



REPUBLIC OF CYPRUS

MINISTRY OF FINANCE



ΤΜΗΜΑ
ΦΟΡΟΛΟΓΙΑΣ
TAX DEPARTMENT

Process of negotiating a bilateral Competent Authority Arrangement (CAA)
for the exchange of Country-by-Country Reports
between Cyprus and the United States of America

The Cyprus Tax Department informs that Cyprus is in the process of negotiating with USA with a view to concluding a bilateral Competent Authority **Arrangement** (CAA) for the exchange of Country-by-Country Reports between Cyprus and the United States.

Relevant information is available on the following links on the US Internal Revenue Service (IRS) website:

[Country-by-Country Reporting Jurisdiction Status Table](#)

[U.S. CbC Regulations](#)

[Country-by-Country Reporting Guidance](#)

Our website will be updated on a regular basis with the latest information (<http://www.mof.gov.cy/tax>).