

Legislative Tracking



If you would like advice with regard to any of these issues, please do not hesitate to contact the Tax & Legal Department of Deloitte CIS at +7 (495) 787 06 00 (Moscow) or + 7 (812) 703 71 06 (St. Petersburg).

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16 August 2016

Official website of the OECD

<https://www.oecd.org/tax/guidance-on-the-implementation-of-country-by-country-reporting-beps-action-13.pdf>

OECD updates Guidance on the Implementation of Country-by-Country Reporting for multinational enterprises

The OECD published an updated version of the Guidance on the Implementation of Country-by-Country Reporting for multinational enterprises (MNEs).

In particular, Russia is included in the list of jurisdictions that will have parent surrogate filing available for the fiscal year 2016.

For more details on the previous version of the OECD's Guidance, please refer to LT of [30 June 2016](#).

Please note that the Russian Ministry of Finance prepared a [draft](#) federal law obliging companies to file notifications on participation in MNE groups and country-by-country reporting with the tax authorities (for more details, please refer to LT in Focus of [8 April 2016](#)).

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