TotalDeferredTaxAdjustmentAmountAdd`; when negative its absolute value is reported in `TotalDeferredTaxAdjustmentAmountDeduct`.

Recasting Fields — all SignedNumberType, all Mandatory

Element	Description / Formula
DeferredTaxExpenseAmount	Deferred tax expense for GloBE purposes before recasting and adjustments. May be negative.
RecastIncreaseDefTaxAssetLowerRate	Difference between deferred tax expense recorded at a lower tax rate than the Minimum Rate and recast at Minimum Rate. May be negative.
RecastDefTaxExpenseHigherRate	Difference between deferred tax expense recorded at a higher tax rate than the Minimum Rate and recast at Minimum Rate. May be negative.
RecastingDeferredTaxExpenseMinRate	Recasting the deferred tax expense to the minimum rate = RecastIncreaseDefTaxAssetLowerRate - RecastDefTaxExpenseHigherRate

Adjustment Fields — all SignedNumberType, all Mandatory

Element	Description
DefTaxExpenseExcludedGlobeIncome	Deferred tax expense related to items excluded from GloBE income or loss
DefTaxExpenseDisallowedAccruals	Deferred tax expense related to disallowed accruals
DefTaxExpenseUnclaimedAccruals	Deferred tax expense related to unclaimed accruals
ValuationAdjAccountingRecognitionDTA	Valuation adjustment or accounting recognition adjustment related to a deferred tax asset
DefTaxExpenseRemeasurementTaxRate	Deferred tax expense arising from a re-measurement related to changes in the applicable tax rate
DefTaxExpenseGenerationUseTaxCredits	Deferred tax expense related to the generation and

	use of tax credits
SubstituteLossCarryForwardDTA	Substitute loss carry forward deferred tax asset or deemed substitute loss carry forward deferred tax asset
DisallowedUnclaimedAccrualsPaidFY	Disallowed accruals or unclaimed accruals paid during the fiscal year
RecaptureDefTaxLiabilityPaidFY	Recapture of a deferred tax liability paid during the fiscal year
RecognitionLossDTANotInFinancials	Recognition of a loss deferred tax asset not included in the financial statements
DefTaxExpenseAdjReductionTaxRate	Deferred tax expense adjustment resulting from a reduction to the applicable tax rate
DefTaxExpenseAdjIncreaseTaxRate	Deferred tax expense adjustment resulting from an increase to the applicable tax rate
CoveredPersonsJoiningLeavingMNE	Deferred tax adjustment in respect of covered persons joining and leaving an MNE Group
DefTaxExpenseUPEFlowThroughEntity	Deferred tax expense of the UPE that is a flow-through entity
DefTaxExpenseUPEDeductibleDividend	Deferred tax expense of the UPE that is subject to a deductible dividend regime
DefTaxAdjTransactionsCoveredPersons	Deferred tax adjustment resulting from transactions between covered persons

TotalDeferredTaxAdjustmentAmountFinal

Element	Attribute	Type	Requirement
TotalDeferredTaxAdjustmentAmountFinal	—	SignedNumberType	**Mandatory**

```
TotalDeferredTaxAdjustmentAmountFinal = sum of all Adjustment fields in the XIII section

TotalDeferredTaxAdjustmentAmountFinal = DefTaxExpenseExcludedGlobeIncome + . . . +
DefTaxAdjTransactionsCoveredPersons
```

TotalDeferredTaxAdjustmentAmount

Element	Attribute	Type	Requirement
TotalDeferredTaxAdjustmentAmount	—	SignedNumberType	**Mandatory**

```
TotalDeferredTaxAdjustmentAmount = DeferredTaxExpenseAmount +
RecastingDeferredTaxExpenseMinRate + TotalDeferredTaxAdjustmentAmountFinal
```

When `TotalDeferredTaxAdjustmentAmount > 0`, report its value in `TotalDeferredTaxAdjustmentAmountAdd` in Section XI and set `TotalDeferredTaxAdjustmentAmountDeduct = 0`.

When `TotalDeferredTaxAdjustmentAmount < 0`, report its absolute value in `TotalDeferredTaxAdjustmentAmountDeduct` in Section XI and set `TotalDeferredTaxAdjustmentAmountAdd = 0`.

When `TotalDeferredTaxAdjustmentAmount = 0`, both `TotalDeferredTaxAdjustmentAmountAdd` and `TotalDeferredTaxAdjustmentAmountDeduct` are 0.

XIV. CoveredPersonComputations

Present only when neither the safe harbour condition nor the deminimis condition is satisfied. Must be absent otherwise.

Contains one `CoveredPersonComputation` block per covered person listed in Section VI of the document.

The TAN in each block must match a TAN declared in the CoveredPersons section.

Identification — Mandatory for each CoveredPersonComputation

Element	Type	Requirement	Description
Name	String150Type	**Mandatory**	Legal name of the covered person
Tan	TanType	**Mandatory**	TAN of the covered person — must match a Tan declared in CoveredPersons (Section VI)

Covered Person Elections — all YNType, all Mandatory

Element	Attributes	Type	Description
ElectExcludeUnclaimedAccrualTotalDTAA	—	YNType	Elect not to include unclaimed accruals in the Total Deferred Tax Adjustment Amount for this covered person
ElectTreatCoveredPersonExcludedEntity	—	YNType	Elect to treat this covered person as an excluded entity
ElectTreatInvestmentEntityTaxTransp	electionYear, revocationYear	YNWithYearsType	Elect to treat this investment entity as a tax transparent entity. When Y, electionYear or revocationYear is mandatory.
ElectApplyTaxableDistributionMethod	electionYear, revocationYear	YNWithYearsType	Elect to apply the Taxable Distribution Method with respect to this covered person. When Y, electionYear or revocationYear is mandatory.
ElectAdjustBasisAssetsLiabilitiesFV	—	YNType	Elect to adjust the basis of this covered person's assets and liabilities to fair value

GloBE Income Computation per Covered Person

Element	Attribute	Type	Requirement
FinancialAccountingNetIncomeLoss	—	SignedNumberType	**Mandatory**

Financial accounting net income or loss of the covered person before GloBE adjustments. The value of the element may be negative.

Addition Fields — all NonNegativeNumberType, all Mandatory

Element	Type	Requirement	Description
NetTaxesExpense	NonNegativeNumberType	**Mandatory**	Net taxes expense
EquityLoss	NonNegativeNumberType	**Mandatory**	Equity loss
RevaluationMethodLoss	NonNegativeNumberType	**Mandatory**	Revaluation method loss
LossFromDispositionOfAssetsAndLiabilities	NonNegativeNumberType	**Mandatory**	Loss from disposition of assets and liabilities
AsymmetricForeignCurrencyLoss	NonNegativeNumberType	**Mandatory**	Asymmetric foreign currency loss
PolicyDisallowedExpenses	NonNegativeNumberType	**Mandatory**	Policy disallowed expenses
IncreaseOpeningEquityPriorPeriodErrors	NonNegativeNumberType	**Mandatory**	Increase to opening equity due to prior period errors
IncreaseOpeningEquityAccountingPrinciples	NonNegativeNumberType	**Mandatory**	Increase to opening equity due to changes in accounting principles
AccruedPensionExpense	NonNegativeNumberType	**Mandatory**	Accrued pension expense
IncreaseIncomeArmLengthAdjustments	NonNegativeNumberType	**Mandatory**	Increase to income due to arm's length adjustments
QualifiedRefundableTaxCredit	NonNegativeNumberType	**Mandatory**	Qualified refundable tax credit
LossDisposalAssetsRealisationMethod	NonNegativeNumberType	**Mandatory**	Loss from disposal of assets determined under the realisation method as a result of election
AggregateAssetGainLocalTangibleAssets	NonNegativeNumberType	**Mandatory**	Aggregate asset gain from disposal of Local Tangible Assets

			as a result of election
IntragroupFinancingArrangementExpense	NonNegativeNumberType	**Mandatory**	Intragroup financing arrangement expense
IncreaseEquityAdditionalTier1Capital	NonNegativeNumberType	**Mandatory**	Increase to equity attributed to additional tier one capital distributions
FinAccNetIncomeLossCoveredPersonsMNE	NonNegativeNumberType	**Mandatory**	Financial Accounting Net Income Loss in respect of covered persons joining and leaving an MNE Group
GlobeIncomeLossInvestmentEntityTDM	NonNegativeNumberType	**Mandatory**	GloBE income loss of investment entity under the Taxable Distribution Method
LossTransferAssetsCoveredPersons	NonNegativeNumberType	**Mandatory**	Loss from transfer of assets transactions between covered persons
AllocationLossPermanentEstablishment	NonNegativeNumberType	**Mandatory**	Allocation of loss from a permanent establishment
AllocationLossFlowThroughEntity	NonNegativeNumberType	**Mandatory**	Allocation of loss from a flow-through entity

SubtotalAdditions (GloBE Income — Covered Person)

Element	Attribute	Type	Requirement
SubtotalAdditions	—	NonNegativeNumberType	**Mandatory**

```
SubtotalAdditions = sum of all addition fields listed above in the section XIV
SubtotalAdditions = NetTaxesExpense + . . . + AllocationLossFlowThroughEntity
```

Deduction Fields, all NonNegativeNumberType, all Mandatory

Element	Type	Requirement	Description
Dividends	NonNegativeNumberType	**Mandatory**	Allocation of loss from a flow-through entity
EquityGain	NonNegativeNumberType	**Mandatory**	Equity gain
RevaluationMethodGain	NonNegativeNumberType	**Mandatory**	Revaluation method gain
GainFromDispositionOfAssetsAndLiabilities	NonNegativeNumberType	**Mandatory**	Gain from disposition of assets and liabilities
AsymmetricForeignCurrencyGains	NonNegativeNumberType	**Mandatory**	Asymmetric foreign currency gains
DecreaseOpeningEquityPriorPeriodErrors	NonNegativeNumberType	**Mandatory**	Decrease to opening equity due to prior period errors
DecreaseOpeningEquityAccountingPrinciples	NonNegativeNumberType	**Mandatory**	Decrease to opening equity due to changes in accounting principles
AccruedPensionIncome	NonNegativeNumberType	**Mandatory**	Accrued pension income
StockBasedCompensationDeductionElection	NonNegativeNumberType	**Mandatory**	Stock-based compensation allowed as a deduction as a result of election
DecreaseIncomeArmLengthAdjustments	NonNegativeNumberType	**Mandatory**	Decrease to income due to arm's length adjustments
GainDisposalAssetsRealisationMethod	NonNegativeNumberType	**Mandatory**	Gain from disposal of assets determined under the realisation method
AdjEliminateIntragroupTransactions	NonNegativeNumberType	**Mandatory**	Adjustment to eliminate intragroup transactions in the same jurisdiction as a result of election
InsuranceChargeToPolicieholdersTaxes	NonNegativeNumberType	**Mandatory**	Amount charged by insurance company to policyholders in respect of taxes
DecreaseEquityAdditionalTier1Capital	NonNegativeNumberType	**Mandatory**	Decrease to equity attributed to additional tier one capital distributions

FinAccNetIncomeCoveredPersonsMNE	NonNegativeNumberType	**Mandatory**	Financial Accounting Net Income in respect of covered persons joining and leaving an MNE Group
GlobeIncomeUPEFlowThroughEntity	NonNegativeNumberType	**Mandatory**	GloBE Income of the UPE that is a flow-through entity
GlobeIncomeUPEDeductibleDividendRegime	NonNegativeNumberType	**Mandatory**	GloBE Income of the UPE that is subject to a Deductible Dividend Regime
GlobeIncomeInvestmentEntityTDM	NonNegativeNumberType	**Mandatory**	GloBE income of investment entity under the Taxable Distribution Method
InternationalShippingIncome	NonNegativeNumberType	**Mandatory**	International shipping income
GainTransferAssetsCoveredPersons	NonNegativeNumberType	**Mandatory**	Gain from transfer of assets transactions between covered persons
AllocationIncomePermanentEstablishment	NonNegativeNumberType	**Mandatory**	Allocation of income from a permanent establishment
AllocationIncomeFlowThroughEntity	NonNegativeNumberType	**Mandatory**	Allocation of income from a flow-through entity

SubtotalDeductions (GloBE Income — Covered Person)

Element	Attribute	Type	Requirement
SubtotalDeductions	—	NonNegativeNumberType	**Mandatory**

```
SubtotalDeductions = Sum of all deductions fields as listed above

SubtotalDeductions = Dividends + . . . + AllocationIncomeFlowThroughEntity
```

NetGlobeIncomeLossCoveredPerson

Element	Attribute	Type	Requirement
NetGlobeIncomeLossCoveredPerson	—	SignedNumberType	**Mandatory**

Net GloBE Income/(Loss) of the covered person.

```
NetGlobeIncomeLossCoveredPerson = FinancialAccountingNetIncomeLoss + SubtotalAdditions − SubtotalDeductions
```

Covered Tax Computation per Covered Person

CurrentTaxExpenseCoveredTaxes

Element	Attribute	Type	Requirement
CurrentTaxExpenseCoveredTaxes	—	SignedNumberType	**Mandatory**

Current tax expense with respect to Covered Taxes for this covered person. May be negative.

Covered Tax Addition Fields, all NonNegativeNumberType, all Mandatory

Element	Type	Requirement	Description
CoveredTaxAccruedProfitBeforeTaxation	NonNegativeNumberType	**Mandatory**	Covered tax accrued as an expense in the profit before taxations
CoveredTaxUncertainTaxPositionPriorYear	NonNegativeNumberType	**Mandatory**	Covered taxes for uncertain tax position recorded as a reduction in prior year
QualifiedRefundableTaxCreditCurrentTax	NonNegativeNumberType	**Mandatory**	Qualified refundable tax credit recorded as a reduction to current tax expense
QualifiedFlowThroughTaxBenefits	NonNegativeNumberType	**Mandatory**	Qualified Flow-through Tax Benefits of Qualified Ownership Interests
IncreaseInLiabilitiesPostFilingAdj	NonNegativeNumberType	**Mandatory**	Increase in liabilities for Covered taxes as a result of Post-filing adjustments
TotalDeferredTaxAdjustmentAmountAdd	NonNegativeNumberType	**Mandatory**	Total deferred tax adjustment amount (addition)
AllocationTaxesCoveredPersonsAdd	NonNegativeNumberType	**Mandatory**	Allocation of taxes from one covered person to another covered person (addition)
CoveredTaxesEquityOCIGlobeIncomeAdd	NonNegativeNumberType	**Mandatory**	Covered taxes recorded in equity or OCI relating to amounts included in GloBE income or loss (addition)

SubtotalAddCoveredTaxes

Element	Attribute	Type	Requirement
SubtotalAddCoveredTaxes	—	NonNegativeNumberType	**Mandatory**

```
SubtotalAddCoveredTaxes = sum of all covered tax addition fields

SubtotalAddCoveredTaxes = CoveredTaxAccruedProfitBeforeTaxation + ... +
CoveredTaxesEquityOCIGlobeIncomeAdd
```

Covered Tax Deduction Fields, all NonNegativeNumberType, all Mandatory

Element	Type	Requirement	Description
CurrentTaxExpenseExcludedGlobeIncome	NonNegativeNumberType	**Mandatory**	Current tax expense on income excluded from GloBE income or loss
NonQualifiedRefundableTaxCredit	NonNegativeNumberType	**Mandatory**	Non-qualified refundable tax credit not recorded as a reduction to current tax expense
CoveredTaxesRefundedOrCredited	NonNegativeNumberType	**Mandatory**	Covered taxes refunded or credited not treated as an adjustment to current tax expense
CurrentTaxExpenseUncertainTaxPosition	NonNegativeNumberType	**Mandatory**	Current tax expense related to uncertain tax position
CurrentTaxExpenseNotPaidThreeYears	NonNegativeNumberType	**Mandatory**	Current tax expense not expected to be paid within three years
DecreaseInLiabilitiesPostFilingAdj	NonNegativeNumberType	**Mandatory**	Decrease in liabilities for Covered taxes as a result of Post-filing adjustments
CoveredTaxesNetAssetGainLossElection	NonNegativeNumberType	**Mandatory**	Covered taxes as a result of Net Asset Gain or Net Asset Loss as a result of election
CoveredTaxesUPEFlowThroughEntity	NonNegativeNumberType	**Mandatory**	Covered taxes of the UPE that is a flow-through entity
CoveredTaxesUPEDeductibleDividendRegime	NonNegativeNumberType	**Mandatory**	Covered taxes of the UPE that is subject to a Deductible Dividend Regime
CoveredTaxesInvestmentEntityTDM	NonNegativeNumberType	**Mandatory**	Covered taxes of investment entity under the Taxable Distribution

			Method
TotalDeferredTaxAdjustmentAmountDeduct	NonNegativeNumberType	**Mandatory**	Total deferred tax adjustment amount (deduction)
AllocationTaxesCoveredPersonsDeduct	NonNegativeNumberType	**Mandatory**	Allocation of taxes from one covered person to another covered person (deduction)
CoveredTaxesEquityOCIGlobeIncomeDeduct	NonNegativeNumberType	**Mandatory**	Covered taxes recorded in equity or OCI relating to amounts included in GloBE income or loss (deduction)

SubtotalDeductCoveredTaxes

Element	Attribute	Type	Requirement
SubtotalDeductCoveredTaxes	—	NonNegativeNumberType	**Mandatory**

```
SubtotalDeductCoveredTaxes = sum of all covered tax deduction fields
SubtotalDeductCoveredTaxes = CurrentTaxExpenseExcludedGlobeIncome + . . . +
CoveredTaxesEquityOCIGlobeIncomeDeduct
```

AdjustedCoveredTaxesCoveredPerson

Element	Attribute	Type	Requirement
AdjustedCoveredTaxesCoveredPerson	—	SignedNumberType	**Mandatory**

```
AdjustedCoveredTaxesCoveredPerson = CurrentTaxExpenseCoveredTaxes +
SubtotalAddCoveredTaxes - SubtotalDeductCoveredTaxes
```

XV. Simple Types Reference

Type Name	Base	Constraints
ReturnTypeType	xs:string	Enumeration: NEW, AMD
YNType	xs:string	Enumeration: Y, N
YearType	xs:string	Pattern: [0-9]{4}
TanType	xs:integer	totalDigits = 8 (exactly 8 digits)
String150Type	xs:string	maxLength = 150 characters
AlphanumericType20	xs:string	Pattern: [a-zA-Z0-9]* (letters and digits only), maxLength = 20
AlphanumericType	xs:string	Pattern: [a-zA-Z0-9]* (letters and digits only)
NonNegativeNumberType	xs:integer	minInclusive = 0, totalDigits = 15
SignedNumberType	xs:integer	No restriction — may be negative, zero, or positive, totalDigits = 15
RateType2dp	xs:decimal	minInclusive = 0, fractionDigits = 2
SignedNumberType2dp	xs:decimal	fractionDigits = 2 (may be negative)
NonNegNumberType2dp	xs:decimal	minInclusive = 0, fractionDigits = 2
RateType7dp	xs:decimal	minInclusive = 0, fractionDigits = 7
CurrCodeType	xs:string	Enumeration: MUR, AED, AUD, CAD, CHF, CNY, EGP, EUR, GBP, HKD, INR, JPY, KRW, NAD, RUB, SGD, THB, USD, VND, ZAR
EURCurrCodeType	xs:string	Fixed value: EUR
FinancialStatementTypeType	xs:string	Enumeration: 01, 02, 03, 04

FinancialAccountingStandardType	xs:string	Enumeration: 01 to 18
GlobeStatusType	xs:string	Enumeration: 01 to 16
ExcludedPersonTypeType	xs:string	Enumeration: 01 to 08
IntlShippingCategoryType	xs:string	Enumeration: 01 to 06
QualifiedAncillaryShippingCategoryType	xs:string	Enumeration: 01 to 05
FilingYearType	xs:string	Enumeration: 01, 02, 03

Complex Types Reference

Type Name	Description
EURNonNegAmountType	Non-negative decimal with fixed attribute currCode="EUR"
EURSignedAmountType	Signed decimal (may be negative) with fixed attribute currCode="EUR"
EURNonNegAmountType2dp	Non-negative decimal, 2 decimal places, with fixed attribute currCode="EUR"
EURSignedAmountType2dp	Signed decimal, 2 decimal places, with fixed attribute currCode="EUR"
EURRateType7dpType	Non-negative rate, 7 decimal places, with fixed attribute currCode="EUR"
YNWithYearsType	Y/N value with optional attributes electionYear and revocationYear (both YearType — 4-digit year). Either electionYear or revocationYear become mandatory when value is Y.
NameTanType	Sequence of Tan (TanType) followed by Name (String150Type). Used for DesignatedPerson.