

# Spain

## 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

Spain's 2017/2018 peer review included a recommendation that Spain amend its legislation or otherwise clarify that the annual consolidated group revenue threshold calculation 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 Spain, when local filing requirements are applicable. Spain has issued guidance with this clarification and the recommendation is removed.<sup>1 2 3</sup>

Spain's 2017/2018 peer review included a recommendation that Spain amend its legislation or otherwise clarify the definition of a Constituent Entity to be included in a CbC report in a manner consistent with the terms of reference. Spain has clarified the definition of Constituent Entity in line with the terms of reference and this recommendation is removed.<sup>4</sup>

## The exchange of information framework

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

## Appropriate use of CbC reports

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

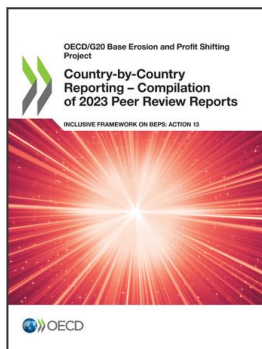
## Notes

<sup>1</sup> <https://sede.agenciatributaria.gob.es/Sede/todas-gestiones/impuestos-tasas/declaraciones-informativas/modelo-231-declaracion-informacion-pais-pais/cuestiones-basicas.html?faqId=a591545c968ce610VgnVCM100000dc381e0aRCRD>.

<sup>2</sup> Spain's 2017/2018 peer review included a monitoring point on the potential exclusion of companies which are not required to produce consolidated financial statements from the filing requirement with respect to the absence in the definition of a "dominant company" of the "deemed listing provision". This monitoring point remains in place.

<sup>3</sup> Spain's 2017/2018 peer review included a monitoring point with respect to the absence of a provision relating to the "Source of data" to complete a CbC report. This monitoring point remains in place.

<sup>4</sup> <https://sede.agenciatributaria.gob.es/Sede/todas-gestiones/impuestos-tasas/declaraciones-informativas/modelo-231-declaracion-informacion-pais-pais/cuestiones-basicas.html?faqId=97c11ff1bb209510VgnVCM100000dc381e0aRCRD>.



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