

# Belarus

## Overview of CbC reporting requirements

Belarus has not yet introduced a requirement for the filing of CbC reports, as required under the BEPS Action 13 (CbC reporting) minimum standard.

## Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	It is recommended that Belarus take steps to implement a domestic legal and administrative framework to impose and enforce CbC reporting requirements as soon as possible.
Exchange of information framework	It is recommended that Belarus take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which Belarus has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. It is recommended that Belarus 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	It is recommended that Belarus take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information.

## The domestic legal and administrative framework

Belarus does not yet have legislation in place to implement the BEPS Action 13 minimum standard.

It is recommended that Belarus take steps to implement a domestic legal and administrative framework to impose and enforce CbC reporting requirements as soon as possible.

## The exchange of information framework

Belarus has no bilateral relationships in place for the exchange of CbC reports nor processes 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.

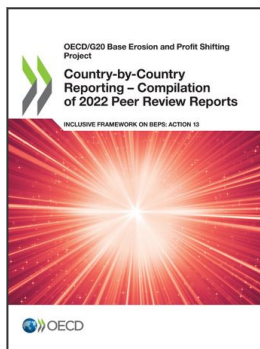
It is recommended that Belarus take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which Belarus has an international exchange of information agreement in effect that allows for the automatic exchange of tax information.

It is recommended that Belarus 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 of CbC reports

Belarus does not yet have controls in place to ensure the appropriate use of CbC reports.

It is recommended that Belarus take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information.



From:

## Country-by-Country Reporting – Compilation of 2022 Peer Review Reports

Inclusive Framework on BEPS: Action 13

Access the complete publication at:

<https://doi.org/10.1787/5ea2ba65-en>

### Please cite this chapter as:

OECD (2022), “Belarus”, in *Country-by-Country Reporting – Compilation of 2022 Peer Review Reports: Inclusive Framework on BEPS: Action 13*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/8ce508d3-en>

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