



## Ireland extends deadline for filing first country-by-country reports

### Global Transfer Pricing Alert 2017-048

Irish Revenue on 24 November issued an eBrief that extends the upcoming filing deadline for country-by-country (CbC) reports for calendar year 2016 to 28 February 2018.

The first CbC reports were due to be filed by 31 December 2017. Irish Revenue is in the process of developing an electronic CbC reporting system that would include a standard validation module provided by the EU Commission. However, the final version of the validation module is not available yet, and it is not expected that the tested version of the validation module will be integrated into the Revenue system until mid-December. On that basis, Irish Revenue has extended the filing deadline from 31 December 2017 until 28 February 2018.

Details of the eBrief can be found [here](#).

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