



UK country-by-country reporting notification deadline approaches

Global Transfer Pricing Alert 2017-033

The first country-by-country (CbC) reporting notifications required to be made to the UK tax authorities are due by **1 September 2017**.

This deadline applies to all reporting periods that end on or before 1 September 2017. After 1 September 2017, the standard UK notification date is the end of the CbC reporting period.

A few examples regarding the application of these rules follow.

Example 1: a group with a 31 December year end must notify by 1 September 2017 in respect of the year to 31 December 2016 (and by 31 December 2017 in respect of the year to 31 December 2017).

Example 2: a group with a 31 March year end must notify by 1 September 2017 in respect of the year to 31 March 2017 (and by 31 March 2018 in respect of the year to 31 March 2018).

Example 3: a group with a 30 June year end must notify by 1 September 2017 in respect of the year to 30 June 2017 (and by 30 June 2018 in respect of the year to 30 June 2018).

Example 4: a group with a 30 September year end must notify by 30 September 2017 in respect of the year to 30 September 2017 (and by 30 September 2018 in respect of the year to 30 September 2018).

All multinational groups that meet the threshold for CbC reporting that have a UK resident constituent entity or a UK

permanent establishment will need to provide at least one notification. There is optional administrative simplification in cases when multiple notifications are due.

UK notification obligations vary depending on the location of the ultimate parent entity. For UK-parented groups, the responsibility lies with the UK ultimate parent entity. For non-UK-parented groups with a UK presence, the notification obligations fall on the top UK entities (or top entities with UK permanent establishments).

In accordance with UK regulations, the notification for each period must include:

- The identification of the group entity (including the unique taxpayer reference or equivalent) that will file the country-by-country report and where it will file it; and
- Names and unique taxpayer references of all of the group's entities that are resident in the UK, are UK permanent establishments, or are UK partnerships.

There is no specific form for notifications, but the UK tax authorities have stated a preference for the notification to be on a spreadsheet. Notifications should be sent to a dedicated mailbox: notification.cbcrfiling@hmrc.gsi.gov.uk.

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