Completing the country-by-country report

The format of a country-by country report is established by a **regulation of the Minister of Finance**.

Annex 15 Format for the **"Country-by-Country report"** (PDF).

The technical specifications of the report files can be found on the webpage "**Technical information of services**".

As of 1 February 2021, the CbC report format was changed in accordance with version 2.0 adopted by the OECD and the European Commission. The format in the Estonian Tax and Custom Board's e-services environment e-MTA is in line with the changes and the XML form published on this web page is v2.0.

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