

# Tunisia

## Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2020

Consolidated group revenue threshold: TND 1,636 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Requirement suspended

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	It is recommended that Tunisia take steps to implement the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.
Appropriate use	Not reviewed.

## The domestic legal and administrative framework

The 2018/2019 peer review recommended that Tunisia introduce or complete the definitions of a “Group”, “MNE Group”, “Constituent Entity”, “Consolidated Financial Statements”, “Fiscal Year”, “Reporting Fiscal Year”, “Qualifying Competent Authority Agreement” and “International Agreement” in a manner that is consistent with the terms of reference. These definitions have been amended and the recommendation is therefore removed.<sup>1</sup>

The 2018/2019 peer review recommended that Tunisia take steps to ensure that the annual consolidated group revenue threshold calculation rule is applied in a manner consistent with the OECD guidance on currency fluctuations. Tunisia has since amended its legislation to reflect this change and this recommendation is therefore removed.<sup>2</sup>

The 2018/2019 peer review recommended that Tunisia amend the conditions for local filing or otherwise take steps to ensure that local filing can only be required in the circumstances contained in the terms of reference. Tunisia has suspended its local filing requirement currently and this recommendation is removed.<sup>3</sup>

The 2018/2019 peer review recommended that Tunisia implement a provision whereby a single Constituent Entity of the same MNE Group may be designated to file the CbC report which would satisfy the local filing requirement of all the Constituent Entities in Tunisia. Tunisia has since amended its legislation to reflect this change and this recommendation is therefore removed.<sup>4 5</sup>

Tunisia’s domestic legal and administrative framework meets all other terms of reference.

## The exchange of information framework

Tunisia's 2018/2019 peer review included a recommendation that Tunisia take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework which meet the confidentiality, consistency and appropriate use conditions and with which Tunisia has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. Tunisia has now activated relationships under the Multilateral Competent Authority Agreement for exchanging CbC reports and this recommendation is removed.

It is recommended that Tunisia take steps to implement processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework ahead of its first exchanges of information. This recommendation remains in place since the 2018/2019 peer review.

## Appropriate use of CbC reports

Tunisia's 2018/2019 peer report recommended that steps be taken to ensure that the appropriate use condition is met ahead of the first exchanges of information.

Tunisia has submitted a notification under the CbC Multilateral Competent Authority Agreement that it is a non-reciprocal jurisdiction for CbC reporting purposes. As a non-reciprocal jurisdiction, Tunisia will not receive CbC reports submitted to tax authorities in other jurisdictions, and will not apply local filing. It is therefore not necessary for this peer review evaluation to reach any conclusions with respect to compliance with the terms of reference on appropriate use and this recommendation is removed.

## Notes

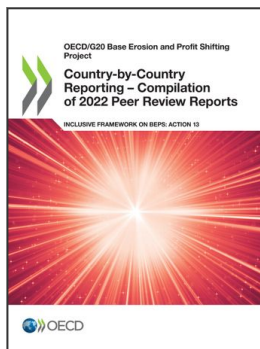
<sup>1</sup> <https://doc-fiscale.finances.gov.tn/cimf-internet/page/document/fr/preview?path=/Notes%20communes/2022/Note%20Commune%20N%C2%B013.pdf>.

<sup>2</sup> <https://doc-fiscale.finances.gov.tn/cimf-internet/page/document/fr/preview?path=/Notes%20communes/2022/Note%20Commune%20N%C2%B013.pdf>.

<sup>3</sup> <https://doc-fiscale.finances.gov.tn/cimf-internet/page/document/ar/preview?path=/%D9%85%D8%B0%D9%83%D8%B1%D8%A7%D8%AA%20%D8%B9%D8%A7%D9%85%D8%A9/2022/Note%20Commne%20N%C2%B018.pdf>.

<sup>4</sup> <https://doc-fiscale.finances.gov.tn/cimf-internet/page/document/fr/preview?path=/Notes%20communes/2022/Note%20Commune%20N%C2%B013.pdf>.

<sup>5</sup> There are no specific processes in place that would allow Tunisia to take appropriate measures in case of notification by another jurisdiction that such other jurisdiction has reason to believe that an error may have led to incorrect or incomplete information reporting by a Reporting Entity or that there is non-compliance of a Reporting Entity with respect to CbC reporting obligations. As no exchange of CbC reports has yet occurred, no recommendation is made but this aspect will be further monitored. This monitoring point remains in place from the 2018/2019 peer review.



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