

## Country-by-Country reporting

### File with confidence

The Organization for Economic Co-operation and Development (OECD) has released guidance on the information companies need to include in the Country-by-Country (CbC) report. OECD guidance states that the reports must be filed in XML. Tax authorities require Country-by-Country data to be converted into XML based on local specifications, which may include message and document referencing for audit purposes, header messaging containing metadata relating to the Reporting entity, data conversion into filing specific codes, and submission encryption. These complexities mean software is required.

#### A service tailored to your needs

Deloitte has a flexible approach to the end-to-end process of filing your CbC report. Whether you need pure data conversion or a fully outsourced reporting function, we can help. Deloitte's specialist teams can assist with:

- Data collection and review
- Conversion of data into a file format ready for tax authority submission, using CDX Smart, our proprietary technology

- Generating and submitting your CbC reports to the tax authorities








In addition, Deloitte can assist with:

- CbC notification
- Advice relating to CbC reporting, for example OECD guidance, legal interpretations, or process and technology advice

#### What is CDX Smart?

CDX Smart is Deloitte's proprietary web-based technology that helps companies to collect, evaluate and generate data for Country-by-Country report filings as required in relevant jurisdictions. Intended for automated use, CDX Smart allows you to enter or upload selective financial information and generate online reports to see your data in the prescribed OECD formats, and generate the required filings for final submission.

## Highlights

-  A simple and secure way to input data through a web portal
-  The ability to upload data through Excel files
-  The ability to assign users and restrict access to only specific constituent entities
-  Controls and functionality for XML review and sign-off
-  The creation of initial and subsequent XML Schema CbC returns for submission to the tax authority
-  High quality analytical reports to allow users to identify areas of potential risk
-  Foreign exchange and group adjustments

You will have access to CDX Smart when you choose Deloitte to provide the Country-by-Country compliance service, which will give you a secure and efficient way to upload, visualize and review your CbC data. CDX Smart is our global platform for compliance with Country-by-Country reporting requirements, and is capable of filing in multiple jurisdictions.

## How does it work?

### Data collection

Input the required information quickly, either manually or through an Excel import. CDX Smart validates the data in real time.



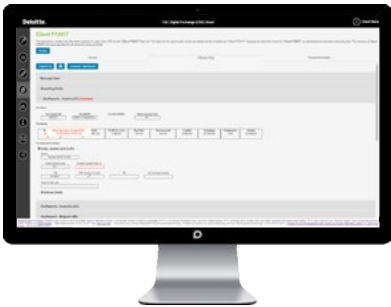
### Data Analysis

Run data analytics and ratio reports—use these for review and to check that all data points have been accounted correctly.



### Effective filing view and data adjustment validation

CDX Smart provides a holistic view on the current filing status of all the packages submitted to the tax authority online. Any data changes are flagged, and validated for compliance.



### Filing review

CDX Smart allows you to review your reporting packages in an easy-to-understand format, by converting the package into the OECD's table format.



## Contacts

To find out more, contact your usual Deloitte partner or:

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