Ireland

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2016

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 12 months 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

Ireland confirms that its rules have not changed and continue to be applied effectively. Ireland continues to meet all terms of reference.[1]

The exchange of information framework

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

Appropriate use of CbC reports

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

Note

[1] Ireland's 2017/2018 peer review included a monitoring point relating to the conditions under which local filing may be required (paragraph 8 (c) iv. b) of the terms of reference). This monitoring point remains in place.



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