Deloitte.



Global Tax Reset

Transfer Pricing
Documentation Summary

January 2019

Overview

The Global Tax Reset – Transfer Pricing Documentation Summary ("Guide") compiles essential country-by-country ("CbC") reporting and documentation (including master file and local file where applicable) information for 92 jurisdictions around the world. It has been reviewed and updated as of 15 January 2019.

As used in this guide, please note the following interpretations:

- **Secondary** filing generally refers to a local filing obligation imposed on resident entities in a multinational enterprise ("MNE") group when the jurisdiction does not receive the country-by-country ("CbC") report via automatic exchange from the parent or surrogate reporting entity's jurisdiction. Some countries that have secondary filing requirements may provide exceptions for FY2016 (that is, resident entities do not need to submit a CbC report for FY2016).
- **Local file** is defined as either an OECD local file (i.e., prepared in accordance with Annex II to Chapter V of the revised OECD Transfer Pricing Guidelines) or transfer pricing documentation prepared under local regulations. Some countries also have disclosure requirements that do not directly relate to the OECD local file.
- Substantially complies means that the tax authority will accept a report that meets OECD content guidelines, and the report will likely meet penalty protection requirements. However, it is anticipated that additional information will be required to be provided upon a transfer pricing audit. In addition, some countries require transfer pricing reports to be prepared in local languages. Such language requirements are not considered in this summary when determining whether an OECD master file and local file can provide local documentation compliance. Lastly, this definition does not take into considerations rules for specific types of transactions such as cost sharing or financing.
- With respect to master file or local file/documentation filing requirements, "Submit" refers to a requirement to submit either all or, in certain countries, only parts of the documentation; "Provides" refers to having to provide the documentation upon request; "Contemporaneous" refers to having to prepare documentation by a certain date (usually by the time of filing annual tax returns). For certain countries, only certain types of documentation need to be prepared contemporaneously (e.g., documentation for self-adjustment, penalty protection or extraordinary business transactions); these countries are listed as having contemporaneous requirements. Certain countries have rules whereby documentation needs to be prepared by a tax return due date under one scenario but also needs to be submitted under another (e.g., Korea, Mexico and Uruguay); these countries are listed as having "Contemporaneous + Submit" requirements.
- "Parent surrogate filing" means voluntary filing for Ultimate Parent Entities resident in their jurisdictions of residence that do not yet require it. Specifically, according to the OECD implementation guidance, "jurisdictions that will not be able to implement with respect to fiscal periods from 1 January 2016 may be able to accommodate voluntary filing for Ultimate Parent Entities resident in their jurisdiction. This would allow the Ultimate Parent Entities of an MNE Group resident in those jurisdictions to voluntarily file their CbC report for the fiscal periods commencing on or from 1 January 2016 in their jurisdiction of tax residence." When an MNE makes a voluntary parent surrogate filing, the OECD recommends that secondary (local) filing obligations should not apply in any jurisdiction that otherwise would require constituent entities in that jurisdiction to file locally when the report is not received via automatic exchange under a tax treaty or tax information exchange agreement from the reporting entity's jurisdiction.
- Some countries provide a monetary threshold for filing or preparation of the master file or local file/documentation. For the purpose of this document, it is assumed any filing or preparation thresholds have been met
- There may be multiple due dates for certain countries applicable for different parts of the master file or local file/documentation. The earliest due date that could apply is listed.

This Guide is a summary and indicative only, based on Deloitte's understanding of the position at the time of publication. It should not be relied upon for making business decisions, and we recommend you consult a transfer pricing specialist before taking any action. The transfer pricing specialists in Deloitte member firms around the world have the knowledge and experience to help you on your journey. For more information regarding transfer pricing issues in specific countries, and about Deloitte's tax practice in those jurisdictions, please contact your usual Deloitte transfer pricing adviser or one of the listed contacts.

			Countr	y-by-Country ("	CbC") Report			Ma	ster File ('	'MF")		ile ("LF")/ entation		MF & LF/ Documentat		
	Status of rules	First effective year starting	Notification requirement	Report due date (months/years after last day of the reporting period)	Secondary filing requirement (exceptions exist in some countries)	Parent Surrogate Filing Available	Penalties	Status of rules	OECD MF required	First effective year starting	Status of rules	New rules effective starting	Does OECD MF + LF provide local dox compliance?	Filing requirement	For countries with submission requirement for LF: submission due date (months/years after year-end)	Penalties
Albania	None to date							æ	×	Already required	₽ĕ	Existing rules apply	Requires additional information	Provide		~
Argentina	₽8	1 Jan 2017	~	12 months	Filing	✓	~	!	×		₽ 8	Existing rules apply	Substantially complies	Submit + Contemporaneous for LF	8 months	~
Australia	≈	1 Jan 2016	×	12 months	Filing	N/A	~	₽ĕ	~	1 Jan 2016	β 8	1 Jan 2016	Requires additional information	Submit + Provide for MF; Contemporaneous + Provide for LF		~
Austria	88	1 Jan 2016; 1 Jan 2017 for secondary filing	~	12 months	Filing	~	~	8 3	~	1 Jan 2016	ps	1 Jan 2016	Completely Complies	Provide		×
Belgium	≈ 8	1 Jan 2016	✓	12 months	Filing	N/A	~	₽	~	1 Jan 2016	88	1 Jan 2016	Requires additional information	Provide for MF; Contemporaneous + Provide for LF		~
Bermuda ≸	88	1 Jan 2016	团	12 months	×	N/A	✓	None to date			None to date					
Bolivia	None to date							None to date			8 8	Existing rules apply	Substantially complies	Submit for LF if monetary threshold is met; Provide for LF if monetary threshold is not met		~
Brazil	88	1 Jan 2016	✓	By tax return due date, 31 July	Filing	N/A	✓	None to date			8 8	Existing rules apply	Requires additional information	Provide for LF	Brazil does not follow OECD	✓
Brunei	None to date							None to date			None to date					
Bulgaria	88	1 Jan 2016; 1 Jan 2017 for secondary filing	✓	12 months	Filing	N/A	~	!	~	TBD		TBD	Substantially complies	Provide		✓
Cameroon	None to date							None to date			ps	Existing rules apply	Requires additional information	Provide for LF		~
Canada	8 8	1 Jan 2016	×	12 months	Filing	N/A	✓	None to date			₽	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		✓

			Count	ry-by-Country ("	CbC") Report			Ма	ster File ('	'MF")		ile ("LF")/ entation		MF & LF Documenta		
	Status of rules	First effective year starting	Notification requirement	Report due date (months/years after last day of the reporting period)	Secondary filing requirement (exceptions exist in some countries)	Parent Surrogate Filing Available	Penalties	Status of rules	OECD MF required	First effective year starting	Status of rules	New rules effective starting	Does OECD MF + LF provide local dox compliance?	Filing requirement	For countries with submission requirement for LF: submission due date (months/years after year-end)	Penalties
Cayman Islands	æ	1 Jan 2016	团	12 months	×	N/A	~	None to date			None to date					
Chile	88	1 Jan 2016	×	6 months	×	N/A	✓	None to date			8 8	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		~
China *3	88	1 Jan 2016	~	By tax return due date	Provide	N/A	✓	23	✓	1 Jan 2016	8 8	1 Jan 2016	Requires additional information	Contemporaneous + Provide		~
Colombia	88	1 Jan 2016	✓	10 Dec 2019 to 23 Dec 2019	Filing	N/A	✓	₽ĕ	~	1 Jan 2017	₽	Existing rules apply	Substantially complies	Submit	September; exact due date depends on the last number of "Tax ID"	~
Costa Rica	₽8	1 Jan 2017	Yes, only for UPEs or SPEs	12 months	×	×	✓	≈	✓	1 Apr 2016	88	1 Apr 2016	Substantially complies	Provide		✓
Croatia	₽≅	1 Jan 2016; 1 Jan 2017 for secondary filing	✓	12 months after the last day of the reporting period	Filing	N/A	✓	None to date			₽	Existing rules apply	Requires additional information	Contemporaneous + Provide for LF		~
Curacao	₽SI	1 Jan 2018 Voluntary filing is available for financial years 2016 and 2017		12 months after the last day of the reporting period	Filing	~	✓	₽ĕ	~	1 Jan 2018	₽	1 Jan 2018		Contemporaneous for LF		✓
Cyprus	₽≅	1 Jan 2016; 1 Jan 2017 for secondary filing	✓	12 months. For FY 2017, the due date has been extended to 31 Jan 2019	o Filing	N/A	✓	None to date			None to date					
Czech Republic	8	1 Jan 2016; 1 Jan 2017 for secondary filing	团	12 months	Filing	N/A	✓	None to date			 88			Provide		×
Democratic Republic of the Congo	None to date							None to date			₽	Existing rules apply				✓

			Count	ry-by-Country ("	CbC") Report			Ma	ster File ("MF")		ile ("LF")/ nentation		MF & LF/ Documentation	n	
	Status of rules	First effective year starting	Notification requirement	Report due date (months/years after year-end)	Secondary filing requirement (exceptions exist in some countries)	Parent Surrogate Filing Available	Penalties	Status of rules	OECD MF required	First effective year starting	Status of rules	New rules effective starting	Does OECD MF + LF provide local dox compliance?		For countries with submission requirement for LF: submission due date (months/years after year-end)	Penalties
Denmark E	ß	1 Jan 2016; 1 Jan 2017 for secondary filing	~	12 months	Filing	N/A	✓	₽ĕ	~	1 Jan 2017; FY 2016 is optional	R	1 Jan 2017; FY 2016 is optional/existing rules apply	Completely complies	Contemporaneous + Provide		✓
Dominican Republic	None to date							None to date			8 8	Existing rules apply	Substantially complies	Provide for LF		
Ecuador	None to date							None to date			₽	Existing rules apply	Substantially complies	Submit for LF		✓
El Salvador	None to date							None to date			№	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		✓
Egypt	₽	1 Jan 2018	~	12 months	×	N/A	×	88	✓	1 Jan 2018	₽	1 Jan 2018	Completely complies	Contemporaneous + Provide for LF		~
Estonia	₽	1 Jan 2016; 1 Jan 2017 for secondary filing	២	12 months	Filing	~	✓	₽ĕ	~	Already required w.e.f. 1 Jan 2007	88	Existing rules apply	Substantially complies	Provide		✓
Finland	88	1 Jan 2016	✓	12 months	Filing	✓	✓	ß	✓	1 Jan 2017	≈	1 Jan 2017	Completely complies	Contemporaneous + Provide		✓
France	≋	1 Jan 2016	✓	12 months	Filing	N/A	✓	β 8	✓ A	Already required. Iligned with some ditional informatior w.e.f. 1 Jan 2018	A A	cisting rules apply. Already required. Aligned with addi- onal information w.e.f. 1 Jan 2018	Required additional information	Contemporaneous + Provide		✓
Germany	88	1 Jan 2016; 1 Jan 2017 for secondary filing	✓	12 months	Filing	✓	✓	88	~	1 Jan 2017	№	1 Jan 2017	Requires additional information	Provide for MF; Contemporaneous + Provide for LF		✓
Gibraltar	8 8	1 Jan 2016 for UPEs and SPEs	~	12 months	Filing	~	✓	None to date	×		88	Existing rules apply	Completely complies	Provide for LF		~
₹ Anr	nounced	Final	Pro	oposed 🗸	Yes	K No	Notificati is require	on is requi	red for the ere are ar	e first reported by changes in tl	fiscal yea he notific	ar; thereafter, r ation content.	notification			

			Counti	ry-by-Country ("	CbC") Report			Ma	ster File ("MF")		ile ("LF")/ entation		MF & LF/ Documenta		
	Status of rules	First effective year starting	Notification requirement	Report due date (months/years after year-end)	Secondary filing requirement (exceptions exist in some countries)	Parent Surrogate Filing Available	Penalties	Status of rules	OECD MF required	First effective year starting	Status of rules	New rules effective starting	Does OECD MF + LF provide local dox compliance?	Filing requirement	For countries with submission requirement for LF: submission due date (months/years after year-end)	Penalties
Greece	æ	1 Jan 2016	~	12 months	Filing	✓	✓	88	✓	Already required	88	Existing rules apply	Substantially complies	Contemporaneous + Provide		✓
Guatemala	None to date							None to date			8 3	Existing rules apply	Requires additional information	Contemporaneous + Provide for LF		✓
Guernsey	88	1 Jan 2016	✓	12 months	Filing	N/A	✓	None to date			None to date					
Hong Kong	8 8	1 Jan 2018, Voluntary filing is possible for FY before 2018	✓	12 months	Filing	✓	✓	23	✓	1 April 2018	88	1 Apr 2018	Completely complies	Contemporaneous + Provide		✓
Honduras	None to date							æ	~	1 Jan 2017	≈	Existing rules apply	Substantially complies	Provide		~
Hungary	88	1 Jan 2016; 1 Jan 2017 for secondary filing	✓	12 months	Filing	N/A	✓	88	~	1 Jan 2018. Obligatory for tax years starting in 2018, optional for tax years starting in 2017.	8	Optional for 1 Jan 2017; obligatory for 1 Jan 2018	Requires additional information	Contemporaneous + Provide		✓
Iceland	88	1 Jan 2017	~	12 months	Filing	×	×	None to date			88	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		×
India	8 8	1 Apr 2016	✓	12 months	Filing	N/A	~	₽	✓	FY 2016-17 1 April 2016	88	Existing rules apply	Requires additional information	Submit for MF; Contemporaneous + Provide for LF		✓
Indonesia	ß	1 Jan 2016	✓	12 months	Filing	N/A	~	æ	✓	1 Jan 2016	≈	1 Jan 2016	Requires additional information	Contemporaneous + Provide		✓
I Anr	nounced	Final	₽ Pro	pposed 🗸	Yes	X No □	Notificati is require	ion is requi ed only if th	red for the nere are ar	first reporte y changes in	d fiscal yea the notifica	r; thereafter, ation content	notification			

			Count	ry-by-Country ("	CbC") Report			Ma	aster File ('	'MF")		ile ("LF")/ entation		MF & LF/ Documentati	ion	
	Status of rules	First effective year starting	Notification requirement	Report due date (months/years after year-end)	Secondary filing requirement (exceptions exist in some countries)	Parent Surrogate Filing Available	Penalties	Status of rules	OECD MF required	First effective year starting	Status of rules	New rules effective starting	Does OECD MF + LF provide local dox compliance?	Filing requirement	For countries with submission requirement for LF: submission due date (months/years after year-end)	Penalties
Ireland	88	1 Jan 2016	~	12 months	Filing	N/A	~	None to date			88	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		~
lsrael		1 Jan 2016	×	12 months	TBD	N/A	✓	None to date			88	Existing rules apply	Substantially complies	Provide for LF		✓
Isle of Man ಜ	P3	1 Jan 2017	✓	12 months and a day	Filing	N/A	~	None to date			None to date					
Italy	₽8	1 Jan 2016	✓	12 months	Filing	N/A	~	8 8	×	Already required	88	Existing rules apply	Requires additional information	Contemporaneous + Provide		✓
Japan	₽ĕ	1 Apr 2016	~	12 months	Filing	~	✓	₽	✓	1 Apr 2016	8	1 Apr 2017	Substantially complies	Submit for MF; Contemporaneous + Provide for LF		~
Jersey	P8	1 Jan 2016	✓	12 months	Filing	N/A	~	None to date			None to date					
Kazakhstan	₽8	1 Jan 2016	✓	12 months	Provide	×	✓	8 8	~	1 Jan 2019	88	1 Jan 2019	Completely complies	Provide		✓
Kenya	None to date							None to date			≈	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		×
Korea	8 8	1 Jan 2016	~	12 months	Filing	N/A	✓	88	✓	1 Jan 2016	88	1 Jan 2016	Substantially complies	Submit+Provide for MF; Submit+Contemporaneou: +Provide for LF	s 12 months	~
Latvia	88	1 Jan 2016	~	12 months	Filing	~	~	8 8	✓	1 Jan 2018	88	1 Jan 2018	Substantially complies	Submit + Contemporaneous + Provide	12 months	~
Lithuania	88	1 Jan 2016	~	12 months	Filing	N/A	✓	None to date			8	Existing rules apply	Substantially complies	Provide for LF		✓
₹ Ann	nounced	Final	Pro	pposed 🗸	Yes	X No						r; thereafter, ation content.				

			Counti	y-by-Country ("	CbC") Report			Ma	aster File ('	'MF")		File ("LF")/ mentation		MF & LF/ Documenta		
	Status of rules		Notification requirement	Report due date (months/years after year-end)	Secondary filing requirement (exceptions exist in some countries)	Parent Surrogate Filing Available	Penalties	Status of rules	OECD MF required	First effective year starting	Status of rules	New rules effective starting	Does OECD MF + LF provide local dox compliance?	Filing requirement	For countries with submission requirement for LF: submission due date (months/years after year-end)	Penalties
Liechtenstein	ß	1 Jan 2017 1 Jan 2016 for voluntary filing	~	12 months	Provide	N/A	~	₽®	~	1 Jan 2018	ß	1 Jan 2018	Completely complies	Provide		×
Luxembourg	8	1 Jan 2016	✓	12 months	Filing	N/A	✓	None to date			None to date		Substantially complies			×
Malaysia	88	1 Jan 2017	~	12 months	Filing	✓	✓	88	✓	1 Jan 2017	it	TP documentation prepared on or afte 15 July 2017 (irrespective of the financial year to whic t pertains) would be per the revised guidelines (as per clarification provided	additional information h as	Provide for MF; Contemporaneous + Provide for LF		✓
Malta	₽	1 Jan 2016; 1 Jan 2017 for secondary filing	~	12 months	Filing	✓	~	None to date			None to date					
Mauritius	≈	1 Jul 2018	~	12 months	Filing	✓	~	None to date			None to date					
Mexico	≈	1 Jan 2016	Yes, only for UPEs or SPEs	12 months	Provide	N/A	~	≈ 8	~	1 Jan 2016	8	1 Jan 2016	Requires additional information	Submit for MF; Submit+Contemporaneous +Provide for LF	12 months	~
Netherlands	8	1 Jan 2016	~	12 months	Filing	N/A	✓	ß	✓	1 Jan 2016	8 3	1 Jan 2016	Substantially complies	Contemporaneous + Provide		×
New Zealand	≈	1 Jan 2016	×	12 months	×	N/A	×		✓	1 Jan 2016		1 Jan 2016	Completely complies	Provide		✓
Nicaragua	None to date							None to date			₽	1 Jan 2017	Substantially complies	Provide for LF		×
Nigeria	≈	1 Jan 2018	~	12 months	Filing	~	✓	88	×	12 Mar 2018. FY starting on or after 12 March 2018	88	12 Mar 2018. Financial year commencing after 12 March 2018	Substantially complies	Contemporaneous + Provide		~
₹ Ann	ounced	Final	₽ Pro	pposed 🗸	' Yes	X No	Notificat is requir	ion is requi ed only if th	red for the nere are an	first reporte	d fiscal ye	ear; thereafter, n	otification			

			Count	ry-by-Country ("	CbC") Report			Ma	aster File	("MF")		File ("LF")/ nentation		MF & LF Documenta		
	Status of rules		Notification requirement	Report due date (months/years after year-end)	Secondary filing requirement (exceptions exist in some countries)	Parent Surrogate Filing Available	Penalties	Status of rules	OECD MF required	First effective year starting	Status of rules	New rules effective starting	Does OECD MF + LF provide local dox compliance?	Filing requirement	For countries with submission requirement for LF: submission due date (months/years after year-end)	Penalties
Norway	88	1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing	N/A	×	None to date			₽	Existing rules apply	Substantially complies	Provide		×
Pakistan C	≈ 8	1 Jul 2016	✓	12 months	Filing	✓	✓	88		1 Jul 2017. Applies effective Tax Year 2017 (1 July 2016 to 30 June 2017). For entities following a January to De- cember year, the year ended 31 December 2016 is construed as Tax Year 2017	88	1 Jul 2016. Applies effective Tax Year 2017 (1 July 2016 to 30 June 2017). For entities following a January to De- cember year, the year ended 31 December 2016 is construed as Tax Year 2017	Completely complies	Provide		✓
Panama	None to date							≈	✓	1 Jan 2016	≈	Existing rules apply	Substantially complies	Provide for MF ; Contemporaneous + Provide for LF		✓
Peru ©	₽	1 Jan 2017	20	10 months. Note: FY 2017 - Novem 2018; extended to Ma 019 for Peruvian const entities of foreign MN	arch Filing ituent	N/A	✓	83	✓	1 Jan 2017	8 3	1 Jan 2016	Substantially complies	Submit	3 months – TP Adjustment form; 6 months – TP documentation	✓
Philippines	None to date							None to date			8	Existing rules apply	Completely complies	Contemporaneous + Provide for LF		✓
Poland	88	1 Jan 2016; 1 Jan 2017 for secondary filing	✓	12 months	Filing	N/A	✓	8€	~	1 Jan 2017	8 3	1 Jan 2017	Requires additional information	Contemporaneous + Provide		~
Portugal	8 8	1 Jan 2016	✓	12 months	Filing	N/A	~	None to date			8	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		~
Qatar	8 8	1 Jan 2017	✓	12 months	✓	Unspecified		None to date	×	N/ A	8	Existing rules apply	Substantially complies	Provide		Not specified
Romania	8 8	1 Jan 2016; 1 Jan 2017 for secondary filing	✓	12 months	Filing	~	~	None to date			88	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		~
Russia	8 8	1 Jan 2017, voluntary filing possible for FY 2016	~	12 months	Provide	~	~	88	✓	1 Jan 2017	№	1 Jan 2018	Requires additional information	Provide		✓
₹ ¶ Anr	nounced	Final	Pro	oposed 🗸	Yes	X No □				e first reported ny changes in tl		ar; thereafter, nation content.	otification			

			Counti	ry-by-Country ("	CbC") Report			Ma	ster File ("MF")		ile ("LF")/ entation		MF & LF/ Documentati	on	
	Status of rules		Notification requirement	Report due date (months/years after year-end)	Secondary filing requirement (exceptions exist in some countries)	Parent Surrogate Filing Available	Penalties	Status of rules	OECD MF required	First effective year starting	Status of rules	New rules effective starting	Does OECD MF + LF provide local dox compliance?	Filing requirement	For countries with submission requirement for LF: submission due date (months/years after year-end)	Penalties
Serbia	None to date							None to date			88	Existing rules apply	Substantially complies	Submit + Contemporaneous for LF	For financial year ending 31 December, deadline for filing is 29 June	✓
Singapore	88	1 Jan 2017	×	12 months	×	~	~	None to date			8 3	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		~
Slovakia	8 8	1 Jan 2016; 1 Jan 2017 for secondary filing	✓	12 months	Filing	✓	✓	8	×	Already required	88	Existing rules apply	Requires additional information	Provide		✓
Slovenia	88	1 Jan 2016; 1 Jan 2017 for secondary filing	✓	12 months	Filing	N/A	✓	8	~	Already required	8 8	Existing rules apply	Substantially complies	Contemporaneous + Provide		~
South Africa	№	1 Jan 2016 (01 Janua 2016 for South Afric Parented MNE's) o 1 October 2016 (01 October 2016 F outh African subsidia of foreign MNE's)	ean or For aries	12 months	Filing	N/A	✓	β8	✓	1 Jan 2016 or 1 Oct 2016	8 8	1 Jan 2016	Substantially complies	Submit. Note: For financial years prior to the first taxable year for submission requirement, MF/LF may need to be provided upon request by tax authorities.	12 months	~
Spain <u>*</u>	88	1 Jan 2016	✓	12 months	Filing	N/A	✓	8	✓	1 Jan 2016	8	1 Jan 2016	Substantially complies	Contemporaneous + Provide		✓
Sweden	≈	1 Jan 2016	~	12 months	Filing	N/A	~	88	~	1 Apr 2017 for fiscal years starting after 31 Mar 2017	≈	1 Apr 2017 for fiscal years starting after 31 Mar 2017	Completely complies	Contemporaneous + Provide		~
Switzerland	88	1 Jan 2018, voluntary filing possible for FY before 2018	Yes, only for UPEs or SPEs	12 months	Provide	~	~	None to date			88	Existing rules apply	Completely complies	Provide for LF		×
Taiwan	88	1 Jan 2017	✓	12 months	Filing	~	✓	8	✓	1 Jan 2017	88	Existing rules apply	Substantially complies	Submit for MF; Contemporaneous + Provide for LF		✓
Tanzania	None to date							None to date			2	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		×
Thailand	None to date							None to date			88	Existing rules apply	Requires additional information			×
₹ Ann	nounced	Final	Pro	pposed 🗸	Y Yes	X No □	Notificat is require	ion is requi ed only if th	red for the nere are ar	e first reported ny changes in	d fiscal yea	r; thereafter, ation content.	notification			

			Count	ry-by-Country ("	'CbC") Report			Ma	aster File	("MF")		File ("LF")/ nentation		MF & LF/ Documentat	ion	
	Status of rules	First effective year starting	Notification requirement	Report due date (months/years after year-end)	Secondary filing requirement (exceptions exist in some countries)	Parent Surrogate Filing Available	Penalties	Status of rules	OECD M required		Status of rules	New rules effective starting	Does OECD MF + LF provide local dox compliance?	Filing requirement	For countries with submission requirement for LF: submission due date (months/years after year-end)	Penalties
Turkey C•		1 Jan 2016	✓	12 months	Filing	N/A	✓		×	1 Jan 2017		Existing rules apply	Substantially complies	Contemporaneous + Provide		✓
Uganda	None to date							None to date			≈	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		×
Ukraine	**	TBD	~	12 months	×	×	✓		~	TBD	≈	Existing rules apply	Substantially complies	Provide for MF; Contemporaneous + Provide for LF		~
United Kingdom	æ	1 Jan 2016	~	12 months	Filing	N/A	~	None to date			₽8	Existing rules apply	Completely complies	Contemporaneous + Provide for LF		✓
United States	88	1 Jul 2016	×	By tax return due date	×	~	~	None to date			8 8	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		✓
Uruguay	æ	1 Jan 2017	~	TBD	Filing	×	✓	≋	~	TBD	R	Existing rules apply	Requires additional information	Submit for LF	8 months and 15 days	✓
Venezuela	None to date							None to date			≈	Existing rules apply		Provide for LF		~
Vietnam	≈	Tax years endir on or after 1 May 2017	ng X	By tax return due date	Provide	×	✓	88	✓	Tax years ending on or after 1 May 2017. (e.g., 1 Jan 2017-31 Dec 2017 would be included)	≈	Tax years ending on or after 1 May 2017	Requires additional information	Contemporaneous + Provide		~
Zambia	None to date							None to date			88	Existing rules apply	Requires additional information	Provide for MF; Contemporaneous Provide for LF		✓

The above information is current as of 15 January 2019, based on information available as of that date, and is subject to change without notice.

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Contacts

Paul Riley

Deloitte Global Leader—Transfer Pricing +61 416 002 516 pbriley@deloitte.com.au

United States

John Wells

Principal, Deloitte Tax LLP +1 214 215 4772 johnwells@deloitte.com

Asia Pacific

Fiona Craig

Partner, Deloitte Australia +61 410 045 300 ficraig@deloitte.com.au

Europe, Middle East, and Africa

Shaun Austin

Partner, Deloitte UK +44 7775 807510 saustin@deloitte.co.uk

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