# Gibraltar

## Overview of CbC reporting requirements

***Gibraltar has fully implemented the BEPS Action 13 (CbC reporting) minimum standard and meets all of the terms of references.***

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, for reporting fiscal years commencing on or after 1 January 2017

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2019/2020

## 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

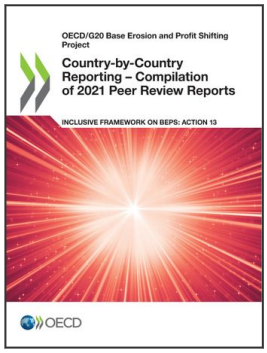
Gibraltar confirms that its rules have not changed and continue to be applied effectively. Gibraltar continues to meet all terms of reference.

## The exchange of information framework

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

## Appropriate use of CbC reports

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




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## Inclusive Framework on BEPS: Action 13

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