

Hong Kong

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2018. Hong Kong 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 2017.

Consolidated group revenue threshold: HKD 6.8 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: 2018/2019

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

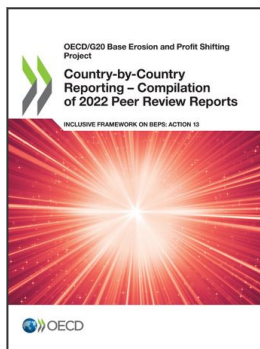
Hong Kong confirms that its rules have not changed and continue to be applied effectively. Hong Kong continues to meet all terms of reference.

The exchange of information framework

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

Appropriate use of CbC reports

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



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