



## Portugal delays deadline for filing CbCR notification

Global Transfer Pricing Alert 2017-046

In May 2017, the Portuguese tax authorities (PTA) extended the deadline for filing the country-by-country report (CbCR) notification on the identification of the CbCR submitting entity to 31 October of 2017.

However, because the official electronic form to make that notification has not yet been made available to taxpayers, the Portuguese Secretary of State for Finance has issued a ministerial order again postponing the deadline to comply with this obligation, this time to 31 December 2017.

Despite the fact that the form has not been made public, we believe, based on informal contacts, that the information to be reported on that notification form may include:

- The name of the CbCR reporting entity
- Tax identification number
- Address
- Country of residence
- If the reporting entity is not the group's ultimate parent, the reason why a substitute entity has been designated.

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