

COUNTRY BY COUNTRY REPORTING

The Cyprus Tax Department informs that the reporting deadline for submission of country by country reporting for the year 2019 and the notifications for the year 2020 is as follows:

- For CbC reporting the deadline is the 31st of January 2021 rather than 31st of December 2020;
- For local CbC reporting due to the secondary filing mechanism (including Equivalent reporting) the deadline is the 31st of January 2021 rather than 31st of December 2020.