Submitting a country-by-country report

Based on the Council Directive (EU) 2016/881, the OECD Convention on Mutual Administrative Assistance in Tax Matters and the Country-by-Country Reporting Multilateral Agreement, **multinational enterprise groups** (MNE Groups) are obliged to provide information on group income, taxes and business activities. The report must be completed separately for each tax jurisdiction in which the group operates.

The country-by-country report must be submitted for a group whose total consolidated group revenue in the fiscal year preceding the reporting fiscal year exceeded 750 million euros.

Additional information

Regulation of the Minister of Finance No 16 of 19 May 2015 **"Form of Declaration Arising from Tax Information Exchange Act and Establishment of Procedure for Submission and Completion Thereof"**

Webpage of the Ministry of Finance **"Exchange of tax information"**

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