



EU public
country-by-country
reporting

Scope

This document provides insights on the European Union’s public country-by-country reporting (CbCR) directive. This document is **a high-level overview of the rules** provided for general information only. Users should not rely on it as being complete or comprehensive and should undertake their own research and analysis taking into account the facts and circumstances of their particular case.

The questionnaire used to gather the information in this document was framed in the context of the choices that individual EU member states have already announced or are widely expected to make. The information reflects the views of Deloitte tax professionals to the extent they are aware of relevant legislation and developments in their jurisdictions as at April 2026. With regard to any information that relates to Estonia, it is noted that this information is based on public sources and has not been independently verified by a Deloitte professional.

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General information

Background

Background

- In December 2021, the European Union adopted the amendment to Directive 2013/34/EU – also known as the Accounting Directive – to introduce rules regarding the disclosure of income tax information by certain undertakings and branches (i.e. public country-by-country reporting (CbCR), [Directive \(EU\) 2021/2101](#)). In the Directive the European Commission commented that public CbCR as a tool should contribute to increase fairness and corporate transparency, with the ultimate aim of enabling public scrutiny on multinational companies' tax strategies. This involves concepts and rules which are different from the OECD CbCR and DAC4.

Who needs to report?

- The directive will require multinationals (either EU-parented groups and their subsidiaries or non-EU-parented groups with medium or large EU subsidiaries or branches) with annual global consolidated revenue exceeding EUR 750m for two consecutive periods that are active in more than one EU member state to publish certain tax information on a country-by-country and annual basis. EU standalone undertakings also need to report if they meet the EUR 750m threshold and are active in at least two EU member states.
- Non-EU-parented groups must comply with the public CbCR rules if they are present through at least one medium or large-sized entity in the EU, or an equivalent branch of a non-EU company of a legal form comparable with the types of undertakings listed in Annex I of the EU Accounting Directive. In this context, the EU rules determine that two out of three of the following criteria should be met: a) EUR 5m balance sheet total; b) EUR 10m net revenue; and/or c) an average of 50 employees during the fiscal year. A branch only needs to meet the revenue threshold. However, member states may apply different thresholds to determine whether a subsidiary or branch qualifies as medium/large.
- For EU-parented groups, the reporting obligation lies with the EU parent entity in its own EU member state. For non-EU-parented groups, as a main rule each of the qualifying EU subsidiaries and/or EU branches are required to publish the CbCR information in their jurisdiction. However, there is an exception included in the directive that provides that, under certain conditions, the non-EU parent can publish the report on its own website and assign one of the qualifying EU subsidiaries or EU branches to file the report with their national trade registry (nomination rule).

What information needs to be reported?

- The information to be published includes the following:
 - Nature of the group's activities;
 - Number of full-time equivalent employees;
 - Total revenue including from related parties;
 - Profit or loss before income tax;
 - Income tax accrued;
 - Income tax paid; and
 - Accumulated earnings.

How to report?

- The required information will need to be provided separately for each EU member state. In addition, it needs to be reported separately as well for each jurisdiction on the [EU-list](#) of non-cooperative jurisdictions for tax purposes and for each jurisdiction that has been on the preliminary nomination EU-list for at least two years, listed on 1 March of the financial year for which the report on income tax information is to be drawn up. The information of all other third-country operations may be aggregated.
- The public CbCR report must be e-filed with the national trade registry of the respective EU member state. The Implementing Regulation laying down the common template and electronic reporting formats that has been adopted by the European Commission can be found [here](#).
- The public CbCR report should also be made publicly accessible on the reporting companies' website free of charge, in at least one of the official EU languages, according to a common template and in an open data format. The EU Commission published Commission Implementing Regulation (EU) 2024/2952 containing the EU template and electronic format which are mandatory for EU-parented groups (for more information, we refer to this [alert](#)). The report must remain accessible on the website for a minimum of five consecutive years. This does not apply if a member state has implemented the so-called website exemption that limits the website disclosure to a reference to the website of the relevant register.
- Non-compliance with any of the obligations may give rise to a penalty. Member states can decide the type and amount of penalties imposed under domestic law, provided such penalties are effective, proportionate and dissuasive of non-compliance.

Implementation choices and deviations

Implementation options

The Directive provides member states with some implementation choices. This especially regards the **safeguard clause** and the **website exemption**.

Safeguard clause

The Directive provides for a safeguard clause to be adopted at the discretion of member states. The safeguard clause provides for the possibility of a deferral of certain reporting requirements concerning commercially sensitive information. The deferral is limited to five years, and a reasoned explanation must be disclosed. In addition, the safeguard clause cannot apply to information concerning jurisdictions listed by the EU as non-cooperative for tax purposes (i.e. tax jurisdictions included in Annexes I and II).

Website exemption

The public CbC report should be made accessible on the public registry of the relevant member state and on the company's website. Article 48d(3) of the Directive allows member states to apply a website publication exemption. This provides that a member state may opt to exempt companies from publishing the report on their website, if the access to the report in the public registry is free of charge.



Relevance of (deviations in and between) country-specific implementation

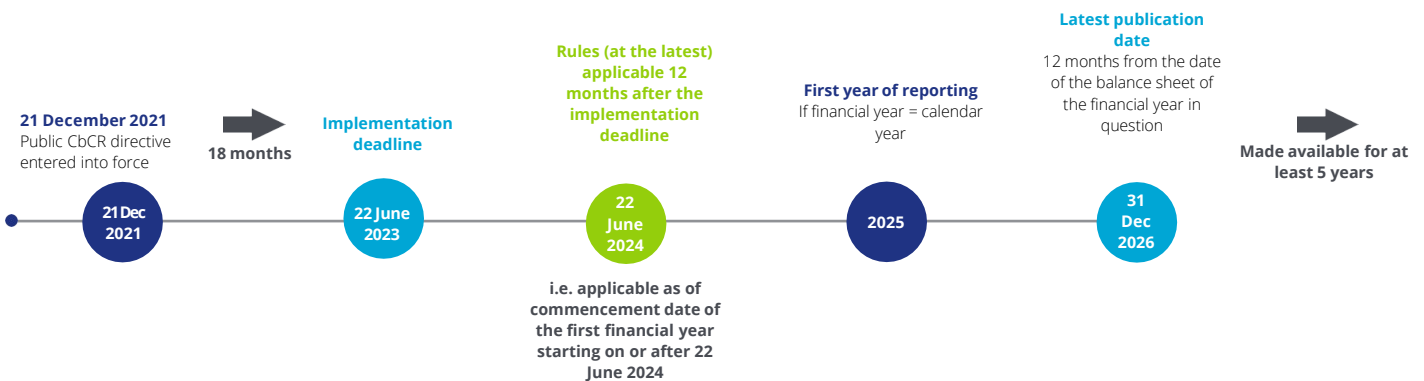
Besides the implementation choices provided for in the Directive, quite some other significant implementation differences have occurred between member states in practice. These may (non-exhaustively) for example relate to different legislation and interpretation on who is in scope for reporting, what information to report, how to report, what penalties can be imposed in case of non-compliance, and deadlines.

As non-compliance may lead to both reputational damage and financial penalties, this makes it very important for especially non-EU parented groups to gain a clear understanding of the local legislation in all EU member states where they have qualifying presence.

Timeline

Timeline

- The public CbCR Directive entered into force on 21 December 2021. EU member states were given 18 months (i.e., until 22 June 2023) to transpose the directive into their national laws. Therefore, businesses in principle needed to comply with the directive as of mid-2024 as it should apply, at the latest, from the commencement date of the first financial year starting on or after 22 June 2024. However, member states were allowed to transpose and apply the public CbCR rules sooner.
- The filing deadline for in scope entities (i.e. the latest date the information must be published by) is twelve months from the date of the balance sheet of the financial year in question. However, member states are allowed to apply a stricter deadline.



Member States that chose to apply the rules earlier:

- **Romania**: first reportable year is the one starting on or after 1 January 2023; first reports were due on **31 December 2024**
- **Croatia**: first reportable year is the one starting on or after 1 January 2024; first reports were due on **31 December 2025**
- **Spain**: ultimate filing deadline is 6 months from the date of the balance sheet of the financial year in question (instead of the maximum of 12 months); first reports due on **30 June 2026**
- **Sweden**: first reportable year is the one starting on or after 31 May 2024
- **Hungary**: ultimate filing deadline is 4, 5, or 6 months from the date of the balance sheet of the financial year in question (instead of the maximum of 12 months) if the tax jurisdiction of the UPE of the MNE Group is Hungary, depending on whether it is listed on a stock exchange in the EEA (4 months), prepares a consolidated financial statement (6 months), or none of the previous (5 months as a general rule). If the UPE of the MNE Group is outside the EU, and the non-EU UPE publishes the qualifying report on its website within 12 months (i.e. makes use of the nomination rule), then the local entity has no earlier deadline to be met. In addition, the published information should remain available for at least 8 years (instead of the minimum of 5 years required by the Directive)

EU country-specific information

Entities in scope – non-EU parented groups

Medium- or large sized entity/branch (i)

Non-EU parented groups only have to comply with the public CbCR requirements if they have an EU presence through at least one medium- or large-sized entity in the EU, or an equivalent branch. In this context, the EU rules determine that 2 out of 3 of the following criteria should be met for a period of two consecutive financial years:

- a) EUR 5m balance sheet total;
- b) EUR 10m net revenue; and/or
- c) 50 average number of employees during fiscal year.

A branch only needs to meet the revenue threshold (for each of the last two consecutive financial years).

Member states are allowed to define thresholds exceeding the thresholds in points (a) and (b). However, these thresholds may not exceed EUR 7,500,000 for the balance sheet total and EUR 15,000,000 for the net revenue. In addition, some member states choose to apply a different reference period than the prescribed two years. Where Member States use a different currency than EUR, the exchange rate on 1 April 2026 was used.

Member State	Thresholds for medium- or large-sized EU subsidiary	Revenue threshold branches
Austria	Two out of three criteria should be met: a) EUR 6.25m balance sheet total; b) EUR 12.5m net revenue; and/or c) 50 average number of employees during fiscal year	EUR 12.5m
Belgium	Two out of three criteria should be met: a) EUR 6m balance sheet total; b) EUR 11.25m net revenue; and/or c) 50 average number of employees during fiscal year	EUR 9m
Bulgaria	Two out of three criteria should be met: a) BGN 8m balance sheet total (approx. EUR 4m); b) BGN 16m net revenue (approx. EUR 8m); and/or c) 50 average number of employees during fiscal year. Please note that a one-year reference period is applied to determine whether a subsidiary or branch qualifies as medium- or large sized	BGN 16m (approx. EUR 8m)
Croatia	EU Directive thresholds apply to subsidiaries	EUR 10m
Cyprus	EU Directive thresholds apply to subsidiaries	EUR 8m
Czechia	Two out of three criteria should be met: a) CZK 100m balance sheet total (approx. EUR 4m); b) CZK 200 net revenue (approx. EUR 8m); and/or c) 50 average number of employees during the fiscal year	CZK 240m (approx. EUR 9.8m)
Denmark	Two out of three criteria should be met: a) DKK 55m balance sheet total (approx. EUR 5.9m); b) DKK 111m net revenue (approx. EUR 14.9m); and/or c) 50 average number of employees during the fiscal year	DKK 111m (approx. EUR 14.9m)
Estonia	Not yet clear	Not yet clear
Finland	Two out of three criteria should be met: a) EUR 7.5m balance sheet total; b) EUR 15m net revenue; and/or c) 50 average number of employees during fiscal year	No branch threshold applicable
France	Two out of three criteria should be met: a) EUR 7.5m balance sheet total; b) EUR 15m net revenue; and/or c) 50 average number of employees during fiscal year	EUR 15m

Entities in scope – non-EU parented groups

Medium- or large sized entity/branch (ii)

Non-EU parented groups only have to comply with the public CbCR requirements if they have an EU presence through at least one medium- or large-sized entity in the EU, or an equivalent branch. In this context, the EU rules determine that 2 out of 3 of the following criteria should be met for a period of two consecutive financial years:

- a) EUR 5m balance sheet total;
- b) EUR 10m net revenue; and/or
- c) 50 average number of employees during fiscal year.

A branch only needs to meet the revenue threshold (for each of the last two consecutive financial years).

Member states are allowed to define thresholds exceeding the thresholds in points (a) and (b). However, these thresholds may not exceed EUR 7,500,000 for the balance sheet total and EUR 15,000,000 for the net revenue. In addition, some member states choose to apply a different reference period than the prescribed two years. Where Member States use a different currency than EUR, the exchange rate on 1 April 2026 was used.

Member State	Thresholds for medium- or large-sized EU subsidiary	Revenue threshold branches
Germany	Two out of three criteria should be met: a) EUR 7.5m balance sheet total; b) EUR 15m net revenue; and/or c) 50 average number of employees during fiscal year	EUR 12m
Greece	EU Directive thresholds apply. Please note that a one-year reference period is used to determine whether a subsidiary qualifies as medium- or large-sized for public CbCR purposes. However, it is explicitly stated that an entity would change classification - e.g. be re-classified as medium as opposed to small -, only if the relevant threshold criteria for the new classification are met for two consecutive years	EUR 10m
Hungary	Two out of three criteria should be met: a) HUF 2,000m balance sheet total (approx. EUR 5m); b) HUF 4,000 net revenue (approx. EUR 10m); and/or c) 50 average number of employees during fiscal year	HUF 4,000m (approx. EUR 10m)
Ireland	EU Directive thresholds apply	EUR 15m
Italy	In Italy, only the EUR 750m threshold applies as the criterion for determining the applicability of the public CbCR rules. Consequently, the public CbCR requirements apply to resident companies or branches that are part of the consolidation perimeter of a non-EU parent entity and have consolidated revenues exceeding EUR 750m for two consecutive financial years	EUR 8.8m
Latvia	Two out of three criteria should be met: a) EUR 4m balance sheet total; b) EUR 8m net revenue; and/or c) 50 average number of employees during fiscal year	EUR 8m
Lithuania	Two out of three criteria should be met: a) EUR 7.5m balance sheet total; b) EUR 15m net revenue; and/or c) 50 average number of employees during fiscal year	EUR 15m
Luxembourg	Two out of three criteria should be met: a) EUR 7.5m balance sheet total; b) EUR 15m net revenue; and/or c) 50 average number of employees during fiscal year	EUR 15m
Malta	Two out of three criteria should be met: a) EUR 4m balance sheet total; b) EUR 8m net revenue; and/or c) 50 average number of employees during fiscal year. Please note that a one-year period is applied whether a subsidiary qualifies as medium- or large-sized	EUR 8m

Entities in scope – non-EU parented groups

Medium- or large sized entity/branch (iii)

Non-EU parented groups only have to comply with the public CbCR requirements if they have an EU presence through at least one medium- or large-sized entity in the EU, or an equivalent branch. In this context, the EU rules determine that 2 out of 3 of the following criteria should be met for a period of two consecutive financial years:

- a) EUR 5m balance sheet total;
- b) EUR 10m net revenue; and/or
- c) 50 average number of employees during fiscal year.

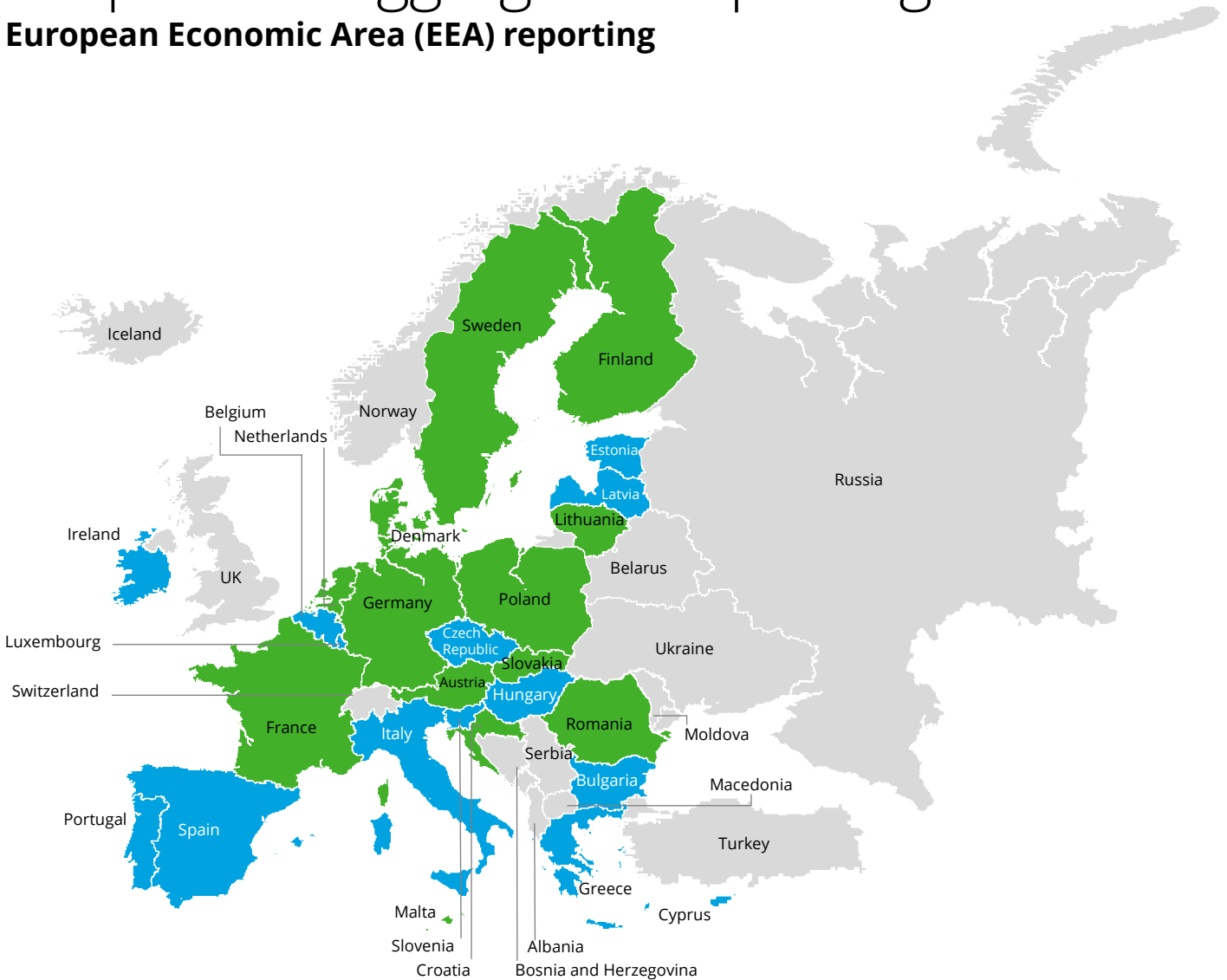
A branch only needs to meet the revenue threshold (for each of the last two consecutive financial years).

Member states are allowed to define thresholds exceeding the thresholds in points (a) and (b). However, these thresholds may not exceed EUR 7,500,000 for the balance sheet total and EUR 15,000,000 for the net revenue. In addition, some member states choose to apply a different reference period than the prescribed two years. Where Member States use a different currency than EUR, the exchange rate on 1 April 2026 was used.

Member State	Thresholds for medium- or large-sized EU subsidiary	Revenue threshold branches
Netherlands	Two out of three criteria should be met: a) EUR 7.5m balance sheet total; b) EUR 15m net revenue; and/or c) 50 average number of employees during fiscal year	EUR 15m
Poland	Two out of three criteria should be met: a) PLN 33m balance sheet total (approx. EUR 7.8m); b) PLN 66m net revenue (approx. EUR 15.5m); and/or c) 50 average number of employees during fiscal year	PLN 66m (approx. EUR 15.6m)
Portugal	EU Directive thresholds apply (i.e. previous EU thresholds for reporting periods beginning on or after 22 June 2024, current EU thresholds for reporting periods beginning on or after 1 January 2026)	EUR 10m (for reporting periods beginning on or after 1 January 2026)
Romania	Two out of three criteria should be met: a) RON 25m balance sheet total (approx. EUR 5m); b) RON 50m net revenue (approx. EUR 9.9m); and/or c) 50 average number of employees during fiscal year	RON 50m (approx. EUR 9.9m)
Slovakia	EU Directive thresholds apply	EUR 10m
Slovenia	EU Directive thresholds apply	EUR 10m
Spain	Two out of three criteria should be met: a) EUR 4m total assets; b) EUR 8m net revenue; and/or c) 50 average number of employees during fiscal year. Please note that the criterion under a is slightly different from the EU rules, i.e. balance sheet is not the same as total assets	EUR 8m
Sweden	For subsidiaries, the threshold is met when the company's transferable securities are admitted to trading on a regulated market or an equivalent market outside the EEA, or the company meets at least two out of the following three criteria: a) SEK 40m balance sheet total (approx. EUR 3.6m); b) SEK 80m net revenue (approx. EUR 7.1m); and/or c) 50 average number of employees during fiscal year	SEK 80m (approx. EUR 7.6m)

Scope of disaggregated reporting

European Economic Area (EEA) reporting



Based on the Directive, the information that must be published needs to be provided separately for each EU member state. In addition, it should be reported separately as well for each jurisdiction on the EU-list of non-cooperative jurisdictions for tax purposes and for each jurisdiction that has been on the preliminary nomination EU-list for at least two years, listed on 1 March of the financial year for which the report on income tax information is to be drawn up.

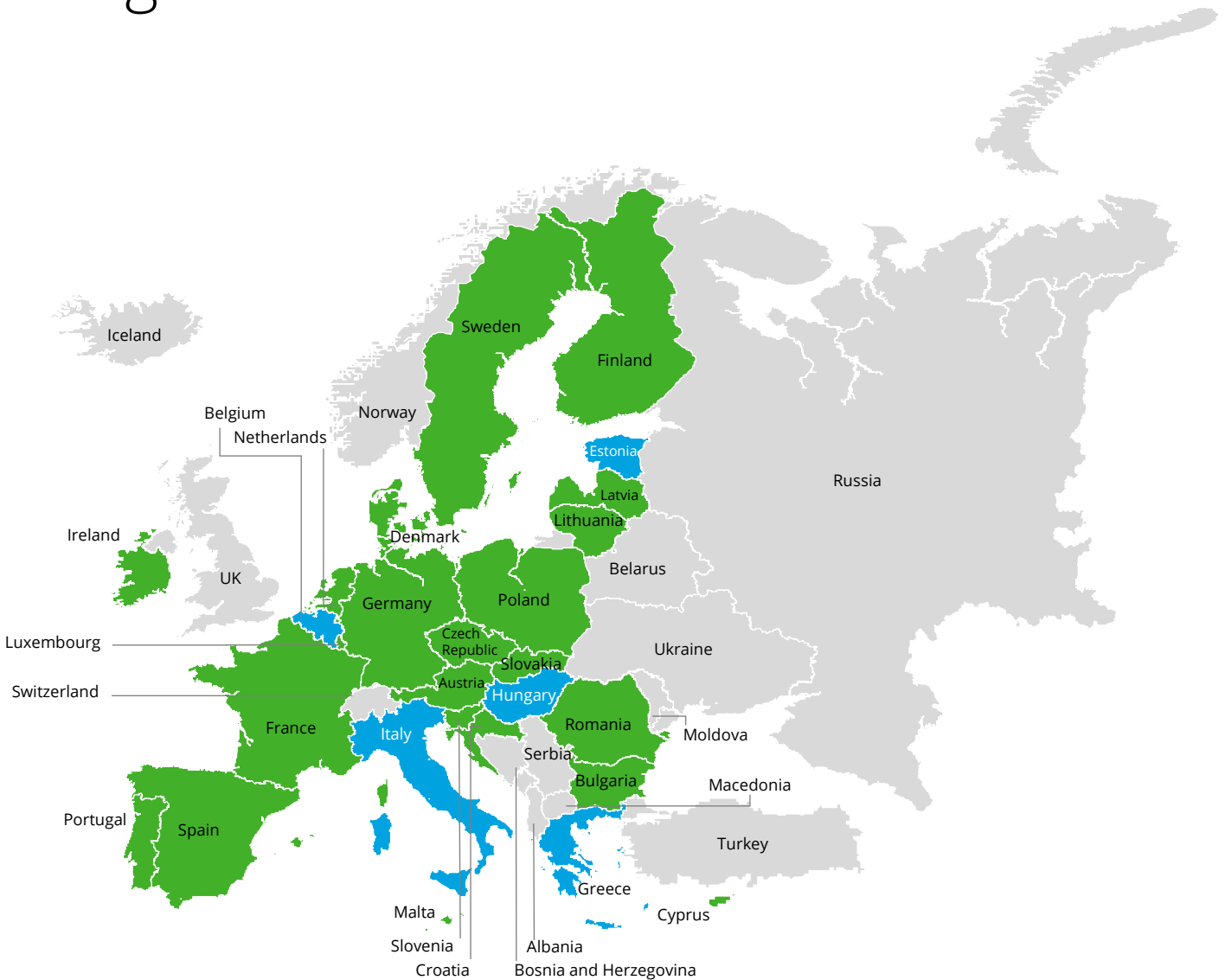
Legend:

- 13 Disaggregated publication of EEA information
- 14 No disaggregated publication of EEA information

The information of all other third-country operations may be aggregated. Some member states have (already)* expanded the scope of disaggregated reporting to information on Iceland, Liechtenstein, and Norway (EEA-countries).

* For more information on the relation between public CbCR and the non-EU EEA countries (Iceland, Liechtenstein, and Norway), we refer to page 20.

Safeguard clause



The Directive provides for a safeguard clause to be adopted at member states' discretion. The safeguard clause provides for the possibility of a deferral of certain reporting requirements concerning commercially sensitive information. The deferral is limited to five years and a reasoned explanation must be disclosed. In addition, the safeguard clause cannot apply to information concerning jurisdictions listed by the EU as non-cooperative for tax purposes.

Legend:

- 22 Safeguard clause
- 5 No safeguard clause

Penalties (i)

Member State	Penalties for non-compliance
Austria	The Austrian legislation differentiates between compulsory and administrative penalties: 1) Compulsory penalties will be imposed by the commercial register court on the legal representatives of the entity, obliged to file the public CbCR to enforce the timely, complete and correct submission of the public CbCR to the company register. If the legal representatives do not adhere to their filing obligations, even though the commercial register court has already imposed a compulsory penalty, the commercial register court can impose further compulsory penalties. These penalties can be up to EUR 10,000 for first-time offences and/or up to EUR 100,000 for repeated offences. The penalty range depends on company size and severity of the offence. 2) Administrative penalties are also imposed by the commercial register court but relate to those obligations that are not sanctioned by compulsory penalties (and therefore not directly related to the timely, complete and correct submission of the public CbCR to the company register). Administrative penalties can only be imposed, if the legal representatives' failure was intentional or due to gross negligence. The maximum penalty amount (up to a maximum of EUR 100,000) that may be assessed depends on the company's size. It is not possible that both penalty regimes (compulsory & administrative) would apply to the same "offence" since the administrative penalty is only imposed for those obligations under the law for which no compulsory penalty can be considered.
Belgium	Fines ranging between EUR 50 – EUR 10,000. In addition, if the non-compliance has fraudulent intent, the members of the board of directors, as well as persons entrusted with the management of an establishment in Belgium, may additionally be punished with imprisonment ranging from one month to one year
Bulgaria	Fines ranging between BGN 1,000 – BGN 15,000, which can be doubled in case of repeated non-compliance
Croatia	Fines ranging between EUR 1,320 – 13,270 for enterprises and EUR 660 – 2,650 for responsible persons at the company
Cyprus	No specific penalties are applied currently but may be introduced at the later stage
Czechia	Fines of up to 3% of the undertaking's (consolidated) assets
Denmark	No specific penalties are applied currently
Estonia	Penalty of up to EUR 3,200, however if the failure to comply is intentional, then a penalty of up to EUR 32,000 may be applicable

Penalties (ii)

Member State	Penalties for non-compliance
Finland	The Finnish Patent and Registration office has the power to impose penalties if the non-compliance is not corrected by the date specified by the authorities. In addition, a non-compliant entity can be removed from the Finnish Trade Register and a responsible person can be fined (under the criminal sanctioning system)
France	French law does not provide for any specific penalties to the company to be imposed for non-compliance. Any person who has been unable to obtain the production of the Public CbCR may apply to the president of the commercial court to order, subject to a penalty payment, the person or body responsible for producing the public CbCR, or to appoint a representative tasked with carrying out such disclosure
Germany	Non-compliance can be punished with a fine of up to EUR 250,000. This high penalty has been enacted to re-inforce that non-compliance with public CbCR will not be tolerated. The penalty is not automatic, and the maximum amount may only be assessed in extreme cases
Greece	Penalties are imposed on the members of the administrative, management, and supervisory bodies of the reporting entity. The penalty ranges from EUR 10,000 to EUR 100,000 per individual. In determining the amount of the penalty, particular consideration is given to the turnover of the obliged undertaking, the financial situation of the offender, and any recurrence of the violation by the same person (repeat offense)
Hungary	The Hungarian tax authorities may impose default penalties on local taxpayers (i.e. companies) of up to HUF 1,000,000 (approx. EUR 2,500)
Ireland	A person who fails to comply with specific regulations (mainly the obligation to report on income tax information), shall be liable on summary conviction to a fine up to a maximum of EUR 5,000. There are similar sanctions for other persons (e.g., directors, secretaries, partners, officers) linked to a company, in certain circumstances. In addition to the possible fine, non-compliance may lead to imprisonment of up to 6 months
Italy	Administrative penalties ranging from EUR 10,000 to EUR 50,000. The standard penalties can be (i) halved if the public CbCR report is published within 60 days after the original filing date or (ii) doubled if any material facts or information included in the CbCR are not true, or if any material facts or information required by the decree are omitted
Latvia	As a general rule, for the failure to provide information, inadequate provision of information, or provision of false information to the Business Register or State Revenue Service, a warning or a fine up to one hundred and forty units of fine (one unit of fine is EUR 5) shall be imposed on a natural person or a board member with or without deprivation of the board member's right to hold certain positions in commercial companies for a period of up to three years
Lithuania	Penalty ranging from EUR 600 to EUR 1,450 for first instance of non-compliance and from EUR 2,000 to EUR 6,000 for repeated non-compliance. In addition, penalties of more than EUR 1,500 can lead to the entity being listed as unreliable taxpayer. This can be considered a serious reputational damage as the list is publicly available and may also result in more scrutiny from Lithuanian Tax authorities going forward
Luxembourg	No specific penalties but general liability for board members who are responsible for compliance – penalty between EUR 500 to EUR 25,000

Penalties (iii)

Member State	Penalties for non-compliance
Malta	The directors or responsible branch representatives who have failed to ensure that the report on income tax information is drawn up, published, and made accessible to the public, or who have failed to carry out the registration and necessary notification requirements within 14 days of the date of the online publication of the income tax information statement, shall be statutorily liable to an immediate one-time penalty of EUR 2,329.37 and to a further daily administrative penalty of EUR 46.59 for every day during which the default exists.
Netherlands	The enforcement of the public CbCR reporting requirements is similar to that of the financial statements. Failure to comply is an economic crime and financial penalties up to EUR 27,500 may be imposed. In addition, non-financial consequences such as community service or imprisonment of up to 6 months may be imposed
Poland	Failure to comply with the obligation to prepare a public CbCR report is subject to a fine or imprisonment of up to two years (or both by a combined penalty), while failure to submit the report in the relevant court register is subject to a fine or imprisonment
Portugal	Failure to prepare, publish or make available on the website public CbCR report will be punishable by a fine of EUR 1,500 to EUR 30,000
Romania	Currently there are no penalties, but it is expected this will be amended by the Tax Authorities to include specific sanctions
Slovakia	In general, if the report is not filed or is filed with incorrect/incomplete information, a penalty of up to EUR 10,000 may be levied
Slovenia	Penalties are imposed for failing to publish the report on the website by the deadline. The general penalty regime under Companies Law applies, with penalties generally ranging from EUR 500 to EUR 30,000. Additionally, a penalty between EUR 300 and EUR 4,000 may be levied on the responsible person
Spain	No specific financial penalties or consequences for late public CbCR filing apply. It cannot be excluded that more general penalties for the late filing of statutory annual accounts would apply. Those fines range from € 1,200 up to € 60,000, which can increase to € 300,000 per year of delay for large companies. Besides that, a failure to properly submit the annual account documentation could result in the closure of the Commercial Registry entry. Currently, it lacks on practical guidance on both matters and a case-by-case analysis would be required.
Sweden	In case of non-compliance, the Swedish Companies Registrations Office may request a company to comply and failure to comply with a specific request may result in a fine

Other country-specific highlights (i)

Member State	Country-specific highlights
Austria	Austrian private foundations and partnerships with individuals as unlimited liability partners may not fall under the reporting obligation. In addition, the report needs to be published in German or in English
Belgium	In Belgium there are additional countries that must be reported on a non-aggregated basis. Besides those mentioned in the Directive, the countries listed below also require disaggregation for reporting: (i) Belgian list of countries with zero or low taxation; and (ii) Jurisdictions rated by the Global Forum on Transparency and Exchange of Information for Tax Purposes as noncompliant or only partially compliant with regard to the application of the standard of exchange of information on request
Bulgaria	The public CbCR report must be prepared in Bulgarian language and must be registered and declared in the Commercial register and register of non-profit legal entities. The first reporting year for public CbCR is FY25 in the case that the Bulgarian financial year coincides with the calendar year. In addition, the reference period for determining whether a branch or a subsidiary qualifies as medium-/large-sized for public CbCR purposes deviates, please see the specific slide on these thresholds for more information
Croatia	No other country-specific highlights
Cyprus	The public CbCR report must be prepared in Greek or English language
Czechia	No other country-specific highlights
Denmark	The CbC report has to be submitted to the Danish Business Authority (currently in PDF-format) with a reference from the company's website to where the report can be found on the authority's website. That reference has to be upheld for five years. The report has to be in Danish or English. Commercial foundations and cooperatives with limited liability are also in scope for the CbCR-reporting. Lastly, local filing in Denmark is always required, also if a non-EU UPE makes use of the nomination exemption provides for by the Directive
Estonia	First reportable year is the one starting on or after 22 July 2024
Finland	The public CbCR report must be registered and declared in the Finnish Patent and Registration Office within 12 months following the end of the fiscal period to which the report relates
France	Since 28 December 2025, public CbCR must be provided in one of the EU languages. France has now transposed Article 48b(6) of the Directive by providing that the French subsidiary or branch is exempt from publishing the public CbCR in France where the non-EU UPE: (i) makes the report freely accessible on its website, in at least one of the official languages of the EU and in the structured electronic format required by the Directive, and (ii) specifies the name and address of the subsidiary or branch that has filed the report

Other country-specific highlights (ii)

Member State	Country-specific highlights
Germany	The public CbCR dataset must be prepared in German language and must be digitally submitted to the commercial register ('Unternehmensregister') using the common template. Germany has implemented the safeguard clause, but confidential information may be excluded from a public CbCR dataset by up to four instead of five years. Public CbCR must be submitted to the commercial register within 12 months after fiscal year end, which allows for a fully integrated OECD CbCR and public CbCR process
Greece	Language requirements: English or Greek. Reference period for determining whether a subsidiary qualifies as medium-/large-sized for public CbCR purposes deviates from the Directive, please see the specific slide on these thresholds for more information
Hungary	Any significant gap between payable and paid taxes should be presented in the report. This requirement triggers several questions not clarified yet. The published information should remain available for at least 8 years (instead of the minimum 5 years required by the Directive)
Ireland	If the public CbCR report is prepared and published by an Irish undertaking, it must be prepared in English or Irish or both. Where a public CbCR report is published wholly or partly in a language other than English or Irish it must be accompanied by a translation of the report into English or Irish or both. In addition, under Irish law, once the public CbCR is published electronically in a machine-readable format on the Companies Registration Office (CRO), a group affiliate may publish a notice on its website with a direct link to the CRO, avoiding a duplicate website publication. However, in the case of an in scope group with medium/large Irish subsidiaries/branches above the relevant revenue threshold where a non-EU MNE assumes the public CbC reporting obligations of the group, where they choose a jurisdiction other than Ireland as their filing jurisdiction, Irish Regulations also requires the public CbCR to be published on the Ultimate Parent Undertakings website
Italy	The public CbCR report should be made available in Italian or in English
Latvia	No other country-specific highlights
Lithuania	No other country-specific highlights
Luxembourg	Public CbCR under Luxembourg rules should apply to public limited companies (SAs), partnerships limited by shares (SCAs), limited liability companies (SARLs), and general or limited partnerships (SNCs/SCSs) where all partners have effectively limited liability because they are entities comparable to those limited in Annex I of EU Directive 2013/34/EU, as well as to branches in Luxembourg opened by non-EU entities of comparable legal form

Other country-specific highlights (iii)

Member State	Country-specific highlights
Malta	Where a Maltese entity is required to prepare and publish the public CbCR, the report must be submitted and registered with the Malta Business Registry ('MBR') together with a notification letter informing the MBR of the status of the filing entity. In addition, the reference period for determining whether a subsidiary qualifies as medium-/large-sized for public CbCR purposes deviates, please see the specific slide on these thresholds for more information
Netherlands	No other country-specific highlights
Poland	Public CbCR report should be prepared in Polish with the use of Polish currency. In addition, the global revenue threshold is PLN 3.5b (approx. EUR 832m), instead of the EUR 750m as prescribed by the Directive
Portugal	No other country-specific highlights
Romania	If the report is prepared and published by a Romanian entity, it must be prepared in the Romanian language
Slovakia	No other country-specific highlights
Slovenia	The public CbCR, if published in Slovenia, must be in Slovenian language. The public CbCR must be submitted to the local business register (AJPES) within 11 months after the relevant year-end. The deadline to publish the public CbCR on the company's website is however 12 months after the relevant year-end
Spain	While "consolidated income" is indicated in the Directive, "net annual turnover" is indicated in the Spanish law. In addition, different regulations are used in the determination of income. Specifically, in the determination of other/income interest. In the Spanish case, the Spanish GAAP and in the case of the Directive, the annexes of the Directive are used
Sweden	If the public CbCR report is published by the Swedish entity, the report must also be submitted to the Swedish Companies Registration Office no later than one year after the end of the fiscal year. The report must be in Swedish and in the form of a certified copy or an electronic original

Public CbCR in non-EU countries

Public CbCR in non-EU countries

Public CbCR in Iceland, Liechtenstein and Norway (EEA countries)

- The EU considers the public CbCR directive relevant to be added to the EEA Agreement, which means that the scope of the directive is intended to be extended to EEA situations (i.e. including Iceland, Liechtenstein and Norway as non-EU, EEA jurisdictions).
- At this moment, the general extension is not yet in force. On 13 June 2025, the EEA Joint Committee did adopt a [Decision](#) to incorporate the EU public CbCR directive into the EEA Agreement. For the rules to be officially incorporated into the EEA Agreement and effectively entry into force in Iceland, Liechtenstein and Norway, these three countries still have to meet their respective constitutional requirements.
- Once full incorporation is established, the public CbCR rules (with some small amendments compared to the directive text) will also be applied by Iceland, Liechtenstein and Norway. In addition, one should then read 'EEA' in the directive everywhere where it says 'EU', which may for example be relevant for disaggregated reporting requirements (i.e. information on the EEA countries should then, as is already the case for information on EU member states, be reported on a disaggregated basis). In this regard, it is relevant that some member states have already (from the start) expanded the scope of disaggregated reporting to information on all EEA-countries.

Public CbCR in Australia

- In December 2024, Australia has passed a law implementing public CbC reporting measures. These measures affect certain multinational entities that operate in Australia by requiring the public release of certain tax and other information on a country-by-country basis together with a statement on their approach to taxation. The rules apply for reporting periods starting on or after 1 July 2024.
- The report must be submitted to the Australian Taxation Office within 12 months after the end of the reporting period, and the Australian Taxation Office will publish the information on a government website. This means that the first public CbC reports are due on 30 June 2026 (for the reporting period ended 30 June 2025), while December year-end groups that are in scope will need to submit their first public CbC reports by 31 December 2026.
- In December 2025, the Australian Taxation Office released Practice Statement Law Administration PS LA 2025/2, setting out the Commissioner's administrative approach to granting full or partial exemptions from Australia's public Country-by-Country Reporting obligations. The PSLA confirms that exemptions are intended to apply only in exceptional circumstances and must be sought on a reporting-period-by-reporting basis, supported by evidence demonstrating that disclosure would be inappropriate or cause disproportionate harm.
- For more information on Australian public CbCR, please refer to [Deloitte Australia's alert](#) as well as [Deloitte Australia's Tax@Hand contribution](#) of 6 March 2026 on the Australian Taxation Office releasing final instructions on public CbCR reporting.

Contacts

Contacts

Tomas Vizslay
Deloitte Austria
tvizslay@deloitte.at

Dina Scornos
Deloitte Belgium
dscornos@deloitte.com

Alexander Cherinko
Deloitte Bulgaria
alcherinko@deloittece.com

Yoana Petkova
Deloitte Bulgaria
ypetkova@deloittece.com

Sandra Katic
Deloitte Croatia
skatic@deloittece.com

Tea Marsic
Deloitte Croatia
tmarsic@deloittece.com

Harris Kleanthous
Deloitte Cyprus
hkleanthous@deloitte.com

Nikolai Milogolov
Deloitte Cyprus
nmilogolov@deloitte.com

Jana Malaskova
Deloitte Czechia
jmalaskova@deloittece.com

Emil Peter Hansen
Deloitte Denmark
emhansen@deloitte.dk

Virpi Pasanen
Deloitte Finland
Virpi.Pasanen@deloitte.fi

Katri Hyvonen
Deloitte Finland
Katri.Hyvonen@deloitte.fi

Alice De Massiac
Deloitte France
ademassiac@avocats.deloitte.fr

Sarah Postel-Vinay
Deloitte France
spostelvinay@avocats.deloitte.fr

Steffen Moeller
Deloitte Germany
stmoeller@deloitte.de

Utangac Levent Turan
Deloitte Germany
lutangac@deloitte.de

Fotis Tsamparlis
Deloitte Greece
ftsamparlis@deloitte.gr

Markella Karakalpaki
Deloitte Greece
makarakalpaki@deloitte.gr

Peter Gémesi
Deloitte Hungary
pgemesi@deloittece.com

Karen McGlade
Deloitte Ireland
kmcglade@deloitte.ie

Richard Lombard
Deloitte Ireland
rlombard@deloitte.ie

Pasquale Colaci
Deloitte Italy
pcolaci@sts.deloitte.it

Elina Putnina
Deloitte Latvia
eputnina@deloittece.com

Ricardo Schmitz
Deloitte Lithuania
rischmitz@deloittece.com

Evelina Dausenaite
Deloitte Lithuania
edausenaite@deloittece.com

Christelle Larcher
Deloitte Luxembourg
clarcher@deloitte.lu

Gregory Jullien
Deloitte Luxembourg
gjullien@deloitte.lu

Matteo Michele Musi
Deloitte Malta
mamusi@deloitte.com.mt

Stefanie de Pater
Deloitte The Netherlands
sdepater@deloitte.nl

Susan Adriaans
Deloitte The Netherlands
sadriaans@deloitte.nl

Przemyslaw Orzechowski
Deloitte Poland
porzechowski@deloittece.com

Patricia Maria Matos
Deloitte Portugal
pamatos@deloitte.pt

Raquel Pereira de Almeida
Deloitte Portugal
raqalmeida@deloitte.pt

Bogdan-Ionut Barbu
Deloitte Romania
bbarbu@deloittece.com

Ionut-Alexandru Alexe
Deloitte Romania
ialexe@deloittece.com

Leo Kosuth
Deloitte Slovakia
lkosuth@deloittece.com

Martin Chlebec
Deloitte Slovakia
mchlebec@deloittece.com

Nina Zefran
Deloitte Slovenia
nzefran@deloittece.com

Eva Jamnik
Deloitte Slovenia
evjamnik@deloittece.com

José Ignacio Box
Deloitte Spain
jboxgarcia@deloitte.es

Olov Lewin
Deloitte Sweden
olewin@deloitte.se

Ziais Deaconescu
Deloitte Sweden
zdeaconescu@deloitte.se



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