



Meijburg & Co
Tax & Legal

Country-by-Country Reporting

Notification
deadlines

November 2025



Notifications

OECD Model Rule, Article 3.
Notification.

“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).”

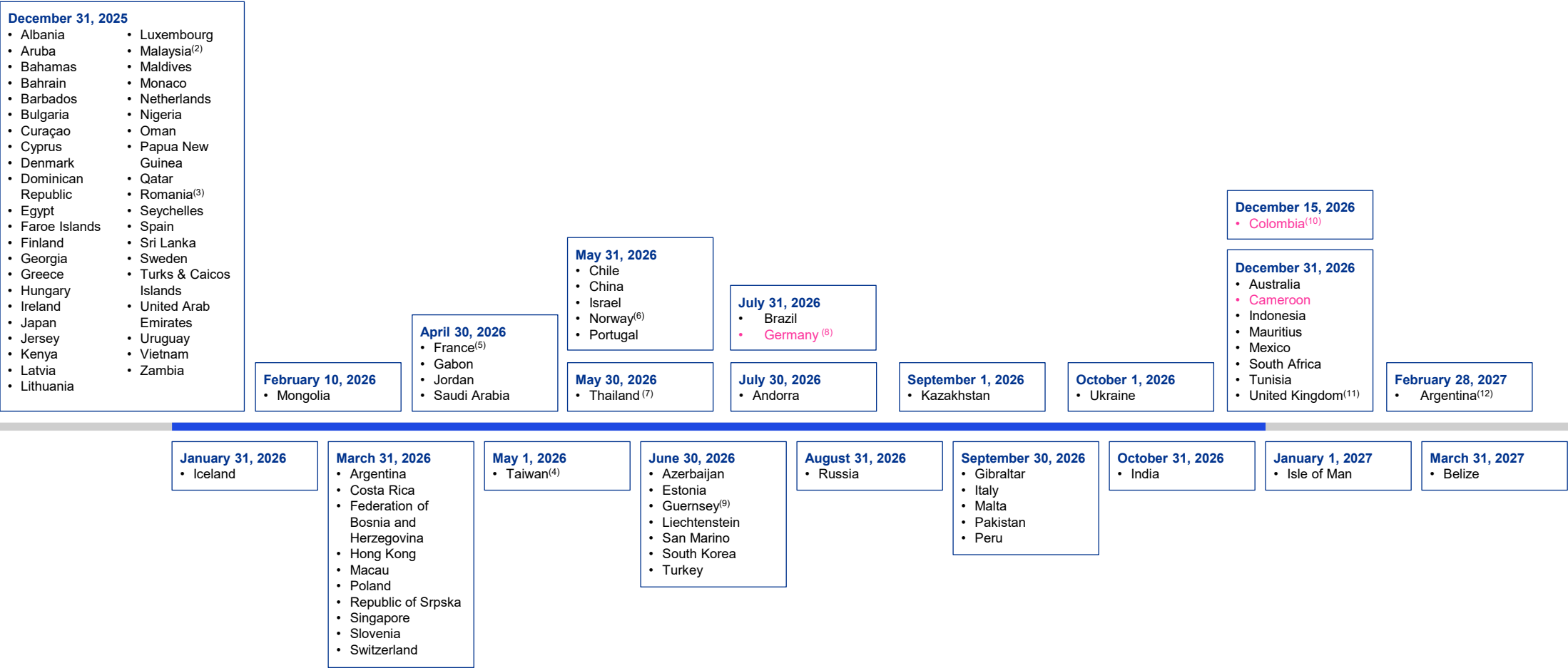
Information generally required in notification forms regarding local constituent entities on behalf of which a Country-by-Country report (“CbCR”) has been or will be filed:

- 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 **pink**.

In this overview, we included the deadlines with regard to FY22 till FY25 in 2022 till 2027.

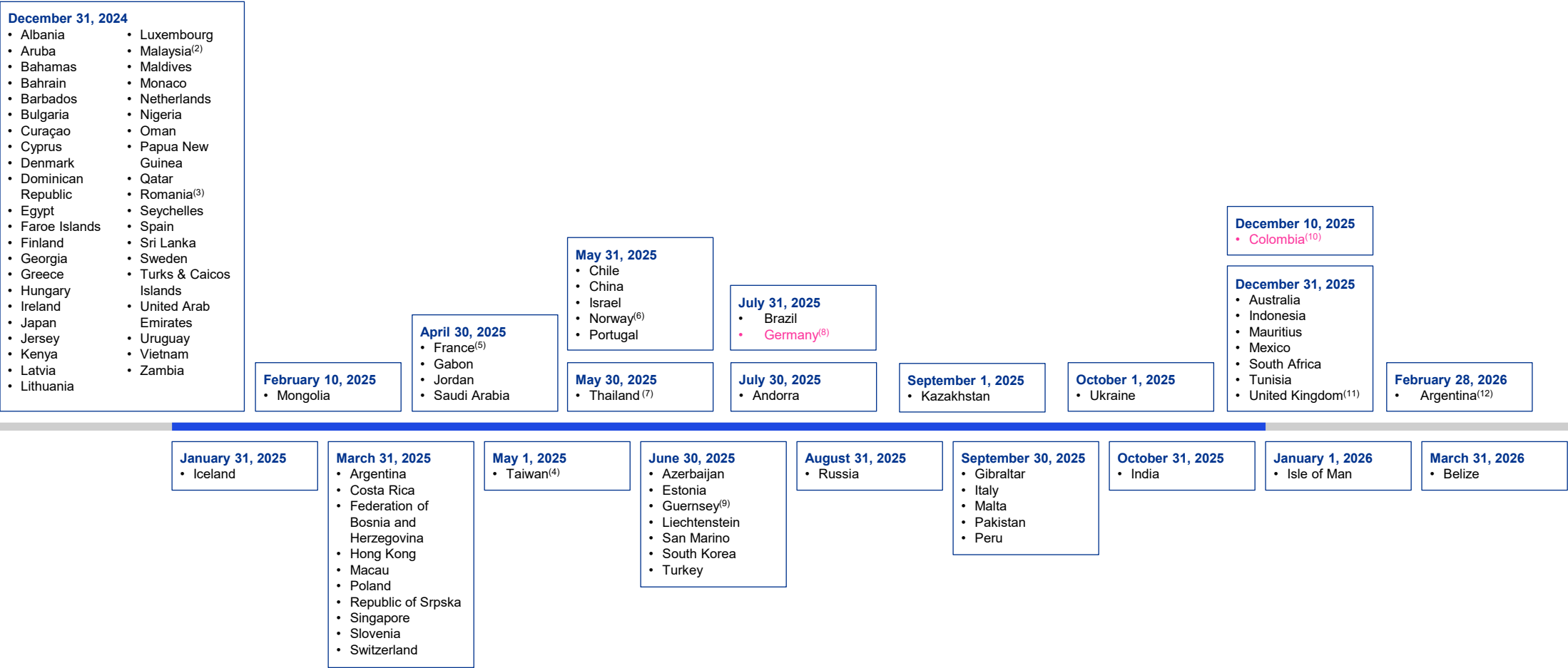
Timeline of Notification Deadlines with regard to FY25⁽¹⁾



Note: (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 Anguilla, Austria, Belgium, Bermuda, British Virgin Islands, the Cayman Islands, Croatia, Czech Republic, Panama, Seychelles and Slovakia. 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 Malaysian-specific CbCR notification deadlines. (3) Please refer to subsequent slides for the Romanian-specific CbCR notification deadlines. (4) Please refer to subsequent slides for the Taiwanese-specific CbCR notification deadlines. (5) Please refer to subsequent slides for a France-specific alternative CIT return deadline, applicable for filing the CbCR notification. (6) Please refer to subsequent slides for the Norwegian-specific CbCR notification deadlines. (7) Please refer to subsequent slides for the Thai-specific CbCR notification deadlines. (8) Please refer to subsequent slides for the German-specific CbCR notification deadlines. (9) Please refer to subsequent slides for the Guernsey-specific CbCR notification deadlines. (10) Please refer to subsequent slides for the Colombian-specific CbCR notification deadlines. (11) This notification deadline refers to the "second notification". Please refer to subsequent slides for the UK-specific CbCR notification deadlines. (12) 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, Ghana, Ivory Coast, Morocco, New Zealand, North Macedonia, Saint Lucia, Senegal, Serbia, United Kingdom, United States.

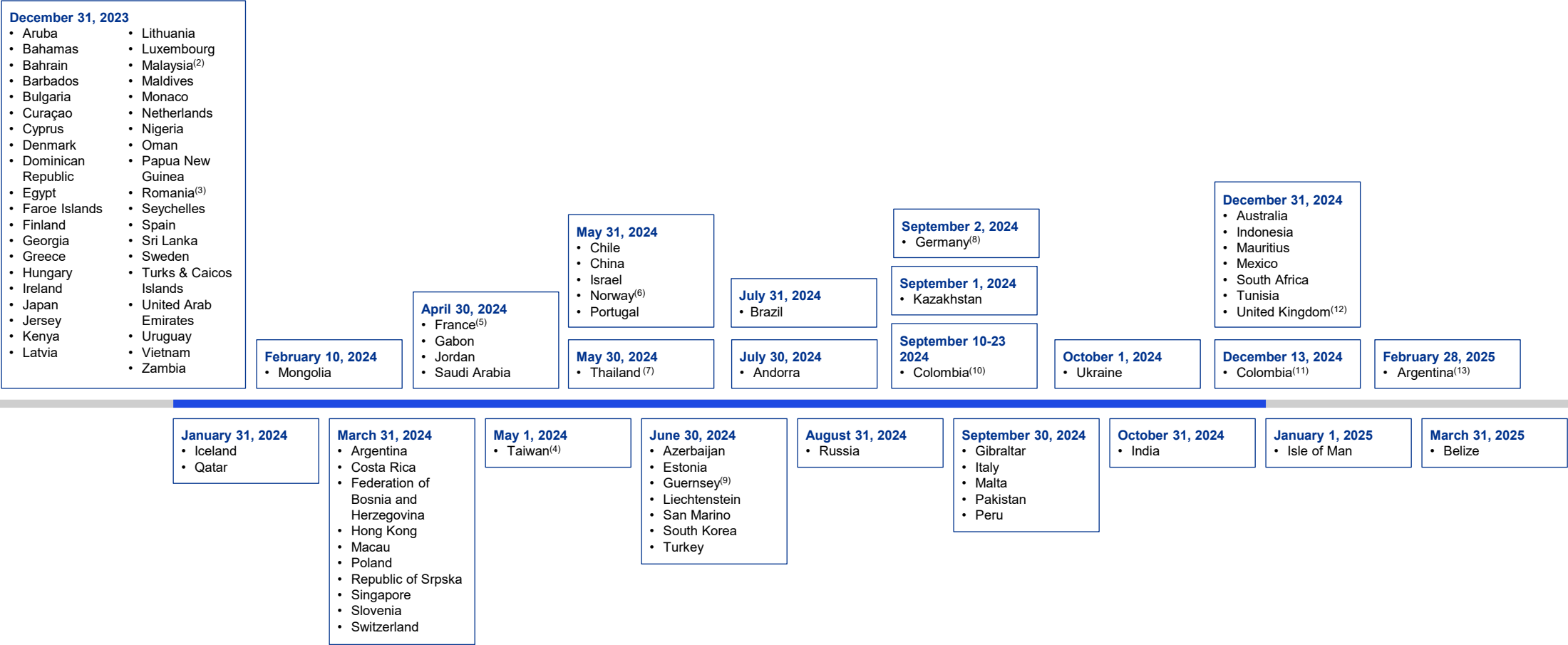
Timeline of Notification Deadlines with regard to FY24⁽¹⁾



Note: (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 Anguilla, Austria, Belgium, Bermuda, British Virgin Islands, the Cayman Islands, Croatia, Czech Republic, Panama, Seychelles and Slovakia. 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 Malaysian-specific CbCR notification deadlines. (3) Please refer to subsequent slides for the Romanian-specific CbCR notification deadlines. (4) Please refer to subsequent slides for the Taiwanese-specific CbCR notification deadlines. (5) Please refer to subsequent slides for a France-specific alternative CIT return deadline, applicable for filing the CbCR notification. (6) Please refer to subsequent slides for the Norwegian-specific CbCR notification deadlines. (7) Please refer to subsequent slides for the Thai-specific CbCR notification deadlines. (8) Please refer to subsequent slides for the German-specific CbCR notification deadlines. (9) Please refer to subsequent slides for the Guernsey-specific CbCR notification deadlines. (10) Please refer to subsequent slides for the Colombian-specific CbCR notification deadlines. (11) This notification deadline refers to the "second notification". Please refer to subsequent slides for the UK-specific CbCR notification deadlines. (12) This notification deadline refers to the "second notification". Please refer to subsequent slides for the Argentine-specific CbCR notification deadlines.

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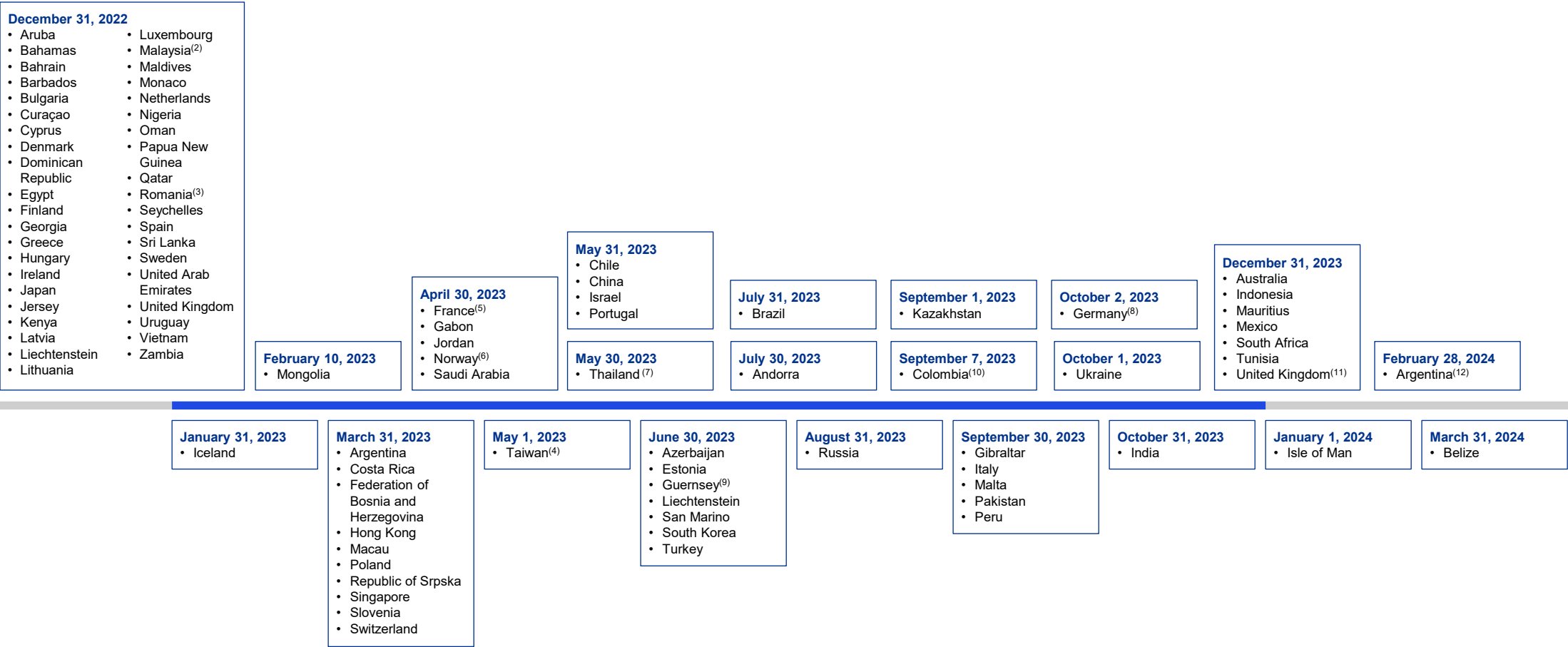
Timeline of Notification Deadlines with regard to FY23⁽¹⁾



(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 Anguilla, Austria, Belgium, Bermuda, British Virgin Islands, the Cayman Islands, Croatia, Czech Republic, Panama, Seychelles and Slovakia. 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 Malaysian-specific CbCR notification deadlines. (3) Please refer to subsequent slides for the Romanian-specific CbCR notification deadlines. (4) Please refer to subsequent slides for the Taiwanese-specific CbCR notification deadlines. (5) Please refer to subsequent slides for a France-specific alternative CIT return deadline, applicable for filing the CbCR notification. (6) Please refer to subsequent slides for the Norwegian-specific CbCR notification deadlines. (7) Please refer to subsequent slides for the Thai-specific CbCR notification deadlines. (8) Please refer to subsequent slides for the German-specific CbCR notification deadlines. (9) Please refer to subsequent slides for the Guernsey-specific CbCR notification deadlines. (10) Please refer to subsequent slides for the Colombian-specific CbCR notification deadlines. (11) This notification deadline pertains to those Colombian taxpayers that are not required to submit the Transfer Pricing Return but belong to an MNE group. (12) This notification deadline refers to the "second notification". Please refer to subsequent slides for the UK-specific CbCR notification deadlines. (13) 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, Ghana, Ivory Coast, Morocco, New Zealand, North Macedonia, Saint Lucia, Senegal, Serbia, United Kingdom, United States.

Timeline of Notification Deadlines with regard to FY22⁽¹⁾



Note: (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 Anguilla, Austria, Belgium, Bermuda, British Virgin Islands, the Cayman Islands, Croatia, Czech Republic, Panama, Seychelles and Slovakia. 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 Malaysian-specific CbCR notification deadlines. (3) Please refer to subsequent slides for the Romanian-specific CbCR notification deadlines. (4) Please refer to subsequent slides for the Taiwanese-specific CbCR notification deadlines. (5) Please refer to subsequent slides for a France-specific alternative CIT return deadline, applicable for filing the CbCR notification. (6) Please refer to subsequent slides for the Norwegian-specific CbCR notification deadlines. (7) Please refer to subsequent slides for the Thai-specific CbCR notification deadlines. (8) Please refer to subsequent slides for the German-specific CbCR notification deadlines. (9) Please refer to subsequent slides for the Guernsey-specific CbCR notification deadlines. (10) Please refer to subsequent slides for the Colombian-specific CbCR notification deadlines. (11) This notification deadline refers to the "second notification". Please refer to subsequent slides for the UK-specific CbCR notification deadlines. (12) 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, Ghana, Ivory Coast, Morocco, New Zealand, North Macedonia, Saint Lucia, Senegal, Serbia, United States.

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|------------|---------------------|---------------------------|--|---|
| | | Required | Main rule – Deadline | |
| Albania | January 1, 2024 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | ◆ A constituent entity of an MNE group shall notify the tax administration whether it is the UPE or, if it is not the UPE, the tax residence of the reporting entity. This notification should be filed by the last day of the fiscal year of the UPE. Subsequently, if there are no changes in the circumstances, the constituent entity is exempt from submitting notifications for subsequent periods. |
| Andorra | January 1, 2018 | ✓ | Notification is due by the annual filing date of the tax return for the relevant fiscal year. | ◆ In general, the CIT return must be filed within six months and 30 days following the close of the fiscal year. |
| Anguilla | January 1, 2019 | ✓ | Notification should be filed by the last day of the fiscal year. | ◆ The notification in Anguilla only has to be filed once. Only in case the information included in the notification would change, a new notification should be submitted. |
| Argentina | January 1, 2017 | ✓ | Notification should be filed by the last business day of the third month after fiscal year end of the UPE. | ◆ 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 for FY17. The notification 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. | ❖ An extension was granted for 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. | ◆ The notification should be included in the Local File. ❖ An extension was granted for FY16. The notification should have been filed no later than February 15, 2018. ❖ An extension has been granted for the year ended 31 December 2022. CbC reporting to be filed no later than 31 January 2024. This also applies to Master file and Local file. The extension is automatic; a separate request is not required. |
| Austria | January 1, 2016 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | ◆ For FY starting on or after 1 January 2022, the notification only has to be submitted in case of changes compared to the prior year |
| Azerbaijan | January 1, 2020 | ✓ | Notification should be filed by June 30 of the year following the fiscal year. | |
| Bahamas | January 1, 2018 | ✓ | Notification should be filed by the last day of the fiscal year of the group. | ❖ An extension was granted for FY18. The notification should have been filed no later than May 31, 2019. |
| Bahrain | January 1, 2021 | ✓ | Notification should be filed by the last day of the fiscal year of the group. | ❖ An extension was granted for FY21. The notification should have been filed no later than February 28, 2022. |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|---|---------------------|---------------------------|---|---|
| | | Required | Main rule – Deadline | |
| Barbados | January 1, 2021 | ✓ | Notification should be filed by the last day of the fiscal year of the group. | ❖ An extension was granted for FY21. The notification should have been filed no later than October 31, 2022. |
| Belize | January 1, 2019 | ✓ | Notification should be filed 12 months after the end of the reporting fiscal year. | |
| 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 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 for FY16. The notification should have been filed no later than September 30, 2017. ❖ An extension was granted for FY17. The notification should have been filed no later than March 31, 2018. ❖ An extension was granted for FY18. The notification 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 of the group. | <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 of SPE do not need to notify. ◆ Notification is a one-off process and need not be repeated annually, but changes to notification details must be advised to the Authority via the Electronic Portal. ❖ An extension was granted with for FY16. The notification 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 Herzegovina (Federation of Bosnia and Herzegovina) | January 1, 2018 | ✓ | 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 3 months after the end 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. ❖ An extension was granted for FY19. The notification should have been filed no later than September 30, 2020. |
| 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 for FY18. The notification should have been filed no later than April 30, 2019. |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|----------------|--|---------------------------|---|--|
| | | Required | Main rule – Deadline | |
| Bulgaria | January 1, 2016 or January 1, 2017 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | <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 for FY16. The notification 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. |
| Cameroon | January 1, 2024 | ✓ | Notification must be submitted within 12 months following the close of the fiscal year. | <ul style="list-style-type: none"> ◆ The CbCR must be filed within twelve (12) months following the close of the fiscal year. For example, CbC information relating to 2024 must be filed before 2025 runs out. Therefore, the filing deadline for the FY2025 notification for entities in Cameroon is 31st of December 2026. |
| 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"> ◆ The notification in the Cayman Islands only has to be filed once. 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). | |
| Colombia | January 1, 2016 | ✓ | Notification should be filed on the same date as the deadline for the 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 11 September and 24 September 2018 with respect to FY17, between 9 July and 22 July 2019 with respect to FY18, between 7 July and 21 July 2020 with respect to FY19, between 7 September 2021 and 20 September 2021 with respect to FY20, between 7 September 2022 and 20 September 2022 with respect to FY21, between 7 September 2023 and 20 September 2023 with respect to FY22, and between 10 September and 23 September 2024 for FY23. ◆ As of FY24, the notification is to be filed before the 10th business day of December the following year. The FY24 notification is to be filed before December 12, 2025. The FY25 notification is to be filed before December 14, 2026. ❖ An extension was granted for FY16. The notification should have been filed no later than 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. |
| 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. |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|--------------------|---------------------|---------------------------|--|---|
| | | Required | Main rule – Deadline | |
| 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 for FY16. The FY16 notification should have been filed no later than November 20, 2017. ❖ An extension was granted for FY17. 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 for FY19. In case the notification should have been filed no later than December 31, 2019, the deadline was extended to January 3, 2020. ❖ An extension was granted for FY20. In case the notification should have been filed no later than December 31, 2020, the deadline was extended to January 31, 2021. |
| 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. ❖ An extension was granted for the periods ending prior to 31 October 2017. The deadline was extended to 31 October 2017. |
| 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 |
| Dominica | January 1, 2025 | | | <ul style="list-style-type: none"> ◆ We currently do not have enough data available to provide information on the notification requirement. |
| Dominican Republic | January 1, 2022 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | |
| 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 for FY18. The notification 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. | |
| Faroe Islands | December 20, 2019 | ✓ | Notification should be filed by the end of each fiscal year. | |
| 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 for FY16. The notification should have been filed no later than May 31, 2017 (if the fiscal year has ended before that date). |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|-----------|---------------------|---------------------------|---|--|
| | | Required | Main rule – Deadline | |
| 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. ◆ Notifications apply if the French entity is the UPE or SPE, or if a legal entity in France is the subsidiary of a UPE subject to CbC reporting obligations where the entity filing is not located in a country participating in the automatic exchange. ◆ 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 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. The notification should have been filed no later than 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. |
| Georgia | July 22, 2020 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | |
| 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 if the ultimate parent entity or surrogate parent entity which submits the CbCR is a resident in Germany. Local filing obligation will apply with one year delay. ◆ The CbCR Notification requirements apply as from January 1, 2017. The CIT return deadline for FY2017 was May 31, 2018. The CIT return deadline for FY2018 was July 31, 2019. The CIT return deadline for FY2019 was July 31, 2020. The CIT return deadline for FY2020 was November 1/2, 2021. The CIT return deadline for FY2021 was October 31 / November 1, 2022. The CIT return deadline for FY2022 was October 2, 2023. The CIT return deadline for FY2023 was September 2, 2024. The CIT return deadline for FY2024 was July 31, 2025. The CIT return deadline for FY2025 is July 31, 2026. The deadlines provided are excluding possible extensions. |
| Ghana | January 1, 2020 | ✗ | No | <ul style="list-style-type: none"> ◆ A notification is only required in case of an automatic exchange but as of this time Ghana has not accessed the exchange and they have resorted onto the secondary filing. ◆ Regarding the CbC report itself, there are indications that the GRA may implement this requirement as of 2021 due to logistics issues. |
| 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"> ◆ The annual filing date of the tax return is generally due within 9 months after the accounting period. |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|-----------|---------------------|---------------------------|--|---|
| | | Required | Main rule – Deadline | |
| Greece | January 1, 2016 | ✓ | Notification should be filed by the last day of the reporting fiscal year of the UPE. | ❖ An extension was granted for FY16. The notification should have been filed no later than December 31, 2017. |
| Greenland | n/a | ✗ | n/a | |
| 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. ❖ In case the Guernsey entity is a constituent entity, an extension was granted for FY19. The notification should have been filed no later than February 28, 2021. ❖ An extension was granted for FY21. The notification should have been filed no later than February 28, 2022 |
| 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 for FY18. The notification should have been filed no later than May 15, 2019. ❖ An extension was granted for FY19 to companies with an accounting period that ended between December 31, 2019 and February 29, 2020 to June 1, 2020. ❖ An extension was granted for FY21 to companies with an accounting period that ended between December 31, 2021 and February 28, 2022 to June 1, 2022. |
| 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 for FY16. The notification 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 for FY16-17. The notification should have been filed no later than January 31, 2018. ❖ An extension was granted with respect to the notifications originally due between March 20, 2020 and June 29, 2020 to June 30, 2020. |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|-------------|---------------------|---------------------------|--|---|
| | | Required | Main rule – Deadline | |
| Indonesia | January 1, 2016 | ✓ | Notification should be filed within 12 months following the last day of the fiscal year of the local entity. | ❖ An extension was granted for FY16. The notification 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. | ◆ 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. | ◆ 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. |
| Israel | April 2, 2021 | ✓ | Notification is due by the annual filing date of the tax return for the relevant fiscal year. | ◆ Any fiscal year beginning on or after April 2, 2021 would be considered FY22 and covered by the CbC requirements. ◆ The annual filing date of the tax return is generally due within 5 months after the year-end. ◆ There is a second notification if an Israel UPE will be filing in a different jurisdiction. It must notify of such by the last day of the reporting period. |
| Italy | 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 year end. ❖ An extension was granted for FY16. The notification should have been filed no later than October 31, 2017. |
| Ivory Coast | January 1, 2018 | ✗ | N/A | |
| Japan | April 1, 2016 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | ◆ 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. ❖ An extension was granted for FY18. The notification should have been filed no later than January 4, 2019. |
| Jersey | January 1, 2016 | ✓ | Notification should be filed by the last day of the reporting fiscal year. | ❖ An extension was granted for FY16. 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. |
| Jordan | January 1, 2021 | ✓ | 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 4 months after the year end. |
| Kazakhstan | January 1, 2016 | ✓ | September 1 of the year following the reporting year. | ◆ The law provisions on the CbCR notifications entered into force on January 1, 2018. |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|-------------------------|---------------------|---------------------------|--|---|
| | | Required | Main rule – Deadline | |
| Kenya | January 1, 2022 | ✓ | Notification should be filed by the last day of the fiscal year of the group. | |
| Kingdom of Saudi Arabia | January 1, 2018 | ✓ | Notification should be filed within 120 days after the reporting fiscal year of the local entity. | |
| Latvia | January 1, 2016 | ✓ | Notification should be filed by the last day of the reporting fiscal year of the local entity. | ❖ An extension was granted for FY16. The notification should have been filed no later than December 31, 2017. |
| Liechtenstein | January 1, 2017 | ✓ | Notification should be filed within six months after the end of the calendar year in which the reporting year ends. | |
| Lithuania | January 1, 2016 | ✓ | Notification should be filed by the last day of the reporting fiscal year of the UPE. | ❖ An extension was granted for FY16. The notification should have been filed no later than December 31, 2017. |
| Luxembourg | January 1, 2016 | ✓ | Notification should be filed by the last day of the reporting fiscal year of the UPE. | ❖ An extension was granted for FY16. The notification for the groups having a fiscal year end December, 2016 should have been filed no later than March 31, 2017. |
| Macau | January 1, 2019 | ✓ | Notification should be filed within 3 months after the end of each reporting fiscal year. | |
| Malaysia | January 1, 2017 | ✓ | Notification is due by the annual filing date of the tax return for the relevant fiscal year / Notification should be filed by the last day of the reporting fiscal year of the UPE. | <ul style="list-style-type: none"> ◆ For the years before FY21, the CbCR notification letter should have been filed by the last day of the reporting fiscal year of the UPE. ◆ As of FY21, in addition to the CbC notification letter, there is another CbC notification form (Form C) due with the tax return. As of FY21, submission of the CbC notification letter is not required by the end of the year if Form C is submitted. If Form C is not submitted, the CbC notification letter should still be filed. ◆ The annual filing of tax returns is due within 7 months after the accounting period. ❖ An extension was granted for notifications that should have been filed on March 31, 2020 or April 30, 2020. The new deadline for these notifications was May 31, 2020. |
| Maldives | January 1, 2021 | ✓ | Notification should be filed by the last day of the fiscal year of the group. | |
| 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. |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|-----------------|---------------------|---------------------------|---|---|
| | | Required | Main rule – Deadline | |
| Mauritius | July 1, 2018 | ✓ | Notification should be filed within 12 months following the last day of the fiscal year of the UPE. | <ul style="list-style-type: none"> ❖ An extension was granted for the fiscal years ending between June 30, 2019 – July 31, 2019 to July 31, 2020. ❖ An extension was granted for the fiscal years ending March 31, 2020 to April 20, 2021. |
| Mexico | January 1, 2016 | ✓ | Notification should be filed within 12 months following the last day of the fiscal year. | <ul style="list-style-type: none"> ◆ 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. | |
| Mongolia | January 1, 2020 | ✓ | 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 10 February. |
| Morocco | January 1, 2021 | ✗ | n/a | |
| Netherlands | January 1, 2016 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | <ul style="list-style-type: none"> ❖ An extension was granted for FY16. 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. | |
| North Macedonia | n/a | ✗ | n/a | |
| 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 for FY19 for non-E&P upstream entities since the deadline for submitting the tax return was postponed to August 31, 2020. The notification for non-E&P upstream entities should have been filed no later than August 31, 2020. |
| Oman | January 1, 2020 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | <ul style="list-style-type: none"> ❖ An extension was granted for FY20. The notification should have been filed no later than April 30, 2021. |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|------------------|--|---------------------------|---|---|
| | | Required | Main rule – Deadline | |
| 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. The notification should have been filed no later than 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 for FY18. The notification should have been filed no later than February 15, 2020. |
| Papua New Guinea | January 1, 2017 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | |
| 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"> ◆ i) In case the MNE has more than one constituent entities in Peru, one of them needs to be designated as the responsible entity for submitting the CbCR (in case the report will not be exchanged). The notification in this respect is due the last day of the month prior to the CbCR filing deadline. ii) In case a company in Peru is designated as the SPE, the deadline for the notification is the same as the deadline for filing the CbCR. ❖ In general, the deadline for filing the CbCR is October after the fiscal year end. For FY17, FY18 and FY19, an extension was granted until 29 January 2021. |
| Poland | January 1, 2016 or January 1, 2017 | ✓ | As per 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 for FY16. 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 for FY16. The notification for the groups having a fiscal year end December, 2016 should have been filed no later than December 31, 2017. |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|--------------|---------------------|---------------------------|--|--|
| | | Required | Main rule – Deadline | |
| Qatar | January 1, 2018 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | <ul style="list-style-type: none"> ❖ An extension was granted for FY18. This notification should have been filed no later than 12 months following the last day of the fiscal year. ❖ An extension was granted for FY23. This notification should have been filed no later than 31 January 2024. |
| 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. ❖ The deadline for submitting the annual corporate tax return for 2021 was postponed until 25 June 2022. |
| 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 |
| Saint Lucia | | ✗ | n/a | |
| Saudi Arabia | January 1, 2019 | ✓ | Notification should be filed within 120 days from the last day of the fiscal year of the UPE | |
| San Marino | January 1, 2019 | ✓ | Notification should be filed within the deadline for submitting the tax return for the reporting year. | |
| Senegal | January 1, 2018 | ✗ | n/a | |
| Serbia | January 1, 2020 | ✗ | n/a | |
| Seychelles | 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 for FY19. The notification was to be filed within 3 months after the last day of the reporting fiscal year for years ending on 31 December 2019. |
| Singapore | January 1, 2017 | ✓ | Within three months from the end of the relevant FY. | <ul style="list-style-type: none"> ◆ The tax authorities will send letters to Reporting Entities notifying them of their obligation to file a CbCR. If Reporting Entities who are required to file a CbCR (i.e. UPEs of Singapore headquartered MNEs) do not received a letter, they must notify the tax authorities at least 3 months before the filing deadline. From fiscal years beginning on/after 1 January 2022, Reporting Entities must notify IRAS of their obligation to file a CbC Report, within 3 months from the end of their fiscal year. ◆ The CbC report must be filed within 12 months after the fiscal year end of the UPE. |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|--------------|--|---------------------------|---|--|
| | | Required | Main rule – Deadline | |
| 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 was granted 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 (i.e. September 30, 2020). Therefore, the notification for FY19 should have been filed by the end of the calendar month following the end of the pandemic period (since October 31, 2020 was a Saturday, the deadline for the FY19 notification was November 2, 2020). |
| 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 for FY19 since the deadline for submitting the tax return was postponed to May 31, 2020. The notification should have been filed no later than May 31, 2020. |
| South Africa | January 1, 2016 | ✓ | Notification should be filed within 12 months following the last day of the fiscal year of the UPE. | |
| 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, 2020 | ✓ | 31 December of the reporting fiscal year of the UPE. | |
| Sweden | January 1, 2016 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | <ul style="list-style-type: none"> ❖ An extension was granted for financial years which have ended before April 1, 2017. The notification should have been filed no later than 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. |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|------------------------|---------------------|---------------------------|---|--|
| | | Required | Main rule – Deadline | |
| 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 between May 1 and May 31 following the fiscal year end (for calendar year companies). ❖ An extension was granted for FY20. The notification should have been filed no later than June 30, 2021. |
| Thailand | January 1, 2021 | ✓ | Notification should be filed within 150 days following the last day of the fiscal year of the local entity. | <ul style="list-style-type: none"> ◆ The CbCR notification in Thailand is divided into 2 steps: <ol style="list-style-type: none"> 1) Submission of the notification via Part C of the Transfer Pricing Disclosure Form ("TPDF") within 150 days after the fiscal year end of a Thai entity. 2) Submit via Thai Revenue Department's ("TRD") CbyC report e-filing system within 12 months after the fiscal year end of the MNE Group. |
| Tunisia | January 1, 2020 | ✓ | December 31 of the year following the reporting year. | |
| Turkey | January 1, 2019 | ✓ | June 30 of the year following the reporting year. | <ul style="list-style-type: none"> ❖ An extension was granted for FY19. The notification should have been filed no later than October 30, 2020. |
| Turks & Caicos Islands | January 1, 2020 | ✓ | Notification should be filed by the last day of the reporting fiscal year of the MNE group | |
| United Arab Emirates | January 1, 2019 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | <ul style="list-style-type: none"> ◆ The notification requirements only apply to UAE UPEs. ❖ The UAE tax authority has issued an extensive transfer pricing guide on 23 October 2023, which will be the (legally non-binding) primary source of guidance for transfer pricing related matters including documentation. The guide reiterates the previously issued CbCR notification requirement. |
| Ukraine | January 1, 2021 | ✓ | No later than 1 October after the last day of the reporting fiscal year of the UPE. | |
| United Kingdom | January 1, 2016 | ✗ | Until July 25, 2023, Notification should be filed by the last day of the fiscal year. | <ul style="list-style-type: none"> ◆ As of July 26, 2023, UK entities will no longer be required to file the notification. ◆ In the United Kingdom there is a second notification. Where the UK CEs are part of a group where the UPE is not a UK tax resident, and the UPE country does not have mandatory CbCR regulations and/or CbCR sharing arrangements between UK and UPE jurisdiction are ineffective or not in place (ie. the CbCR will be filed in another country or surrogate filing will be made in the UK), the UK CE will have to make two notifications a year. One at the end of the reportable period advising where they believe the report will be filed and a second notification at the filing deadline confirming where the report was filed. ❖ An extension was granted for FY16. For reporting periods ending before September 1, 2017, the notification should have been filed no later than September 1, 2017. |

Country-by-Country reporting:

Notification summary

| Country | CbCR effective date | Notification requirements | | Exceptions, extensions and other notes |
|---------------|---|---------------------------|---|---|
| | | Required | Main rule – Deadline | |
| 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 for fiscal years ending between 31 December 2017 and 28 February 2019. The notification should have been filed no later than 31 March 2019. |
| Vietnam | Fiscal years ended on or after 1 May 2017 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | <ul style="list-style-type: none"> ◆ In case the MNE has more than one taxpayer in Vietnam, and the foreign UPE has the notification letter to appoint one of the taxpayers in Vietnam to submit the CbCR, then the taxpayer is required to submit the notification letter to the Tax Authorities. ◆ For fiscal years ended on or after 1 May 2017 to FY19, a CbCR notification is not required in Vietnam. ◆ For FY20 onwards, the CbCR notification is required when 1) the UPE of the group delegates the filing of the CbCR to a Vietnamese entity (in case the CbCR filed by the UPE cannot be exchanged to Vietnam) 2) a SPE files the CbCR. |
| Zambia | January 1, 2021 | ✓ | Notification should be filed by the last day of the fiscal year of the UPE. | |

Countries that signed the MCAA⁽¹⁾ on CbC Reporting

Last updated: November 5, 2025

Total
113
countries

| | | | | |
|----------------------------|------------------------------|------------------|--------------------|--------------------------|
| Albania | Cayman Islands | Hong Kong, China | Mauritania | Saudi Arabia |
| Andorra | Chile | Hungary | Mauritius | Senegal |
| Anguilla | China (People's republic of) | Iceland | Mexico | Serbia |
| Antigua and Barbuda | Colombia | India | Monaco | Seychelles |
| Argentina | Costa Rica | Indonesia | Mongolia | Singapore |
| Armenia | Croatia | Ireland | Montenegro | Slovak Republic |
| Aruba | Curaçao | Isle of Man | Montserrat | Slovenia |
| Australia | Cyprus | Israel | Morocco | South Africa |
| Austria | Czech Republic | Italy | Netherlands | Spain |
| Azerbaijan | Denmark | Japan | New Zealand | Sweden |
| Bahamas | Dominican Republic | Jersey | Nigeria | Switzerland |
| Bahrain | Estonia | Kazakhstan | Norway | Thailand |
| Barbados | Faroe Islands | Kenya | Oman | Trinidad & Tobago |
| Belgium | Finland | Korea | Pakistan | Tunisia |
| Belize | France | Latvia | Panama | Turkey |
| Bermuda | Gabon | Liberia | Papua New Guinea | Turks and Caicos Islands |
| Botswana | Georgia | Liechtenstein | Peru | United Arab Emirates |
| Brazil | Germany | Lithuania | Poland | United Kingdom |
| British Virgin Islands | Gibraltar | Luxembourg | Portugal | Ukraine |
| Bulgaria | Greece | Macau, China | Qatar | Uruguay |
| Cabo Verde | Greenland | Malaysia | Romania | Vietnam |
| Cameroon | Guernsey | Maldives | Russian Federation | |
| Canada | Haiti | Malta | San Marino | |

Note: (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](#) for the latest status of the exchange relationships.



Meijburg & Co
Tax & Legal

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