



Meijburg & Co
Tax Lawyers

Country-by-Country Reporting: Notifications

Last updated:
June 19, 2020



Notifications

OECD Model Rule, Article 3. *Notifications*. Where a Constituent Entity of an MNE Group that is . . . not the Ultimate Parent Entity nor the Surrogate Parent Entity, it shall notify the [Country Tax Administration] of the identity and tax residence of the Reporting Entity, no later than [the last day of the Reporting Fiscal Year of such MNE Group].

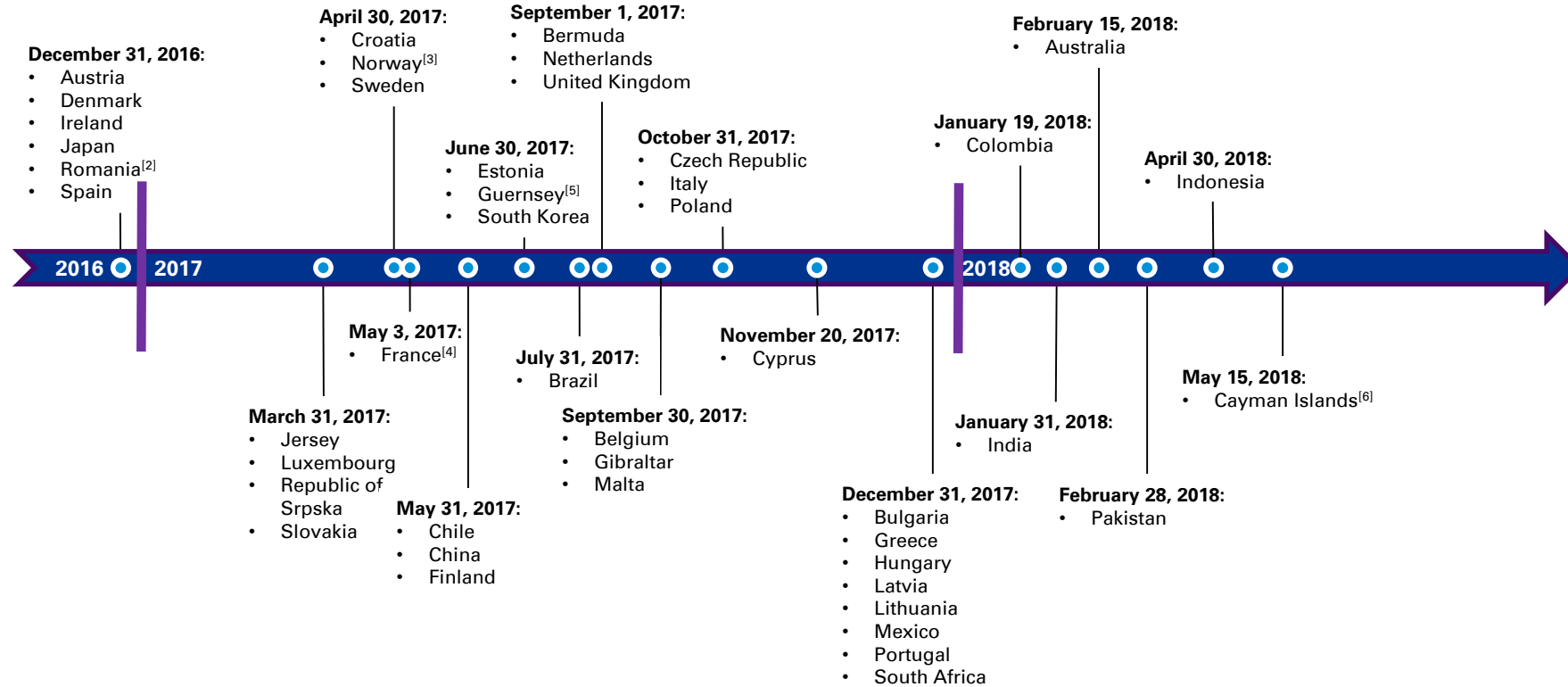
Information generally required in notification forms regarding local constituent entities on behalf of which a Country-by-Country report (“CbCR”) has been or will be filed:

- (i) name of the reporting entity;
- (ii) address;
- (iii) tax identification number; and
- (iv) fiscal year covered.

Please note that this document intends to reflect only the countries of which the implementation status is considered to be final. Information based on draft legislation has not been included in this overview. Updates, as compared to the previous version, have been marked in blue.

In this overview, we included the deadlines with regard to FY16, FY17, FY18, FY19 and FY20 in 2016, 2017, 2018, 2019, 2020, 2021 and 2022.

Timeline of Notification Deadlines with regard to FY16^[1]



^[1] All notification due dates are based on fiscal years that are equal to the calendar year.

^[2] Please refer to subsequent slides for the Romanian-specific CbCR notification deadlines.

^[3] Please refer to subsequent slides for the Norwegian-specific CbCR notification deadlines.

^[4] Please refer to subsequent slides for a France-specific alternative CIT return deadline, applicable for filing the CbCR notification.

^[5] Please refer to subsequent slides for the Guernsey-specific CbCR notification deadlines.

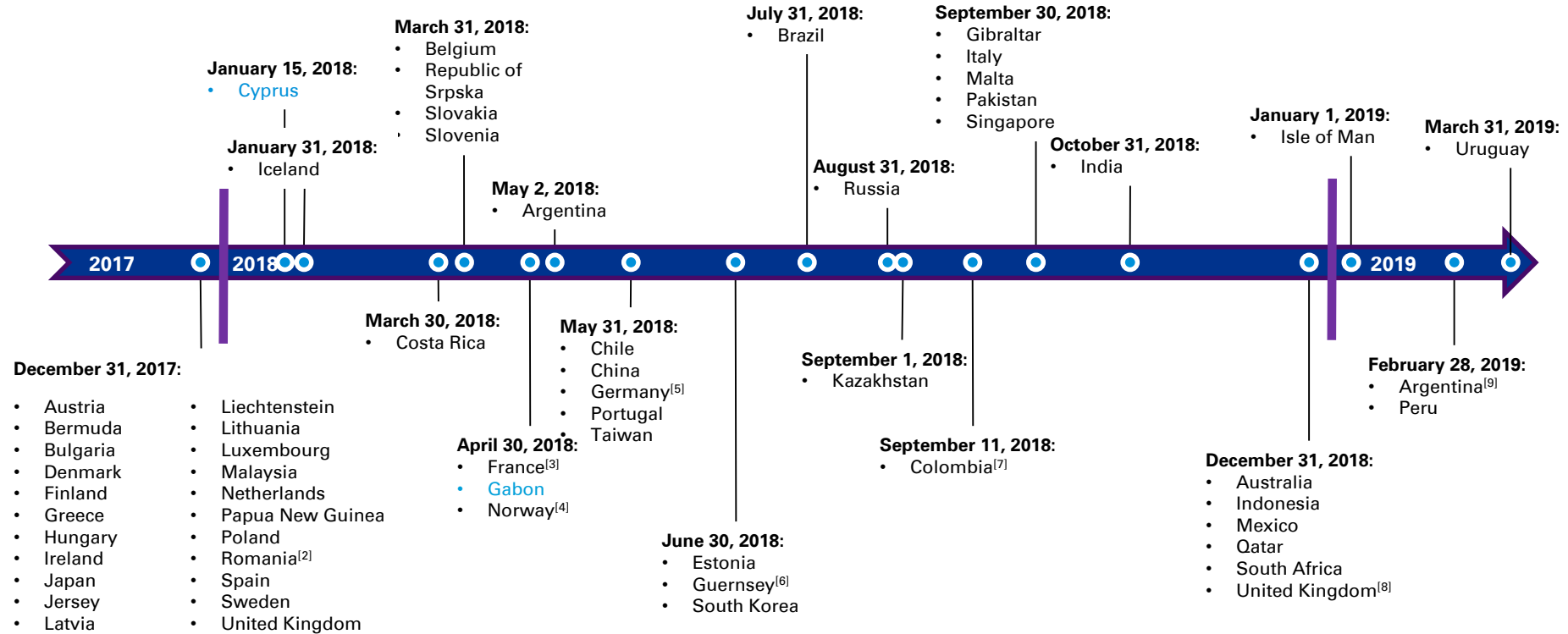
^[6] Please refer to subsequent slides for the Cayman Islands-specific CbCR notification deadlines.

* The following countries have (currently) no notification requirement (please also refer to subsequent slides for further detail):

- Bosnia and Herzegovina
- Canada

- New Zealand
- United States

Timeline of Notification Deadlines with regard to FY17^[1]



^[1] All notification due dates are based on fiscal years that are equal to the calendar year. The CbCR notifications should only be filed once in the Cayman Islands, Croatia and Czech Republic. In case of any amendments, a new notification should be filed. Please refer to subsequent slides for the specific CbCR notification deadlines.

^[2] Please refer to subsequent slides for the Romanian-specific CbCR notification deadlines.

^[3] Please refer to subsequent slides for a France-specific alternative CIT return deadline, applicable for filing the CbCR notification.

^[4] Please refer to subsequent slides for the Norwegian-specific CbCR notification deadlines.

^[5] Please refer to subsequent slides for the German-specific CbCR notification deadlines.

^[6] Please refer to subsequent slides for the Guernsey-specific CbCR notification deadlines.

^[7] Please refer to subsequent slides for the Colombian-specific CbCR notification deadlines.

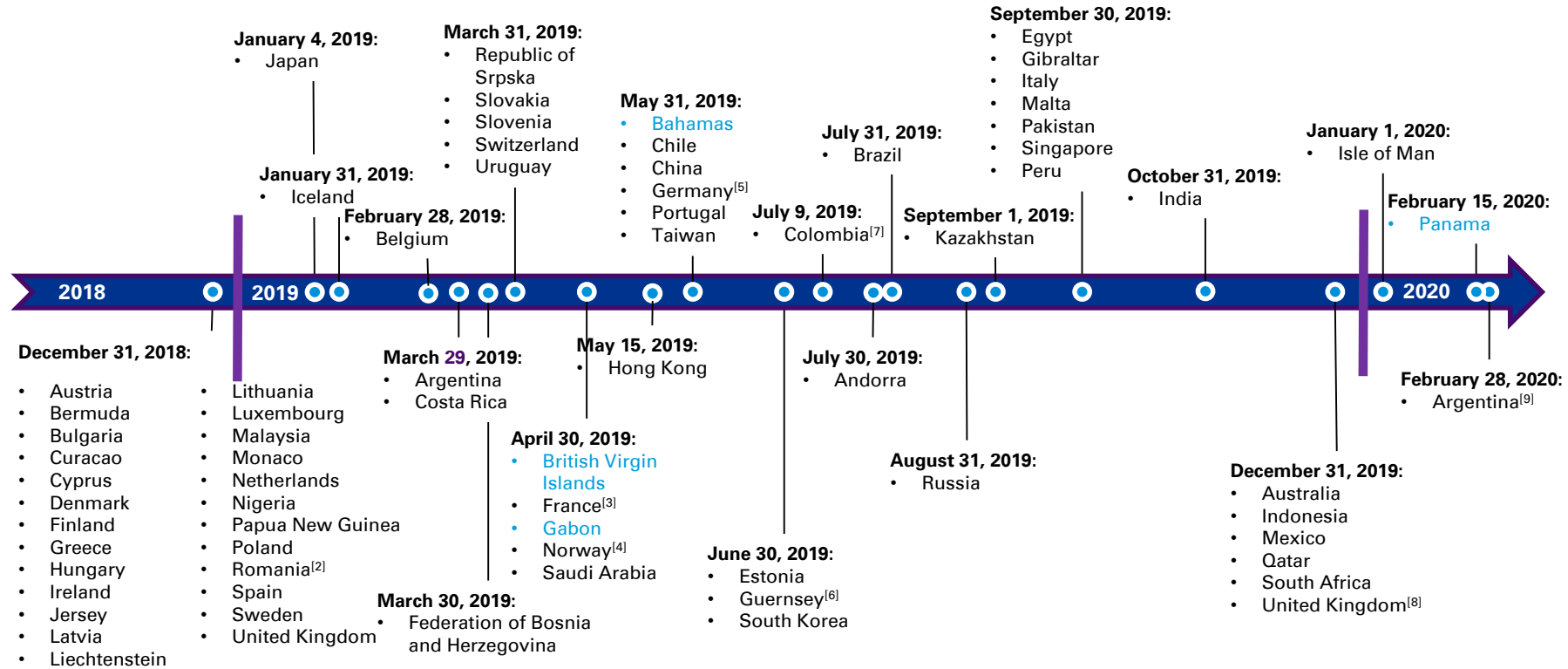
^[8] This notification deadline refers to the "second notification". Please refer to subsequent slides for the UK-specific CbCR notification deadlines.

^[9] This notification deadline refers to the "second notification". Please refer to subsequent slides for the Argentine-specific CbCR notification deadlines.

* The following countries have (currently) no notification requirement (please also refer to subsequent slides for further detail):

- Bosnia and Herzegovina
- Canada
- New Zealand
- United States
- Vietnam

Timeline of Notification Deadlines with regard to FY18^[1]



^[1] All notification due dates are based on fiscal years that are equal to the calendar year. The CbCR notifications should only be filed once in the Cayman Islands, Croatia and Czech Republic. In case of any amendments, a new notification should be filed. Please refer to subsequent slides for the specific CbCR notification deadlines.

^[2] Please refer to subsequent slides for the Romanian-specific CbCR notification deadlines.

^[3] Please refer to subsequent slides for a France-specific alternative CIT return deadline, applicable for filing the CbCR notification.

^[4] Please refer to subsequent slides for the Norwegian-specific CbCR notification deadlines.

^[5] Please refer to subsequent slides for the German-specific CbCR notification deadlines.

^[6] Please refer to subsequent slides for the Guernsey-specific CbCR notification deadlines.

^[7] Please refer to subsequent slides for the Colombian-specific CbCR notification deadlines.

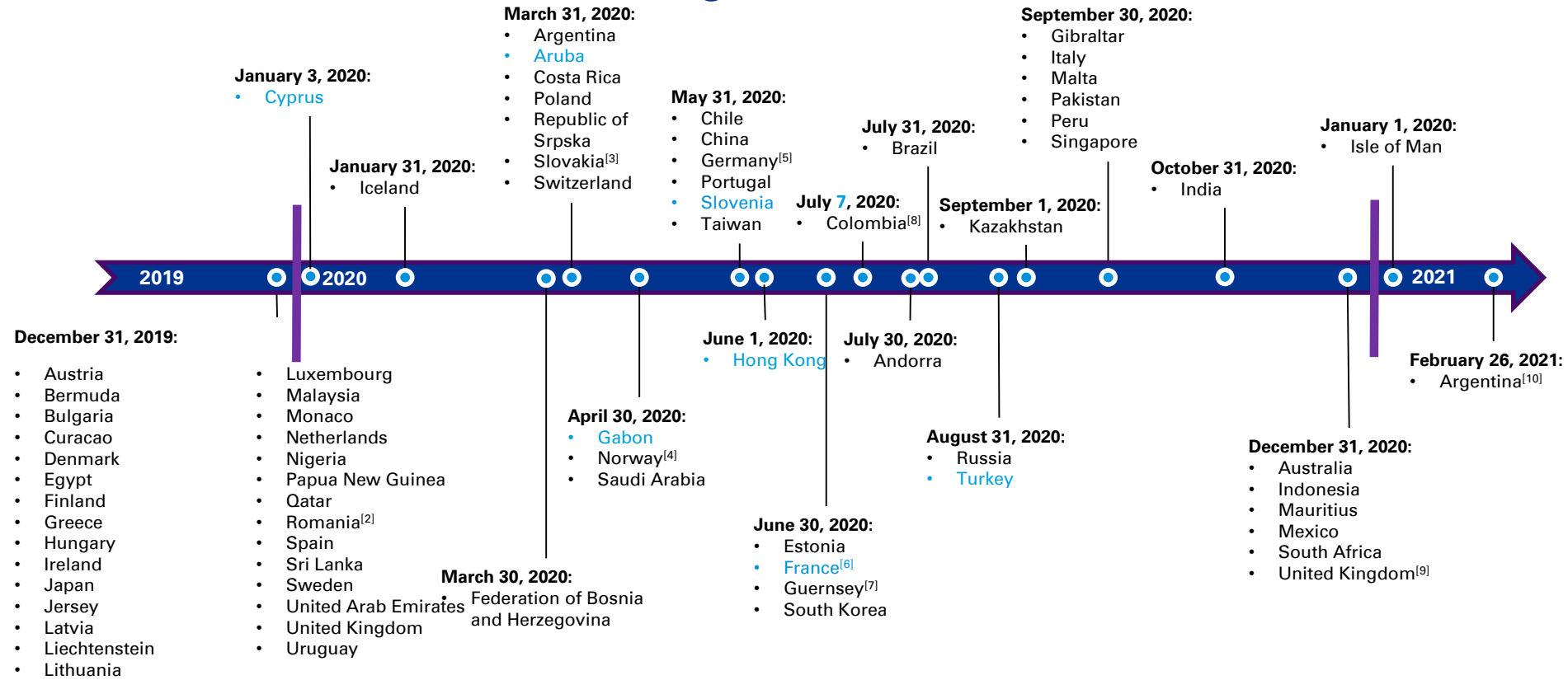
^[8] This notification deadline refers to the "second notification". Please refer to subsequent slides for the UK-specific CbCR notification deadlines.

^[9] This notification deadline refers to the "second notification". Please refer to subsequent slides for the Argentine-specific CbCR notification deadlines.

* The following countries have (currently) no notification requirement (please also refer to subsequent slides for further detail):

- Bosnia and Herzegovina
- Canada
- Cote d'Ivoire
- New Zealand
- United States
- Vietnam

Timeline of Notification Deadlines with regard to FY19^[1]



^[1] All notification due dates are based on fiscal years that are equal to the calendar year. The CbCR notifications should only be filed once in Belgium, British Virgin Islands, the Cayman Islands, Croatia, Czech Republic and Panama. In case of any amendments, a new notification should be filed. Please refer to subsequent slides for the specific CbCR notification deadlines.

^[2] Please refer to subsequent slides for the Romanian-specific CbCR notification deadlines.

^[3] Please refer to subsequent slides for the Slovakian-specific CbCR notification deadlines.

^[4] Please refer to subsequent slides for the Norwegian-specific CbCR notification deadlines.

^[5] Please refer to subsequent slides for the German-specific CbCR notification deadlines.

^[6] Please refer to subsequent slides for a France-specific alternative CIT return deadline, applicable for filing the CbCR notification.

^[7] Please refer to subsequent slides for the Guernsey-specific CbCR notification deadlines.

^[8] Please refer to subsequent slides for the Colombian-specific CbCR notification deadlines.

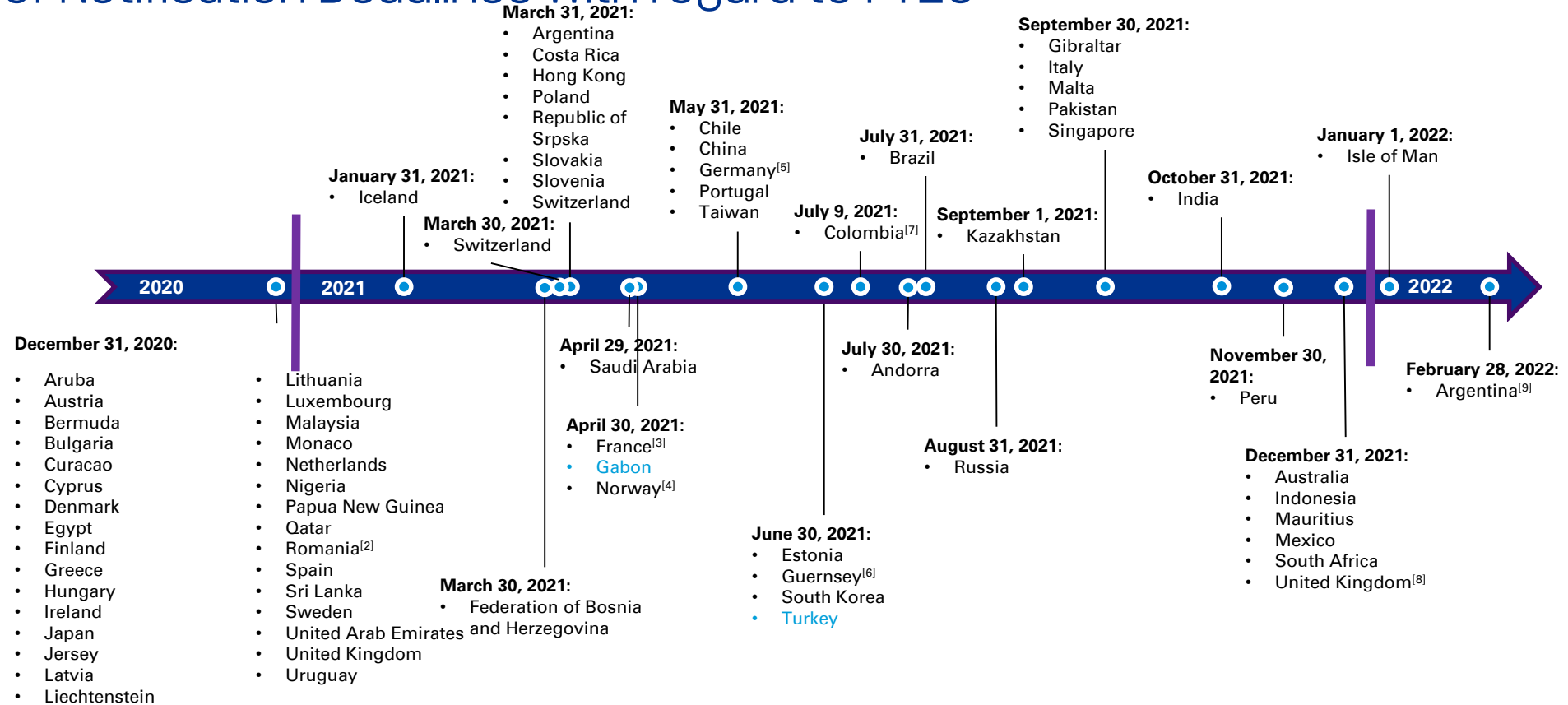
^[9] This notification deadline refers to the "second notification". Please refer to subsequent slides for the UK-specific CbCR notification deadlines.

^[10] This notification deadline refers to the "second notification". Please refer to subsequent slides for the Argentine-specific CbCR notification deadlines.

* The following countries have (currently) no notification requirement (please also refer to subsequent slides for further detail):

- Canada
- Cote d'Ivoire
- New Zealand
- United States
- Vietnam

Timeline of Notification Deadlines with regard to FY20^[1]



^[1] All notification due dates are based on fiscal years that are equal to the calendar year. The CbCR notifications should only be filed once in Belgium, British Virgin Islands the Cayman Islands, Croatia, Czech Republic and Panama. In case of any amendments, a new notification should be filed. Please refer to subsequent slides for the specific CbCR notification deadlines.

^[2] Please refer to subsequent slides for the Romanian-specific CbCR notification deadlines.

^[3] Please refer to subsequent slides for a France-specific alternative CIT return deadline, applicable for filing the CbCR notification.

^[4] Please refer to subsequent slides for the Norwegian-specific CbCR notification deadlines.

^[5] Please refer to subsequent slides for the German-specific CbCR notification deadlines.

^[6] Please refer to subsequent slides for the Guernsey-specific CbCR notification deadlines.

^[7] Please refer to subsequent slides for the Colombian-specific CbCR notification deadlines.

^[8] This notification deadline refers to the "second notification". Please refer to subsequent slides for the UK-specific CbCR notification deadlines.

^[9] This notification deadline refers to the "second notification". Please refer to subsequent slides for the Argentine-specific CbCR notification deadlines.

* The following countries have (currently) no notification requirement (please also refer to subsequent slides for further detail):

- Canada
- Cote d'Ivoire
- New Zealand
- Serbia
- United States
- Vietnam

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
Andorra	January 1, 2018	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ In general, the CIT return must be filed within six months and 30 days following the close of the fiscal year.
Argentina	January 1, 2017	✓	Notification should be filed by the last business day of the third month after fiscal year end of the UPE.	<ul style="list-style-type: none"> ■ In Argentina there is a second notification. This notification confirms that the report was filed. This notification is due by the last business day of the second month after the CbCR deadline. ❖ An extension was granted with respect to the first notification. The notification for the first reporting period (i.e. FY17) should have been filed no later than May 2, 2018.
Aruba	January 1, 2019	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ❖ An extension was granted with respect to the first notification (i.e. FY19). The notification should have been filed within 3 months after the last day of the fiscal year.
Australia	January 1, 2016	✓	Notification should be filed within 12 months following the last day of the fiscal year of the local entity.	<ul style="list-style-type: none"> ■ The notification should be included in the Local File. ❖ An extension was granted with respect to the first notification. The notification for the first reporting period (i.e. FY16) should have been filed no later than February 15, 2018.
Austria	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year of the UPE.	
Bahamas	January 1, 2018	✓	To be confirmed	<ul style="list-style-type: none"> ■ The deadline for filing the notification for FY18 was May 31, 2019. However, for FY18, it was noted that until the Competent Authority provides further information, no notification is required and no penalties apply. ■ For the others years, the deadline has to be determined.

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
Belgium	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year of the UPE.	<ul style="list-style-type: none"> ■ Belgium entities will no longer be required to file the notification annually, if the information already previously filed in the previous CbCR notifications remains the same. This change comes into force for periods ending on 31 December 2019 or later. ❖ An extension was granted with respect to the first notification. The notification for the first reporting period (i.e. FY16) should have been filed no later than September 30, 2017. ❖ An extension was granted with respect to the second notification. The notification for the second notification (i.e. FY17) should have been filed no later than March 31, 2018. ❖ An extension was granted with respect to the third notification. The notification for the third notification (i.e. FY18) should have been filed no later than February 28, 2019.
Bermuda	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ■ Ultimate parent entities ("UPE") and surrogate parent entities ("SPE") should file the notification. Constituent entities that are not the UPE or SPE do not need to notify. ❖ An extension was granted with respect to the first notification. The notification for the first reporting period (i.e. FY16) should have been filed no later than September 1, 2017. For reporting year ends after August 31, 2017 the general notification provisions shall apply.
Bosnia and Herzegovia (Federation of Bosnia and Herzegovina)	January 1, 2018	✓	Notification should be filed within 3 months minus 1 day after the last day of the fiscal year.	
Bosnia and Herzegovina (Republic of Srpska)	January 1, 2016	✓	Notification should be filed within 3 months after the last day of the fiscal year.	
Brazil	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The annual filing date of the tax return is generally due before the end of July.

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
British Virgin Islands	January 1, 2018	✓	Notification should be filed by the last day of the fiscal year of the group.	<ul style="list-style-type: none"> ■ The notification in the British Virgin Islands only has to be filed once. Only in case the information included in the notification would change, a new notification should be submitted. ❖ An extension was granted with respect to the first notification. The notification should have been filed before April 30, 2019.
Bulgaria	January 1, 2016 or January 1, 2017	✓	Notification should be filed by the last day of the fiscal year of the group.	<ul style="list-style-type: none"> ■ The CbCR regulations apply for fiscal years beginning on or after January 1, 2016 for UPEs or SPEs. For constituent entities, the rules apply for fiscal years commencing on or after January 1, 2017. ❖ An extension was granted with respect to the first notification. The notification for the first reporting period (reporting fiscal year commencing in 2016) should have been filed no later than December 31, 2017.
Canada	January 1, 2016	✗	N/A	<ul style="list-style-type: none"> ■ The legislation only contemplates the notification by a SPE to its local tax authority.
Cayman Islands	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year of the UPE.	<ul style="list-style-type: none"> ■ Any entity which subsequently becomes a constituent entity must file the CbCR notification before the end of its fiscal year. ❖ For the first reporting period only, if the reporting entity is resident in the Cayman Islands, the deadline was May 22, 2018. If the reporting entity is not resident in the Cayman Islands, the deadline was September 30, 2018.
Chile	January 1, 2016	✓	Notification must be submitted 30 days before the filing deadline of the CbCR.	<ul style="list-style-type: none"> ■ The CbCR must be filed no later than 6 months after the last day of the reporting fiscal year of the MNE group. ■ A Chilean entity only has to file the CbCR notification if the Chilean entity is filing the CbCR (either as an UPE or as a SPE).
China	January 1, 2016	✓	31 May following the fiscal year (when filing the CIT return).	

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
Colombia	January 1, 2016	✓	Notification should be filed on the same date as the deadline for the Master File and Local File.	<ul style="list-style-type: none"> ■ The submission date of the Transfer Pricing Documentation depends on the last digit of the taxpayers ID (between 9 July and 22 July 2019 with respect to FY18 and between 7 July and 21 July 2020 with respect to FY19). ❖ Regarding the first notification, the notification should have been filed before January 19, 2018.
Costa Rica	January 1, 2017	✓	Notification should be filed before the last working day of March.	<ul style="list-style-type: none"> ■ If the Costa Rica's entity is the UPE and/or is going to do the filing through a SPE, then it has to file the notification. If it is not the UPE, then no notification is required.
Cote d'Ivoire	January 1, 2018	✗	N/A	
Croatia	January 1, 2016	✓	Notification should be filed within 4 months after the last day of the fiscal year of the local entity.	<ul style="list-style-type: none"> ■ The notification in Croatia only has to be filed once. Only in case the information included in the notification would change, a new notification should be submitted.
Curacao	January 1, 2018	✓	Notification should be filed by the last day of the reporting fiscal year.	
Cyprus	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year of the UPE.	<ul style="list-style-type: none"> ❖ An extension was granted with respect to FY16 notification. The FY16 notification should have been filed no later than November 20, 2017. ❖ An extension was granted with respect to FY17 notification. In case the notification should have been filed no later than December 31, 2017, the deadline was extended to January 15, 2018. ❖ An extension was granted with respect to the FY19 notification. In case the notification should have been filed no later than December 31, 2019, the deadline was extended to January 3, 2020.
Czech Republic	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year of the UPE.	<ul style="list-style-type: none"> ■ The notification in Czech Republic only has to be filed once. Only in case the information included in the notification would change, a new notification should be submitted within 15 days from the day the change took effect. ❖ For the periods ending prior to 31 October 2017, the deadline was extended to 31 October 2017.

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
Denmark	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year of the local entity.	<ul style="list-style-type: none"> ■ For companies covered by Danish joint taxation, only the “administration company” is required to complete the CbCR notification form
Egypt	January 1, 2018	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ❖ An extension was granted with respect to the first notification. The notification for the first reporting period (i.e. FY18) should have been filed no later than September 30, 2019.
Estonia	January 1, 2016	✓	Notification should be filed within six months after the end of the financial year of the group.	
Finland	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year of the local entity.	<ul style="list-style-type: none"> ❖ An extension was granted with respect to the first notification. The notification for the first reporting period (i.e. FY16) should have been filed no later than May 31, 2017 (if the fiscal year has ended before that date).
France	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The annual filing date of the tax return is generally due 3 months after the end of the fiscal year, except if the company’s fiscal year is equal to the calendar year. If the company’s fiscal year is equal to the calendar year, the tax return is due 4 months after the end of the fiscal year. ■ With respect to FY16, the tax return was due on May 3, 2017 (paper filed tax return) or May 18, 2017 (electronically filed tax return). ■ An extension was granted with respect to the notification for FY19 since the deadline for submitting the tax return was postponed to June 30, 2020 for the fiscal years ending in December 2019, January 2020 and February 2020. Therefore, the notification for FY19 should have been filed before June 30, 2020.
Gabon	January 1, 2017	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The annual filing date of the tax return is generally due on April 30 after the fiscal year end of the local entity.

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
Germany	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The CbCR requirements apply for fiscal years beginning after December 31, 2015. Surrogate rules and filing obligation for local entity will only apply with one year delay. ■ The CbCR Notification requirements apply as from January 1, 2017. With respect to the first notification, the deadlines were May 31, 2018 or December 31, 2018 (if the CIT return is prepared by a professional advisor).
Gibraltar	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ All constituent entities that are resident in Gibraltar are required to notify the Commissioner of Income Tax whether they are an UPE, a SPE, a constituent entity required to file a CbCR or a constituent entity not filing a CbCR. ■ The annual filing date of the tax return is generally due within 9 months after the accounting period.
Greece	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year of the UPE.	<ul style="list-style-type: none"> ❖ An extension was granted with respect to the first notification. The notification for the first reporting period (i.e. FY16) should have been filed no later than December 31, 2017.
Guernsey	January 1, 2016	✓	Notification should be filed within 6 months from the last day of reporting year or the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ If the Guernsey UPE or SPE will file the CbCR, it is required to file the notification no later than 6 months from the last day of the reporting year of the group. ■ If the Guernsey entity is a constituent entity of the group, the notification should be included in the corporate income tax return. In general, the due date of the corporate income tax return is November 30 following the fiscal year end.
Hong Kong	January 1, 2018	✓	Notification should be filed within 3 months from the last day of the reporting year of the UPE.	<ul style="list-style-type: none"> ■ Reportable groups with Hong Kong tax-residents UPEs may voluntarily file the CbCR for accounting period beginning on or after January 1, 2016 but before January 1, 2018. ❖ An extension was granted with respect to the first notification. The notification for FY18 should have been filed no later than May 15, 2019. ❖ An extension was granted with respect to the FY19 notification to companies with an accounting period that ended between December 31, 2019 and February 29, 2020 to June 1, 2020.

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
Hungary	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year of the UPE.	<ul style="list-style-type: none"> ■ A Hungarian resident entity (if not the parent, or reporting entity) has to file the notification. ❖ An extension was granted with respect to the first notification. The notification for the first reporting period (i.e. FY16) should have been filed no later than December 31, 2017.
Iceland	January 1, 2017	✓	Notification should be filed within 1 month from the last day of the reporting year of the local entity.	
India	April 1, 2016	✓	The notification should be filed on or before sixty days prior to the date of filing the CbCR.	<ul style="list-style-type: none"> ■ The due date for filing the CbCR would be 12 months after the fiscal year end of the UPE. The CbCR should be filed before November 30 in case the CbCR should be filed in India. ❖ An extension was granted with respect to the FY16-17 notification to January 31, 2018. ❖ An extension is granted with respect to the notifications originally due between March 20, 2020 and June 29, 2020 to June 30, 2020.
Indonesia	January 1, 2016	✓	Notification should be filed within 12 months following the last day of the fiscal year of the local entity.	<ul style="list-style-type: none"> ❖ An extension was granted with respect to the first notification. The notification for FY16 should have been filed within 16 months following the last day of the fiscal year.
Ireland	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ■ If there is more than one domestic Irish constituent entity for CbCR purposes, the group may nominate one Irish entity to make notification on behalf of all other Irish constituent entities.
Isle of Man	January 1, 2017	✓	Notification must be provided within 12 months and a day following the last day of the fiscal year of the group.	<ul style="list-style-type: none"> ■ Notification should be included in the CIT return. ■ Where the fiscal year of the MNE group and the fiscal year of the local entity are different, and the local entity's CIT return is subject to a later filing date, then the local entity should contact the Isle of Man Income Tax Division.

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
Italy	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The annual filing date of the tax return is generally due within 9 months after the year end. ❖ An extension was granted with respect to the first notification. The notification for the first reporting period (i.e. FY16) should have been filed no later than October 31, 2017.
Japan	April 1, 2016	✓	Notification should be filed by the last day of the fiscal year of the UPE.	<ul style="list-style-type: none"> ■ If there are several Japanese entities and PEs, it is sufficient to file one notification if one of the corporations submits information of the other entities and PEs on behalf of those which it represents. ■ For fiscal years starting between January 1, 2016 and March 31, 2016, there was no notification requirement.
Jersey	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year.	<ul style="list-style-type: none"> ❖ An extension was granted with respect to the first notification. The deadline was extended to the later of 31 March 2017 or end of the accounting period in respect of which the CbCR must be filed.
Kazakhstan	January 1, 2016	✓	September 1 of the year following the reporting year.	<ul style="list-style-type: none"> ■ The law provisions on the CbCR notifications entered into force on January 1, 2018.
Kingdom of Saudi Arabia	January 1, 2018	✓	Notification should be filed within 120 days after the reporting fiscal year.	
Latvia	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year of the local entity.	<ul style="list-style-type: none"> ❖ An extension was granted with respect to the first notification. The notification for the first reporting period (i.e. FY16) should have been filed no later than December 31, 2017.
Liechtenstein	January 1, 2017	✓	Notification should be filed by the last day of the reporting fiscal year.	
Lithuania	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year of the UPE.	<ul style="list-style-type: none"> ❖ An extension was granted with respect to the first notification. The notification for the first reporting period (i.e. FY16) should have been filed no later than December 31, 2017.

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
Luxembourg	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year of the UPE.	❖ An extension was granted with respect to the first notification. The notification for the groups having a fiscal year end December, 2016 should have been filed no later than March 31, 2017.
Malaysia	January 1, 2017	✓	Notification should be filed by the last day of the reporting fiscal year of the UPE.	❖ An extension was granted with respect to the notifications that should have been filed on March 31, 2020 or April 30, 2020. These notifications, should have been filed no later than May 31, 2020.
Malta	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	■ The annual filing date of the tax return is generally due within 9 months after the accounting period.
Mauritius	July 1, 2018	✓	Notification should be filed within 12 months following the last day of the fiscal year of the group.	
Mexico	January 1, 2016	✓	Notification should be filed within 12 months following the last day of the fiscal year.	■ There is a notification requirement for Mexican PEs and subsidiaries, if they are designated by the UPE to submit the CbCR on behalf of the group.
Monaco	January 1, 2018	✓	Notification should be filed by the last day of the fiscal year of the UPE.	
Netherlands	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year of the UPE.	❖ An extension was granted with respect to the first notification. For the fiscal year ending before September 1, 2017, a notification extension was granted until September 1, 2017.
New Zealand	January 1, 2016	✗	N/A	
Nigeria	January 1, 2018	✓	Notification should be filed by the last day of the fiscal year of the UPE.	

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
Norway	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The notification will be part of the annual tax reporting of the company. ■ For E&P upstream entities, the deadline for filing the annual tax return is April 30 the year after the income year. For other entities the deadline is May 31. ❖ An extension was granted with respect to the notification for FY19 for non-E&P upstream entities since the deadline for submitting the tax return was postponed to August 31, 2020. Therefore, the notification for FY19 for non-E&P upstream entities should be filed before August 31, 2020.
Pakistan	July 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The CbCR notification requirements are effective as of FY17 (1 July 2016 to 30 June 2017). For entities following a January to December year, the year ended December 31, 2016 is construed as FY17. ■ The annual filing date of the tax return is generally due by the end of September. ❖ An extension was granted with respect to the first notification. With respect to the FY17, the notification was due by February 28, 2018.
Panama	January 1, 2018	✓	Notification should be filed by the last day of the fiscal year of the UPE.	<ul style="list-style-type: none"> ■ The notification in Panama only has to be filed once. Only in case the information included in the notification would change, a new notification should be submitted by the last day of the fiscal year. ❖ An extension was granted with respect to the first notification. For the first notification (FY18), the deadline was due by February 15, 2020.
Papua New Guinea	January 1, 2017	✓	Notification should be filed by the last day of the fiscal year.	
Peru	January 1, 2017	✓	Notification should be filed by the last day of the month previous to the deadline for filing the CbCR.	<ul style="list-style-type: none"> ❖ An extension was granted with respect to the notification for FY17. The notification should have been filed no later than February 28, 2019. ❖ For now, it is the assumption that the FY18 notification should be filed no later than 30 September, 2019. However, we understand that a potential extension is pending.

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
Poland	January 1, 2016 or January 1, 2017	✓	As from FY19 the notification should be filed within 3 months after the last day of the fiscal year of the group.	<ul style="list-style-type: none"> ■ If CbCR is filed by an ultimate parent located in Poland, the first year would be the fiscal year beginning on or after 1 January 2016, but no later than on 31 December 2016. If CbCR is filed by a subsidiary located in Poland, the first year would be the fiscal year beginning on or after 1 January 2017, but no later than on 31 December 2017 (with a provision that subsidiaries might - but are not required to - file CbCR for the earlier fiscal year, i.e. beginning on or after 1 January 2016). ■ With respect to the notification to be filed for the year FY17 and FY18, the notifications should have been filed by the last day of the fiscal year. ❖ An extension was granted with respect to the first notification. For the fiscal year beginning after December 31, 2015 but no later than on December 31, 2016, the notification should have been filed within 10 months after the end of that period.
Portugal	January 1, 2016	✓	Notification should be filed by the last day of the fifth month after the end of the fiscal year of the local entity.	<ul style="list-style-type: none"> ❖ An extension was granted with respect to the first notification. The notification for the groups having a fiscal year end December, 2016 should have been filed no later than December 31, 2017.
Qatar	January 1, 2017	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ■ The filing of notifications and the CbCRs by constituent entities resident in Qatar which are not the UPEs, have been suspended until further notice. ❖ An extension was granted with respect to the first notification (i.e. FY17). This notification should have been filed within 12 months following the last day of the fiscal year. ❖ An extension was granted with respect to the second notification (i.e. FY18). This notification should have been filed within 12 months following the last day of the fiscal year.
Romania	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year of the group, but no later than the deadline for submitting its annual corporate tax return.	<ul style="list-style-type: none"> ■ The annual filing date of the tax return is generally due on the 25th day of the third month following the end of the tax year.

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
Russia	January 1, 2017	✓	Notification should be filed within 8 months after the end of the last fiscal year of the UPE.	<ul style="list-style-type: none"> Voluntarily filing the notification for FY16 is allowed. If the notification for FY16 will be voluntarily filed, the deadline was December 31, 2017
Serbia	January 1, 2020	✗	N/A	<ul style="list-style-type: none"> It has not yet been determined whether a notification should be filed.
Singapore	January 1, 2017	✓	Three months before the filing deadline of the CbCR.	<ul style="list-style-type: none"> The tax authorities will send letters to Reporting Entities notifying them of their obligation to file a CbC report. If Reporting Entities who are required to file a CbC report (i.e. UPEs of Singapore headquartered MNEs) have not received a letter, they must notify the tax authorities at least three months before the filing deadline. The CbC report must be filed no later than 12 months after the fiscal year end of the UPE.
Slovakia	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> The annual filing date of the tax return is generally due within 3 months after the fiscal year end. The notification in Slovakia only has to be filed once. Only in case the information included in the notification would change, a new notification should be submitted. An extension is granted with respect to the notification for FY19 since the deadline for submitting the tax return was postponed to the end of the calendar month following the end of the pandemic period. Therefore, the notification for FY19 should be filed by the end of the calendar month following the end of the pandemic period.
Slovenia	January 1, 2016 or January 1, 2017	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> The CbCR regulations apply for fiscal years beginning on or after January 1, 2016 if the UPE is resident in Slovenia. The CbCR regulations apply for fiscal years beginning on or after January 1, 2017 for SPEs or other reporting entities. The CbCR notification requirements apply as from January 1, 2017. The annual filing date of the tax return is due on March 31 if the fiscal year is equal to the calendar year. Otherwise, the tax return is due within 30 days after the fiscal year end. An extension was granted with respect to the notification for FY19 since the deadline for submitting the tax return was postponed to May 31, 2020. Therefore, the notification for FY19 should have been filed before May 31, 2020.

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
South Africa	January 1, 2016	✓	Notification should be filed within 12 months following the last day of the fiscal year of the group.	
South Korea	January 1, 2016	✓	Notification should be submitted within 6 months after the fiscal year end of the local entity.	
Spain	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	
Sri Lanka	April 1, 2019	✓	Notification should be filed by the last day of the fiscal year of the UPE.	
Sweden	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year of the UPE.	❖ An extension was granted for financial years which have ended before April 1, 2017. The notification should have been filed before April 30, 2017.
Switzerland	January 1, 2018	✓	Notification should be filed within 90 days after the fiscal year end.	<ul style="list-style-type: none"> ■ For years prior to FY18, Swiss UPEs can file their CbCR voluntarily with the Swiss competent authorities. Such voluntary filing is only available for Swiss MNEs and its Swiss subsidiaries for FY16 and FY17. ■ For FY17, in case of voluntary disclosure, notification needs to be filing at the latest when handing the report to the Swiss Tax Authorities. ■ Notifications only need to be made by Swiss UPEs and SPEs that will file the CbCR in Switzerland.
Taiwan	January 1, 2017	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The annual filing date of the tax return is generally due within 5 months after the fiscal year end.
Turkey	January 1, 2019	✓	June 30.	❖ An extension is granted with respect to the notification for FY19. For FY19, the notification should be filed before August 31, 2020.

Source: KPMG International member firms

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes
		Required	Main rule - deadline	
United Arab Emirates	January 1, 2019	✓	Notification should be filed by the last day of the fiscal year of the UPE.	
United Kingdom	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ■ In the United Kingdom there is a second notification. This notification confirms where and when the report was actually filed. This notification should be made after the report is filed, but within 12 months of the end of the accounting period. A second notification to HMRC may or may not be due depending on the MNE group's circumstances.^[1] ❖ An extension was granted with respect to the first notification. Regarding the first CbCR notification, for reporting periods ending before September 1, 2017, the deadline for the notification was extended to September 1, 2017.
United States	June 30, 2016	✗	N/A	
Uruguay	January 1, 2017	✓	Notification should be filed by the last day of the fiscal year.	❖ An extension was granted with respect to the fiscal years ending between 31 December 2017 and 28 February 2019. The notification deadline was 31 March 2019.
Vietnam	Fiscal years ended on or after 1 May 2017	✗	N/A	

[1] <https://home.kpmg.com/uk/en/home/insights/2018/08/tmd-cbc-reporting-filing-notification-with-hmrc.html>

Source: KPMG International member firms

Countries that signed the MCAA^[1] on CbC Reporting

Andorra	Czech Republic	Japan	Poland
Anguilla	Denmark	Jersey	Portugal
Argentina	Estonia	Kazakhstan	Qatar
Australia	Finland	Korea	Romania
Austria	France	Latvia	Russian Federation
Bahamas	Gabon	Liechtenstein	San Marino
Bahrein	Georgia	Lithuania	Saudi Arabia
Belgium	Germany	Luxembourg	Senegal
Belize	Gibraltar	Malaysia	Seychelles
Bermuda	Greece	Malta	Singapore
Brazil	Guernsey	Mauritius	Slovak Republic
British Virgin Islands	Haiti	Mexico	Slovenia
Bulgaria	Hong Kong, China	Monaco	South Africa
Canada	Hungary	Morocco	Spain
Cayman Islands	Iceland	Netherlands	Sweden
Chile	India	New Zealand	Switzerland
China (People's republic of)	Indonesia	Nigeria	Tunisia
Colombia	Ireland	Norway	Turks and Caicos Islands
Costa Rica	Isle of Man	Pakistan	United Arab Emirates
Croatia	Israel	Panama	United Kingdom
Curaçao	Italy	Peru	Uruguay
Cyprus			

^[1] The Multilateral Competent Authority Agreement ("the MCAA") is a multilateral framework agreement that provides a standardized and efficient mechanism to facilitate the automatic exchange of information in accordance with the Standard for Automatic Exchange of Financial Information in Tax Matters. It avoids the need for several bilateral agreements to be concluded.

Please note, however, that the countries that signed the MCAA, could decide with which countries the CbC reports will be exchanged. In short, when a country signed the MCAA, this does not imply that the CbC reports will be exchanged with all countries that signed the MCAA. Please check the [OECD website](https://www.oecd.org/tax/automatic-exchange/about-automatic-exchange/CbC-MCAA-Signatories.pdf) for the latest status of the exchange relationships.

Source: OECD, <https://www.oecd.org/tax/automatic-exchange/about-automatic-exchange/CbC-MCAA-Signatories.pdf>

Last updated:
May 7, 2019

Total
85 countries



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