

## CRS XML Schema & User Guide

From 1 March 2021, CRS reports must be created using the CRS XML Schema Version 2.0 and CRS User Guide Version 3.0. Copy of these materials can be accessed from IRBM CRS Portal through this [link](#).

### **New!**

#### **The changes to CRS Schema version 2.0 are:**

1. The country and currency has been aligned with the latest updates in the ISO Standards.
2. Approach with respect to the length of string elements in the schemas:

The string elements can be categorised in two groups:

- a. Designatory data (e.g. a name, address or city) which will be limited to 200 characters
- b. Free text data (e.g. a narrative summary or a description of a tax ruling) which will have a maximum of 4'000 characters

Also, the minimum length of all string elements was set to one character.

For a validation element, a value must always be provided.

For an optional element, if there is no value, the element should be omitted.

3. Message Type Indicator a **Validation element**.

Element	Attribute	Size	Input Type	Requirement
MessageTypeIndic			crs:CrsetMessageIndic_EnumType	Validation

This data element allows the sender to define the type of message sent. Messages must contain all new or all corrected/deleted data, or advise that there is no data to report.

The possible values are:

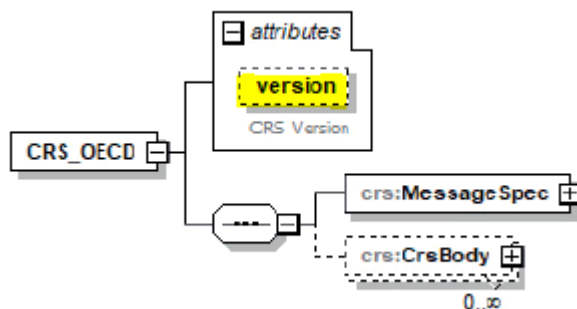
- CRS701 = The message contains new information
- CRS702 = The message contains corrections/deletions for previously sent information
- CRS703 = The message advises there is no data to report

The MessageTypeIndic can be used domestically to indicate that the Financial Institution has carried out the appropriate checks of its client data but there is no data to report (a “nil return” in effect).

In such a case, the MessageTypeIndic will have the value CRS703, the Account Report will be omitted while the CrsBody and ReportingFI will be provided.

However, MYFI still can opt to submit “nil return” through [HIDEF CRS Portal](#).

4. The schema version attribute will now be **Mandatory**.



For the CRS schema version 2.0, the version attribute must be set to the value “2.0”.

5. Use of fractions of seconds in the timestamp.

The CRS user guide now allow the use of fractions of seconds. The format for use is YYYY-MM-DD'T'hh:mm:ss.nnn. Fractions of seconds may be used (in such a case the milliseconds will be provided in 3 digits, see “.nnn” in the format above). Examples: 2021-01-25T11:30:45 or 2021-01-25T11:30:45.225 (with milliseconds).

6. Introduction of a new record validation with respect to Controlling Persons.

Currently, the record validations with respect to the CRS schema only check the presence of Controlling Persons in the context of Accounts held by Passive NFEs.

Additional check will be carried out to ensure that **NO** Controlling Person information is provided when the Account Holder is an individual.

The following new record error was added:

60016: When the Account Holder is an individual, the "Controlling Person" must be omitted.

If you have any further assistance about the CRS, kindly contact the IRBM CRS Team at [crs@hasil.gov.my](mailto:crs@hasil.gov.my)

Thank you and stay safe!

**CRS TEAM**

**INLAND REVENUE BOARD OF MALAYSIA**

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🌐 <https://hidef-support.hasil.gov.my>