Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

[^{F1}ANNEX III

FILING RULES FOR GROUPS OF MULTINATIONAL ENTERPRISES

Textual Amendments

F1 Inserted by Council Directive (EU) 2016/881 of 25 May 2016 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation.

SECTION III

COUNTRY-BY-COUNTRY REPORT

- C. Specific instructions for filling in the country-by-country report
- 1. Overview of allocation of income, taxes and business activities by tax jurisdiction (Table 1)
- 1.3. Profit (loss) before income tax

In the fifth column of the template, the reporting MNE shall report the sum of the profit (loss) before income tax for all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The profit (loss) before income tax shall include all extraordinary income and expense items.]