



Meijburg & Co  
Tax Lawyers

# Country-by-Country

# Reporting:

# Notifications

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# Notifications

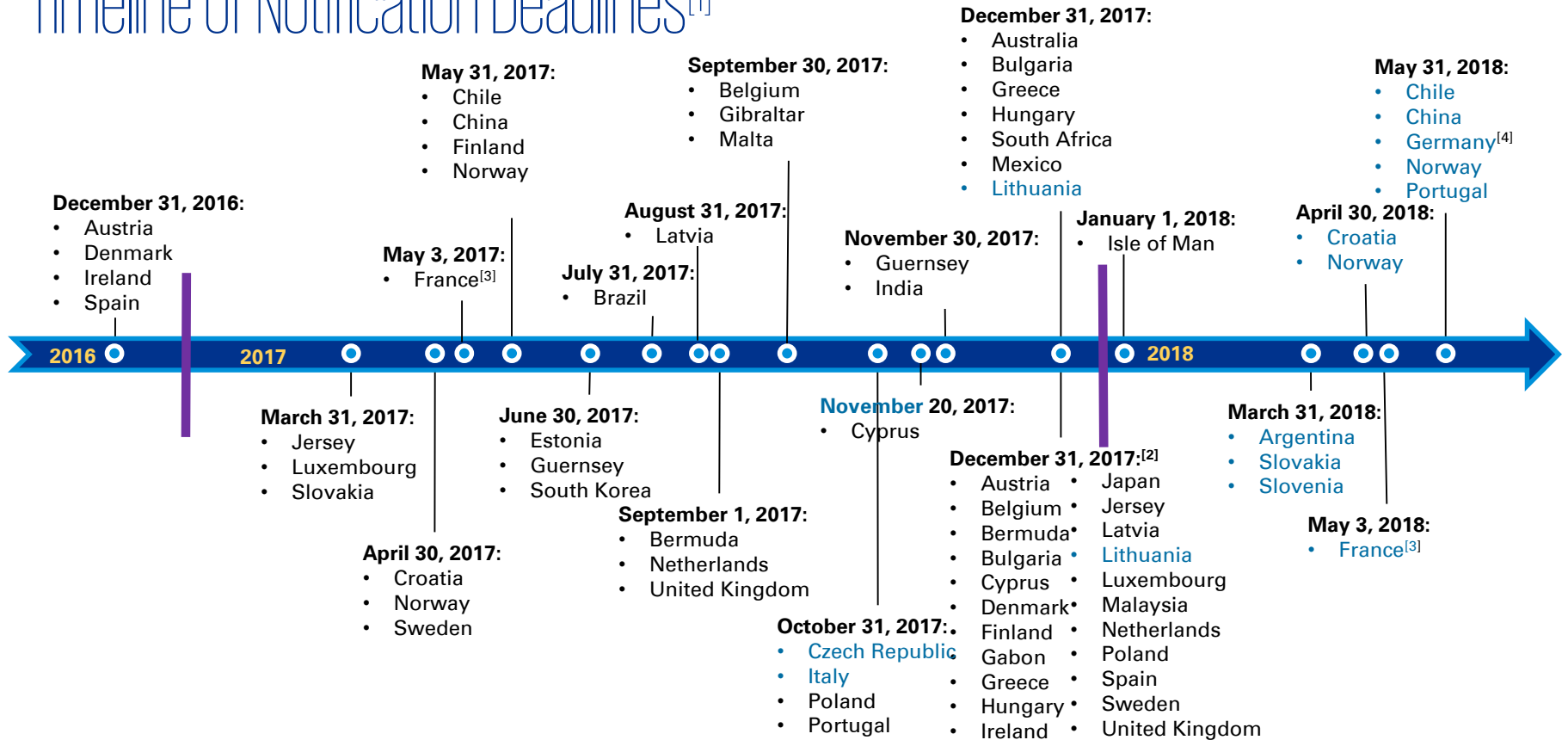
**OECD Model Rule, Article 3. *Notifications*. Where a Constituent Entity of an MNE Group that is . . . not the Ultimate Parent Entity nor the Surrogate Parent Entity, it shall notify the [Country Tax Administration] of the identity and tax residence of the Reporting Entity, no later than [the last day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

# Timeline of Notification Deadlines<sup>[1]</sup>



<sup>[1]</sup> Unless indicated otherwise, the overview shows the CbCR notification requirements for the reporting period of 2016.

<sup>[2]</sup> These December 31, 2017 CbCR notification requirements relate to reporting period of 2017.

<sup>[3]</sup> Please refer to subsequent slides for a France-specific alternative CIT return deadline, applicable for filing the CbCR notification

<sup>[4]</sup> Please refer to subsequent slides for the German-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
- China
- Colombia
- Indonesia
- Liechtenstein
- Mexico
- Pakistan
- Peru
- Singapore
- United States
- Uruguay
- Vietnam

# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Argentina</b>	January 1, 2017	✓	March 30, 2018	<ul style="list-style-type: none"> <li>■ Notifications must be submitted by the last business day of the third month after fiscal year end.</li> </ul>
<b>Australia</b>	January 1, 2016	✓	December 31, 2017	<ul style="list-style-type: none"> <li>■ The Australian entity will need to disclose in the Local File that it is filing CbCR as a surrogate and which entity will be lodging the CbCR and MF. Deadline will follow the LF filing deadlines, which is within 12 months of close of the income year of the Australian entity.</li> </ul>
<b>Austria</b>	January 1, 2016	✓	December 31, 2016	<ul style="list-style-type: none"> <li>■ The constituent entity in Austria shall notify tax authorities whether it is the ultimate parent entity.</li> <li>■ The notification shall be submitted in writing and in German.</li> <li>■ No specific form in the TPD; however, the Austrian Federal Ministry of Finance has published the form VPDG 1 on its homepage. This paper form can be used to meet the notification requirements relating to the CbCR notification obligations.</li> <li>■ Notification due by the last day of the fiscal year.</li> </ul>

*\*All notification due dates are based on fiscal years that are equal to the calendar year*

# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Belgium</b>	January 1, 2016	✓	September 30, 2017	<ul style="list-style-type: none"> <li>■ As foreseen in the Law of July 1, 2016, each constituent entity, part of a MNE which falls under the CbC requirements, should notify the Belgian tax authorities before the end of the fiscal year the following: (i) whether the Belgian entity is the filing entity, and if not, who will be the filing entity within the group (e.g. the ultimate parent entity or a surrogate parent entity); and (ii) where applicable, reasons why the CbCR filing will not be performed by the ultimate parent entity or a surrogate parent entity.</li> <li>❖ The CbCR notification form submission will only have to be performed for the first time by September 30, 2017. This is an extension of the due date compared to what had initially been announced in the law (i.e., a notification requirement by the end of the fiscal year).</li> </ul>
<b>Bermuda</b>	January 1, 2016	✓	September 1, 2017	<ul style="list-style-type: none"> <li>■ Notification shall be submitted by the last day of the reporting fiscal year.</li> <li>■ Ultimate parent entities and surrogate parent entities need to notify of their obligation to file through the Tax Information Reporting Portal.</li> <li>❖ The Bermuda Ministry of Finance has confirmed it will grant a one-off extension as regards to the notification requirements under CbCR MCAA Annex 1 to 1 September 2017. For reporting year ends after 31 August 2017 the general notification provisions shall apply.</li> </ul>
<b>Bosnia and Herzegovina</b>	January 1, 2016	✗	N/A	<ul style="list-style-type: none"> <li>■ No notification due.</li> </ul>

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# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Bulgaria</b>	January 1, 2016 or January 1, 2017	✓	December 31, 2017	<ul style="list-style-type: none"> <li>■ The CbCR regulations apply for fiscal years beginning on or after January 1, 2016 for ultimate parent entities or surrogate parent entities. For constituent entities, the rules apply for fiscal years commencing on or after January, 1 2017.</li> <li>■ The CbCR notifications shall be provided no later than the last day of the reporting fiscal year of the Group.</li> <li>❖ The notification for the first reporting period (reporting fiscal year commencing in 2016) shall be provided to the revenue authorities no later than 31 December 2017.</li> </ul>
<b>Brazil</b>	January 1, 2016	✓	July 31, 2017	<ul style="list-style-type: none"> <li>■ The Brazilian constituent entity must notify Brazilian tax authorities whether it is the ultimate parent entity, Controlling Entity of an MNE, or surrogate parent entity. If none of these, the Brazilian entity must notify the tax authorities of the reporting entity for the MNE group.</li> <li>■ Notification is due by the annual filing date of the tax return for the relevant fiscal year.</li> <li>■ The filing of the notification is sufficient, provided a MCAA is executed before December 31, 2017. Otherwise the Brazilian subsidiary will have to amend the CIT return within 60 days after December 31, 2017 to file the CbCR or to indicate a surrogate entity.</li> </ul>
<b>Canada</b>	January 1, 2016	✗	N/A	<ul style="list-style-type: none"> <li>■ No notification due.</li> </ul>

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# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Czech Republic</b>	January 1, 2016	✓	October 31, 2017	<ul style="list-style-type: none"> <li>■ The CbCR notification must be submitted no later than October 31, 2017.</li> </ul>
<b>Chile</b>	January 1, 2016	✓	May 31, 2017	<ul style="list-style-type: none"> <li>■ Chile's tax authorities, the Chilean IRS, issued Resolution No. 126, which establishes an obligation to file Transfer Pricing Affidavit No. 1937 (i.e., the CbCR).</li> <li>■ The Resolution allows a different group entity to submit the CbCR to the IRS, and notice of such appointment must be given to the relevant Regional Bureau of the IRS within 30 days of the CbCR due date. The process for making the appointment is included in Appendix 5 of the Resolution.</li> <li>■ A Chilean entity only has to file the CbCR notification if the Chilean entity is filing the CbCR (either as a parent entity or as a surrogate parent entity). The CbCR must be filed by the last business day of June 2017 (or September 2017 if an extension is requested). Therefore, the notification must be submitted by May 31, 2017, which is 30 days before June 30, 2017.</li> </ul>
<b>China</b>	January 1, 2016	✓	May 31, 2017	<ul style="list-style-type: none"> <li>■ The local Chinese entity needs to notify the name of its ultimate holding company to the local tax authority on RTP Form. The RTP Form should be filed before 31 May each year.</li> <li>■ There is no explicit requirement to notify the local tax authority that the filing requirement will be satisfied through a parent/surrogate filing.</li> </ul>

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# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Colombia</b>	January 1, 2016	✘	N/A	<ul style="list-style-type: none"> <li>■ No notification due.</li> </ul>
<b>Croatia</b>	January 1, 2016	✓	April 30, 2017	<ul style="list-style-type: none"> <li>■ CbCR notification should be made to the Croatian Tax Authorities within 4 months after the last day of the tax period. Croatian subsidiaries are required to notify the Croatian Tax Authorities on their status in the Group and on Group company responsible for submitting CbCR for the whole group.</li> </ul>
<b>Cyprus</b>	January 1, 2016	✓	November 20, 2017	<ul style="list-style-type: none"> <li>■ Effective January 1, 2016, any constituent company of an MNE Group that is a tax resident of Cyprus, shall notify the Cyprus Tax Authorities whether it is the ultimate parent entity or the surrogate parent entity, no later than the last day of the reporting fiscal year of such MNE group.</li> <li>❖ The first notification has been extended and will take place on the <b>November 20, 2017</b>.</li> </ul>

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# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
Denmark	January 1, 2016	✓	December 31, 2016	<ul style="list-style-type: none"> <li>■ The Danish entity must provide notification in a digital form to the Danish tax authorities (SKAT) no later than the end of the fiscal year for which the CbCR must be submitted.</li> <li>■ The notification is to be submitted through Form 05.034, which is available on the SKAT website and must be uploaded through SKAT's secure digital communication line.</li> <li>■ The notification is required for all Danish companies / foundations / associations and permanent establishments that form part of a group subject to prepare and submit the CbCR. For companies covered by Danish joint taxation, only the "administration company" is required to complete the CbCR notification form and provide the form to SKAT. Taxpayers that have already submitted a CbCR notification to SKAT and received a receipt are not required to re-file the notification on the new form.</li> <li>■ The notification is due by the last day of the fiscal year and must be provided in either Danish, English, Swedish, or Norwegian.</li> <li>■ The information concerning the identity of the group company must include its "full" name, address, tax jurisdiction, and company number (CVR). Foreign companies must provide a tax identification number for the tax jurisdiction in question.</li> <li>■ Going forward, SKAT must be notified if there is a change in circumstances no longer requiring the submission of the CbCR (in other words, the annual requirements for CbCR cease to exist).</li> </ul>

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Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Estonia</b>	January 1, 2016	✓	June 30, 2017	<ul style="list-style-type: none"> <li>■ The entity needs to notify the local tax authority within six months after the end of the entity's reported financial year.</li> </ul>
<b>Finland</b>	January 1, 2016	✓	May 31, 2017	<ul style="list-style-type: none"> <li>■ In Finland, the CbCR requirements concern fiscal years starting on or after January 1, 2016.</li> <li>■ Finnish entities belonging to a taxpayer group that is required to file a CbCR will need to notify the Finnish tax administration as to which member of the group will file the CbCR.</li> <li>■ After the first year, the CbCR notification must be submitted by the end of fiscal year to be reported.</li> <li>❖ The first CbCR notification must be submitted no later than May 31, 2017, if the fiscal year has ended before that date.</li> </ul>

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# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
France	January 1, 2016	✓	<p>May 3, 2017 (paper filed tax return due date)</p> <p>or</p> <p>May 18, 2017 (electronically filed tax return due date)</p>	<ul style="list-style-type: none"> <li>■ If a legal entity established in France is the parent entity of a Group and if the entity files the CbCR: the entity should check a box stating this information on its tax return.</li> <li>■ If a legal entity established in France is the subsidiary of a group subject to the CbCR obligations and if the entity filing the CbCR is located in a country mentioned in a list to be published by the French Tax Authorities (FTA) – the said list is not yet published by the FTA but we suspect the countries to be the same as the ones which signed a Convention on Mutual Administrative Assistance (MCAA) with France: the entity is not required to mention any CbCR information on its tax return. The entity could however indicate the legal name and address of the entity filing the CbCR on its tax return.</li> <li>■ If a legal entity established in France is the subsidiary of a group subject to the CbCR obligations and if the entity filing the CbCR is not located in a country mentioned in a specific list to be published by the FTA: the entity should indicate the legal name and address of the entity filing the CbCR on its tax return.</li> <li>■ With respect to fiscal years ended December 31, 2016, French legal entities should file their tax return no later than May 3, 2017 (if paper filed) or May 18, 2017 (if electronically filed).</li> <li>■ The CbCR French form (form 2258-SD) is expected to be filed electronically in French language no later than December 31, 2017.</li> </ul>

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Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Gabon</b>	January 1, 2017	✓	December 31, 2017	<ul style="list-style-type: none"> <li>■ The constituent entity needs to notify the tax authorities by the end of the fiscal year. A form has not been specified yet. However, it is expected to be made through a written official letter, as is the case for any other formal communication with the Tax Administration.</li> </ul>
<b>Germany</b>	January 1, 2016	✓	May 31, 2018 or December 31, 2018 (if the CIT return is prepared by a professional advisor)	<ul style="list-style-type: none"> <li>■ 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.</li> <li>■ The CbCR Notification requirements apply as from January 1, 2017. The subsidiary has to declare in its tax return the name of the MNE's headquartered entity and the competent authority to which it has submitted the CbCR. Notification needs to be made in German.</li> </ul>
<b>Gibraltar</b>	January 1, 2016	✓	30 September, 2017	<ul style="list-style-type: none"> <li>■ All constituent entities that are resident in Gibraltar are required to notify the Commissioner of Income Tax whether they are an ultimate parent entity; a surrogate parent entity; a constituent entity required to file a CbC report; or a constituent entity not filing a CbC report.</li> <li>■ This notification must be made in writing no later than the last day for filing of the tax return of the notifying constituent entity for the preceding fiscal year (this is 9 months after the end of the month in which the accounting period ended).</li> </ul>
<b>Greece</b>	January 1, 2016	✓	December 31, 2017	<ul style="list-style-type: none"> <li>■ Notification shall be submitted by the last day of the reporting fiscal year.</li> <li>❖ For the first fiscal year, a notification extension has been granted until December 31, 2017.</li> </ul>

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Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Guernsey</b>	January 1, 2016	✓	June 30, 2017 or November 30, 2017	<ul style="list-style-type: none"> <li>■ If the Guernsey ultimate parent entity or surrogate parent entity will file the CbCR, it is required to notify the Guernsey Income Tax Office no later than 6 months from the last day of the reporting year of the group.</li> <li>■ If the Guernsey entity is a constituent entity of the group, the notification should be included in the corporate income tax return. The due date of the corporate income tax return is November 30 following the fiscal year.</li> </ul>
<b>Hungary</b>	January 1, 2016	✓	December 31, 2017	<ul style="list-style-type: none"> <li>■ A Hungarian resident entity (if not the parent, or reporting entity) has to file the notification. The notification must be submitted by the last day of the fiscal year.</li> <li>■ According to the legislation, the Hungarian Tax Authority will provide the taxpayers with an electronic form, which is not yet available.</li> <li>❖ The first CbCR notification filing deadline has been postponed. The first deadline is December 31, 2017.</li> </ul>
<b>Iceland</b>	January 1, 2017	✓	December 31, 2018	<ul style="list-style-type: none"> <li>■ All notifications must be made no later than the last day of the fiscal year to which the CbCR relates.</li> <li>❖ As the first fiscal year affected is 2017, the due date is December 31, 2018. A notification form has not yet been released.</li> </ul>

*\*All notification due dates are based on fiscal years that are equal to the calendar year*

# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>India</b>	April 1, 2016	✓	November 30, 2017	<ul style="list-style-type: none"> <li>■ The Indian regulations require the constituent entity in India to notify the income-tax authorities of the details of the parent entity and the country in which it is tax resident. The notification is required in English.</li> <li>■ The Indian tax authorities are expected to publish detailed guidance on CbCR including CbCR notification requirements.</li> <li>■ It is expected that the Indian entity would be required to provide the details by due date of filing of the local income tax return, i.e., by November 30, 2017.</li> </ul>
<b>Indonesia</b>	January 1, 2016	✗	N/A	<ul style="list-style-type: none"> <li>■ No notification due.</li> </ul>
<b>Ireland</b>	January 1, 2016	✓	December 31, 2016	<ul style="list-style-type: none"> <li>■ All notifications must be made no later than the last day of the fiscal year to which the CbCR relates.</li> <li>■ Notification is to be made via the Revenue Online Service ("ROS"). The Irish entity shall notify ROS of the identity and jurisdiction of tax residence of the relevant reporting entity for the multinational group. 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 on ROS.</li> <li>■ Notification due by the last day of the fiscal year.</li> </ul>

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# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Italy</b>	January 1, 2016	✓	October 31, 2017	<ul style="list-style-type: none"> <li>■ The constituent entity obliged or designated to comply with the CbCR obligations must inform the Italian tax authorities of this within the deadline for filing its annual corporate tax return (i.e. within ninth months of its year-end). Within the same deadline, each Italian entity of an MNE Group must notify the Italian tax authorities of the entity designated to file the CbCR.</li> <li>❖ The first CbCR notification filing deadline has been postponed to October 31, 2017.</li> </ul>
<b>Isle of Man</b>	January 1, 2017	✓	January 1, 2018	<ul style="list-style-type: none"> <li>■ Notification must be provided within 12 months and a day following the last day of the reporting fiscal year. Notification reporting form has not been determined yet, but expected to be included in the CIT returns.</li> </ul>

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# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
Japan	April 1, 2016	✓	December 31, 2017	<ul style="list-style-type: none"> <li>■ Japanese corporations or foreign corporations with a PE that is a constituent entity of MNE group must submit a notification for the ultimate parent entity, which includes information on the ultimate parent entity and surrogate parent entity, to the competent District Director via e-Tax.</li> <li>■ In principle, if there are several Japanese corporations and foreign corporations with a PE that must submit a notification for the ultimate parent entity, all of entities have the duty to do so. But as an exception, if one of the corporations submits information on behalf of those which it represents when it submits a notification for ultimate parent entity to the competent District Director via e-Tax by the day when the fiscal year covered by the notification ends, the other corporations do not need to submit a notification for ultimate parent entity.</li> <li>■ Notification due by the day when the Ultimate Parent Entity's fiscal year ends.</li> <li>■ For fiscal years starting between January 1, 2016 and March 31, 2016, there is no notification requirement.</li> </ul>

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# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Jersey</b>	January 1, 2016	✓	March 31, 2017	<ul style="list-style-type: none"> <li>■ Jersey entity is required to notify the Comptroller of Taxes on or before the last day of its accounting period of its intention to file CbCR or whether another entity will be filing a CbCR in respect of its accounting period, by the end of the accounting period in which the report must be filed.</li> <li>❖ By way of concession (which is expected to be published in due course) the Comptroller of Taxes will extend all notification deadlines to the later of 31 March 2017 or end of the accounting period in respect of which the CbCR must be filed.</li> </ul>
<b>Latvia</b>	January 1, 2016	✓	August 31, 2017	<ul style="list-style-type: none"> <li>■ A Latvian taxpayer should file a CbCR notification no later than on the last day of the reporting year</li> <li>❖ The information about the first reporting year which begins on January 1, 2016 should be provided before Augusts 31, 2017.</li> </ul>
<b>Liechtenstein</b>	January 1, 2017	✗	N/A	<ul style="list-style-type: none"> <li>■ There is no notification requirement</li> </ul>
<b>Lithuania</b>	January 1, 2016	✓	December 31, 2017	<ul style="list-style-type: none"> <li>■ The notification need to be provided to the tax authorities by the end of the reporting fiscal year.</li> <li>■ CbCR and the notification need to be filed in Lithuanian language.</li> <li>❖ For the fiscal year 2016, a notification extension has been granted until December 31, 2017.</li> </ul>

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# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
Luxembourg	January 1, 2016	✓	March 31, 2017	<ul style="list-style-type: none"> <li>■ A constituent entity must notify the Luxembourg Direct Tax Authorities (Administration des Contributions Directes) if it is the ultimate parent entity, surrogate parent entity or the constituent entity designated under the secondary mechanism. If it is not a reporting entity, it must notify the Luxembourg Direct Tax Authorities of the identity and tax residence of the reporting entity by the last day of the fiscal year.</li> <li>■ The notification must be done online via 'guichet.lu'. The online 'form' is only available in English and is only accessible by a person having a Luxembourg identity card with an activated certificate or using a LuxTrust device (i.e. a smartcard, a signing-stick or a token).</li> <li>■ Notifications about the reporting entity must be provided no later than the last day of the reporting fiscal year of the MNE group.</li> <li>❖ Notifications regarding the reporting entity for MNE groups having a fiscal year end in 2016 (and a fiscal exercise starting as of January 1, 2016) must be provided on an exceptional basis no later than March 31, 2017 (instead of December 31, 2016 as initially foreseen in the Law).</li> </ul>
Malaysia	January 1, 2017	✓	December 31, 2017	<ul style="list-style-type: none"> <li>■ Constituent entity to notify the tax authorities in writing if it is the ultimate holding company (or the surrogate holding company) not later than the last day of the reporting fiscal year.</li> <li>■ If constituent entity is not the reporting entity, it must notify the tax authorities in writing the identity and tax residence of the reporting entity not later than the end of the fiscal year.</li> </ul>

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		Required	Due date*	
<b>Malta</b>	January 1, 2016	✓	September 30, 2017	<ul style="list-style-type: none"> <li>■ If the ultimate parent entity is not obliged to file CbCR in its home country, the Maltese constituent entity is exempted from filing the first year's CbCR.</li> <li>■ The entity needs to notify the tax authorities by the last day of filing the tax return for the relevant fiscal year (i.e., September 30, 2017). There is no specific form of notification provided in the implementing regulations. The Maltese tax authorities will typically accept a letter from a director of the local entity.</li> </ul>
<b>Mexico</b>	January 1, 2016	✓	December 31, 2017	<ul style="list-style-type: none"> <li>■ There is a notification requirement for Mexican PEs and subsidiaries, if they are designated by the ultimate parent entity to submit the CbCR on behalf of the group.</li> <li>■ The notification must be made by the end of the following fiscal year.</li> </ul>
<b>Netherlands</b>	January 1, 2016	✓	September 1, 2017	<ul style="list-style-type: none"> <li>■ The Dutch tax authorities have created a website public to taxpayers where CbCR notifications can be filled and submitted electronically.</li> <li>■ Notification shall be submitted by the last day of the reporting fiscal year.</li> <li>■ Effective as from June 5, 2017, the notifications will be subject to a fine of a maximum of EUR 820,000 if no (complete) notification will be submitted.</li> <li>❖ For the fiscal year ending before September 1, 2017, a notification extension has been granted until September 1, 2017.</li> </ul>

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# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Norway</b>	January 1, 2016	✓	April 30, 2017 or May 31, 2017	<ul style="list-style-type: none"> <li>■ When a foreign parent company of an MNE group has an obligation to file a CbCR in its country of residence, the Norwegian entity must notify the Norwegian tax authorities within the same time period as that for tax reporting—i.e., by April 30 or May 31.</li> <li>■ The obligation to notify will be in effect of fiscal year 2016 and will be part of the annual tax reporting of the company (i.e., the first time by May 31, 2017).</li> <li>■ For E&amp;P upstream companies the deadline for filing the annual tax return is April 30 the year after the income year.</li> <li>■ The notification must include the name of the filing entity and in what country the CbCR will be submitted.</li> </ul>
<b>Pakistan</b>	July 1, 2016	✗	N/A	<ul style="list-style-type: none"> <li>■ No notification due.</li> </ul>
<b>Poland</b>	January 1, 2016	✓	October 31, 2017	<ul style="list-style-type: none"> <li>■ The notification is to be filed no later than on the last day of the reporting period.</li> <li>❖ For the fiscal year beginning after 31 December 2015 but no later than on 31 December 2016, the notification is to be filed within 10 months after the end of that period.</li> </ul>

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		Required	Due date*	
<b>Portugal</b>	January 1, 2016	✓	October 31, 2017	<ul style="list-style-type: none"> <li>■ Taxpayers need to notify the tax authorities by the last day of the fifth month after the end of the fiscal year of the identity and the country or tax jurisdiction of the reporting entity.</li> <li>■ The notification shall be prepared in Portuguese.</li> <li>■ It is expected that the notification shall be submitted in electronic manner.</li> <li>❖ For the fiscal year ending December 31, 2016, a notification extension has been granted until October 31, 2017.</li> </ul>
<b>Peru</b>	January 1, 2017	✗	N/A	<ul style="list-style-type: none"> <li>■ No notification due.</li> </ul>
<b>Singapore</b>	January 1, 2017	✗	N/A	<ul style="list-style-type: none"> <li>■ Notifications are not required but further details could be announced.</li> </ul>
<b>Slovakia</b>	January 1, 2016	✓	March 31, 2017	<ul style="list-style-type: none"> <li>■ The Slovak reporting entity must file the CbCR notification obligation by the statutory deadline of 31 March 2017, if the deadline for filing of the corporate income tax return was not extended.</li> <li>■ The notification includes the information regarding which company is the ultimate parent entity, surrogate parent entity or basic entity within the meaning of the Slovak regulation and also which member of the group will report for the entire group.</li> <li>■ The Slovak tax authorities have created a website public to taxpayers where CbCR notifications can be filled and submitted electronically.</li> <li>■ Non-filing of the notification within the statutory deadline is penalized up to the amount of EUR 3,000.</li> </ul>

\*All notification due dates are based on fiscal years that are equal to the calendar year



# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Slovenia</b>	January 1, 2016	✓	March 31, 2018	<ul style="list-style-type: none"> <li>■ The CbCR regulations apply for fiscal years beginning on or after January 1, 2016 if the ultimate parent entity is resident in Slovenia. The CbCR regulations apply for fiscal years beginning on or after January 1, 2017 for surrogate parent entities or other reporting entities.</li> <li>■ The CbCR Notification requirements apply as from January 1, 2017. The CbCR notification should be filed with the corporate income tax return (i.e. March 31, 2018).</li> </ul>
<b>South Africa</b>	January 1, 2016	✓	December 31, 2017	<ul style="list-style-type: none"> <li>■ The CbCR regulations in South Africa apply to years of assessment beginning on or after January 1, 2016.</li> <li>■ A notification must be filed with the South African Revenue Service (SARS) as to whether the constituent entity of a MNE group that is a resident in South Africa for tax purposes is the ultimate parent entity or the surrogate parent entity.</li> <li>■ If the entity is not the ultimate parent entity or surrogate parent entity, then details about the identity and tax residence of the reporting entity are required to be reported to SARS using SARS' Efiling Platform no later than 12 months after the last day of the reporting fiscal year of such MNE group (i.e., December 31, 2017).</li> </ul>

*\*All notification due dates are based on fiscal years that are equal to the calendar year*

# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>South Korea</b>	January 1, 2016	✓	June 30, 2017	<ul style="list-style-type: none"> <li>■ Additionally to the enacted CbCR regulation, South Korea's Ministry of Strategy and Finance has implemented additional details, including the requirements for the CbCR notification in South Korea.</li> <li>■ The CbCR notification decree requires to file a "reporting entity notification form" concerning the CbCR. Under Article 21-2, MNEs operating in Korea are required to submit a "reporting entity notification form" in advance, and on that form, the MNEs need to specify what entity, and in what jurisdiction, the CbCR will be submitted.</li> <li>■ While the final CbCR is due within 12 months of the fiscal year-end, the reporting entity notification form is required to be submitted within six months of the fiscal year-end (i.e., for fiscal years ending December 31<sup>st</sup>, the deadline is June 30<sup>th</sup> of the following year) by the "ultimate parent company" located in Korea (outbound) and a domestic entity or branch whose parent company resides in a foreign country (inbound).</li> </ul>
<b>Spain</b>	January 1, 2016	✓	December 31, 2016	<ul style="list-style-type: none"> <li>■ According to the legislation, notification by the constituent entities shall be made electronically via the information systems made available through the Spanish Tax Authorities Webpage. However, any type of notification is accepted.</li> <li>■ Notification due by the last day of the fiscal year.</li> </ul>

*\*All notification due dates are based on fiscal years that are equal to the calendar year*

# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>Sweden</b>	January 1, 2016	✓	April 30, 2017	<ul style="list-style-type: none"> <li>■ The Swedish entity must notify the Swedish Tax Agency (STA) by the end of the financial year which group entity will be filing the CbCR for the group.</li> <li>■ The notification should be send manually to STA.</li> <li>■ A notification has to be prepared for each Swedish taxpayer within the group.</li> <li>❖ An extension has been granted for financial years which have ended before April 1, 2017. The extended deadline is April 30, 2017.</li> </ul>
<b>United Kingdom</b>	January 1, 2016	✓	September 1, 2017	<ul style="list-style-type: none"> <li>■ CbCR will need to be filed for periods starting on or after 1 January 2016 for MNEs that are in scope. The new measure introduces notification requirements which must be made by the end of the period being reported on.</li> <li>■ For MNE groups that are voluntarily filing a CbCR for the 2016 reporting period, there may be an additional requirement to notify HRMC once the 2016 CbCR has been filed.</li> <li>❖ For reporting periods ending before 1 September 2017, the deadline for the notification has been extended to 1 September 2017.</li> </ul>

*\*All notification due dates are based on fiscal years that are equal to the calendar year*



# Country-by-Country Reporting: Notification Summary

Country	CbC Report Effective Date	Notification Requirements		Notes (mechanism, language etc.)
		Required	Due date*	
<b>United States</b>	June 30, 2016	✘	N/A	<ul style="list-style-type: none"> <li>■ No notification due.</li> <li>■ Additional guidance from the IRS is expected.</li> </ul>
<b>Uruguay</b>	January 1, 2017	✘	N/A	<ul style="list-style-type: none"> <li>■ Notification requirements have not been determined yet.</li> </ul>
<b>Vietnam</b>	January 1, 2017	✘	N/A	<ul style="list-style-type: none"> <li>■ No notification due.</li> </ul>

*\*All notification due dates are based on fiscal years that are equal to the calendar year*

# Countries that signed the MCAA on CbC Reporting

Argentina	Estonia	Japan	Poland
Australia	Finland	Jersey	Portugal
Austria	France	Korea	Russian Federation
Belgium	Gabon	Latvia	Senegal
Belize	Georgia	Liechtenstein	Singapore
Bermuda	Germany	Lithuania	Slovak Republic
Brazil	Greece	Luxembourg	Slovenia
Canada	Guernsey	Malaysia	South Africa
Cayman Islands	Haiti	Malta	Spain
Chile	Hungary	Mauritius	Sweden
Costa Rica	Iceland	Mexico	Switzerland
Colombia	India	Netherlands	Turks and Caicos Islands
Croatia	Indonesia	New Zealand	United Kingdom
Curaçao	Ireland	Nigeria	Uruguay
Cyprus	Isle of Man	Norway	
Czech Republic	Israel	Pakistan	
Denmark	Italy	People's Republic of China	

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Total  
65 countries



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