

# Japan

## Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 April 2016. Japan also allowed MNE Groups to file a CbC report on a voluntary basis, for reporting fiscal years commencing between 1 January 2016 and 31 March 2016.

Consolidated group revenue threshold: JPY 100 billion

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

Local filing required: Yes. Transitional relief from local filing requirements applied to the fiscal year 1 April 2016 to 31 March 2017, except for the case where local filing arose as a result of a Systemic Failure by another jurisdiction.

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

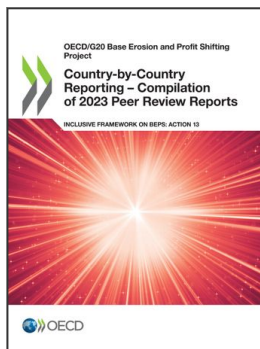
Japan confirms that its rules have not changed and continue to be applied effectively. Japan continues to meet all terms of reference.

## The exchange of information framework

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## Appropriate use of CbC reports

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



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