



South African Revenue Service

Dear Stakeholder

Clarity on the OECD reference documents relating to Country-by -Country (CbC) reporting

SARS advises that the issue relating to the applicable OECD reference documents using the link provided on page 45 in section 10.2 of the CbC External Business Requirements Specification (BRS) has been resolved.

The applicable OECD reference documents are the XML Schema version 1.0.1 and User Guide version 1.0.1 dated September 2017, which along with the external BRS can be found on the [CBC webpage](#) on the SARS website.

Reference to the OECD 2019 documentation are Schema changes that are yet to be implemented by SARS. SARS will communicate in this regard.

SARS appreciates the feedback received from its stakeholders, which enables it to provide prompt response. We again apologise for any inconvenience that may have been caused.

Sincerely
THE SOUTH AFRICAN REVENUE SERVICE
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