Gibraltar

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, for reporting fiscal years commencing on or after 1 January 2017

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2019/2020

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

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

The exchange of information framework

Gibraltar made some exchanges of CbC reports after the deadline. This was caused by a technical problem which has since been resolved and so no recommendation is required.

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

Appropriate use of CbC reports

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



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