



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.






	Country-by-Country (“CbC”) Report							Master File (“MF”)			Local File (“LF”)/ Documentation		MF & LF/ Documentation			
	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									Already required		Existing rules apply	Requires additional information	Provide		
Argentina 		1 Jan 2017		12 months	Filing							Existing rules apply	Substantially complies	Submit + Contemporaneous for LF	8 months	
Australia 		1 Jan 2016		12 months	Filing	N/A				1 Jan 2016		1 Jan 2016	Requires additional information	Submit + Provide for MF; Contemporaneous + Provide for LF		
Austria 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing					1 Jan 2016		1 Jan 2016	Completely Complies	Provide		
Belgium 		1 Jan 2016		12 months	Filing	N/A				1 Jan 2016		1 Jan 2016	Requires additional information	Provide for MF; Contemporaneous + Provide for LF		
Bermuda 		1 Jan 2016		12 months		N/A		None to date			None to date					
Bolivia 	None to date							None to date				Existing rules apply	Substantially complies	Submit for LF if monetary threshold is met; Provide for LF if monetary threshold is not met		
Brazil 		1 Jan 2016		By tax return due date, 31 July	Filing	N/A		None to date				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 		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				Existing rules apply	Requires additional information	Provide for LF		
Canada 		1 Jan 2016		12 months	Filing	N/A		None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		






























































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  Final
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Cayman Islands 	 1 Jan 2016		12 months		N/A		None to date			None to date						
Chile 	 1 Jan 2016		6 months		N/A		None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF			
China 	 1 Jan 2016		By tax return due date	Provide	N/A				1 Jan 2016		1 Jan 2016	Requires additional information	Contemporaneous + Provide			
Colombia 	 1 Jan 2016		10 Dec 2019 to 23 Dec 2019	Filing	N/A				1 Jan 2017		Existing rules apply	Substantially complies	Submit	September; exact due date depends on the last number of "Tax ID"		
Costa Rica 	 1 Jan 2017	Yes, only for UPEs or SPEs	12 months						1 Apr 2016		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 	 1 Jan 2018 Voluntary filing is available for financial years 2016 and 2017		12 months after the last day of the reporting period	Filing					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	Filing	N/A		None to date			None to date						
Czech Republic 	 1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing	N/A		None to date						Provide			
Democratic Republic of the Congo 	None to date						None to date				Existing rules apply					




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Denmark 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing	N/A				1 Jan 2017; FY 2016 is optional		1 Jan 2017; FY 2016 is optional/existing rules apply	Completely complies	Contemporaneous + Provide		
Dominican Republic 	None to date											Existing rules apply	Substantially complies	Provide for LF		
Ecuador 	None to date											Existing rules apply	Substantially complies	Submit for LF		
El Salvador 	None to date											Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		
Egypt 		1 Jan 2018		12 months		N/A				1 Jan 2018		1 Jan 2018	Completely complies	Contemporaneous + Provide for LF		
Estonia 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing					Already required w.e.f. 1 Jan 2007		Existing rules apply	Substantially complies	Provide		
Finland 		1 Jan 2016		12 months	Filing					1 Jan 2017		1 Jan 2017	Completely complies	Contemporaneous + Provide		
France 		1 Jan 2016		12 months	Filing	N/A				Already required. Aligned with some additional information w.e.f. 1 Jan 2018		Existing rules apply. Already required. Aligned with additional information w.e.f. 1 Jan 2018	Required additional information	Contemporaneous + Provide		
Germany 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing					1 Jan 2017		1 Jan 2017	Requires additional information	Provide for MF; Contemporaneous + Provide for LF		
Gibraltar 		1 Jan 2016 for UPEs and SPEs		12 months	Filing			None to date				Existing rules apply	Completely complies	Provide for LF		




































































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Greece 		1 Jan 2016		12 months	Filing					Already required		Existing rules apply	Substantially complies	Contemporaneous + Provide		
Guatemala 	None to date							None to date				Existing rules apply	Requires additional information	Contemporaneous + Provide for LF		
Guernsey 		1 Jan 2016		12 months	Filing	N/A		None to date			None to date					
Hong Kong 		1 Jan 2018, Voluntary filing is possible for FY before 2018		12 months	Filing					1 April 2018		1 Apr 2018	Completely complies	Contemporaneous + Provide		
Honduras 	None to date									1 Jan 2017		Existing rules apply	Substantially complies	Provide		
Hungary 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing	N/A				1 Jan 2018. Obligatory for tax years starting in 2018, optional for tax years starting in 2017.		Optional for 1 Jan 2017; obligatory for 1 Jan 2018	Requires additional information	Contemporaneous + Provide		
Iceland 		1 Jan 2017		12 months	Filing			None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		
India 		1 Apr 2016		12 months	Filing	N/A				FY 2016-17 1 April 2016		Existing rules apply	Requires additional information	Submit for MF; Contemporaneous + Provide for LF		
Indonesia 		1 Jan 2016		12 months	Filing	N/A				1 Jan 2016		1 Jan 2016	Requires additional information	Contemporaneous + Provide		





















































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Ireland 	 1 Jan 2016		12 months	Filing	N/A		None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF			
Israel 	 1 Jan 2016		12 months	TBD	N/A		None to date				Existing rules apply	Substantially complies	Provide for LF			
Isle of Man 	 1 Jan 2017		12 months and a day	Filing	N/A		None to date			None to date						
Italy 	 1 Jan 2016		12 months	Filing	N/A				Already required		Existing rules apply	Requires additional information	Contemporaneous + Provide			
Japan 	 1 Apr 2016		12 months	Filing					1 Apr 2016		1 Apr 2017	Substantially complies	Submit for MF; Contemporaneous + Provide for LF			
Jersey 	 1 Jan 2016		12 months	Filing	N/A		None to date			None to date						
Kazakhstan 	 1 Jan 2016		12 months	Provide					1 Jan 2019		1 Jan 2019	Completely complies	Provide			
Kenya 	None to date						None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF			
Korea 	 1 Jan 2016		12 months	Filing	N/A				1 Jan 2016		1 Jan 2016	Substantially complies	Submit+Provide for MF; Submit+Contemporaneous+Provide for LF	12 months		
Latvia 	 1 Jan 2016		12 months	Filing					1 Jan 2018		1 Jan 2018	Substantially complies	Submit + Contemporaneous + Provide	12 months		
Lithuania 	 1 Jan 2016		12 months	Filing	N/A		None to date				Existing rules apply	Substantially complies	Provide for LF			









































































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Liechtenstein 	 1 Jan 2017 1 Jan 2016 for voluntary filing		12 months	Provide	N/A				1 Jan 2018		1 Jan 2018	Completely complies	Provide			
Luxembourg 	 1 Jan 2016		12 months	Filing	N/A		None to date			None to date		Substantially complies				
Malaysia 	 1 Jan 2017		12 months	Filing					1 Jan 2017		TP documentation prepared on or after 15 July 2017 (irrespective of the financial year to which it pertains) would be as per the revised guidelines (as per clarification provided)	Requires additional information	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				1 Jan 2016		1 Jan 2016	Requires additional information	Submit for MF; Submit+Contemporaneous +Provide for LF	12 months		
Netherlands 	 1 Jan 2016		12 months	Filing	N/A				1 Jan 2016		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					12 Mar 2018. FY starting on or after 12 March 2018		12 Mar 2018. Financial year commencing after 12 March 2018	Substantially complies	Contemporaneous + Provide			




























































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Norway 	 1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing	N/A		None to date				Existing rules apply	Substantially complies	Provide			
Pakistan 	 1 Jul 2016		12 months	Filing					1 Jul 2017. Applies effective Tax Year 2017 (1 July 2016 to 30 June 2017). For entities following a January to December year, the year ended 31 December 2016 is construed as Tax Year 2017		1 Jul 2016. Applies effective Tax Year 2017 (1 July 2016 to 30 June 2017). For entities following a January to December 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		10 months. Note: FY 2017 - November 2018; extended to March 2019 for Peruvian constituent entities of foreign MNEs.	Filing	N/A				1 Jan 2017		1 Jan 2016	Substantially complies	Submit	3 months - TP Adjustment form; 6 months - TP documentation		
Philippines 	None to date						None to date				Existing rules apply	Completely complies	Contemporaneous + Provide for LF			
Poland 	 1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing	N/A				1 Jan 2017		1 Jan 2017	Requires additional information	Contemporaneous + Provide			
Portugal 	 1 Jan 2016		12 months	Filing	N/A		None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF			
Qatar 	 1 Jan 2017		12 months		Unspecified		None to date		N/A		Existing rules apply	Substantially complies	Provide		Not specified	
Romania 	 1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing			None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF			
Russia 	 1 Jan 2017, voluntary filing possible for FY 2016		12 months	Provide					1 Jan 2017		1 Jan 2018	Requires additional information	Provide			

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Serbia 	None to date											Existing rules apply	Substantially complies	Submit + Contemporaneous for LF	For financial year ending 31 December, deadline for filing is 29 June	
Singapore 		1 Jan 2017		12 months				None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		
Slovakia 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing					Already required		Existing rules apply	Requires additional information	Provide		
Slovenia 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing	N/A				Already required		Existing rules apply	Substantially complies	Contemporaneous + Provide		
South Africa 		1 Jan 2016 (01 January 2016 for South African Parented MNE's) or 1 October 2016 (01 October 2016 For South African subsidiaries of foreign MNE's)		12 months	Filing	N/A				1 Jan 2016 or 1 Oct 2016		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 		1 Jan 2016		12 months	Filing	N/A				1 Jan 2016		1 Jan 2016	Substantially complies	Contemporaneous + Provide		
Sweden 		1 Jan 2016		12 months	Filing	N/A				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 		1 Jan 2018, voluntary filing possible for FY before 2018	Yes, only for UPEs or SPEs	12 months	Provide			None to date				Existing rules apply	Completely complies	Provide for LF		
Taiwan 		1 Jan 2017		12 months	Filing					1 Jan 2017		Existing rules apply	Substantially complies	Submit for MF; Contemporaneous + Provide for LF		
Tanzania 	None to date							None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		
Thailand 	None to date							None to date				Existing rules apply	Requires additional information			

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Turkey 	 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 	 1 Jan 2016		12 months	Filing	N/A		None to date				Existing rules apply	Completely complies	Contemporaneous + Provide for LF		
United States 	 1 Jul 2016		By tax return due date				None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF		
Uruguay 	 1 Jan 2017		TBD	Filing					TBD		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 ending on or after 1 May 2017		By tax return due date	Provide					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				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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