Malta

Overview of CbC reporting requirements

Malta 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: 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

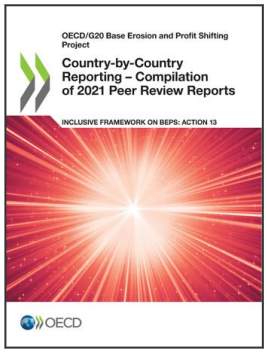
Malta confirms that its rules have not changed and continue to be applied effectively. Malta continues to meet all terms of reference.

The exchange of information framework

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

Appropriate use of CbC reports

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



From:

Country-by-Country Reporting – Compilation of 2021 Peer Review Reports

Inclusive Framework on BEPS: Action 13

Access the complete publication at:
https://doi.org/10.1787/73dc97a6-en

Please cite this chapter as:

OECD (2021), "Malta", in *Country-by-Country Reporting – Compilation of 2021 Peer Review Reports: Inclusive Framework on BEPS: Action 13* , OECD Publishing, Paris.

DOI: https://doi.org/10.1787/5eb36beb-en

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at http://www.oecd.org/termsandconditions.