

## [<sup>F1</sup>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)
    - 1.4. Income tax paid (on cash basis)

In the sixth column of the template, the reporting MNE shall report the total amount of income tax actually paid during the relevant Fiscal Year by all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. Taxes paid shall include cash taxes paid by the Constituent Entity to the residence tax jurisdiction and to all other tax jurisdictions. Taxes paid shall include withholding taxes paid by other entities (associated enterprises and independent enterprises) with respect to payments to the Constituent Entity. Thus, if company A resident in tax jurisdiction A earns interest in tax jurisdiction B, the tax withheld in tax jurisdiction B shall be reported by company A.]