

Norway

Overview of CbC reporting requirements

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

Consolidated group revenue threshold: NOK 6.5 billion

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

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

The exchange of information framework

Norway notified some late exchanges of CbC reports, due to a technical issue with their exchange of information portal. This has now been fixed and so no recommendation has been made.

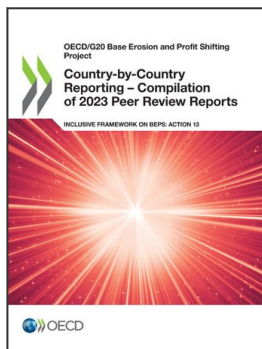
Norway confirms that its rules have not changed and continue to be applied effectively. Norway continues to meet all terms of reference.

Appropriate use of CbC reports

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

Note

¹ Norway's 2017/2018 peer review included a monitoring point relating to the interpretation of the concept of "Systemic Failure". This monitoring point remains in place.



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