

# Australia

## Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2016

Consolidated group revenue threshold: AUD 1 billion

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

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

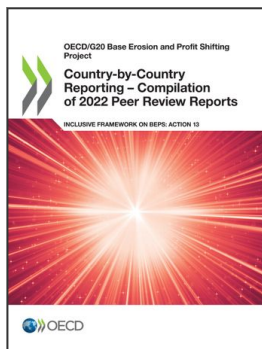
## The exchange of information framework

Australia made some exchanges of CbC reports after the deadline. This was caused by delay on a technical upgrade that has since been resolved and so no recommendation is required.

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

## Appropriate use of CbC reports

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



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