

Anguilla

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2019

Consolidated group revenue threshold: USD 850 million

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

Local filing required: No

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	None.
Appropriate use	Not reviewed.

The domestic legal and administrative framework

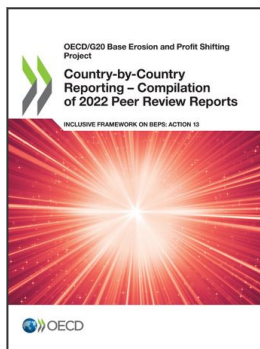
Anguilla confirms that its rules have not changed and continue to be applied effectively. Anguilla continues to meet all terms of reference.

The exchange of information framework

Anguilla's 2020/2021 peer review included a recommendation that Anguilla have systems in place to ensure all expected reports are received and all exchanges are completed and recorded in a timely manner. Anguilla has provided the required information on reports received and exchanged to evidence that, and that recommendation is removed.

Appropriate use of CbC reports

Anguilla is a non-reciprocal jurisdiction and, as such, 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 Anguilla's compliance with the terms of reference on appropriate use.



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), “Anguilla”, 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/b2dd99dd-en>

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