



France publishes list of partner countries for automatic exchange of CbC information

Global Transfer Pricing Alert 2017-032

A ministerial order presenting the list of countries with which France will exchange country-by-country (CbC) reporting information automatically and bilaterally was published July 8 in France's official journal.

For fiscal years that begin on or after January 1, 2016, the list includes:

- All European member states (following the enactment of Council Directive 2016/881 of May 25, 2016)
- Australia
- Brazil
- Canada
- Chile
- China
- Indonesia
- Mexico
- New Zealand
- Norway
- South Africa
- South Korea
- United Kingdom's overseas territories: Bermuda, Guernsey, and Jersey

India and Japan are also on the list, but only for fiscal years that begin on or after April 1, 2016.

The list is expected to grow by the end of the fiscal year, as long as new countries sign the multilateral competent authority agreement (MCAA) and fulfill the conditions to exchange information with France. Of note, France is also currently in open discussions with the United States to enter into a bilateral automatic exchange agreement for the exchange of CbC information.

France has enacted CbC reporting requirements for fiscal years that begin on or after January 1, 2016. The CbC report must be filed within 12 months following the fiscal year end, either in France or in one of the countries listed above. Failure to file the CbC report exposes French entities that are members of a multinational group to a penalty up to EUR 100,000.

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