

# Tunisia

1. Tunisia' was first reviewed during the 2018/2019 peer review. This report is supplementary to that previous report (OECD, 2018<sup>[2]</sup>).
2. The first filing obligation for a CbC report in Tunisia commences in respect of periods commencing on or after 1 January 2017.

## Summary of key findings

3. Tunisia's domestic legal and administrative framework meets all applicable terms of reference (OECD, 2017<sup>[3]</sup>), except for the following:
  - It is recommended that Tunisia introduce or complete the definitions of "Group", "MNE Group", "Constituent Entity", "Consolidated Financial Statements", "Fiscal Year", "Reporting Fiscal Year", "Qualifying Competent Authority Agreement" and "International Agreement" in a manner that is consistent with the terms of reference;
  - It is recommended that Tunisia take steps to ensure that the annual consolidated group revenue threshold calculation rule is applied in a manner consistent with the OECD guidance on currency fluctuations;
  - It is recommended that Tunisia take steps to amend the conditions for local filing or otherwise take steps to ensure that local filing can only be required in the circumstances contained in the terms of reference.
4. It is recommended that Tunisia take steps to have QCAAs in effect with jurisdictions of the Inclusive Framework which meet the confidentiality, consistency and appropriate use prerequisites and with which Tunisia has an international exchange of information agreement in effect that allows for the automatic exchange of tax information.
5. It is recommended that Tunisia take steps to implement 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 ahead of the first exchanges of information.
6. It is recommended that Tunisia take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information.

## Part A: The domestic legal and administrative framework

7. Tunisia has law in place for implementing the BEPS Action 13 minimum standard.

### ***(a) Parent entity filing obligation***

8. It is recommended that Tunisia introduce or complete the definitions of "Group", "MNE Group", "Constituent Entity", "Consolidated Financial Statements", "Fiscal Year", "Reporting Fiscal Year", "Qualifying Competent Authority Agreement" and "International Agreement" in its domestic legal and administrative framework. Tunisia notes that it intends to introduce all these definitions when finalizing its legal framework.
9. It is recommended that Tunisia amend its rule for the calculation of the annual consolidated group revenue threshold calculation so that it applies in a manner consistent with the OECD guidance on currency

fluctuations in respect of an MNE Group whose Ultimate Parent Entity is located in a jurisdiction other than Tunisia, when local filing requirements are applicable.

***(b) Scope and timing of parent entity filing***

10. No changes were identified.

***(c) Limitation on local filing obligation***

11. It is recommended that Tunisia take steps to amend the conditions for local filing or otherwise take steps to ensure that local filing can only be required in the circumstances contained in the terms of reference

***(d) Limitation on local filing in case of surrogate filing***

12. No changes were identified.

***(e) Effective implementation***

13. No changes were identified.<sup>1</sup>

***Conclusion***

14. Tunisia's domestic legal and administrative framework meets all applicable terms of reference, except for the following:

- It is recommended that Tunisia introduce or complete the definitions of a “Group”, “MNE Group”, “Constituent Entity”, “Consolidated Financial Statements”, “Fiscal Year”, “Reporting Fiscal Year”, “Qualifying Competent Authority Agreement” and “International Agreement” in a manner that is consistent with the terms of reference;
- It is recommended that Tunisia take steps to ensure that the annual consolidated group revenue threshold calculation rule is applied in a manner consistent with the OECD guidance on currency fluctuations;
- It is recommended that Tunisia take steps to amend the conditions for local filing or otherwise take steps to ensure that local filing can only be required in the circumstances contained in the terms of reference.

## **Part B: The exchange of information framework**

***(a) Exchange of information framework***

15. As of 31 March 2020, Tunisia has no bilateral relationships in place for the exchange of CbC reports. It is recommended that Tunisia 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 Tunisia has an international exchange of information agreement in effect that allows for the automatic exchange of tax information.

***(b) Content of information exchanged***

16. No changes were identified.

***(c) Completeness of exchanges***

17. No changes were identified.

**(d) Timeliness of exchanges**

18. No changes were identified.

**(e) Temporary suspension of exchange or termination of QCAA**

19. No changes were identified.

**(f) Consultation with other Competent Authority before determining systemic failure or significant non-compliance**

20. No changes were identified.

**(g) Format for information exchange**

21. No changes were identified.

**(h) Method for transmission**

22. No changes were identified.

**Conclusion**

23. It is recommended that Tunisia take steps to have QCAAs in effect with jurisdictions of the Inclusive Framework which meet the confidentiality, consistency and appropriate use prerequisites and with which Tunisia has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. This recommendation remains unchanged since the 2018/2019 peer review.

24. It is recommended that Tunisia take steps to implement 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 ahead of its first exchanges of information. This recommendation remains unchanged since the 2018/2019 peer review.

**Part C: Appropriate use****Appropriate use**

25. No changes were identified.

**Conclusion**

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

## Summary of recommendations on the implementation of country-by-country reporting

Aspect of the implementation that should be improved		Recommendation for improvement
Part A	Domestic legal and administrative framework	It is recommended that Tunisia introduce or complete the definitions of a “Group”, “MNE Group”, “Constituent Entity”, “Consolidated Financial Statements”, “Fiscal Year”, “Reporting Fiscal Year”, “Qualifying Competent Authority Agreement” and “International Agreement” in a manner that is consistent with the terms of reference;
Part A	Domestic legal and administrative framework	It is recommended that Tunisia take steps to ensure that the annual consolidated group revenue threshold calculation rule is applied in a manner consistent with the OECD guidance on currency fluctuations;
Part A	Domestic legal and administrative framework	It is recommended that Tunisia amend the conditions for local filing or otherwise take steps to ensure that local filing can only be required in the circumstances contained in the terms of reference
Part A	Domestic legal and administrative framework	It is recommended that Tunisia implement a provision whereby a single Constituent Entity of the same MNE Group may be designated to file the CbC report which would satisfy the local filing requirement of all the Constituent Entities in Tunisia.
Part B	Exchange of information framework	It is recommended that Tunisia 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 Tunisia has an international exchange of information agreement in effect that allows for the automatic exchange of tax information.
Part B	Exchange of information framework	It is recommended that Tunisia 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.
Part C	Appropriate use	It is recommended that Tunisia take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information.

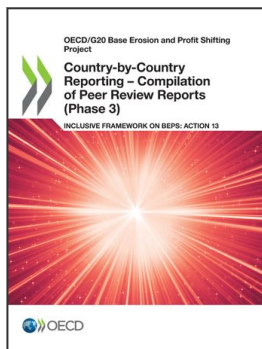
## References

OECD (2018), *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 1): Inclusive Framework on BEPS: Action 13*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264300057-en>. [2]

OECD (2017), *Terms of reference for the conduct of peer review of the Action 13 minimum standard on country-by-country reporting*, OECD Publishing, <https://www.oecd.org/tax/beps/beps-action-13-on-country-by-country-reporting-peer-review-documents.pdf>. [3]

## Note

<sup>1</sup> There are no specific processes in place that would allow Tunisia to take appropriate measures in case of notification by another jurisdiction that such other jurisdiction has reason to believe that an error may have led to incorrect or incomplete information reporting by a Reporting Entity or that there is non-compliance of a Reporting Entity with respect to CbC reporting obligations. As no exchange of CbC reports has yet occurred, no recommendation is made but this aspect will be further monitored. This monitoring point remains in place from the 2018/2019 peer review.



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