

Isle of Man

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2017. The Isle of Man also allowed MNE Groups to file a CbC report on a voluntary basis, for reporting fiscal years commencing between 1 January 2016 and 31 December 2016.

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 12 months and one day following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

The domestic legal and administrative framework

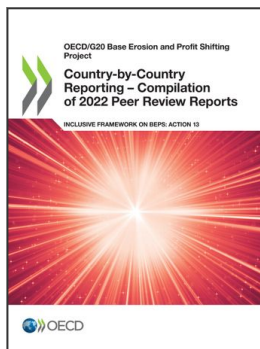
The Isle of Man confirms that its rules have not changed and continue to be applied effectively. The Isle of Man continues to meet all terms of reference.

The exchange of information framework

The Isle of Man confirms that its rules have not changed and continue to be applied effectively. The Isle of Man continues to meet all terms of reference.

Appropriate use of CbC reports

The Isle of Man confirms that its rules have not changed and continue to be applied effectively. The Isle of Man continues to meet all terms of reference.



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