

Italy

Overview of CbC reporting requirements

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

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

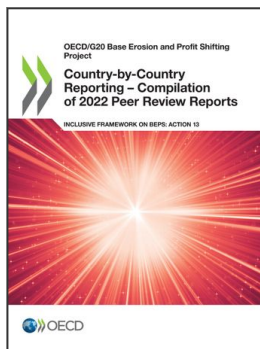
Italy confirms that its rules have not changed and continue to be applied effectively. Italy continues to meet all terms of reference.

The exchange of information framework

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

Appropriate use of CbC reports

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



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), “Italy”, 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/aab308e2-en>

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