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Organisation for Economic Co-operation and Development
Centre for Tax Policy and Administration, Committee on Fiscal Affairs
Expert Sub-Group on Mutual Administrative Assistance in Tax Matters
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Re: Comment Letter on Proposed GIR Validations Rules

The National Foreign Trade Council (the “NFTC”) is pleased to respond to the consultation request from the Expert-Sub Group of Working Party 10 (“WP10”) on the Proposed GIR Validations Rules (“the GIR Validations Rules” or “the Consultation”). The GIR Validations Rules are intended to work in tandem with the previously published GloBE Information Return XML Schema and User Guide ([GloBE Information Return \(Pillar Two\) XML Schema | OECD](#)). WP10 intends for the GIR Validations Rules to ensure the consistency and quality of the GIR information provided by Multinational Enterprises (“MNEs”) and exchanged between tax administrations.

The NFTC, organized in 1914, is an association of U.S. business enterprises engaged in all aspects of international trade and investment. Our membership covers the full spectrum of industrial, commercial, financial, and service activities. Our members value the work of the OECD and the Inclusive Framework (“IF”) in establishing and maintaining international tax and transfer pricing norms that provide certainty to enterprises conducting cross-border operations.

Comments

NFTC reiterates our [August 2024 comments](#). We welcome the Consultation and understand the significant efforts of the IF in working to create a single GIR filing system. We support the stated purpose of the GIR Schema to provide a technical format for confidentially exchanging GIR information between tax administrations and to facilitate domestic GIR filings where appropriate. Above all, we recommend changes that advance a consistent, standardized approach to capturing GIR information across jurisdictions, as that will minimize the cost of complying with and administering the GloBE rules.

NFTC members still have concerns about the confidentiality of taxpayer data and want to ensure that data is adequately protected, which might be best achieved by a centralized exchange system for countries. Such a system must include the deployment of periodic updates for both technology and rule changes. With this goal in mind, the IF should develop common protocols and schemas to ensure interoperability among tax authorities with respect to GIR filings. Such a system could also help reduce disputes between and among taxpayers and tax administrations.

The Consultation is comprehensive in terms of identifying all the XML elements, data types, and rules, but for non-technical taxpayers, the technical language used within the document limits its benefit. NFTC recommends the OECD also provide more simplified narratives, flow-charts, and guides to translate some of the technical jargon used into practical language. A “how-to” guide would also be appreciated.

In reviewing the Consultation, there is limited guidance on how to interpret validation errors or troubleshoot common issues. In the past, NFTC members have experienced technical issues when trying to file other XML-based returns, and we expect similar issues will arise upon filing the GIR. (This is of particular importance for the filing of the first GIR.) The OECD should work to enhance the documentation with a troubleshooting guide that outlines common errors, their potential causes, and recommended fixes.

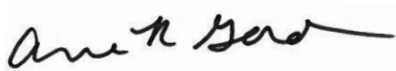
The Consultation anticipates version control of the “schema.” However, there is limited information on how version control will be managed. We request that the OECD detail how schema changes will be communicated, how transitional steps between versions will be implemented, and how older versions will be phased out.

Conclusion

NFTC members want to implement systems and, ultimately, comply with the rules to ensure GloBE Information Return (GIR) obligations are met. We appreciate the outreach by WP10 and look forward to a productive dialogue.

We are happy to answer any questions or clarify any of the comments raised.

Sincerely,



Anne Gordon
Vice President for International Tax Policy