



## **Global Tax Reset**

### Transfer Pricing Documentation Summary

August 2020

# 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 136 jurisdictions around the world. It has been reviewed and updated as of 31 August 2020.

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: 31 May 2020	
<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 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: FYs: December 2018 to November 2019 - between August 3rd to August 7th 2020, according to the specific company tax id number.  FYs: December 2019 to April 2020 - between October 3rd to October 7th 2020.	
<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	
<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			

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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>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 Extension due to Covid 19: The preparation due date has been extended till 30 September 2020."	
<b>Barbados</b> 	None to date							None to date			None to date					
<b>Belarus</b> 	None to date							None to date				Existing rules apply	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	
<b>Bermuda</b> 		1 Jan 2016	 Only for UPEs and SPEs	12 months Extension due to Covid 19: CbC Reports for periods ending between 26 March 2019 to 31 May 2019 are to be submitted no later than 31 May 2020.		N/A		None to date			None to date					
<b>Bolivia</b> 	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	Submit: 4 months Extension due to Covid 19: Extension to 29 May 2020 has now been further extended to July 2020 (between 12th and 22nd, according to the last Tax ID Digit).	
<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	

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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>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	Provide for MF; Contemporaneous + Provide for LF	Prepare: 31 March Extension due to Covid 19:  Preparation dead- line 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	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		
<b>Cameroon</b> 	None to date							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  Extension due to Covid 19:  Preparation of TP Documentation that is originally due af- ter 18 March 2020 and before May 31, 2020, is deferred to 1 June 2020, and that is originally due on May 31 or in June, July or August 2020, is deferred to 1 September 2020.	
<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: Extended from 30 April 2020 to 31 July 2020"		N/A		None to date				1 Jan 2018	Requires additional information			

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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	
 Chile	 1 Jan 2016		6 months				None to date			 Existing rules apply	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: 30 June		
 China	 1 Jan 2016		By tax return due date	Provide	N/A				1 Jan 2016	 1 Jan 2016	1 Jan 2016	Requires additional information	Contemporaneous + Provide	Prepare: 30 June		
 Colombia	 1 Jan 2016		10 Dec 2020 to 23 Dec 2020	Filing	N/A				1 Jan 2017	 Existing rules apply	Existing rules apply	Substantially complies	Submit	Submit: 7 July to 21 July; 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 2017	 1 Apr 2017	1 Apr 2017	Substantially complies	Provide			
 Cote d'Ivoire	 1 Jan 2018		12 months				None to date			 Existing rules apply	Existing rules apply	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		
 Croatia	 1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing			None to date			 Existing rules apply	Existing rules apply	Requires additional information	Contemporaneous + Provide for LF	Prepare: 30 April Extension due to Covid 19: Preparation deadline has been extended to 30 June 2020		
 Curacao	 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		
 Cyprus	 1 Jan 2016; 1 Jan 2017 for secondary filing		12 months	Filing	N/A		None to date			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			 Existing rules apply	Existing rules apply		Provide			
 Democratic Republic of the Congo	None to date						None to date			 1 Jan 2018	1 Jan 2018					

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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>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	Contemporaneous + Provide	Prepare: 30 June Extension due to Covid 19: Preparation deadline has been extended to 1 September 2020		
<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: June 10 to June 28 depending on the ninth digit of the tax ID number Extension due to Covid 19: 10 to 28 October 2020 depending on the ninth digit of the tax ID number		
<b>Egypt</b> 	 1 Jan 2018		12 months		N/A				1 Jan 2018		1 Jan 2018	Completely complies	Submit + Contemporaneous + Provide for LF	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 Extension due to Covid 19: Preparation deadline has been extended to 31 July 2020		
<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			

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Country-by-Country ("CbC") Report							Master File ("MF")			Local File ("LF")/ Documentation		MF & LF/ Documentation			
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 Ethiopia	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 pay tax between 7 July and 6 August in each fiscal year."	No
 Federation of Bosnia and Herzegovina	 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	
 Fiji	None to date						None to date				Existing rules apply	Requires additional information	Submit + Contemporaneous + Provide for LF	Submit: 3 months	
 Finland	 1 Jan 2016		12 months	Filing					1 Jan 2017		1 Jan 2017	Completely complies	Contemporaneous + Provide	Prepare: 4 months	
 France	 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.	
 Gabon	 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	

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<b>Georgia</b> 							None to date				Existing rules apply	Completely complies	Provide for LF		
<b>Germany</b> 		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	
<b>Ghana</b> 											Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: 30 April Extension due to Covid 19: Preparation deadline has been extended to 30 June 2020	
<b>Gibraltar</b> 		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		
<b>Greece</b> 		1 Jan 2016	12 months	Filing					Already required		Existing rules apply	Substantially complies	Contemporaneous + Provide	Prepare: 30 June Extension due to Covid 19: Preparation deadline has been initially extended from 30 June 2020 to 29 July 2020 and now has further been extended to 28 August 2020	
<b>Guatemala</b> 	None to date						None to date				Existing rules apply	Requires additional information	Contemporaneous + Provide for LF	Prepare: 31 March Extension due to Covid 19: Preparation deadline has been extended to 15 April 2020	
<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		

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	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	Prepare: 31 May Extension due to Covid 19: Preparation deadline has been extended to 30 September 2020	✓	
	1 Jan 2017	✓	12 months	Filing	✗	✗	None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: 31 May	✗	
	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	✓		✓	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 From FY 2019-20 onwards, the due date will be one month prior to the tax return due date. Accordingly, the due date for FY 2019-20 will be 31 October 2020.	✓	
	1 Jan 2016	✓	12 months	Filing	N/A	✓		✓	1 Jan 2016		1 Jan 2016	Requires additional information	Contemporaneous + Provide	Prepare: 30 April	✓	
	1 Jan 2016	✓	12 months	Filing	N/A	✓		✓	1 Jan 2020 For accounting periods beginning on/after 1 January 2020 for companies in scope.		1 Jan 2020 For accounting periods beginning on/after 1 January 2020.	Completely complies	Contemporaneous + Provide	Prepare: 9 months	✓	
	1 Jan 2016	✗	12 months	TBD	N/A	✓	None to date				Existing rules apply	Substantially complies	Provide for LF		✓	
	1 Jan 2017	✓	12 months and a day	Filing	N/A	✓	None to date			None to date						
	1 Jan 2016	✓	12 months	Filing	N/A	✓		✗	Already required		Existing rules apply	Requires additional information	Contemporaneous + Provide	Prepare: 10 months	✓	

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<b>Japan</b> 		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."		
<b>Jersey</b> 		1 Jan 2016	12 months	Filing	N/A		None to date			None to date						
<b>Kazakhstan</b> 		1 Jan 2016	12 months	Provide					1 Jan 2019		1 Jan 2019	Substantially complies	Provide			
<b>Kenya</b> 	None to date						None to date				Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: 6 months		
<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	Submit: 12 months		
<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		

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<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>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		
<b>Malawi</b> 	None to date						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: Due date for the filing of CbC Report for entities having accounting period ended 30 June 2019, has exceptionally been extended to 31 July 2020.				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		

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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>Monaco</b> 		1 Jan 2018		12 months				None to date			None to date					
<b>Mongolia</b> 		1 Jan 2020		12 months	Provide					1 Jan 2020		1 Jan 2020	Requires additional information	Submit + Provide for MF; Submit + Contemporaneous + Provide for LF	Submit: 10 February	
<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>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. Financial year commencing on or after 12 Mar 2018		12 Mar 2018. Financial year commencing after 12 March 2018	Substantially complies	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>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		

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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>Panama</b> 		1 Jan 2018		12 months		N/A	Not specified			1 Jan 2016		Existing rules apply	Substantially complies	Provide for MF ; Contemporaneous + Provide for LF	Prepare: 30 June Extension due to Covid 19: Preparation deadline has been extended to 30 September 2020	
<b>Papua New Guinea</b> 		1 Jan 2017		12 months	Filing		TBD			1 Jan 2017		1 Jan 2017	Requires additional information	Submit + Provide for MF; Provide for LF		
<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: 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	Submit: 15th day of the fourth month Extension due to Covid 19: For the taxpayers with 31 March 2020 year-end, the due date has been extended from 30 July 2020 to 30 September 2020.	

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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
 Poland	 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."	
 Portugal	 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  Extension due to Covid 19: 31st August 2020	
 Puerto Rico	None to date						None to date			None to date					
 Qatar	 1 Jan 2018		12 months	Filing	N/A				Applicable for FY 2019. Further clarity is awaited and exemptions may apply for FY 2019.		1 Jan 2019	Substantially complies	Provide	Provide: April 30 or any other date notified by the GTA.  Extension due to Covid 19:  GTA: Extended the filing due date to 30 August 2020 instead of 30 April 2020 for FY 2019.	
 Republic of Congo	None to date						None to date				Existing rules apply	Requires additional information	Provide		
 Republika Srpska	 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.	
 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	Prepare: 25th of the third month	

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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>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> 	None to date							None to date			None to date					
<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		
<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>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: For FY 2019 - Extended to 1 June 2020; For tax year end 31 January 2020 or 29 February 2020 - Extended to 30 June 2020 and 31 July 2020, respectively; and Tax year end later than 29 February 2020 - There is no extension.	

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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	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 2019		12 months	Filing	N/A				1 Apr 2018		Existing rules apply	Requires additional information	Contemporaneous + Provide	Prepare: 30 November	
 Swaziland	None to date						None to date			None to date					
 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: FYs July to August 2019: 2 March 2020 (paper filing) and 1 April 2020 (electronic filing); FYs September to December 2019: 1 July 2020 (paper filing) and 3 August 2020 (electronic filing); FYs January to April 2020 - 2 November 2020 (paper filing) and 1 December 2020 (electronic filing); and FYs May to June 2020: 15 December 2020 (paper filing) and 15 January 2021 (electronic filing)	
 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		

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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>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	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	
<b>Ukraine</b> 		TBD		12 months						TBD		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	

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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>United States</b> 	 1 Jul 2016		By tax return due date Extension due to Covid 19: For taxpayers with a federal income tax return due on 15 April 2020, the due date has been automatically extended to 15 July 2020. The 15 October due date for taxpayers who will file an extension remains unchanged as of 31 August 2020.				None to date			 Existing rules apply	Existing rules apply	Substantially complies	Contemporaneous + Provide for LF	Prepare: 15th April typically extended until 15th October. Extension due to Covid 19: For taxpayers with a federal income tax return due on 15 April 2020 - Extended to 15 July 2020. The 15 October due date for taxpayers who will file an extension remains unchanged as of 31 August 2020	
<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	Filing					TBD	 Existing rules apply	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	Existing rules apply		Provide for LF		
<b>Vietnam</b> 	 Tax years ending on or after 1 May 2017		90 days	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	Tax years ending on or after 1 May 2017	Requires additional information	Contemporaneous + Provide	Prepare: 90 days	
<b>Zambia</b> 	None to date						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	Existing rules apply	Requires additional information	Contemporaneous + Provide	Prepare: 21 June	
<b>Zimbabwe</b> 	None to date						None to date			 1 Jan 2016	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 31 August 2020, based on information available as of that date, and is subject to change without notice.

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