



EU public country-by-country reporting tracker



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Last updated: 12 April 2024

Status of transposition across the EU

EU Member States had until 22 June 2023 to transpose the EU's public country-by-country reporting (pCbCR) Directive into national legislation. As at 12 April 2024, nineteen Member States had passed legislation transposing the Directive into national law. A further eight states have published draft legislation.

Optional clauses and penalties

The EU Directive left a number of optional elements allowing individual Member States the choice with respect to domestic implementation:

- An optional deferral of up to a maximum of 5 years where disclosure would be deemed commercially sensitive to the business (a so-called 'safeguard clause'), with an exception for data related to jurisdictions on the EU's list of non-cooperative jurisdictions (the 'black' and 'grey' lists);
- Exemption from publication on the company's website if the report is made publicly available to any third party located in the EU, free of charge, on the website of the official commercial registry.
- In addition, the EU Directive does not provide details on the topic of penalties, instead requiring Member States to impose them. Many territories already have existing penalty regimes associated with CbC reports. The table below provides a high-level overview of where each Member State has adopted the optional elements of the Directive, and where either existing or new penalty regimes are applicable for pCbCR.

Noteworthy divergences

The EU Directive is a minimum standard allowing Member States to expand the scope of the Directive. Where applicable the below table also captures the additional reporting requirements and divergences which are specific to that territory.

Territory: EU Directive

Status of the directive	n/a
Implementation date	22 June 2023
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Member States may allow for one or more specific items of information to be temporarily omitted from the report where their disclosure would be seriously prejudicial to the commercial position of the undertakings to which the report relates.
Parent company not sharing data	Subsidiaries must provide access to a report on all income tax information at their disposal as well as publish a statement indicating that their parent has not made all the information available.
Website publication exemption	Exemption for publishing a full report on the website of UPE or standalone undertaking where the report on income tax information published is simultaneously made accessible to the public in an electronic reporting format which is machine-readable, on the website of the register and free of charge to any third party located within the Union. The company website shall contain information on that exemption and a reference to the website of the relevant register.
Penalties	Requires Member States to impose penalties (no specific definition provided)
Responsible personnel for reporting and penalties	The members of the administrative, management and supervisory bodies of the ultimate parent undertakings or the standalone undertakings, acting within the competences assigned to them under national law, have collective responsibility
Place of publication	Company website and submitted to commercial registry

Language requirements	One of the official languages of the EU
Global revenue threshold	750 million EUR in each of the last two consecutive years
Other noteworthy information	<p>A reporting obligation falls on the ultimate parent if the global revenue threshold is met. For non-EU headquartered companies, the legislation is relevant if they exceed the global revenue threshold and their EU presence includes either medium-sized or large subsidiaries.</p> <p>Medium-sized or large subsidiaries must meet two of the following requirements:</p> <p>1) Have an average number of employees exceeding 50 2) Have a balance sheet greater than EUR 5 million; or 3) Have net revenue greater than EUR 10 million.</p> <p>A branch simply needs to meet the revenue threshold.</p> <p>Financial institutions established in the EU are already required to publish CbCR under CRDIV. Where these are MNEs which fall within the scope of public CbCR, they will be exempt from reporting.</p>

Legislation links

[EU Directive](#)

Territory: Austria

Status of the directive	Transposed into local legislation
Implementation date	17 July 2024
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024 ends
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	<p>If the report is not submitted on time, in full or incorrect. Penalties depend on the size classification of the company and range between (up to) 8k and (up to) 10k. If the report is still not submitted after the first penalty, a second penalty depending on size classification and importance to the public can be issued. Penalties can be up to 100k. In addition, an administrative fine for representatives of the company/branch and the auditor is due in case of failure to comply with the regulations (intentionally or through gross negligence). The fine for representatives of medium sized companies, branch or the auditor is up to 20k, for representatives of big companies up to 50k and companies of public interest up to 100k.</p> <p>For the unjustified temporarily omission of information, the penalty is up to 20k and the cost of the court is to be paid by the company.</p>
Responsible personnel for reporting and penalties	<p>Legal representatives.</p> <p>Companies or branches domiciled in Austria are jointly and severally liable for fines imposed on their representatives.</p>

Place of publication

Company website and submitted to commercial register

Language requirements

- The Public CbCR may be submitted in German or English by the Austrian UPE or a standalone undertaking (with at least one branch in other jurisdictions) or an Austrian subsidiary or branch of an MNE Group located in Austria.
- In case that the reporting obligation falls to subsidiaries or branches located in Austria and if the UPE does not provide all the required information, the representatives of the subsidiary must prepare an Public CbCR containing all the information available to them and submit it together with an additional declaration that the ultimate parent company has not provided the required information. This declaration must be submitted in German.

Global revenue threshold

750 million EUR

Other noteworthy information

- In case that the reporting obligation falls to subsidiaries located in Austria, the reporting obligation only exists for medium-sized or large subsidiaries as defined by local GAAP.
- In case that the reporting obligation falls to a branch located in Austria, the reporting obligation exists only for branches with a net turnover above 10 million EUR, for the last two consecutive financial years.
- A general exception from the Public CbCR reporting obligation applies to credit institutions and investment firms.
- The data to be reported must be shown on a country-by country basis for the EU and the EEA. The data for tax jurisdictions that are on the EU list of non-cooperating countries and territories for tax purposes (EU blacklist) must also be reported on a country-by-country basis. The allocation to the EU blacklist is to be assessed according to the status on 1 March of the reporting year. For other tax jurisdictions, the information must be disclosed on an aggregated basis if the submitting company does not opt for separate disclosure for these states.

Legislation links[Draft Austrian legislation](#)

Territory: Belgium

Status of the directive	Transposed into local legislation
Implementation date	5 February 2024
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	No
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	A fine between EUR 50 and EUR 10,000 (and/or a prison sentence of up to one year in the case of false or misleading CbC information with fraudulent intent)
Responsible personnel for reporting and penalties	The penalty may be imposed on members of a management body, as well as the persons associated with the management of an establishment in Belgium.
Place of publication	Company website and submitted to commercial registry (National Bank of Belgium)
Language requirements	Likely one of the official languages of the EU (but to be determined by Royal Decree)
Global revenue threshold	750 million EUR

Other noteworthy information

- The threshold applicable to branches and small companies is a net turnover 9 million EUR, for the last two consecutive financial years.
- Disaggregated information should not only be published for jurisdictions that are mentioned on the blacklist or greylist, but also for those jurisdictions on the (generally broader) Belgian lists of countries with no or low taxation.
- An exception to the scope not only applies for credit institutions but also for investment companies, management corporations of collective investment undertakings and listed companies that are subject to similar reporting obligations.
- The form and content of the report will be determined by Royal decree.
- The 750 million EUR and 9 million EUR thresholds can be adjusted by Royal Decree, after consultation in the Council of Ministers and after advice from the Central Economic Council.

Legislation links

[Belgian legislation](#)

Territory: Bulgaria

Status of the directive	Transposed into local legislation
Implementation date	7 December 2023
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	For not preparation of the pCbC report a penalty between BGN 2k (approx. EUR 1k) and BGN 15k (approx. EUR 8k) could be imposed to the company.
Responsible personnel for reporting and penalties	Not specified
Place of publication	Company website and Bulgarian Trade register
Language requirements	<ul style="list-style-type: none">• Bulgarian (when submitted to Trade register)• One of the official languages of the EU can be used publishing at company website
Global revenue threshold	1,5 Billion BGN

Other noteworthy information

Territory: Croatia

Status of the directive	Transposed into local legislation
Implementation date	18 July 2023
First year of reporting	1 January 2024
Publication date	12 months after first FY starting on/after 1 January 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	If a company does not compile and publish the report in accordance with the relevant provisions of the Accounting Act, it will incur a fine in the amount of EUR 1,320 to EUR 13,270, while a fine of EUR 660 to EUR 2,650 could be imposed on the responsible person at the company.
Responsible personnel for reporting and penalties	Legal representative
Place of publication	Company website and submitted to commercial registry
Language requirements	One of the official languages of the EU
Global revenue threshold	750 million EUR

Other noteworthy information

public country-by-country reporting in Croatia applies to business years which start on 1 January 2024 or after that date. This is 6 months earlier than the 22 June 2024 date specified under the EU Directive.

Legislation links

[Croatian legislation](#)

Territory: Czechia

Status of the directive	Transposed into local legislation
Implementation date	1 January 2024
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	A fine of up to 3% of assets may be imposed for failure to prepare or publish the report
Responsible personnel for reporting and penalties	Not specified
Place of publication	Company website and submitted to commercial registry
Language requirements	Czech or English
Global revenue threshold	<ul style="list-style-type: none">• CZK 19,000,000,000 for ultimate parent entities located in the Czech Republic• 750 million EUR for ultimate parent entities located in third countries
Other noteworthy information	

Territory: Denmark

Status of the directive	Transposed into local legislation
Implementation date	22 June 2023
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Currently, there are no indications of penalties to be imposed for non-compliance as per the implementation guidance. The implementation is made in the Danish Accounts Act (Årsregnskabsloven). According to the Danish Accounts Act the Danish Business Authority can examine the reports in the same way as annual reports. Penalties may be imposed, however this is rarely done. Further, the reports are covered by the Business Authorities controls, and thus the Authorities can examine the content of the annual reports and order a correction thereof.
Responsible personnel for reporting and penalties	Not specified
Place of publication	Company website and submitted to commercial registry (Central Business Registry)
Language requirements	Danish and English

Global revenue threshold

DKK 5,6 billion, local currency equivalent of 750 million EUR

Other noteworthy information

Legislation links

[Danish legislation](#)

Territory: Estonia

Status of the directive	Draft law published
Implementation date	TBC
First year of reporting	22 July 2024
Publication date	12 months after first FY starting on/after 22 July 2024
Optional deferrals	
Commercially sensitive	TBC
Parent company not sharing data	Yes
Website publication exemption	TBC
Penalties	If the report is not compiled or published in accordance with the relevant provisions, the fine may be as high as EUR3,200. Tax arrears bear late payment interest (0.06% per day) and 21/79 corporate income tax will be levied on late payments' interest paid. Failure to submit information to the tax authority intentionally, or submission of false information, is punishable by a fine of up to EUR32,000.
Responsible personnel for reporting and penalties	Legal representative
Place of publication	Company website and submitted to commercial registry
Language requirements	Estonian and English
Global revenue threshold	750 million EUR

Other noteworthy information

The law was passed on 2 May 2024. It is understood based on the final wording of the law that the Estonian tax authorities may disclose the information about the submission or non-submission of the CbC report by the taxable person. Given that the articles on CbC report reference the EU directive, it appears that the tax authorities may publish information only about EU reports, however there is no clear guidance/reference materials from the tax authorities on the matter yet.

Legislation links

[Estonian legislation](#)

Territory: Finland

Status of the directive	Transposed into local legislation
Implementation date	1 June 2024
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes

Penalties

The board member or the member of the similar body and the CEO of the legal entity are responsible to ensure to the best of their knowledge and ability that the income tax report is drawn up, registered and made accessible according to the law. This also applies to branch representatives.

If the obligation to register the report on income tax information is neglected, the Patent and Registration Board can oblige the above mentioned person to submit the income tax report for registration within the specified time frame. Threat fines are regulated in the Threat Fines Act. If, despite the request, the income tax report has not been submitted for registration within one year of the end of the accounting period, the Finnish Patent and Registration Board must order the ultimate parent undertaking or subsidiary to be liquidated or removed from the trade register or the branch to be removed from the trade register.

If the registration of the income tax report is intentionally or due to gross negligence neglected within the deadline set for it, the above mentioned person shall be sentenced to a fine for the violation of the registration of the income tax report, unless a more severe punishment is provided for the act elsewhere in the law. No penalty is imposed if the violation is minor.

Responsible personnel for reporting and penalties	Board members or the members of the similar body and CEO (This also applies to branch representatives)
Place of publication	Company website and submitted to commercial registry
Language requirements	One of the official languages of the EU
Global revenue threshold	750 million EUR
Other noteworthy information	In addition to a limited liability company and a partnership where the liable partner is a limited liability company, a cooperative is also obliged to prepare a report.
Legislation links	Finnish legislation

Territory: France

Status of the directive	Transposed into local legislation
Implementation date	22 June 2023
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No for commercial register (all companies in scope must file) - for website uncertain whether only one publication exempts other companies
Penalties	No specified set sanction written in the law. However, if a company in scope doesn't comply, anybody can ask the Commercial Court to enforce the law to the individual (board member, president, etc...) or body competent for the production, communication, or transmission of the documents or information to provide them, or to appoint a representative responsible for carrying out this communication. When the request is granted, the Court will set a daily penalty applicable for each day the company is failing to its obligation. Any procedural costs shall be borne by the individual or body implicated.
Responsible personnel for reporting and penalties	Legal representative
Place of publication	Company website and submitted to commercial registry
Language requirements	French

Global revenue threshold

750 million EUR

Other noteworthy information

- Extended provisions applicable to EU Member States to those in the European Economic Area (EEA).
- Article 48(b) paragraph 6 of the EU directive has not been transposed into French legislation. Under these circumstances, qualifying French subsidiaries of a non-EU headquartered group would still need to comply with local French reporting obligations, irrespective of whether the parent or another EU-based group entity publishes and files a global CbCR report.

Legislation links

[French legislation](#)

Territory: Germany

Status of the directive	Transposed into local legislation
Implementation date	22 June 2023
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	<p>Per German entity or permanent establishment up to EUR 250k for (i) preparation of an incorrect or incomplete pCbCR; or (ii) non-publication, incorrect or not in time publication and if the publication is not made available for at least 5 years</p> <p>No consequences under criminal law (e.g. going to jail).</p>
Responsible personnel for reporting and penalties	Penalties can be raised against the entity / permanent establishment or against its legal representatives.
Place of publication	Commercial register and company website (note on company website that publication has been made in commercial register is sufficient)
Language requirements	German
Global revenue threshold	750 million EUR

Other noteworthy information

The commercially sensitive reporting exemption (the 'safeguard clause') is only available for up to 4 years in Germany. This diverges from the EU directive which allowed the reporting exemption for a period of up to 5 years.

Legislation links

[German legislation](#)

Territory: Greece

Status of the directive	Transposed into local legislation
Implementation date	15 November 2023
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	No
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Up to EUR 100k (per responsible person) depending on the size of the company.
Responsible personnel for reporting and penalties	As responsible persons are defined: a) the members of the administrative, management and supervisory bodies of the UPE or the 'autonomous' companies, b) the members of the administrative, management and supervisory bodies of the subsidiaries or the legal representatives of the branches, who act within the limits of their powers, and to the extent they can in a position to know that the tax declaration is prepared in a manner compliant with the legislation.
Place of publication	General Commercial Registry (G.E.MI.) - available only in Greek, here: https://publicity.businessportal.gr/
Language requirements	Greek or English

Global revenue threshold

750 million EUR

Other noteworthy information

Legislation links

[Greek legislation](#)

Territory: Hungary

Status of the directive	Transposed into local legislation
Implementation date	24 November 2022
First year of reporting	22 June 2024
Publication date	<p>The report for Hungarian UPEs shall be published together with the consolidated financial statements, which are in general due within 6 months after the balance sheet date of the financial year.</p> <p>The report for Hungarian companies whose securities are traded on a regulated market in any country within the European Economic Area (EEA) shall be published with the financial statements, which are due within 4 months after the balance sheet date of the financial year.</p> <p>For non-EU headquartered companies the publication deadline may be 12 months if the circumstances outlined in the Directive apply. Based on the interpretation of the rules, in the annual report, in such a case companies must indicate which entity of the group will make the above-mentioned report public and when, and the details of the exemption will have to be explained. Please note that practical guidance is not yet available on how the deadlines for different situations should work, but it is expected to be further clarified before the first reporting would occur.</p> <p>Please note that there can be further specifics (e.g. M&As etc.) depending on the actual fact pattern which would require client and case specific advice.</p>
Optional deferrals	
Commercially sensitive	No
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	None specified. Further announcements are expected to be published at a later date.

Responsible personnel for reporting and penalties	Responsibility in relation to drawing up, publishing and making accessible the report is in line with the Directive. Penalty part is not specified.
Place of publication	Company website and commercial registry along with the consolidated financial statements
Language requirements	For UPEs, the consolidated financial statements must be prepared in Hungarian. However, it is not explicitly stated that pCbCR should also be prepared in Hungarian. Further announcements are expected to be published at a later date.
Global revenue threshold	<ul style="list-style-type: none"> • HUF 275,000,000,000 for ultimate parent entities located in the Hungary • 750 million EUR for ultimate parent entities located in third countries
Other noteworthy information	<ul style="list-style-type: none"> • MNEs must explain any significant differences between tax paid and tax accrued. • The report for Hungarian UPEs shall be published together with the consolidated financial statements, which are due 6 months after the balance sheet date of the financial year. For non-EU headquartered MNEs the publication deadline may be 12 months if the circumstances outlined in the Directive apply.
Legislation links	Hungarian legislation

Territory: Ireland

Status of the directive	Transposed into local legislation
Implementation date	22 June 2023
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	A person who fails to comply with the provisions of the implementing legislation may be subject to a fine of EUR 5,000 or sentenced to imprisonment for a term not exceeding 6 months, or to both.
Responsible personnel for reporting and penalties	<ul style="list-style-type: none">• These penalties extend to company directors, officers, secretaries and managers and certain other regulated persons who knowingly allow a company to not meet its reporting obligations, or where they are so negligent in their duties.• The enforcement powers rest with the Irish Corporate Enforcement Authority.
Place of publication	Company website and submitted to commercial registry
Language requirements	<ul style="list-style-type: none">• The Public CbCR may be submitted in German or English by the Austrian UPE or a standalone undertaking (with at least one branch in other jurisdictions) or an Austrian subsidiary or branch of an MNE Group located in Austria.• In case that the reporting obligation falls to subsidiaries or branches located in Austria and if the UPE does not provide all the required

information, the representatives of the subsidiary must prepare an Public CbCR containing all the information available to them and submit it together with an additional declaration that the ultimate parent company has not provided the required information. This declaration must be submitted in German.

Global revenue threshold

750 million EUR

Other noteworthy information

For MNEs whose pCbCR obligation is governed by the Irish regulations, the report must be filed within 56 days of the company's Annual Return Date (this is specific to each company and can be up to 9 months after a company's financial year end).

Legislation links

[Irish legislation](#)

Territory: Italy

Status of the directive	Draft law published, currently in Parliamentary proceedings
Implementation date	TBC
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	No
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	<p>Administrative penalties between EUR 10,000 and EUR 50,000 are imposed if the report is not filed. The above standard penalties are:</p> <ul style="list-style-type: none">• halved if the CbCR is not published on time;• doubled if some relevant information is not true, or if some information required by the decree is omitted.
Responsible personnel for reporting and penalties	Members of the Board of Directors of the Company, acting within the powers assigned to them by national law.
Place of publication	Company website and submitted to commercial registry
Language requirements	Italian or in the language commonly used in the fields of international finance
Global revenue threshold	750 million EUR in each of the last two consecutive years

Other noteworthy information

Legislation links

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Territory: Latvia

Status of the directive	Transposed into local legislation
Implementation date	11 October 2023
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Not specified
Responsible personnel for reporting and penalties	Not specified
Place of publication	Company website and submitted to commercial registry
Language requirements	Latvian
Global revenue threshold	750 million EUR
Other noteworthy information	

Territory: Liechtenstein (EEA)

Status of the directive	Passed a law for pCbCR, these rules aren't in effect yet. They depend on the EEA Joint Committee's decision, which might happen in 2024
Implementation date	-
First year of reporting	-
Publication date	-
Optional deferrals	
Commercially sensitive	-
Parent company not sharing data	-
Website publication exemption	-
Penalties	-
Responsible personnel for reporting and penalties	-
Place of publication	-
Language requirements	-
Global revenue threshold	-
Other noteworthy information	-

Legislation links

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Territory: Lithuania

Status of the directive	Transposed into local legislation
Implementation date	22 June 2023
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Penalties from EUR 600 to EUR 1450 for non-compliance; from 2k to 6k for a repetitive breach (Art. 223 of the Code of Administrative Offenses of the Republic of Lithuania)
Responsible personnel for reporting and penalties	Heads of legal entities, their branches or representative offices, foreign legal entities or branches or representative offices of other organizations or other persons indicated in laws or founding documents
Place of publication	Company website and submitted to commercial registry
Language requirements	One of the official languages of the EU
Global revenue threshold	750 million EUR

Other noteworthy information

Legislation links

[Lithuanian legislation](#)

Territory: Luxembourg

Status of the directive	Transposed into local legislation
Implementation date	22 August 2023
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Penalty between EUR 500 to EUR 25,000
Responsible personnel for reporting and penalties	Liability for board members
Place of publication	Company website and submitted to commercial register (registre de commerce et des sociétés)
Language requirements	One of the official languages of the EU
Global revenue threshold	750 million EUR
Other noteworthy information	

Territory: Malta

Status of the directive	Transposed into local legislation
Implementation date	17 May 2024
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	Failure of directors or persons to comply with provisions relating to reporting obligations are liable to a penalty of 2,329.37 EUR and a daily penalty of 46.59 EUR.
Responsible personnel for reporting and penalties	Directors of the ultimate parent undertakings, the standalone undertakings or subsidiary undertakings, acting within the competences assigned to them under national law, have collective responsibility for ensuring that the report on income tax information is drawn up, published and made accessible.
Place of publication	Company website and submitted to the Maltese Registrar of companies
Language requirements	One of the official languages of the EU
Global revenue threshold	750 million EUR

Other noteworthy information n/a

Legislation links [Maltese legislation](#)

Territory: Netherlands

Status of the directive	Transposed into local legislation
Implementation date	6 December 2023
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	Not complying with this obligation is an economic offense (under the Economic Offenses Act). The maximum penalty for non-compliance with the reporting obligation amounts to EUR 25.750. Moreover, a community service may be imposed or imprisonment up to 6 months
Responsible personnel for reporting and penalties	Not specified
Place of publication	Company website and commercial register (Chamber of Commerce)
Language requirements	One of the official languages of the EU
Global revenue threshold	750 million EUR

Other noteworthy information

Legislation links

[Dutch legislation](#)

Territory: Poland

Status of the directive	Transposed into local legislation
Implementation date	17 April 2024
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	Failure to prepare and submit the report is subject to a fine or imprisonment for up to 2 years
Responsible personnel for reporting and penalties	Head of the unit (that would be the management board in most of the cases) and members of the supervisory board or other entity's supervisory body
Place of publication	Company website and filed with the tax authorities
Language requirements	Polish
Global revenue threshold	750 million EUR (polish equivalent)
Other noteworthy information	

Legislation links

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Territory: Portugal

Status of the directive	Transposed into local legislation
Implementation date	23 August 2023
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	Failure to prepare, publish or make available on the website the report and declaration (when applicable) is punishable by a fine of between 1,500 Euros and 30,000 Euros.
Responsible personnel for reporting and penalties	Not specified
Place of publication	On the website of the ultimate parent company or autonomous company.
Language requirements	One of the official languages of the EU
Global revenue threshold	750 million EUR
Other noteworthy information	

Territory: Republic of Cyprus

Status of the directive	Draft law published
Implementation date	TBC
First year of reporting	22 June 2024
Publication date	TBC
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	TBC
Responsible personnel for reporting and penalties	TBC
Place of publication	TBC
Language requirements	TBC
Global revenue threshold	TBC
Other noteworthy information	TBC

Legislation links

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Territory: Romania

Status of the directive	Transposed into local legislation
Implementation date	7 September 2022
First year of reporting	1 January 2023
Publication date	12 months after first FY starting on/after 1 January 2023
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	No specific penalty regime yet.
Responsible personnel for reporting and penalties	The member of the administrative, management and supervisory bodies are responsible of prepare and publish
Place of publication	Company website and submitted to commercial registry
Language requirements	Romanian or one of the official languages of the EU
Global revenue threshold	3.7bn RON
Other noteworthy information	According to the amended wording of the Romanian legislation, groups headquartered outside the EU that have a medium or large subsidiary in Romania are subject to public country-by-country reporting in Romania for

financial years beginning on/after 1 January 2023. These reports are due to be published by 31 December 2024. As per recent confirmations, the reporting obligation for EU headquartered groups with a presence in Romania is aligned with the EU directive.

Legislation links

[Romanian legislation](#)

Territory: Slovakia

Status of the directive	Transposed into local legislation
Implementation date	11 August 2022
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	From EUR 100 to EUR 10,000 for failure to file the pCbCR or for the provision of incomplete or inaccurate data.
Responsible personnel for reporting and penalties	According to law, the Company is responsible for reporting.
Place of publication	Company website and submitted to commercial registry
Language requirements	Slovak or one of the official languages of the EU
Global revenue threshold	750 million EUR
Other noteworthy information	The commercially sensitive reporting deferral is provided for by secondary source legislation (Measure to Public Country-by-Country Reporting)

published by the Ministry of Finance of the Slovak Republic. The measure clarifies what information should be disclosed and if disclosure could be postponed under commercial sensitivity grounds.

Legislation links

[Slovak legislation](#)

Territory: Slovenia

Status of the directive	Draft law published
Implementation date	TBC
First year of reporting	22 June 2024
Publication date	12 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	A penalty of EUR 6,000 - 30,000 is imposed if the report is not filed in time and in accordance with provisions of the corresponding law . Additionally, a fine of EUR 300 – 2,500 may be issued to responsible company representative.
Responsible personnel for reporting and penalties	Not specified
Place of publication	Company website and submitted to commercial registry (AJPES).
Language requirements	Slovene
Global revenue threshold	750 million EUR

Other noteworthy information

Legislation links -

Territory: Spain

Status of the directive	Transposed into local legislation
Implementation date	22 December 2022
First year of reporting	22 June 2024
Publication date	6 months after first FY starting on/after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	<p>The public CbCR regulation only establishes that the administrators of the ultimate parent entity and local affiliates, as well as the and people with compliance and public reporting roles within the branches that have this obligation are collectively responsible for the accomplishment of the obligation of publishing the CbC information. Based on our understanding, the potential penalty regime that may be applied would be that established regarding the preparation and publication of financial statements (as regulated in Corporations Law). However, please take into account that implementing process of the EU public CbCR Directive is still ongoing, the Spanish regulator has not published yet any statement regarding a specific penalty regime that might be applied.</p>
Responsible personnel for reporting and penalties	<p>The members of the administrative, management and supervisory bodies of the ultimate parent undertakings or the standalone undertakings, acting within the competences assigned to them under national law, have collective responsibility</p>
Place of publication	Company website and submitted to Commercial Registry, along with the Company's financial statements

Language requirements One of the official languages of the EU

Global revenue threshold 750 million EUR

Other noteworthy information Report needs to be filed 6 months after the balance sheet date.

Legislation links [Spanish legislation](#)

Territory: Sweden

Status of the directive	Transposed into local legislation
Implementation date	22 June 2023
First year of reporting	31 May 2024
Publication date	12 months after first FY starting on/after 31 May 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	According to the Swedish law, there is a possibility to impose a conditional fine in case of late filing. The size of a potential conditional fine is decided on a case-to-case basis and depends on the group's financial situation and other circumstances. Please note that a fine can only be issued if the group did not meet the conditions for the conditional fine (such as new filing date).
Responsible personnel for reporting and penalties	Not specified
Place of publication	Company website and submitted to commercial registry ("Bolagsverket")
Language requirements	Company website: Any official EU language, Norwegian or Icelandic Submission to Bolagsverket: Swedish (If requested by the company, in any official EU language, Norwegian or Icelandic)

Global revenue threshold 750mEUR / 8bnSEK

Other noteworthy information

Legislation links [Swedish legislation](#)

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