



## **COUNTRY BY COUNTRY REPORTING**

The Cyprus Tax Department informs that, the reporting deadline for submission of country by country reporting for the year 2018 and the notifications for the year 2019 is as follows:

- For CbC reporting the deadline is the 3rd of January 2020 rather than 31st of December 2019;
- For local CbC reporting due to the secondary filing mechanism (including Equivalent reporting) the deadline is the 17th of January 2020 rather than 31st of December 2019.