

Notification requirements

Action 13 – Country-by-Country reporting (CbCR)

Multinationals with calendar year ends may be required to file notifications relating to their CbC report as early as 31 December 2016 in jurisdictions that have adopted, without change, the final OECD model legislation on CbCR. Article 3 'Notification' within Action 13 suggests that the deadline should be the last day of the reporting fiscal year (FY) of the multinational group and, unless amended locally on adoption, the rules start from FYs commencing on or after 1 January 2016.

The countries that may require notifications to be filed in December 2016 or in the first half of 2017 include Austria, Bulgaria, China, Denmark, Estonia, Finland, France, Ireland, Japan, Luxembourg, Norway, Portugal, Slovakia, Spain and Sweden. In some cases, the details of when, what or how to report are still being finalised and/or guidance is being drafted.

The information below is subject to change without notice. Deloitte will update this matrix as more details become available. For further information, please contact your usual Deloitte country contact.

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Country	Notification deadline ¹	Observations	Last reviewed by Deloitte
Argentina	-	No rules have been published.	March 2017
Australia	-	There is no notification requirement in Australia. Filing of the CbC report is required one year after last day of reporting period if not provided by automatic exchange;	February 2017

¹ For MNE groups with 31 December year-end, unless otherwise noted.

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however, Australia provides taxpayers the option to request an exemption from filing one or more of: the CbC report, master file and local file. There is no deadline, although it is recommended that an exemption request be submitted as early as possible.

Austria	31 December 2016	Each Austrian entity that is part of a multinational group and subject to CbCR must send a notification indicating the identity and residence of the ultimate or surrogate parent entity and the reporting entity to the Austrian tax authorities by the last day of the reporting FY for FYs starting on or after 1 January 2016. Thus, the first notifications were required by 31 December 2016.	March 2017
Belgium	30 September 2017	<p>A multinational group with a Belgian entity must notify the Belgian tax authorities by the last day of the reporting period for FYs starting on or after 1 January 2016 of the identity of the group's ultimate parent, surrogate parent (if any) and reporting entity. This deadline has been exceptionally extended by 9 months for FYs ending between 31 December 2016 and 30 September 2017. The extension only applies to the first reporting year for which a CbC report is due.</p> <p>If a Belgian entity of the multinational group is the reporting entity and not a Belgian ultimate parent, it also should also notify the Belgian tax authorities of the circumstances necessitating the filing.</p>	March 2017
Brazil	31 July 2017	A Brazilian tax resident entity must inform the Brazilian tax authorities if it is the ultimate parent or controlling entity of a multinational group, a designated reporting entity, or, if neither, the identification and jurisdiction of the reporting entity by the filing date of the entity's annual tax return for the reporting period.	March 2017
Bulgaria	When the CbCR is filed by the Ultimate parent or Surrogate parent entity: TBD after legislation	If the CbC report will be filed by the ultimate parent or surrogate parent entity that is a tax resident of Bulgaria the CbCR notification deadline date is due to be announced	March 2017

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becomes final, likely in 2017. after legislation becomes final.

When the CbCR is filed by a constituent entity that is Bulgarian tax resident and it is not an Ultimate parent or Surrogate parent entity: Notification of the reporting entity is required of all constituent entities in Bulgaria for FYs commencing on or after 1 January 2017 by the last day of the reporting period.
 31 December 2017

Canada	-	There is no reporting entity notification requirement in Canada's new country-by-country legislation which came into force on 15 December 2016	February 2017
Chile	-	No rules have been published.	November 2016
China	31 May 2017	Chinese tax residents should identify their multinational group's ultimate parent company, the parent company's jurisdiction of residence, and whether the Chinese tax resident is appointed as the CbC reporting entity on the related party transaction reporting forms that need to be submitted with the annual income tax return, which is due on 31 May. If the Chinese resident entity is the ultimate parent company or has been designated as the reporting entity, it should include the completed CbC report as part of the same set of reporting forms with its annual income tax return. In addition, Chinese tax resident entities that are required to prepare or provide a Master File must also include the identity and location of the reporting entity in that document. The Master File is required to be prepared within one year of the close of the reporting period.	February 2017
Czech Republic	30 September 2017	Based on proposed legislation, the CbCR notification is due no later than the last day of the reporting period for all the	March 2017

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reporting periods ending after 30 September 2017. However, for the FY 2016 and other FYs ending prior to 30 September 2017, the deadline for the CbCR notification is 30 September 2017.

Denmark	<p>31 December 2016 if the ultimate parent or appointed surrogate is Danish or if reporting entity is a foreign ultimate parent or appointed surrogate that files 2016 CbCR (voluntarily or by requirement)</p> <p>31 December 2017 if the ultimate parent is foreign and CbCR is not otherwise filed in another jurisdiction</p>	<p>A Danish ultimate parent company must notify the Danish tax authorities by the last day of the reporting period for FYs starting on or after 1 January 2016.</p> <p>The Danish implementation law includes a limited one-year extension of the effective date for Danish-based companies with a foreign ultimate parent where no 2016 CbCR is filed in another jurisdiction.</p>	March 2017
Estonia	30 June 2017	<p>All group members residing in Estonia must notify the Estonian Tax and Customs Board of the reporting entity. The notification is assumed to be a one-time notification; annual notification is not required unless there are changes regarding the reporting entity. Based on proposed legislation, the notification obligation must be fulfilled within six months after the end of the reporting period for FYs starting on or after 1 January 2016. There is no information on the form of the notification, but it will generally be made by electronic filing.</p>	March 2017
Finland	31 May 2017	<p>The CbCR notification must be made no later than the last day of the reporting period of the multinational group. However, for FYs ending prior to 31 May 2017, the notification must be submitted by 31 May 2017. If the FY ends on 31 May 2017 or later, the main rule applies, i.e. notification must be made no later than the last day of the</p>	March 2017

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reporting FY of the multinational group.

France	1 May 2017	The notification is made through the filing of the corporate income tax return for FYs starting on or after 1 January 2016. The filing entity must be identified in the return.	March 2017
Germany	31 May 2018 31 December 2018 (if tax returns are prepared by a professional advisor)	Notification needs be made by the deadline for filing the annual tax return for the relevant entity.	March 2017
Greece	-	No rules have been published.	February 2017
Hong Kong	-	No rules have been published.	November 2016
Hungary	-	No rules have been published.	February 2017
Iceland	-	The CbCR requirement was implemented in October 2016 and will come into effect on 1 January 2017, so the first CbC report will be submitted in 2018 for 2017. A regulation will be issued stipulating the practical aspects of reporting e.g. notification, deadlines, form, etc.	November 2016
India	-	India has not yet prescribed a notification requirement but may do so as part of detailed regulations that will be issued by the Indian tax authorities.	November 2016
Indonesia	-	No guidance provided on CbCR notification yet. Further guidelines awaited. Nonetheless, the regulation stipulates that the CbCR will be effective from fiscal year ending on or after 30 December	February 2017

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2016. The CbC report should be available within 12 months from end of tax year and submitted along with the tax return in the subsequent year, i.e. CbCR for financial year ended 31 December 2016 is required to be filed with the 2017 Annual Corporate Tax Return (i.e. due by 30 April 2018), where applicable.

Ireland	31 December 2016	Each Irish entity that is part of a multinational group and subject to CbCR must send a notification to the Irish tax authorities by the last day of the reporting period for FYs starting on or after 1 January 2016. Thus, the first notifications are required by 31 December 2016. The notification is made via the Irish Revenue's online portal, which provides detailed instructions.	March 2017
Italy	-	Italy has not yet adopted any specific notification requirements.	March 2017
Japan	31 March 2017 if the ultimate parent is resident of Japan 31 December 2017 if the ultimate parent is foreign	Notification is due by the last day of the reporting period of the multinational group. For ultimate parent companies in Japan with FY's starting on 1 April 2016, the effective date of Japan's CbC rules, the first notification is due 31 March 2017. For foreign parented multinational groups with FYs beginning on or after 1 January 2016 and before 1 April 2016, the first reporting period subject to notification is FY 2017.	March 2017
Luxembourg	31 March 2017	A Luxembourg entity that is part of a multinational group and subject to CbCR would be required to notify the Luxembourg tax authorities of the reporting entity by the last day of the reporting period for FYs starting on or after 1 January 2016. However, for FYs ending on or before 31 March 2017, the legislation offers an extension of the notification deadline to 31 March 2017.	March 2017

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Mexico	-	The CbC report must be submitted by 31 December 2017. Currently, there is no notification requirement other than the information to be provided in the CbC report.	February 2017
Netherlands	1 September 2017	A local Dutch entity generally must notify the Dutch tax authorities by the last day of the reporting period for FYs starting on or after 1 January 2016. However, for FYs ending on or before 31 August 2017, the Dutch legislation offers an extension of the notification deadline to 1 September 2017.	March 2017
New Zealand	-	New Zealand subsidiaries of foreign-owned MNEs are not currently required to provide any particular notifications. New Zealand does not currently have any draft or final CbC reporting legislation in place. The tax authorities have indicated that legislation is unlikely in respect of CbC reporting and that existing information collection powers will be relied upon.	February 2017
Norway	31 May 2017	Notification is completed through a question on the annual tax return for the relevant year for FYs starting on or after 1 January 2016 and must include the name of the entity providing the CbC report and the country in which it is resident.	March 2017
Poland	31 October 2017	Based on proposed legislation, the entity must indicate whether it is required to file the CbC report or identify the group's reporting entity no later than the last day of the reporting year of the group. According to transitional rules, however, the notification for reporting periods starting after 31 December 2015, but not later than 1 January 2017, may be submitted no later than 10 months from the last day of the relevant year.	March 2017

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Portugal	31 May 2017	For FYs starting on or after 1 January 2016, notification is due by the later of; the last day of the reporting period or 31 May 2017. The notification should identify the reporting entity and the country in which it is resident. Submission of the notification will be electronic, although no announcement on the electronic form has been issued.	March 2017
Russia	31 March 2018 If an entity files a voluntary CbCR for FY16, notification must be provided simultaneously	Based on proposed legislation, notification is required for FYs starting on or after 1 January 2017, 3 months after end of the reporting period. If however an entity files a voluntary CbCR for FY16, notification for FY16 must be provided simultaneously with the report.	March 2017
Saudi Arabia	-	No rules have been published.	November 2016
Singapore	-	There is no requirement for Singapore-parented groups to provide notification to the Inland Revenue Authority of Singapore (IRAS) before submitting the CbC report or for multinational groups whose parent company is not in Singapore to notify the IRAS in advance which entity in the group (e.g., ultimate parent, surrogate parent or resident entity) will file the CbC report. IRAS will identify taxpayers affected by CbCR and provide further guidance on the submission of CbC reports in the first half of 2018. The guidance will address additional data fields (e.g. ID number of the reporting entity and constituent entities) that will be required.	March 2017
Slovakia	31 March 2017	Based on proposed legislation, for FYs starting on or after 1 January 2016, notification is due by the deadline for filing the tax return for the reporting period (usually not later than 3 calendar months following the end of the FY). The	March 2017

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notification must include details of whether the reporting entity is the ultimate parent entity or surrogate entity or is based on a secondary obligation and other identifying information if the reporting entity is resident outside Slovakia.

Slovenia	Not yet known	Not yet known, likely to be in the form of a simple statement.	March 2017
South Africa	31 December 2017	Any constituent entity of a multinational group that is resident for tax purposes in South Africa must notify the South African Revenue Service of the identify of the reporting entity no later than 12 months after the last day of the reporting FY of the multinational group.	March 2017
South Korea	30 June 2017	Based on proposed legislation, for FYs starting on or after 1 January 2016, notification is due 6 months after the end of the reporting period.	March 2017
Spain	31 December 2016	Spanish-resident entities belonging to a group that is required to submit a CbCR will have to notify the Spanish tax authorities of the identity of the entity required to prepare the report before the end of the reporting period. Notification is required for FYs starting on or after 1 January 2016. Notification should be made electronically.	March 2017
Sweden	30 April 2017	The proposed rules are expected to come into force on 1 April 2017 for FYs starting on or after 1 January 2016. All entities belonging to a group subject to the rules must notify the Swedish tax authorities of the identity of the reporting entity by the last day of the reporting period. However, for FYs ending before 1 April 2017, the notification deadline has been extended to 30 April 2017. The Swedish tax authorities will communicate the formal notification procedure on their website when the legislation	March 2017

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is enacted.

Switzerland	31 December 2018 (subject to confirmation)	Based on proposed legislation, Switzerland will introduce CbCR on 1 January 2018. Notification requirements will be determined by the Swiss Federal Tax Administration and published in Spring 2017.	March 2017
Turkey	-	No rules have been published.	November 2016
United Kingdom	31 December 2017	<p>For FYs starting on or after 1 January 2016, notification is due 12 months after the end of the reporting period of the multinational group. Separate notification is required if an entity is to be a substitute reporting entity (surrogate) filing with the UK authorities on behalf of the ultimate parent.</p> <p>The form of the notification is undetermined but is likely to be by electronic filing, possibly linked to the filing of the tax return. A letter is expected to be sufficient until a formal process is announced.</p>	March 2017
United States	-	The IRS does not require the reporting entity notification by constituent entities resident in the US. There is no secondary filing requirement for US subsidiaries of foreign ultimate parent entities. The US is committed to handling the process via automatic exchange of information with the jurisdiction in which the ultimate parent is located.	November 2016



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