

Specification

OMTAX upload file specification

Swiss Tax Conference



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1 Introduction

1.1 Background

Currently, company groups and their data have to be entered manually in OMTax. This includes both the organisational structures and the relevant tax values. As this information is in many cases already available in company systems and the manual effort should be minimised as far as possible, data import via an upload file should be made possible.

This document specifies the upload file as a basis for the companies or their system suppliers to implement the file themselves.

1.2 Purpose of the document

It was checked whether the GIR file can be used as the basis for the OMTax upload file. The review came to the conclusion that the needs of OMTax can only be covered to a small extent by GIR, or on the contrary: in order to fulfil the needs of OMTax, the existing standard would have to be greatly expanded. As this would lead to unnecessary complexity, it was decided to develop a separate file definition in XML format.

This document specifies the file format of the upload file. It is used to define the fields and provide an overview of the format. An XSD is generated on this basis, which is used to validate the upload file. The [eCH-0018](#) standard serves as the best practice for defining this XML.

2 Information on the upload file

2.1 Objectives of the upload file

The upload file is intended to minimise as much as possible the effort required to enter the OMTax return in the corresponding application. This is achieved by using the upload file to upload general company data as well as individual entities and their tax-relevant data to the application.

2.2 Summary of the upload process

The process for uploading the file is roughly planned as follows (including the prerequisites and validation measures mentioned):

- Prerequisite: In order for the upload file to be uploaded in the OMTax application, the following prerequisites must first be fulfilled in OMTax:
 - The taxable company has been successfully registered by the company's employee.
 - The tax return has been initiated and details of the tax obligations, contact details, comments and attachments have been entered by the company employee. This information must also be entered manually in the application when using the upload file. The tax obligations in particular are an important prerequisite as they are used to correctly allocate the imported data. This data must be entered before the start of the data import.
- Procedure:
 - The company employee obtains the file with the required information from the relevant company system in accordance with the specification provided.
 - The company employee logs into the OMTax application and manually uploads the upload file at the designated point in the application. The uploaded data replaces all data previously entered in the application.
 - The employee checks or completes the data in the same way as the previous process and submits the declaration.
- Data validation: The imported content is validated (e.g. for completeness) in accordance with the manual process, i.e. when submitting the tax data, and any missing information is pointed out. The uploaded file is not explicitly validated.

2.3 Further information on the upload file and testing

2.3.1 Security

In accordance with the process described in section 2.2, the file is uploaded manually by the employee within the OMTax application. To do so, the employee must first log in. The upload takes place in a secure environment. No further security precautions are planned.

2.3.2 Testing

A test infrastructure will be available for testing the upload file implementation. This is the OMTax test infrastructure already used as part of the project: <https://www.omtax-a.admin.ch/>. This environment is available to companies for testing and also for reasons such as training purposes.

For logical reasons, test data can be created independently by companies as a basis for the tests. Accordingly, the OMTax project does not make any test data available to companies.

3 File structure

3.1 File overview

The file is divided into two sections. The first section contains general company information (in particular exchange rates and election rights). The second part contains the individual entities together with their tax-relevant data.

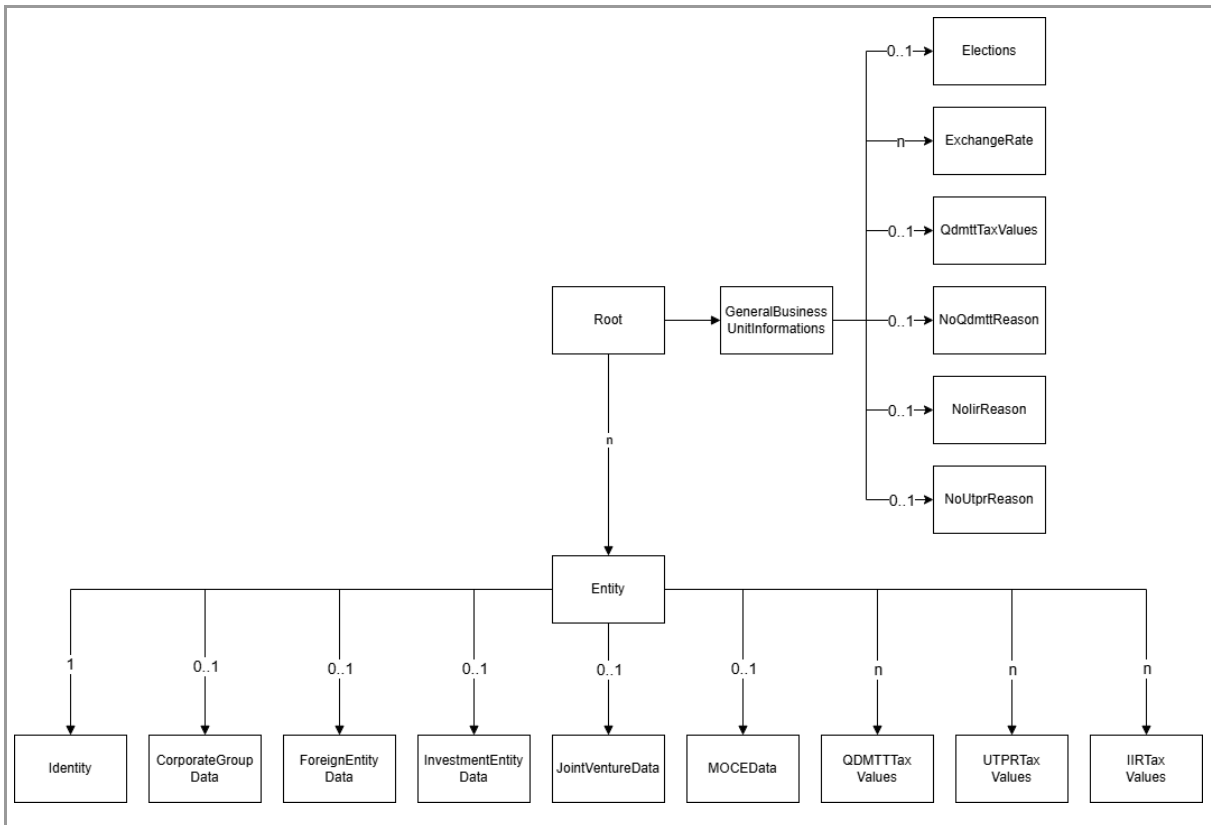


Figure1 : File overview

3.1.1 Root

File name	Type	Number	Description
GeneralBusinessUnitInformation	GeneralBusinessUnitInformation	1	General company information
Entities	Entity	*	Entities including tax-relevant data

Table1 : Root

3.1.2 GeneralBusinessUnitInformation

entity name	Type	Quantity	Description
Elections	Elections	0..1	Election rights
ExchangeRates	ExchangeRate	*	Exchange rates

entity name	Type	Quantity	Description
QdmttTaxValues	GeneralQdmttTaxValues	0...1	General QDMTT tax data that is not assigned to any individual entity
NoQdmttReason	String	0...1	Justification why there is no QDMTT tax liability
NoIirReason	String	0...1	Justification why there is no IIR tax liability
NoUtpRReason	String	0...1	Justification why there is no UTPR tax liability

Table2 : GeneralBusinessUnitInformation

3.1.3 Elections

Name	Type	Quantity	Description
Article_3_2_6	Boolean	0..1	Total capital gain option (Article 3.2.6 Model Rules)
Article_7_3_1	Boolean	0..1	Distribution tax system option (Article 7.3.1 Model Rules)
Article_5_3_1	Boolean	0..1	Option not to utilise substance-based allowance (Article 5.3.1 Model Rules)
Article_4_6_1	Boolean	0..1	Option to insignificantly reduce the recognised taxes (Article 4.6.1 Model Rules)
Article_4_1_5	Boolean	0..1	Negative tax expense carried forward (Article 4.1.5 Model Rules)
OtherAnnualElections	String	*	Other annual elections
Article_3_2_1_c	ElectionDateRange	0..1	Option to include equity gains or losses (Article 3.2.1 (c) AR)
Article_3_2_8	ElectionDateRange	0..1	Right to choose intra-group transactions (Article 3.2.8 Model Rules)
Article_3_2_5	ElectionDateRange	0..1	Right to choose realisation principle (Article 3.2.5 Model Rules)
Article_3_2_2	ElectionDateRange	0..1	Right to elect share-based remuneration (Article 3.2.2 Model Rules)
Article_4_4_1	ElectionDateRange	1	Election not to allocate cross-border deferred tax (Article 4.4.1 Model Rules)
Other5YearElections	ElectionNamedDateRange	*	Other 5-year elections

Name	Type	Quantity	Description
Article_4_5	ElectionDateRange	0..1	GloBE loss election right (Article 4.5 Model Rules)
ElectionLocalCurrency	ElectionNamed-DateRange	0..1	Five-year election to use the local currency
ElectionLocalCurrencyCurrency	String	0..1	Five-year election to use the local currency
OtherJurisdictionalElections	ElectionNamed-DateRange	*	Other elections

Table3 : Elections

3.1.4 ExchangeRate

Name	Type	Number	Description
Currency	String with 3 characters	1	Currency (e.g. AUD)
ExchangeRate	Decimal	1	Value of the foreign currency in CHF (e.g. EUR)
QDMTT	Boolean	1	Relevant for QDMTT
UTPR	Boolean	1	Relevant for UTPR
IIR	Boolean	1	Relevant for IIR

Table4 : ExchangeRate

3.1.5 GeneralQDMTTTaxValues

Name	Typ	Anzahl	Beschreibung
InvestmentEntities_Article_4_1_5_And_5_2_1	Decimal	0..1	s) Creation of excess negative tax expense carryforward (Article 4.1.5 Model Rules and Article 5.2.1 Model Rules) for investment entities
CorporateGroup_Article_4_1_5_And_5_2_1	Decimal	0..1	s) Creation of excess negative tax expense carryforward (Article 4.1.5 Model Rules and Article 5.2.1 Model Rules) for corporate groups

Name	Typ	Anzahl	Beschreibung
InvestmentEntitiesDecreaseCoveredTaxes	Decimal	0..1	t) Decrease in taxes recognized (but not below zero) in the remaining balance of the excess negative tax expense carryforward (Article 4.1.5 Model Rules and Article 5.2.1 Model Rules) for investment entities
CorporateGroupDecreaseCoveredTaxes	Decimal	0..1	t) Decrease in taxes recognized (but not below zero) in the remaining balance of the excess negative tax expense carryforward (Article 4.1.5 Model Rules and Article 5.2.1 Model Rules) for corporate groups
InvestmentEntities_Article_4_1_2_b_And_4_5_3	Decimal	0..1	b) Deferred GloBE loss tax credits used in accordance with article 4.5.1 Model Rules (Article 4.1.2 (b) Model Rules together with Article 4.5.3 Model Rules) for investment entities
CorporateGroup_Article_4_1_2_b_And_4_5_3	Decimal	0..1	b) Deferred GloBE loss tax credits used in accordance with article 4.5.1 Model Rules (Article 4.1.2 (b) Model Rules together with Article 4.5.3 Model Rules) for corporate groups
InvestmentEntities_Article_4_1_5	Decimal	0..1	Additional current top-up tax in the event of a GloBE loss in a tax jurisdiction (Article 4.1.5 Model Rules) for investment entities

Name	Typ	Anzahl	Beschreibung
CorporateGroup_Article_4_1_5	Decimal	0..1	Additional current top-up tax in the event of a GloBE loss in a tax jurisdiction (Article 4.1.5 Model Rules) for corporate groups
InvestmentEntities_Article_5_4_1_And_4_4_4	Decimal	0..1	Additional current top-up tax in the case of a deferred tax liability to be subsequently taxed (Article 5.4.1 Model Rules and Article 4.4.4 Model Rules) for investment entities
CorporateGroup_Article_5_4_1_And_4_4_4	Decimal	0..1	Additional current top-up tax in the case of a deferred tax liability to be subsequently taxed (Article 5.4.1 Model Rules and Article 4.4.4 Model Rules) for corporate groups
InvestmentEntities_Article_5_4_1_And_4_6_1	Decimal	0..1	Additional current top-up tax in the event of a decrease in the recognised taxes (Article 5.4.1 Model Rules and Article 4.6.1 Model Rules) for investment entities
CorporateGroup_Article_5_4_1_And_4_6_1	Decimal	0..1	Additional current top-up tax in the event of a decrease in the recognised taxes (Article 5.4.1 Model Rules and Article 4.6.1 Model Rules) for corporate groups
InvestmentEntities_Article_5_4_1_And_4_6_4	Decimal	0..1	Additional current top-up tax for current tax expense not paid within three years (Article 5.4.1 Model Rules and Article 4.6.4 Model Rules) for investment entities

Name	Typ	Anzahl	Beschreibung
CorporateGroup_Article_5_4_1_And_4_6_4	Decimal	0..1	Additional current top-up tax for current tax expense not paid within three years (Article 5.4.1 Model Rules and Article 4.6.4 Model Rules) for corporate groups
InvestmentEntities_OtherAdditionCurrentTopUpTaxes	Decimal	0..1	Additional current top-up tax – other for investment entities
Corporate-Group_OtherAddition-CurrentTopUpTaxes	Decimal	0..1	Additional current top-up tax – other for corporate groups
InvestmentEntities_OtherNamedAdditionCurrentTopUpTaxes	NamedValue	*	Other additional current top-up tax for investment entities
Corporate-Group_OtherNamedAdditionCurrent-TopUpTaxes	NamedValue	*	Other additional current top-up tax for corporate groups

Table5 : GeneralQDMTTTaxValues

3.2 Entities

3.2.1 Entity

Entity Name	Type	Quantity	Entity Description
Identity	Identity	1	Description of the company
CorporateGroupData	CorporateGroupData	0..1	Data for corporate group
InvestmentEntityData	InvestmentEntityData	0..1	Data for investment entities
ForeignEntityData	ForeignEntityData	0..1	Data for foreign business entity data
JointVentureData	JointVentureData	0..1	Data for joint venture
MOCEData	MOCEData	0..1	Data for MOCE
QDMTTTaxValues	QDMTTTaxValues	*	Data for QDMTT tax return for each canton
UTPRTaxValues	UTPRTaxValues	*	Data for UTPR tax return for each country
IIRTaxValues	IIRTaxValues	*	Data for the IIR tax return for each country

Table6 : Entity

3.2.2 Structure data

3.2.2.1 Identity

Name	Type	Quantity	UID Description
UID	String	0..1	UID of the company
LEI	String	0..1	LEI of the company
Company name	String	1	Name of the company

Table7 : Identity

3.2.2.2 CorporateGroupData

Company name	Type	Quantity	Description
Article_8_2_1	Boolean	0..1	Election to apply the Simplified Calculations for NMCEs (Simplified Calculations Safe Harbour MR 8.2.1)
Article_3_2_1_i	Boolean	0..1	Debt cancellation option (Article 3.2.1 (i) Model Rules, Comment Section 86.1)
Article_4_4_7	Boolean	0..1	Option not claimed deferral (Article 4.4.7 Model Rules)
Article_4_4_7_FiveYear	ElectionDateRange	0..1	Unclaimed Accrual Five-Year election (MR 4.4.7)
Article_4_5_6	ElectionDateRange	0..1	GloBE Loss Election (MR 4.5.6)
Article_1_5_3	ElectionDateRange	0..1	Option not to treat a unit as an exempt unit (Article 1.5.3 Model Rules)
Article_3_2_1_b	ElectionDateRange	0..1	Option to include exempt dividends (Article 3.2.1 (b) Model Rules)
Article_3_2_1_c	ElectionDateRange	0..1	Treatment of foreign exchange gains or losses ... (Article 3.2.1 (c) Model Rules)
Article_6_3_4_c_i	ElectionDateRange	0..1	Fair value option (Article 6.3.4 Model Rules) - Recognition in the financial year of the triggering event (Article 6.3.4 (c) (i) Model Rules)?
Article_6_3_4_c_ii	ElectionDateRange	0..1	Fair value option (Article 6.3.4 Model Rules) - Recognition over a 5-year period (Article 6.3.4 (c) (ii) Model Rules)?
OtherElections	ElectionNamedDateRange	*	Other election rights

Company name	Type	Quantity	Description
TaxDomicile	String	1	Main tax domicile
Residences	Residence	*	Secondary tax domiciles
TangibleAssets	Integer	0..1	Value of the tangible assets in the currency of the tax return
Employees	Integer	0..1	Number of employees
Remark	String	0..1	Remark

Table8 : CorporateGroupData

3.2.2.3 InvestmentEntityData

Name	Type	Quantity	Description
Article_7_4	Decimal	0..1	Attributable share in the investment company in % (Article 7.4 Model Rules)
FiscallyTransparent	Boolean	0..1	Is the investment company fiscally transparent?
Article_7_5	ElectionDateRange	0..1	Tax transparency option for investment companies (Article 7.5 Model Rules)
Article_7_6	ElectionDateRange	0..1	Election right for taxable distributions (Article 7.6 Model Rules)
Residences	Residence	*	Tax domiciles in Switzerland
TaxDomicile	String	0..1	Main tax domicile
Country	String	*	ISO code of the country
Remark	String	0..1	Remark
ForeignCompany	Boolean	0..1	Foreign investment company
UTPR	Boolean	1	Relevant for UTPR
IIR	Boolean	1	Relevant for IIR

Table9 : InvestmentEntityData

3.2.2.4 ForeignEntityData

Name	Type	Quantity	Description
Country	String	1	ISO code of the country
Remark	String	0..1	Remark
UTPR	Boolean	1	Relevant for UTPR

Name	Type	Quantity	Description
IIR	Boolean	1	Relevant for IIR

Table10 : ForeignEntityData

3.2.2.5 JointVentureData

Name	Type	Quantity	Description Type
Currency	String	0..1	ISO code of the currency
Country	String	*	ISO code of the country
Remark	String	0..1	Remark
UTPR	Boolean	1	Relevant for UTPR
IIR	Boolean	1	Relevant for IIR

Table11 : JointVentureData

3.2.2.6 MOCE Data

Name	Type	Quantity	Number Description
Country	String	*	ISO code of the country
Remark	String	0..1	Remark
UTPR	Boolean	1	Relevant for UTPR
IIR	Boolean	1	Relevant for IIR

Table12 : MOCE data

3.2.3 Tax data

3.2.3.1 QDMTTTaxValues

Name	Type	Quantity	Type Description
CommonTaxValues	CommonTaxValues	0..1	Tax values that are shared by all tax types
Canton	String	0..1	Canton to which the tax values apply

Table13 : QDMTTTaxValues

3.2.3.2 IIRTaxValues

Name	Type	Quantity	Description
CommonTaxValues	CommonTaxValues	0..1	Tax values that are shared by all tax types

Name	Type	Quantity	Description
Country	String	0..1	Country to which the tax information applies
ReducedQualified-DomesticMinimumTopUpTax	Decimal	0..1	Reduced by a recognised national minimum top-up tax
Article_2_3_1_And_2_3_2	Decimal	0..1	In the case of a partially owned parent company or an intermediate parent company: What amount should be credited (Article 2.3.1 Model Rules and Article 2.3.2 Model Rules)?
Article_4_6_1_c	Decimal	0..1	For a joint venture group: What amount should be credited (Article 6.4.1 (c) Model Rules)?
Article_5_6	Decimal	0..1	In the case of a minority-owned business unit, what amount should be credited (Article 5.6 Model Rules)?
Article_2_2_1	Decimal	0..1	For a minority interest of < 20%, what amount should be credited (Article 2.2.1 Model Rules)?
Article_4_1_5_And_5_2_1	Decimal	0..1	s) Creation of excess negative tax expense carryforward (Article 4.1.5 Model Rules and Article 5.2.1 Model Rules)
DecreaseCoveredTaxes	Decimal	0..1	t) Decrease in taxes recognized (but not below zero) in the remaining balance of the excess negative tax expense carryforward (Article 4.1.5 Model Rules and Article 5.2.1 Model Rules)
Article_4_1_2_b_And_4_5_3	Decimal	0..1	b) Deferred GloBE loss tax credits used in accordance with article 4.5.1 Model Rules (Article 4.1.2 (b) Model Rules together with Article 4.5.3 Model Rules)
Article_4_1_5	Decimal	0..1	Additional current top-up tax in the event of a GloBE loss in a tax jurisdiction (Article 4.1.5 Model Rules)
Article_5_4_1_And_4_4_4	Decimal	0..1	Additional current top-up tax in the case of a deferred tax liability to be subsequently taxed (Article 5.4.1 Model Rules and Article 4.4.4 Model Rules)

Name	Type	Quantity	Description
Article_5_4_1_And_4_6_1	Decimal	0..1	Additional current top-up tax in the event of a decrease in the recognised taxes (Article 5.4.1 Model Rules and Article 4.6.1 Model Rules)
Article_5_4_1_And_4_6_4	Decimal	0..1	Additional current top-up tax for current tax expense not paid within three years (Article 5.4.1 Model Rules and Article 4.6.4 Model Rules)
OtherAdditionCurrentTopUpTaxes	Decimal	0..1	Additional current top-up tax - other
OtherNamedAdditionCurrentTopUpTaxes	NamedValue	*	Other additional current top-up tax

Table14 : IIRTaxValues

3.2.3.3 UTPRTaxValues

Name	Type	Amount	Description
CommonTaxValues	CommonTaxValues	0..1	Tax values that are shared by all tax types
Country	String	1	Country to which the tax information applies
ReducedQualified-DomesticMinimumTopUpTax	Decimal	0..1	Reduced by a recognised national minimum top-up tax
Article_2_3_1_And_2_3_2	Decimal	0..1	In the case of a partially owned parent company or an intermediate parent company, what amount should be credited (Article 2.3.1 Model Rules and Article 2.3.2 Model Rules)?
Article_4_6_1_c	Decimal	0..1	For a joint venture group, what amount should be credited (Article 6.4.1 (c) Model Rules)?
Article_5_6	Decimal	0..1	In the case of a minority-owned business unit, what amount should be credited (Article 5.6 Model Rules)?
Article_2_2_1	Decimal	0..1	For a minority interest of < 20%, what amount should be credited (Article 2.2.1 Model Rules)?
DeductionUtprOther-Jurisdiction	Decimal	0..1	Deduction of UTPR taxed by other tax jurisdictions

Name	Type	Amount	Description
Ar- ticle_4_1_5_And_5_2_ 1	Decimal	0..1	s) Creation of excess negative tax expense carryforward (Article 4.1.5 Model Rules and Article 5.2.1 Model Rules)
DecreaseCover- edTaxes	Decimal	0..1	t) Decrease in taxes recognized (but not below zero) in the remaining balance of the excess negative tax expense carryforward (Article 4.1.5 Model Rules and Article 5.2.1 Model Rules)
Ar- ticle_4_1_2_b_And_4_ 5_3	Decimal	0..1	b) Deferred GloBE loss tax credits used in accordance with article 4.5.1 Model Rules (Article 4.1.2 (b) Model Rules together with Article 4.5.3 Model Rules)
Article_4_1_5	Decimal	0..1	Additional current top-up tax in the event of a GloBE loss in a tax jurisdiction (Article 4.1.5 Model Rules)
Arti- cle_5_4_1_And_4_4_ 4	Decimal	0..1	Additional current top-up tax in the case of a deferred tax liability to be subsequently taxed (Article 5.4.1 Model Rules and Article 4.4.4 Model Rules)
Arti- cle_5_4_1_And_4_6_ 1	Decimal	0..1	Additional current top-up tax in the event of a decrease in the recognised taxes (Article 5.4.1 Model Rules and Article 4.6.1 Model Rules)
Arti- cle_5_4_1_And_4_6_ 4	Decimal	0..1	Additional current top-up tax for current tax expense not paid within three years (Article 5.4.1 Model Rules and Article 4.6.4 Model Rules)
OtherAdditionCur- rentTopUpTaxes	Decimal	0..1	Additional current top-up tax - other
OtherNamedAddition- CurrentTopUpTaxes	NamedValue	*	Other additional current top-up tax

Table15 : UTPRTaxValues

3.2.3.4 CommonTaxValues

CommonTaxValues Name	Type	Quan- tity	Description
NetGlobeIncome	Decimal	0..1	Net profit or loss for the year after allocations (Article 3.5 Model Rules and 4.2 Model Rules)

CommonTaxValues Name	Type	Quantity	Description
Article_3_2_1_a_1	Decimal	0..1	(a) All recognised taxes accrued as an expense and all current and deferred recognised taxes included in income tax expense, including recognised taxes on income excluded from the GloBE profit or loss calculation
Article_3_2_1_a_2	Decimal	0..1	(a) Deferred tax assets relating to a loss in the financial year
Article_3_2_1_a_3	Decimal	0..1	(a) All recognised national minimum top-up tax accrued as an expense
Article_3_2_1_a_4	Decimal	0..1	(a) All taxes incurred under the GloBE rules, accrued as an expense
Article_3_2_1_a_5	Decimal	0..1	(a) All non-refundable imputation taxes, deferred as an expense
Article_3_2_1_b	Decimal	0..1	(b) Excluded dividends (Article 3.2.1 Model Rules)
Article_3_2_1_c	Decimal	0..1	(c) Excluded equity gains or losses (Article 3.2.1 (c) Model Rules)
Article_3_2_1_d	Decimal	0..1	(d) Gains or losses recognised under the revaluation method (Article 3.2.1 (d) Model Rules)
Article_3_2_1_e	Decimal	0..1	(e) Excluded gains or losses from the disposal of assets and liabilities pursuant to Article 6.3 Model Rules and Article 3.2.1 (e) Model Rules
Article_3_2_1_f	Decimal	0..1	(f) Asymmetric exchange rate gains or losses (Article 3.2.1 (f) Model Rules)
Article_3_2_1_g	Decimal	0..1	(g) Generally unauthorised expenses (Article 3.2.1 (g) Model Rules)
Article_3_2_1_h_PriorPeriodErrors	Decimal	0..1	(h) Prior period errors or changes in accounting policies (Article 3.2.1 (h) Model Rules)
Article_3_2_1_h_ChangeAccountingPrinciples	Decimal	0..1	(i) Changes in accounting policies (Article 3.2.1 (h) Model Rules)
Article_3_2_1_i	Decimal	0..1	(j) Accrued pension expense (Article 3.2.1 (i) Model Rules)
Article_3_2_1	Decimal	0..1	(k) Debt cancellations (Article 3.2.1 Model Rules)

CommonTaxValues Name	Type	Quantity	Description
Article_3_2_2	Decimal	0..1	(l) Share-based payments (Article 3.2.2 Model Rules)
Article_3_2_3	Decimal	0..1	(m) Adjustments to arm's length principle (Article 3.2.3 Model Rules)
Article_3_2_4	Decimal	0..1	(n) Qualifying tax credits (Article 3.2.4 Model Rules)
Article_3_2_5	Decimal	0..1	(o) Option for gains and losses realization principle (Article 3.2.5 Model Rules)
Article_3_2_6	Decimal	0..1	(p) Option for total capital gain (Article 3.2.6 Model Rules)
Article_3_2_7	Decimal	0..1	(q) Intra-group financing agreements (Article 3.2.7 Model Rules)
Article_3_2_8	Decimal	0..1	(r) Option for transactions between business units in the same tax jurisdiction (Article 3.2.8 Model Rules)
Article_3_2_9	Decimal	0..1	(s) Taxes of insurance undertakings charged to policyholders (Article 3.2.9 Model Rules)
Article_3_2_10	Decimal	0..1	(t) Increase/decrease in equity related to Additional Tier 1 capital (Article 3.2.10 Model Rules)
Article_3_2_11_And_6_2	Decimal	0..1	(u) Additions and disposals of business units (Article 3.2.11 Model Rules and Article 6.2 Model Rules)
Article_3_2_11_And_7_1	Decimal	0..1	(v) Reduction of the GloBE profit or loss of the ultimate parent company that is a transparent company (Article 3.2.11 Model Rules and Article 7.1 Model Rules)
Article_3_2_11_And_7_2	Decimal	0..1	(w) Reduction of the GloBE profit or loss of the ultimate parent company that is subject to a deductible dividend rule (Article 3.2.11 Model Rules and Article 7.2 Model Rules)
Article_3_2_11_And_7_6	Decimal	0..1	(x) Distribution tax system option (Article 3.2.11 Model Rules and Article 7.6 Model Rules)
OtherGlobeIncomeAdjustments	NamedValue	0..1	Other adjustments

CommonTaxValues Name	Type	Quantity	Description
Article_3_3	Decimal	0..1	(y) Revenues from international shipping (Article 3.3 Model Rules)
Article_9_1_3	Decimal	0..1	(z) Transactions between Constituent Entities (Article 9.1.3 Model Rules)
AdjustedCoveredTaxes	AdjustedCoveredTaxes	1	Adjusted covered taxes after allocations (Article 3.5 Model Rules and 4.2 Model Rules)
Article_5_3_4	Decimal	0..1	Amount of tangible assets (Article 5.3.4 Model Rules)
Article_5_3_3	Decimal	0..1	Amount of wage costs (Article 5.3.3 Model Rules)

Table16 : CommonTaxValues

3.2.3.5 AdjustedCoveredTaxes

Name	Typ	Anzahl	Beschreibung
Article_4_3	Decimal	0..1	Total current tax expense in relation to recognised taxes after allocation in accordance with Article 4.3 Model Rules
Article_4_1_2_a	Adjustment	0..1	a) Recognised taxes that have been deferred as an expense in the determination of profit before tax in the financial statements (Article 4.1.2 (a) Model Rules)
Article_4_1_3_d_And_4_1_2_c	Adjustment	0..1	c) Recognised taxes paid in the financial year that are related to uncertainties regarding the tax treatment if the amounts concerned were treated as a reduction of recognised taxes in a previous financial year (Article 4.1.3 (d) Model Rules and Article 4.1.2 (c) Model Rules)
Article_4_1_2_d	Adjustment	0..1	d) Credits or refunds in respect of recognised tax credits available for payment that have been recognised as a reduction of current tax expense (Article 4.1.2 (d) Model Rules)
Article_3_2_1_c	Adjustment	0..1	e) Recognised tax benefits for transparent companies of recognised ownership interests (Article 3.2.1 (c) Model Rules)
Article_4_1_3_a	Adjustment	0..1	f) Current tax expense in respect of income excluded from the calculation

Name	Typ	Anzahl	Beschreibung
			of GloBE profit or loss (Article 4.1.3 (a) Model Rules)
Article_4_1_3_b	Adjustment	0..1	g) Credits or refunds in respect of unrecognised tax credits available for payment that have not been recognised as a reduction of current tax expense (Article 4.1.3 (b) Model Rules)
Article_4_1_3_c	Adjustment	0..1	h) Recognised taxes refunded or credited to a business entity that have not been treated as an adjustment to current tax expense in the financial statements unless they relate to a recognised tax credit available for payment (Article 4.1.3 (c) Model Rules)
Article_4_1_3_d	Adjustment	0..1	i) Current tax expense related to uncertainties regarding tax treatment (Article 4.1.3 (d) Model Rules)
Article_4_1_3_e	Adjustment	0..1	j) Current tax expense that is not expected to be paid within three years of the end of the financial year (Article 4.1.3 (e) Model Rules)
Article_4_6_1	Adjustment	0..1	k) Adjustments made after submission of the return (Article 4.6.1 Model Rules)
Article_3_2_6	Adjustment	0..1	l) Tax recognised in respect of net capital gains or losses (Article 3.2.6 Model Rules)
Article_7_1	Adjustment	0..1	m) Reduction of recognised taxes for the ultimate parent company that is a transparent company (Article 7.1 Model Rules)
Article_7_2_2	Adjustment	0..1	n) Reduction of recognised taxes for the ultimate parent company that is subject to a deductible dividend regime (Article 7.2.2 Model Rules)
Article_7_3	Adjustment	0..1	o) Option for eligible dividend tax schemes (Article 7.3 Model Rules)
Article_7_6	Adjustment	0..1	p) Option for taxable distributions from investment companies (Article 7.6 Model Rules)
Article_4_1_1_b	Adjustment	0..1	q) Total amount of the adjustment for deferred taxes (Article 4.1.1 (b) Model Rules)

Name	Typ	Anzahl	Beschreibung
Article_4_1_1_c	Adjustment	0..1	r) Increase or decrease in recognised taxes in equity or other comprehensive income in connection with amounts taxable under domestic tax regulations that are included in the calculation of GloBE profit or loss (Article 4.1.1 (c) Model Rules)
OtherAdjustments	NamedAdjustment	*	Other adjustment

Table17 : AdjustedCoveredTaxes

3.2.4 General data structures

3.2.4.1 ElectionDateRange

Election Name	Type	Number	Description
Elected	Boolean	1	Selection of whether this election right is available
ValidFrom	Date	0..1	Year in which the election right was exercised
ValidTo	Date	0..1	Year of revocation

Table18 : ElectionDateRange

3.2.4.2 ElectionNamedDateRange

Election Name	Type	Number	Description
Name	String	1	String name
Elected			
ValidFrom	Date	0..1	Year in which the election right was exercised
ValidTo	Date	0..1	Year of revocation

Table19 : ElectionNamedDateRange

3.2.4.3 Residence

Residence Name	Type	Quantity	Description
Canton	String	1	Canton
DistributionPercentage	Decimal	0..1	Distribution according to Article 12 para. 3 Minimum Taxation Regulation in %
TaxDomicile	Boolean	1	Is main tax domicile

Table20 : Residence

3.2.4.4 NamedValue

name	Type	Quantity	Name Description
NameValue	String	1	Description of the value
Value	Decimal	1	Value

Table21 : NamedValue

3.2.4.5 Adjustment

Name	Type	Quantity	Name Description
Additions	Decimal	0..1	Additions
Reductions	Decimal	0..1	Reduction

Table22 : Adjustment

3.2.4.6 NamedAdjustment

Name	Type	Quantity	Description
Name	String	1	Description of the position
Value	Adjustment	1	Adjustments

Table23 : NamedAdjustment

4 Procedure

The procedure for specification and implementation is listed below.

Step	Date	Remark
Provision of specification	Mid-July 2025	Provision of the OMTax upload file specification to interested parties.
Workshop	22 August 2025	Workshop to review the specification together with the interested companies and their system suppliers.
Testing	10. – 21. November 2025	Provision of the upload functionality within the OMTax test application for tests by companies and their system suppliers.
Go-live	12 December 2025	Provision of the upload functionality within the OMTax production application for use by companies.

Table24 : Dates

5 Contacts

The following contacts are available to companies interested in implementing the upload file and their system suppliers for questions about the upload file or OMTax in general:

Name	Company/Organisation	E-mail address	Responsibility
Andreas Lindenmann	Swiss Tax Conference	andreas.lindenmann@ssk.ewv-ete.ch	OMTax project manager, technical topics
Thomas Rohrer	emineo AG	thomas.rohrer@emineo.ch	Technical project manager on the part of the supplier

Table25 : Contacts