



## Global Tax Reset

### Transfer Pricing Documentation Summary

September 2021











































# 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 144 jurisdictions around the world. It has been reviewed and updated as of 30 September 2021.





































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 preparation/ submission requirement for LF: due date (months/ years after year-end)	Penalties
<b>Albania</b> 	None to date								Already required		Existing rules apply	Requires additional information	Provide			
<b>Algeria</b> 	None to date						None to date				Existing rules apply	Substantially complies	Submit + Contemporaneous + Provide	Submit: 30 April Extension due to Covid 19: 30 June 2021		
<b>Andorra</b> 		1 Jan 2018		12 months	Provide			None to date		None to date						
<b>Angola</b> 	None to date						None to date				Existing rules apply	Requires additional information	Submit + Contemporaneous for LF	Submit: 30 June		
<b>Argentina</b> 		1 Jan 2017		12 months	Filing					1 Jan 2018		Existing rules apply	Substantially complies	Submit + Contemporaneous + Provide for MF; Submit + Contemporaneous for LF	Submit: From FYs beginning May 2020 onwards TP deadline to submit the local file will operate between the 23rd and the 27th of the sixth month after FY end.  Extension due to Covid 19: From FYs beginning May 2020 onwards TP deadline to submit the local file will operate between the 23rd and the 27th of the sixth month after FY end. There has been an exception for FYs ended from December 2020 to December 2021 in which deadline has been postponed 3 months. That is to say that a FY end December 2020 will have its TP deadline between September 23rd to September 27th.	
<b>Aruba</b> 		1 Jan 2019		12 months	Filing					1 Jan 2019		1 Jan 2019	Completely Complies	Provide for MF; Contemporaneous + Provide for LF	Prepare: 30 November	
<b>Australia</b> 		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	Prepare: 15 July  Extension due to Covid 19: For SGEs with a 31 December 2019 year end, the ATO has extended the deadline to lodge the Local File to 29 January 2021	

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	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 preparation/ submission requirement for LF: due date (months/ years after year-end)	Penalties
<b>Austria</b> 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing					1 Jan 2016		1 Jan 2016	Completely Complies	Provide		
<b>Azerbaijan</b> 	None to date							None to date				1 Jan 2017		Provide		
<b>Bahamas</b> 		1 Jan 2018		12 months	Filing	N/A		None to date			None to date					
<b>Bangladesh</b> 	None to date							None to date				Existing rules apply	Not applicable as Bangladesh is not a signatory to the OECD	Contemporaneous + Provide for LF	Prepare: 15 September	
<b>Barbados</b> 	None to date							None to date			None to date					
<b>Belarus</b> 	None to date							None to date				1 Jan 2019. Starting from 2019 - special forms established by the Ministry of Tax and Duties; From 2016 to 2018 - free forms	Requires additional information	Provide for LF		
<b>Belgium</b> 		1 Jan 2016		12 months	Filing	N/A				1 Jan 2016		1 Jan 2016	Requires additional information	Provide for MF; Contemporaneous + Provide for LF	Prepare: 30 September Extension due to Covid 19: For the fiscal year end 31 December 2020, the due date for filing the tax return has been extended till 28 October 2021. As such, the preparation due date for the Local File has also been extended till 28 October 2021 for the same fiscal year. Furthermore, the general filing extension to 28 October 2021 consists, in line with last year, of an automatic extension for which no individual application is required.	
<b>Bermuda</b> 		1 Jan 2016	 Only for UPEs and SPEs	12 months		N/A		None to date			None to date					






































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	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 preparation/ submission requirement for LF: due date (months/ years after year-end)	Penalties
<b>Bolivia</b> 	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	Submit: 4 months Extension due to Covid 19: The tax payer having 31st December 2020 as its fiscal year end, the filing due date for Local File and Form 601 has been extended till 31 May 2021.	
<b>Botswana</b> 	None to date								1 Jul 2019		1 Jul 2019	Substantially complies	Submit + Contemporaneous	Submit: 4 months Extension due to Covid 19: The deadline has been extended 30 days to 22 May 2020.		
<b>Brazil</b> 		1 Jan 2016		By tax return due date	Filing	N/A		None to date			Existing rules apply	Requires additional information	Provide for LF	Brazil does not follow OECD		
<b>British Virgin Islands</b> 		1 Jan 2018		12 months		N/A		None to date			None to date					
<b>Brunei</b> 	None to date							None to date			None to date					
<b>Bulgaria</b> 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing	N/A				1 Jan 2020		1 Jan 2020	Substantially complies	Contemporaneous + Provide	Prepare: 31 March Extension due to Covid 19: Preparation deadline for the 2019 tax year has been extended from 31 March to 30 June 2020.	
<b>Burundi</b> 	None to date							None to date			None to date					
<b>Cambodia</b> 	None to date							None to date				1 Jan 2017 However, based on verbal confirmation with TP specialist of General Department of Taxation, it applied in 2018	Completely complies	Provide for LF		
















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<b>Cameroon</b> 	None to date											Existing rules apply	Completely complies	Provide for LF		
<b>Canada</b> 		1 Jan 2016		12 months	Filing	N/A		None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: 6 months	
<b>Cayman Islands</b> 		1 Jan 2016		12 months		N/A		None to date			None to date					
<b>Chad</b> 		1 Jan 2018		By tax return due date Extension due to Covid 19: No due date extension at the moment		N/A		None to date				1 Jan 2018	Requires additional information			
<b>Chile</b> 		1 Jan 2016		6 months						1 Jan 2020		Existing rules apply	Substantially complies	Contemporaneous for MF; Submit + Contemporaneous + Provide for LF	Submit: 30 June	
<b>China</b> 		1 Jan 2016		By tax return due date	Provide	N/A				1 Jan 2016		1 Jan 2016	Requires additional information	Contemporaneous + Provide	Prepare: 30 June	
<b>Colombia</b> 		1 Jan 2016		10 Dec 2021 to 23 Dec 2021	Filing	N/A				1 Jan 2017		Existing rules apply	Substantially complies	Submit	Submit: 7 September to 20 September 2021; exact due date depends on the last number of "Tax Id"	
<b>Costa Rica</b> 		1 Jan 2017	Yes, only for UPEs or SPEs	12 months						1 Apr 2017		1 Apr 2017	Substantially complies	Provide		

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<b>Cote d'Ivoire</b> 	 1 Jan 2018		12 months				None to date			 Existing rules apply	1 Jan 2018	Completely complies	Submit + Contemporaneous + Provide for LF	Submit: 30 June, if required to file a certified financial statement; 30 May for all other companies. Extension due to Covid 19: Submission due date has been extended till 30 September 2020, has now been further extended till 30 November 2020.	
<b>Croatia</b> 	 1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing			None to date			 Existing rules apply	1 Jan 2018	Requires additional information	Contemporaneous + Provide for LF	Prepare: 30 April Extension due to Covid 19: Preparation deadline has been extended to 30 June 2021.	
<b>Curacao</b> 	 1 Jan 2018 Voluntary filing is available for financial years 2016 and 2017		12 months	Filing					1 Jan 2018	 1 Jan 2018	1 Jan 2018		Contemporaneous	Prepare: 30 June Extension due to Covid 19: Preparation deadline has been extended from 30 June 2021 to 30 September 2021.	
<b>Cyprus</b> 	 1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing	N/A						1 Jan 2018				
<b>Czech Republic</b> 	 1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing	N/A		None to date			 Existing rules apply	1 Jan 2018		Provide		
<b>Democratic Republic of the Congo</b> 	None to date						None to date			 1 Jan 2018	1 Jan 2018				





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<b>Denmark</b> 	 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	Submit + Contemporaneous + Provide for MF; Submit + Provide for LF	Submit: A new bill was enacted in December 2020. The new legislation requires that the local file (and Masterfile, written agreements, benchmark studies etc.) must be submitted to the Danish Tax Agency no later than 60 days after the deadline for filing tax returns. The submission requirement is applicable for the income years beginning on or after 1 January 2021.  Extension due to Covid-19: 	
<b>District Brčko</b> 	None to date						None to date				Existing rules apply	TBD	Contemporaneous + Provide for LF	Prepare: 30 March Extension due to Covid 19: Preparation deadline has been extended to 15 April 2020	TBD
<b>Dominican Republic</b> 	None to date						None to date				Existing rules apply	Substantially complies	Provide for LF		
<b>Ecuador</b> 	None to date						None to date				Existing rules apply	Substantially complies	Submit for LF	Submit: Taxpayer must provide TP Documentation two months after the CIT return filing date  Extension due to Covid 19:   The tax administration has not made any pronouncement about the extension in the deadlines.	







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<b>Egypt</b> 		1 Jan 2018		12 months		N/A				1 Jan 2018		1 Jan 2018	Completely complies	Submit + Contemporaneous + Provide	Submit: 30 June	
<b>El Salvador</b> 	None to date						None to date					Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: 31 May	
<b>Estonia</b> 		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		
<b>Eswatini</b> 	None to date						None to date				None to date					
<b>Ethiopia</b> 	None to date						None to date					Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: Category A taxpayers: Within four months from the end of the tax year.  Category B taxpayers: Within two months from the end of the tax year.  Category C taxpayers: Must file a tax declaration and subsequently pay the tax due between 7 July and 6 August in each fiscal year.	
<b>Federation of Bosnia and Herzegovina</b> 		1 Jan 2018		31st March of the following calendar year  Extension due to Covid 19: 30 April 2020	Filing					1 Jan 2018		1 Jan 2016	Substantially complies	Contemporaneous + Provide	Prepare: 30 March Extension due to Covid 19: Preparation deadline has been extended to 30 April 2020	
<b>Fiji</b> 	None to date						None to date					Existing rules apply	Requires additional information	Submit + Contemporaneous + Provide for LF	Submit: 3 months	
<b>Finland</b> 		1 Jan 2016		12 months	Filing					1 Jan 2017		1 Jan 2017	Completely complies	Contemporaneous + Provide	Prepare: 4 months Extension due to Covid 19: The tax return for FY 2020 has been extended from 30 April 2021 to 31 May 2021.	





















































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	 1 Jan 2016	Yes, only for UPEs and SPEs	12 months	Filing	N/A				Already required. Aligned with some additional information w.e.f. 1 Jan 2018	 1 Jan 2018	Requires additional information	Contemporaneous + Provide	Prepare: When FYE is December 31st: Early May (precise date to be determined on a yearly basis) When FYE is different: Within three months after the closing date of the books. Extension due to Covid 19: For entities whose FYE is 31 December 2019, 31 January 2020, 29 February 2020, the tax return deadline is postponed to 30 June 2020. For entities whose FYE is 31 March 2020, the tax return deadline is postponed to 31 July 2020.			
	 1 Jan 2017		12 months	Filing	N/A				1 Jan 2016	 1 Jan 2016	Requires additional information	Submit + Contemporaneous + Provide	Submit: 30 April Extension due to Covid 19: 31 July 2020			
	 Not specified		12 months	Provide		Unspecified	None to date			 Existing rules apply	Completely complies	Provide for LF				
	 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	Prepare: 30th June, for extraordinary transactions			
	 2 Nov 2020		12 months						2 Nov 2020	 2 Nov 2020	Substantially complies	Submit for MF; Submit + Contemporaneous + Provide for LF	Prepare: 30 April			
	 1 Jan 2016 for UPEs and SPEs. 1 Jan 2017 for constituent entities. 1 Jan 2017 for secondary filing.		12 months	Filing			None to date			 Existing rules apply	Completely complies	Provide for LF				
	 1 Jan 2016		12 months	Filing					Already required	 Existing rules apply	Substantially complies	Contemporaneous + Provide	Prepare: 30 June Extension due to Covid 19: The submission of the CIT Return was extended till the 10th of September 2021 (for reporting years ending December 2020). With this preparation due date for the Local Files for reporting years ending December 2020 will also be extended till 10th September 2021.			
























































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<b>Guatemala</b> 	None to date											Existing rules apply	Requires additional information	Contemporaneous + Provide for LF	Prepare: 31 March	
<b>Guernsey</b> 		1 Jan 2016		12 months	Filing			None to date			None to date					
<b>Hong Kong</b> 		1 Jan 2018, Voluntary filing is possible for FY before 2018		12 months Extension due to Covid 19: CbC Reports that are due between 23 March 2020 and 2 May 2020 has been extended to 4 May 2020.	Filing					1 April 2018		1 Apr 2018	Completely complies	Contemporaneous + Provide	Prepare: 9 months	
<b>Honduras</b> 	None to date									1 Jan 2017		Existing rules apply	Substantially complies	Provide		
<b>Hungary</b> 		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 as of 1 Jan 2018	Requires additional information	Contemporaneous + Provide	Prepare: 31 May Extension due to Covid 19: Preparation deadline has been extended to 30 September 2020	
<b>Iceland</b> 		1 Jan 2017		12 months	Filing			None to date				1 Jan 2015	Substantially complies	Contemporaneous + Provide for LF	Prepare: 31 May	
<b>India</b> 		1 Apr 2016		12 months Extension due to Covid-19: Due date in respect of accounting years ending between March 20, 2019 to June 29, 2019, have been extended to June 30, 2020.	Filing	N/A				1 April 2016. (FY 2016-17 1 April 2016)		Existing rules apply	Requires additional information	Submit for MF; Contemporaneous + Provide for LF	Prepare: Till FY 2018-19: 30th November For FY 2019-20 onwards the due date for FY 2019-20 has been extended to 15 February 2021 due to COVID pandemic. For FY 2020-21 the due date has been extended to 31 January 2022 due to COVID 19 pandemic.	
<b>Indonesia</b> 		1 Jan 2016		12 months	Filing	N/A				1 April 2016. (FY 2016-17 1 April 2016)		1 Jan 2016	Requires additional information	Contemporaneous + Provide	Prepare: 30 April	



















































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 Iraq	None to date									None to date	None to date					
 Ireland		1 Jan 2016		12 months	Filing	N/A				1 Jan 2020		1 Jan 2020	Completely complies	Contemporaneous + Provide	Prepare: 9 months	
 Israel		1 Jan 2016		12 months	TBD	N/A						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				On FY ongoing on 23 Nov 2020, but only if penalty protection is opted for.		On FY ongoing on 23 Nov 2020.	Requires additional information	Contemporaneous + Provide	Prepare: 11 months	
 Japan		1 Apr 2016		12 months Extension due to Covid 19: An extension may be requested on a taxpayer-by-taxpayer basis if certain conditions relating to the impact of the coronavirus to prevent the timely submission of required documents are met.	Filing					1 Apr 2016		1 Apr 2017	Substantially complies	Submit for MF; Contemporaneous + Provide for LF	Prepare: 28 February Extension due to Covid 19: For the companies that has approval to submit tax return by 31 March 2020 (i.e. granted extension) it will be further extend to 16 April 2020. Hence, in this case the due date for the preparation of the Local File will also be extended to 16 April 2020.	
 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	Substantially complies	Provide		
 Kenya	None to date									None to date		Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: 6 months	































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<b>Korea</b> 		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	Submit: 12 months	
<b>Latvia</b> 		1 Jan 2016		12 months	Filing					1 Jan 2018		1 Jan 2018	Substantially complies	Submit + Contemporaneous + Provide for MF; Submit + Provide for LF	Submit: 12 months	
<b>Lebanon</b> 	None to date							None to date			None to date					
<b>Lesotho</b> 	None to date							None to date			None to date					
<b>Libya</b> 	None to date							None to date			None to date					
<b>Lithuania</b> 		1 Jan 2016		12 months	Filing	N/A				1 Jan 2019		1 Jan 2019	Substantially complies	Contemporaneous + Provide	Prepare: 15 June	
<b>Liechtenstein</b> 		1 Jan 2017 1 Jan 2016 for voluntary filing		12 months	Provide	N/A				1 Jan 2018		1 Jan 2018	Completely complies	Provide		
<b>Luxembourg</b> 		1 Jan 2016		12 months	Filing	N/A		None to date			None to date	TP documentation based on OECD guidelines is to be provided upon request from the Luxembourg tax authorities	Substantially complies			
<b>Macedonia</b> 	None to date			12 months						1 Jan 2019		1 Jan 2019	Substantially complies	Submit + Provide for LF	Submit: 15 March	
<b>Malaysia</b> 		1 Jan 2017		12 months Extension due to Covid 19: Due for submission on 31 March 2020, extended until 15 May 2020  Due for submission on 30 April 2020, extended until 31 May 2020	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	Prepare: 31 July	




























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	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 preparation/ submission requirement for LF: due date (months/ years after year-end)	Penalties
<b>Malawi</b> 	None to date											Existing rules apply	Requires additional information	Contemporaneous + Provide for LF	Prepare: 30 June	
<b>Malta</b> 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing			None to date			None to date					
<b>Mauritius</b> 		1 July 2018.		12 months Extension due to Covid 19: The Mauritius Revenue Authority has not yet communicated any extension due to the Covid 19 pandemic.				None to date			None to date					
<b>Mexico</b> 		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	Submit: 12 months	
<b>Monaco</b> 		1 Jan 2018		12 months				None to date			None to date					
<b>Mongolia</b> 		1 Jan 2020		12 months						1 Jan 2020		1 Jan 2020	Substantially complies	Submit + Provide for MF; Submit + Contemporaneous + Provide for LF	Submit: 10 February	
<b>Morocco</b> 		1 Jan 2021		12 months	Filing	N/A				1 Jan 2021		1 Jan 2021	Substantially complies	Provide		
<b>Mozambique</b> 	None to date							None to date	No requirement to prepare an OECD Master file			1 Jan 2018	Substantially complies	Contemporaneous + Provide for LF	Prepare: 6 months	
<b>Myanmar</b> 	None to date							None to date			None to date					
<b>Namibia</b> 	None to date							None to date			None to date					

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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 preparation/ submission requirement for LF: due date (months/ years after year-end)	Penalties	
<b>Netherlands</b> 		1 Jan 2016	✓	12 months	Filing	N/A	✓		✓	1 Jan 2016		1 Jan 2016	Substantially complies	Contemporaneous + Provide	Prepare: 5 months	✗
<b>New Zealand</b> 		1 Jan 2016	✗	12 months	✗	N/A	✓		✓	1 Jan 2016		1 Jan 2016	Completely complies	Provide		✓
<b>Nicaragua</b> 	None to date							None to date				1 Jan 2017	Substantially complies	Provide for LF		✗
<b>Nigeria</b> 		1 Jan 2018	✓	12 months	Filing	✓	✓		✓	12 Mar 2018. Basic period commencing on or after 12 Mar 2018		12 Mar 2018. Basic period commencing on or after 12 Mar 2018	Requires additional information	Contemporaneous + Provide	Prepare: 6 months	✓
<b>Norway</b> 		1 Jan 2016; 1 Jan 2017 for secondary filing	✓	12 months	Filing	N/A	✗	None to date				Existing rules apply	Substantially complies	Provide for MF ; Contemporaneous + Provide for LF	Prepare: 31 May	✗
<b>Oman</b> 		1 Jan 2020	✓	12 months	Filing	✗	Further guidance to be provided by the OTA	None to date			None to date					
<b>Pakistan</b> 		1 July 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	✓	12 months	Filing	✓	✓		✓	1 July 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.		1 July 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		✓
<b>Panama</b> 		1 Jan 2018	✓	12 months	✗	✗	Not specified		✓	1 Jan 2016		Existing rules apply	Substantially complies	Provide for MF ; Contemporaneous + Provide for LF	Prepare: 30 June	✓
<b>Papua New Guinea</b> 		1 Jan 2017	✓	12 months	Filing	✓	✓		✓	1 Jan 2017		1 Jan 2017	Requires additional information	Submit + Provide for MF; Provide for LF		✗







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	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 preparation/ submission requirement for LF: due date (months/ years after year-end)	Penalties
<b>Paraguay</b> 	None to date									None to date		The new rules are under study by the Congress	Not applicable	Contemporaneous + Provide for LF	Prepare: 4 months	
<b>Peru</b> 		1 Jan 2017		10 months	Filing					1 Jan 2017		1 Jan 2016	Requires additional information	Submit	Submit: 3 months – TP Adjustment form; 6 months – TP documentation  Extension due to Covid 19: (Local File 2019) Companies with an income not higher than 6 million USD - Extension until August (between 14th August and 24th August 2020)  For companies with an income over 6 million USD it is possible to submit the local file until 30 June with no penalty (original deadlines began on June 12th and ends on June 22nd).	
<b>Philippines</b> 	None to date							None to date				Existing rules apply	Completely complies	Submit + Contemporaneous + Provide for LF	Prepare: 15th day of the fourth month	
<b>Poland</b> 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing	N/A				1 Jan 2017 (Existing Regulations); 1 Jan 2019 (New Regulations)		1 Jan 2017 (Existing Regulations); 1 Jan 2019 (New Regulations)	Requires additional information	Contemporaneous + Provide for MF;  Submit + Contemporaneous + Provide for LF	Submit: 9 months, a statement on preparation of the transfer pricing documentation should be submitted to the tax office within the deadline corresponding to deadline for preparation of local transfer pricing documentation.  Extension due to Covid 19: The deadline for preparation for FY2019 is extended: 1. Until 31 December 2020 - where the TP obligations expire between 31 March 2020 and 30 September 2020;  2. By 3 months, where TP obligations expire between 1 October 2020 and 31 January 2021.	
<b>Portugal</b> 		1 Jan 2016		12 months	Filing	N/A		None to date				Existing rules apply	Requires additional information	Submit + Contemporaneous + Provide for LF	Submit: 15th day of the seventh month	







 Announced     Final     Proposed     Yes     No     Notification is required for the first reported fiscal year; thereafter, notification is required only if there are any changes in the notification content.










	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 preparation/ submission requirement for LF: due date (months/ years after year-end)	Penalties
<b>Puerto Rico</b> 	None to date									None to date		None to date				
<b>Qatar</b> 		1 Jan 2018		12 months	Filing	N/A			1 Jan 2020 Applicable for FY 2020.		1 Jan 2020	Substantially complies	Submit + Provide for MF; Provide for LF	Provide: April 30 or any other date notified by the GTA. Extension due to Covid 19: GTA: The due date for filing the TP Documentation has been extended to 30 September 2021 for FY 2020		
<b>Republic of Congo</b> 	None to date									None to date		Existing rules apply	Requires additional information	Provide		
<b>Republika Srpska</b> 		TBD		TBD	Provide	N/A			None to date		1 Jan 2016	Substantially complies	Contemporaneous + Provide for LF	Prepare: 90 days Extension due to Covid 19: Preparation deadline has been postponed for 30 days.		
<b>Romania</b> 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing				None to date		Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: 25th of the third month		
<b>Russia</b> 		1 Jan 2017, voluntary filing possible for FY 2016		12 months	Provide				1 Jan 2017		1 Jan 2018	Requires additional information	Provide			
<b>Rwanda</b> 		1 Jan 2020		12 months	Filing				None to date		Existing rules apply	Substantially complies	Contemporaneous Provide for LF	Prepare: Within three months after the tax period		
<b>San Marino</b> 		1 Jan 2019		12 months					None to date		None to date					
<b>Saudi Arabia</b> 		1 Jan 2018		12 months	TBD	N/A	Unspecified		1 Jan 2018		1 Jan 2018	Requires additional information	Provide			












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	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 preparation/ submission requirement for LF: due date (months/ years after year-end)	Penalties
<b>Senegal</b> 		1 Jan 2018		12 months						1 Jan 2019. However, the tax administration would be entitled to request information on non-prescribed years, ie the years from 2014 to 2018.		Existing rules apply	Requires additional information	Submit + Contemporaneous + Provide	Submit: 30 April	
<b>Serbia</b> 	None to date						None to date					Existing rules apply	Substantially complies	Submit + Contemporaneous for LF	Submit: For financial year ending December 31, deadline for filing is June 29	
<b>Seychelles</b> 		1 Jan 2019		12 months		N/A		None to date			None to date					
<b>Singapore</b> 		1 Jan 2017		12 months				None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: 30 November	
<b>Sint Maarten</b> 	None to date							None to date			None to date					
<b>Slovakia</b> 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing					Already required		Existing rules apply	Requires additional information	Provide		
<b>Slovenia</b> 		1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing					Already required		Existing rules apply	Substantially complies	Contemporaneous + Provide	Prepare: 3 months Extension due to Covid 19: The deadline for filing corporate income tax return for 2020 tax year was extended for one month i.e. moved from 31 March 2021 to 30 April 2021. Hence, the preparation due date of the Local File for 2020 tax year has also been moved to 30 April 2021.	






 Announced  
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  Proposed  
  Yes  
  No  
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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 preparation/ submission requirement for LF: due date (months/ years after year-end)	Penalties
 South Africa	 1 Jan 2016 for South African-parented MNEs or 1 Oct 2016 for South African subsidiaries of foreign MNEs		12 months Extension due to Covid 19: The South African Revenue Service has extended the deadline to file the CbCR returns required for reporting fiscal years commencing before 1 July 2020 as follows: • With regard to persons required to file by 31 December 2020 or 31 January 2021, the deadline is extended to 30 June 2021; and • With regard to persons required to file by 28 February 2021, 31 March 2021, 30 April 2021, 31 May 2021 and 30 June 2021, the deadline is extended to 30 July 2021.	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.	Submit: 12 months	
 Spain	 1 Jan 2016		12 months	Filing	N/A				1 Jan 2016		1 Jan 2016	Substantially complies	Contemporaneous + Provide	Prepare: 25 days following six months Extension due to Covid 19: Preparation deadline has been extended until 30 November 2020.	
 Sri Lanka	 1 Apr 2020		12 months	Filing	N/A				1 Apr 2018		Existing rules apply	Requires additional information	Contemporaneous + Provide	Prepare: 30 November	
 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	Prepare: For FYs between July to August 2020 the due date is 1 March 2021 (paper filing) and 1 April 2021 (electronic filing). For FYs between September to December 2020 the due date is 1 July 2021 (paper filing) and 2 August 2021 (electronic filing). For FYs between January to April 2021 the due date is 1 November 2021 (paper filing) and 1 December 2021 (electronic filing). For FYs between May to June 2020 the due date is 15 December 2020 (paper filing) and 15 January 2021 (electronic filing).	

















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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 preparation/ submission requirement for LF: due date (months/ years after year-end)	Penalties	
<b>Switzerland</b> 		1 Jan 2018, voluntary filing possible for FY before 2018	Yes, only for UPEs or SPEs	12 months	Provide	✓	✓	None to date	None to date		Existing rules apply	Completely complies	Provide for LF		✗	
<b>Taiwan</b> 		1 Jan 2017	✓	12 months	Filing	✓	✓		✓	1 Jan 2017		Existing rules apply	Substantially complies	Submit for MF; Contemporaneous + Provide for LF	Prepare: 31 May Extension due to Covid 19: Preparation deadline has been extended for one month to 30 June 2020.	✓
<b>Tanzania</b> 	None to date							None to date			Existing rules apply	Substantially complies	Submit + Contemporaneous + Provide for LF	Submit: 6 months	✓	
<b>Thailand</b> 									Awaiting secondary regulations	1 Jan 2019		1 Jan 2019	Awaiting supporting regulations	Provide		✓
<b>Tunisia</b> 		1 Jan 2020	✓	12 months	Filing	✓	✓		✓	1 Jan 2020		1 Jan 2020	Completely complies	Provide for MF; Contemporaneous + Provide for LF	Prepare: 25 March	✓
<b>Turkey</b> 		1 Jan 2019	✓	12 months Extension due to Covid 19: • TRA announced on 28 June 2021 an extension of the 2019 CbCR filing deadline for Turkish constituent entities of US MNEs. Such Turkish constituent entities should submit an application in writing to the TRA within 15 days from the date of this announcement (i.e., within 15 days from 28 June 2021) if they wish to request additional time to submit 2019 CbCR data.	Filing	✓	✓		✓	1 Jan 2019		Existing rules apply	Substantially complies	Contemporaneous + Provide	Prepare: 30 April Extension due to Covid 19: Preparation deadline has been extended to 1 June 2020	✓
<b>Uganda</b> 	None to date							None to date			Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: 6 months	✓	

 Announced    Final    Proposed   ✓ Yes   ✗ No






	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 preparation/ submission requirement for LF: due date (months/ years after year-end)	Penalties
<b>Ukraine</b> 		1 Jan 2021	✓	12 months	Filing	✗	✓		✓	1 Jan 2021		Existing rules apply	Substantially complies	Provide for MF; Contemporaneous + Provide for LF	Prepare: TP Documentation could not be requested by the tax authorities earlier than 1 of October of the year following the reporting one.	✓
<b>United Arab Emirates (UAE)</b> 		1 Jan 2019	✓	12 months	✗	✗	✓	None to date			None to date					
<b>United Kingdom</b> 		1 Jan 2016	✓	12 months	Filing	N/A	✓	None to date				Existing rules apply	Completely complies	Contemporaneous + Provide for LF	Prepare: 31 December	✓
<b>United States</b> 		1 Jul 2016	✗	By tax return due date	✗	✓	✓	None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: 15th April typically extended until 15th October.	✓
<b>US Virgin Islands</b> 	US Virgin Islands transfer pricing regulations follow those of the United States															
<b>Uruguay</b> 		1 Jan 2017	✓	12 months Extension due to Covid 19: Deadline for filling country-by-country reports for tax year ended 31 December 2019 was extended to 28 February 2021.	Filing	✗	✓		✓	TBD		Existing rules apply	Requires additional information	Submit for LF	Submit: 8 months and 15 days	✓
<b>Venezuela</b> 	None to date							None to date				Existing rules apply		Provide for LF		✓

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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 preparation/ submission requirement for LF: due date (months/ years after year-end)	Penalties
<b>Vietnam</b> 		Tax years ending on or after 1 May 2017 Decree 20: No Decree 132: Yes	Decree 20: 90 days Decree 132: Within 12 months	Decree 20: - Within 3 months for UPE in Vietnam with worldwide consolidated revenue in a fiscal year of at least VND 18 trillion. - Provide upon request for subsidiary of MNE Group. Decree 132: - Within 12 months for UPE in Vietnam with worldwide consolidated revenue in a fiscal year of at least VND 18 trillion. - Provide upon request for subsidiary of MNE Group without MCAA or AEOI.					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	Prepare: 90 days	
<b>Zambia</b> 		1 Jan 2021	12 months				None to date. However, the Commissioner General can request for the Master file using statutory powers vested under the Income Tax Act.		Not applicable. The Regulations provide for local TP file requirements. However, the Commissioner General can request for the Master File		Existing rules apply	Requires additional information	Contemporaneous + Provide	Prepare: 21 June	
<b>Zimbabwe</b> 	None to date						None to date				1 Jan 2016	Requires additional information	Contemporaneous + Provide for LF	Prepare: 30 April Extension due to Covid 19: Preparation deadline has been extended from 30 April 2020 to 31 August 2020.	

The above information is current as of 30 June 2021, based on information available as of that date, and is subject to change without notice.

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 Announced  Final  Proposed  Yes  No  Notification is required for the first reported fiscal year; thereafter, notification is required only if there are any changes in the notification content.

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