

France: Tax authorities release CbC reporting form

On 2 February 2017, the French tax authorities released the form that must be used by groups of companies that are required to file the country-by-country (CbC) report. CbC reporting (in line with the OECD's recommendations under action 13 of the BEPS project) was adopted in the 2016 Finance Law and included in the tax code as article 223 *quinquies* C (for prior coverage, see Global Transfer Pricing Alert 2016-032, 7 October 2016).

URL: <https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-global-transfer-pricing-alert-16-032-7-october-2016.pdf>

The following entities are required to file the form:

- A French ultimate parent entity of a multinational group whose consolidated revenue is EUR 750 million or more; and
- French entities of a foreign group that falls within the scope of article 223 *quinquies* C, if the CbC report has not already been filed with a tax authority that would automatically share the report with the French tax authorities.

The form (Form 2258-SD) is in line with the template provided by the OECD in the final report on BEPS action 13, as well as the EU directive on the mandatory automatic exchange of information in the field of taxation. However, the French form also requires that the intra-EU VAT number and the exact address be disclosed, and certain information and explanations must be included in English.

Under France's CbC reporting rules, multinational companies must file an annual CbC report within 12 months of the financial year-end for financial years commencing on or after 1 January 2016.

This article has been prepared by professionals in Taj, French tax and legal firm, member of Deloitte Touche Tohmatsu Limited.

— Gregoire de Vogüe (Paris)
Partner
Taj
gdevogue@taj.fr

Marie-Charlotte Mahieu (Paris)
Director
Taj
mmahieu@taj.fr

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms. Please see www.deloitte.com/us/about for a detailed description of the legal structure of Deloitte LLP and its subsidiaries. Certain services may not be available to attest clients under the rules and regulations of public accounting.

© 2017. For information, contact Deloitte Touche Tohmatsu Limited.