

EU public country-by-country reporting tracker



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Last updated: 8 May 2026

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 18 March 2025, twenty-four Member States had passed legislation transposing the Directive into national law. A further three 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	22/06/2023
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or 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. This applies where disclosure of that information 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 company 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 published report on income tax information 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 for compliance
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	<ul style="list-style-type: none"> • 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. • Medium-sized or large subsidiaries must meet two of the following requirements: <ol style="list-style-type: none"> 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. • A branch simply needs to meet the revenue threshold. • Financial institutions established in the EU are already required to publish CbCR under CRD IV. Where these are MNEs which fall within the scope of public CbCR, they will be exempt from reporting.
Legislation links	EU Directive

Territory: Austria

Status of the directive	Transposed into local legislation
Implementation date	17/07/2024
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	<p>Penalties can be imposed multiple times and in different amounts if the report is not submitted on time, in full or is incorrect. Penalties can be up to EUR 100k.</p> <p>Separately, an administrative fine for representatives of the company/branch and for the auditor is due in case of failure to submit the required declarations (intentionally or through gross negligence), e.g. website statement on publication). The fine for representatives of medium sized companies, branch or the auditor is up to EUR 20k, for representatives of big companies up to EUR 50k and for companies of public interest, up to EUR 100k.</p> <p>For the unjustified temporary omission of information, the penalty is up to EUR 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 domiciled in Austria are jointly and severally liable for fines imposed on their representatives.</p>

Place of publication Submitted to commercial registry and posted on the company website unless the website exemption is applied.

Language requirements German or English.

(Declarations envisaged in the legislation must be submitted in German).

Global revenue threshold EUR 750 million

Other noteworthy information

- Information on Norway, Liechtenstein and Iceland needs to be disaggregated.
- To make use of an exemption, including the exemption from filing a public CbCR with the Austrian commercial register when a compliant report has been filed by another entity or in another EU Member State and published on a website, a branch or subsidiary must notify the commercial register.
- A company is regarded as small if it does not exceed two of the following thresholds:(i) EUR 12.5m revenue; (ii) EUR 6.25m balance sheet total; (iii) 50 employees.
- A branch is small if its revenue does not exceed EUR 12.5m.

Legislation links Austrian law

Territory: Belgium

Status of the directive	Transposed into local legislation
Implementation date	5/2/24
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or 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	Members of a management body, as well as the persons associated with the management of an establishment in Belgium.
Place of publication	Submitted to commercial registry (National Bank of Belgium) and posted on the company website, unless the website exemption is applied.
Language requirements	One of the official languages of the EU for the report on the non-EU parent entity's website. In the language of the local entity's accounts for the filing with the commercial registry.

Global revenue threshold

EUR 750 million

Other noteworthy information

- Belgium has an additional list of countries for which data needs to be disaggregated. Of the EEA countries, this only includes Liechtenstein.
- An exception to the scope applies for credit institutions, investment companies, management corporations of collective investment undertakings and listed companies that are subject to similar reporting obligations.
- A company is regarded as small if it does not exceed two of the following thresholds: (i) EUR 11.25m revenues; (ii) EUR 6m balance sheet total; (iii) 50 employees. A branch is small if its revenue does not exceed EUR 9m.

Legislation links

Belgian law

Territory: Bulgaria

Status of the directive	Transposed into local legislation
Implementation date	7/12/23
First year of reporting	1/1/25
Publication date	12 months after the first financial year starting on or after 1 January 2025
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Failure to prepare the report is associated with a penalty between BGN 2k–BGN 15 k (approx. EUR 1k–EUR 8k) for the company and between BGN 1k–BGN 3k (approx. EUR 0.5k–EUR 1.5k) for the responsible person.
Responsible personnel for reporting and penalties	Members of the management and supervisory bodies
Place of publication	Submitted to commercial registry (Bulgarian Trade register) and posted on the company website, unless the website exemption is applied.
Language requirements	One of the official languages of the EU for the report on the non-EU parent entity's website. Bulgarian when submitted to the trade register.
Global revenue threshold	BGN 1.5 billion

Other noteworthy information

- Information on Norway, Liechtenstein and Iceland needs to be disaggregated.
- The tax law does not contain explicit rules as to which is the first reporting year. As per the latest guidance shared by the Ministry of Finance, the first reporting year is 2025.

Legislation links

Bulgarian law

Territory: Croatia

Status of the directive	Transposed into local legislation
Implementation date	18/07/2023
First year of reporting	1/1/24
Publication date	12 months after the first financial year starting on or after 1 January 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Failure to compile and publish the report in accordance with the relevant provisions of the Accounting Act will incur a fine 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	Submitted to commercial registry and posted on the company website, unless the website exemption is applied.
Language requirements	One of the official languages of the EU.
Global revenue threshold	EUR 750 million

Other noteworthy information

- Information on Norway, Liechtenstein and Iceland needs to be disaggregated.

Legislation links

Croatian law

Territory: Czechia

Status of the directive	Transposed into local legislation
Implementation date	1/1/24
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Failure to prepare or publish the report in accordance with the relevant legislation may incur a fine of up to 3% of assets.
Responsible personnel for reporting and penalties	Not specified
Place of publication	Submitted to commercial registry and posted on the company website, unless the website exemption is applied.
Language requirements	A Czech or English translation of the global public CbCR (which can be in any official language of the EU) must be filed with the Czech commercial register.
Global revenue threshold	<ul style="list-style-type: none">• CZK 19bn for ultimate parent entities located in the Czech Republic• EUR 750 million for ultimate parent entities located in third countries

Other noteworthy information

- Czech subsidiary of a non-EU headquartered group must also file the pCbCR with the Czech commercial register, even where the pCbCR is published on the parent's website and filed with the commercial registry in another EU Member State.
- A branch is small if its revenue does not exceed EUR 10m. For Czechia, the threshold is defined in CZK (CZK 200m).

Legislation links

Czech law

Territory: Denmark

Status of the directive	Transposed into local legislation
Implementation date	22/06/2023
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	<p>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.</p> <p>Further, the Danish Business Authorities is the responsible authority, and thus the Authorities can examine the content of the annual reports and order a correction thereof.</p>
Responsible personnel for reporting and penalties	Not specified
Place of publication	Submitted to commercial registry (Central Business Registry) and posted on the company website, unless the website exemption is applied.
Language requirements	One of the official languages of the EU however translations in Danish and

English can be required by the Danish Business Authorities.

Global revenue threshold EUR 750 million / DKK 5.6 billion

Other noteworthy information

- A public CbCR must be filed by all subsidiaries in Denmark, even if a compliant global report is published on the parent company website.
- Deferral under the safeguard clause is not allowed for countries on the EU high-risk third countries list.
- A Danish subsidiary of a non-EU headquartered group is large enough to be in scope of public CbCR if it exceeds two of the following three thresholds:

1. DKK 111m revenues;
2. DKK 55m balance sheet total;
3. 50 employees.

- For branches to be in scope, their net sales revenue must exceed DKK 111m.

Legislation links

Danish law

Territory: Estonia

Status of the directive	Transposed into local legislation
Implementation date	12/5/24
First year of reporting	22/07/2024
Publication date	12 months after the first financial year starting on or after 22 July 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	<ul style="list-style-type: none">• Failure to compile or publish the report in accordance with the relevant legislation may incur a fine up to EUR 3,200. Tax arrears bear late payment interest (0.06% per day).• Failure to submit information to the tax authority intentionally, or submission of false information, is punishable by a fine of up to EUR 32,000.
Responsible personnel for reporting and penalties	Legal representative
Place of publication	Submitted to commercial registry and posted on the company website, unless the website exemption is applied.
Language requirements	Estonian and English
Global revenue threshold	EUR 750 million

Other noteworthy information

- The public CbCR law allows the Estonian Tax Authorities to publish CbCR information supplied to them as part of OECD BEPS Action 13 reporting. The extent of this is not fully clear, but we expect it to be limited to the data required by the EU public CbCR Directive for Estonian headquartered groups.

Legislation links

Estonian law

Territory: Finland

Status of the directive	Transposed into local legislation
Implementation date	1/6/24
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	<ul style="list-style-type: none">• If the CbCR is not registered, the Patent and Registration Board can require the responsible person to submit it within the specified time frame with any fine regulated in the Threat Fines Act. If, despite the request, the public CbCR is not registered within one year of the end of the accounting period, the Finnish Patent and Registration Board must order the ultimate parent undertaking or subsidiary or branch to be liquidated or removed from the trade register.• If the timely registration of the public CbCR is neglected, intentionally or due to gross negligence, the responsible person shall be fined, unless a more severe punishment is provided elsewhere in the law. No penalty is imposed for minor violations.
Responsible personnel for reporting and penalties	Board members or the members of a 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 EUR 750 million

Other noteworthy information

- Information on Norway, Liechtenstein and Iceland needs to be disaggregated.
- 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.
- A company is regarded as small if it does not exceed two of the following thresholds:(i) EUR 15m revenues; (ii) EUR 7.5m balance sheet total; (iii) 50 employees.

Legislation links

Finnish law

Territory: France

Status of the directive	Transposed into local legislation
Implementation date	22/06/2023
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	If a company in scope doesn't comply, the Court may set a daily penalty applicable for each day the company is failing in 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	Submitted to commercial registry and posted on the company website, unless the website exemption is applied.
Language requirements	One of the official languages of the EU for the report on the non-EU parent entity's website. French when submitted to the trade register.
Global revenue threshold	EUR 750 million

Other noteworthy information

- Information on Norway, Liechtenstein and Iceland needs to be disaggregated.
- A company is regarded as small if it does not exceed two of the following thresholds:(i) EUR 15m revenues; (ii) EUR 7.5m balance sheet total; (iii) 50 employees.
- In December 2025, an amendment was made to French law to align it with Article 48b (6) of the EU Directive.

Legislation links

French law

Territory: Germany

Status of the directive	Transposed into local legislation
Implementation date	22/06/2023
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	<p>A fine of up to EUR 250k per German entity or permanent establishment may be imposed for:</p> <ol style="list-style-type: none">1. Failure to prepare the report; or2. Failure to publish, inaccurate or late publication, or if the publication is not made available for at least 5 years. <p>No criminal penalties.</p>
Responsible personnel for reporting and penalties	Penalties can be raised against the entity / permanent establishment or against its legal representatives.
Place of publication	Submitted to commercial registry and posted on the company website, unless the website exemption is applied.

Language requirements	<p>One of the official languages of the EU for the report on the non-EU parent entity's website.</p> <p>German when submitted to the trade register.</p>
Global revenue threshold	EUR 750 million
Other noteworthy information	<ul style="list-style-type: none"> • The commercially sensitive reporting exemption (the 'safeguard clause') is only available for up to four years in Germany (instead of five). • Partnerships where the general partner is a natural person are not in scope for the German pCbCR legislation. • Information on Norway, Liechtenstein and Iceland needs to be disaggregated. • A company is regarded as small if it does not exceed two of the following thresholds: <ol style="list-style-type: none"> 1. EUR 15m revenues; 2. EUR 7.5m balance sheet total; 3. 50 employees. <p>A branch is small if its revenue does not exceed EUR 12m.</p>
Legislation links	German law

Territory: Greece

Status of the directive	Transposed into local legislation
Implementation date	15/11/2023
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	No
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	A fine of up to EUR 100k per responsible person, depending on the size of the company.
Responsible personnel for reporting and penalties	The members of the administrative, management and supervisory bodies of the UPE or an 'autonomous' company. 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 are in a position to know that the public CbCR is legally compliant.
Place of publication	Submitted to commercial registry and posted on the company website, unless the website exemption is applied.
Language requirements	Greek or English
Global revenue threshold	EUR 750 million

Other noteworthy information

Legislation links

Directive transposed into local legislation (L. 5066/2023) and published on Greek Government Gazette (A 188/15.11.2023)

Territory: Hungary

Status of the directive	Transposed into local legislation
Implementation date	24/11/2022
First year of reporting	22/06/2024
Publication date	<p>Hungarian UPE</p> <p>The report shall be published together with the consolidated financial statements.</p> <p>Deadline:</p> <ul style="list-style-type: none">• 6 months after the end of the financial year, or• 4 months after the end of the financial year, if the company's securities are traded on a regulated EEA market <p>Hungarian subsidiary (non-EU headquartered group)</p> <ul style="list-style-type: none">• General publication deadline: 5 months after the end of the financial year. <p>For non-EU headquartered groups, the publication deadline may be 12 months if the group makes available a CbCR in compliance with Article 48b 6 of the Directive. To be compliant for Hungarian purposes, the group's CbCR must include an explanation of significant differences between taxes paid and taxes accrued. Additionally, no omission of commercially sensitive information is allowed</p>
Optional deferrals	
Commercially sensitive	No
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	Not specified.

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 for compliance</p>
Place of publication	<p>Company website and commercial registry along with the consolidated financial statements.</p>
Language requirements	<p>For Hungarian UPEs, the consolidated financial statements must be prepared in Hungarian. No separate language requirements have been published. Given the annual financial statements must be prepared in Hungarian, it is expected that the pCbCR should also be in Hungarian.</p>
Global revenue threshold	<ul style="list-style-type: none"> • HUF 275 billion for ultimate parent entities located in Hungary • EUR 750 million 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. • A Hungarian subsidiary of a non-EU headquartered group is large enough to be in scope of public CbCR if it exceeds two of the following three thresholds for two consecutive years: <ol style="list-style-type: none"> 1. HUF 4bn revenues; 2. HUF 2bn balance sheet total; 3. 50 employees. • For branches to be in scope, their net sales revenue must exceed HUF 4bn.
Legislation links	<p>Hungarian law</p>

Territory: Ireland

Status of the directive	Transposed into local legislation
Implementation date	22-Jun-23
First year of reporting	22-Jun-24
Publication date	12 months after the first financial year starting on or 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	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.
Place of publication	Submitted to commercial registry and posted on the company website, unless the website exemption is applied.
Language requirements	<ul style="list-style-type: none">• One of the official languages of the EU• Where it is wholly or partly in a language other than English or Irish, it must be accompanied by a translation of the report into English or Irish or both
Global revenue threshold	EUR 750 million

Other noteworthy information

- A company is regarded as small if it does not exceed two of the following thresholds:(i) EUR 15m revenues; (ii) EUR 7.5m balance sheet total; (iii) 50 employees. A branch is small if its revenue does not exceed EUR 12m.

Legislation links

Irish law

Territory: Italy

Status of the directive	Transposed into local legislation
Implementation date	12/9/24
First year of reporting	22-Jun-24
Publication date	12 months after the first financial year starting on or 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 on the directors if the report is not filed.</p> <p>The standard penalties are:</p> <ul style="list-style-type: none">• halved if the CbCR is published within 60 days after the filing date deadline;• doubled if relevant material facts and information included in the CbCR are not true, or if relevant material facts and information required by the decree are 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 a language commonly used in the fields of international finance

Global revenue threshold EUR 750 million

Other noteworthy information

- Even where a non-EU parent company publishes a compliant public CbCR on its website, Italian subsidiaries must file the report with the Italian trade registry and post it on the subsidiary's website.
- Italian subsidiaries of non-EU headquartered groups are caught regardless of size as there is no applicable definition of a medium or large company. The revenue threshold for branches is EUR 11 million.

Legislation links Italian law

Territory: Latvia

Status of the directive	Transposed into local legislation
Implementation date	11/10/23
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or 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	Submitted to commercial registry and posted on the company website, unless the website exemption is applied.
Language requirements	One of the official languages of the EU for the report on the non-EU parent entity's website. Latvian when submitted to the trade register or published on the Latvian entity website.
Global revenue threshold	EUR 750 million
	<ul style="list-style-type: none">Information on Liechtenstein, Norway and Iceland needs to be

Other noteworthy information

- disaggregated.
- A branch is small if its revenue does not exceed EUR 8m.

Legislation links

Latvian law

Territory: Lithuania

Status of the directive	Transposed into local legislation
Implementation date	22/06/2023
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Failure to comply may incur penalties from EUR 600 to EUR 1,450. For a repetitive breach, a penalty of EUR 2,000 to EUR 6,000 may be incurred.
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 organisations or other persons indicated in laws or founding documents.
Place of publication	Submitted to commercial registry and posted on the company website, unless the website exemption is applied.
Language requirements	One of the official languages of the EU.
Global revenue threshold	EUR 750 million
	<ul style="list-style-type: none">A branch is small if its revenue does not exceed EUR 8m.

Other noteworthy information

Legislation links

Lithuanian law

Territory: Liechtenstein (EEA)

Status of the directive

On 13 June 2025, the EEA Joint Committee incorporated the EU-Directive on the disclosure of income tax information public (public CbCR) into the EEA Agreement. The Liechtenstein Parliament approved the EEA decision at its meeting on 2 October 2025

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

Territory: Luxembourg

Status of the directive	Transposed into local legislation
Implementation date	22/08/2023
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Penalty from EUR 500 to EUR 25,000
Responsible personnel for reporting and penalties	Members of the Board.
Place of publication	Submitted to commercial registry and posted on the company website, unless the website exemption is applied.
Language requirements	One of the official languages of the EU.
Global revenue threshold	EUR 750 million
Other noteworthy information	<ul style="list-style-type: none">A company is regarded as small if it does not exceed two of the following thresholds:

1. EUR 15m revenues;
2. EUR 7.5m balance sheet total;
3. 50 employees. A branch is small if its revenue does not exceed EUR 8.8m.

Legislation links

Luxembourgish law

Territory: Malta

Status of the directive	Transposed into local legislation
Implementation date	17/05/2024
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	Directors or persons who fail to comply with provisions relating to reporting obligations are liable to a penalty of EUR 2,329.37 and a daily penalty of EUR 46.59.
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 commercial registry.
Language requirements	One of the official languages of the EU.
Global revenue threshold	EUR 750 million

Other noteworthy information

- Information on Liechtenstein, Norway and Iceland needs to be disaggregated.
- A company is regarded as small if it does not exceed two of the following thresholds:

1. EUR 8m revenues;
2. EUR 4m balance sheet total;
3. 50 employees. A branch is small if its revenue does not exceed EUR 8m.

Legislation links

Maltese law

Territory: Netherlands

Status of the directive	Transposed into local legislation
Implementation date	6/12/23
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	<ul style="list-style-type: none">• Failure to comply is an economic offence and may result in a fine of up to €27,500, detention for up to six months, or community service.• Additionally, any interested party can petition the Dutch Enterprise Chamber to order the company to comply with its publication obligations.
Responsible personnel for reporting and penalties	The board of directors is collectively responsible for publication. For branches, the person(s) required to fulfil the disclosure formalities at the branch hold this responsibility.
Place of publication	Company website and submitted to commercial registry.
Language requirements	One of the official languages of the EU.
Global revenue threshold	EUR 750 million

Other noteworthy information

- Information on Liechtenstein, Norway and Iceland needs to be disaggregated.
- A company is regarded as small if it does not exceed two of the following thresholds:

1. EUR 15m revenues;
2. EUR 7.5m balance sheet total;
3. 50 employees. A branch is small if its revenue does not exceed EUR 15m.

Legislation links

Dutch law

Territory: Poland

Status of the directive	Transposed into local legislation
Implementation date	17/04/2024
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or 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 (normally the management board) and members of the supervisory board or equivalent body.
Place of publication	Company website and filed with the tax authorities
Language requirements	One of the official languages of the EU for the report on the non-EU parent entity's website. The language of the filing entity when submitted to the trade register or published on the Polish entity website.
Global revenue threshold	EUR 750 million for non-EU entities. PLN 3.5 billion (approx. EUR 832 million) for Polish UPEs.

Other noteworthy information

- Information on Norway, Liechtenstein and Iceland needs to be disaggregated.
- A company is regarded as small if it does not exceed two of the following thresholds:

1. PLN 66m revenues;
2. PLN 33m balance sheet total;
3. 50 employees. A branch is small if its revenue does not exceed PLN 66m.

Legislation links

Territory: Portugal

Status of the directive	Transposed into local legislation
Implementation date	23/08/2023
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or 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) may incur a fine of between EUR 1,500 and EUR 30,000.
Responsible personnel for reporting and penalties	Members of the administrative, management and supervisory bodies
Place of publication	Published on the website of the ultimate parent undertaking or standalone undertaking. Portugal has not adopted the option under the EU Directive to allow publication via the commercial registry. Therefore, there is no requirement, or mechanism, to file or publish the public CbCR with the Portuguese commercial registry.
Language requirements	The report may be submitted in English. Where a Portuguese subsidiary is responsible for publication, the report must be made available in the language of its financial statements and in at least one additional official EU language. Where publication is centralised in another EU Member State, English is sufficient for Portuguese purposes.

Global revenue threshold

EUR 750 million

Other noteworthy information

- Portugal has not introduced specific requirements mandating the disaggregation of EEA countries (Liechtenstein, Norway, and Iceland) for EU public CbCR purposes.
- A company is regarded as small if it does not exceed two of the following thresholds:
 1. EUR 8m net sales and other income;
 2. EUR 4m balance sheet total;
 3. 50 employees. A branch is small if its revenue does not exceed EUR 8m.
- In December 2025, an amendment to Decree-Law 158/2009 introduced revised thresholds. These apply to financial years beginning on or after 1 January 2026:
 1. EUR 10m net sales and other income;
 2. EUR 5m balance sheet total;
 3. 50 employees. A branch is small if its revenue does not exceed EUR 10m.

Legislation links

Portuguese law

Territory: Republic of Cyprus

Status of the directive	Transposed into local legislation
Implementation date	6/12/24
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	Not specified.
Responsible personnel for reporting and penalties	The members of the administrative, management and supervisory bodies.
Place of publication	Company website and submitted to registrar of companies.
Language requirements	Greek or English.
Global revenue threshold	EUR 750 million
Other noteworthy information	<ul style="list-style-type: none">Information on Liechtenstein, Norway and Iceland needs to be disaggregated.

Legislation links

Territory: Romania

Status of the directive	Transposed into local legislation
Implementation date	7/9/22
First year of reporting	1/1/23
Publication date	12 months after the first financial year starting on or after 1 January 2023
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Not specified.
Responsible personnel for reporting and penalties	Members of the administrative, management and supervisory bodies.
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	<ul style="list-style-type: none">Romanian subsidiaries with a compliant parent pCbCR report which satisfy the requirements need to submit a specific form to the online governmental portal, to which the report should be attached.

Territory: Slovakia

Status of the directive	Transposed into local legislation
Implementation date	11/8/22
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Failure to file the pCbCR or for the provision of incomplete or inaccurate data may incur a fine from EUR 100 to EUR 10,000.
Responsible personnel for reporting and penalties	Company
Place of publication	Submitted to commercial registry and posted on the company website, unless the website exemption is applied.
Language requirements	One of the official languages of the EU for the report on the non-EU parent entity's website. Slovak when submitted to the trade register or published on the Slovakian entity's website.
Global revenue threshold	EUR 750 million

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

Slovakian law

Territory: Slovenia

Status of the directive	Transposed into local legislation
Implementation date	18/12/2024
First year of reporting	22/06/2024
Publication date	12 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	Yes
Penalties	Failure to file in time and in accordance with the law may incur a fine of between EUR 6,000 and EUR 30,000. Additionally, a fine of EUR 300 – EUR 2,500 may be issued to the responsible company representative.
Responsible personnel for reporting and penalties	Not specified
Place of publication	Submitted to commercial registry and posted on the company website, unless the website exemption is applied.
Language requirements	One of the official languages of the EU for the report on the non-EU parent entity's website. Slovenian when submitted to the trade register or published on the Slovenian entity's website.

Global revenue threshold EUR 750 million

Other noteworthy information

- Information on Liechtenstein, Norway and Iceland needs to be disaggregated.
- Companies shall submit the report to the trade register within 11 months of the financial year end and the trade registry shall publish it within one month thereafter. The report shall also be published by companies on their website in the Slovenian language within 12 months after the financial year end.

Legislation links

Slovenian law

Territory: Spain

Status of the directive	Transposed into local legislation
Implementation date	22/12/2022
First year of reporting	22/06/2024
Publication date	6 months after the first financial year starting on or after 22 June 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	The public CbCR regulation only establishes that the administrators of the ultimate parent entity and local affiliates, as well as those with compliance and public reporting roles within branches are collectively responsible for publishing the CbC information. The Spanish regulator has not published any statement regarding a specific penalty regime that might be applied.
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 for compliance.
Place of publication	Company website and submitted to the commercial registry, along with the company's financial statements
Language requirements	One of the official languages of the EU.

Global revenue threshold

EUR 750 million

Other noteworthy information

- In Spain, there is an accelerated deadline of six months after the financial year end, and the CbCR needs to be filed alongside the Spanish entity's financial statements.
- A company is regarded as small if it does not exceed two of the following thresholds:

1. EUR 8m revenues;
2. EUR 4m balance sheet total;
3. 50 employees. A branch is small if its revenue does not exceed EUR 8m.

Legislation links

Spanish law Additional Disposition 11^a, Law 22/2015, July 20th (Audit Law)
<https://www.boe.es/buscar/act.php?id=BOE-A-2015-8147>

Territory: Sweden

Status of the directive	Transposed into local legislation
Implementation date	22/06/2023
First year of reporting	31/05/2024
Publication date	12 months after the first financial year starting on or after 31 May 2024
Optional deferrals	
Commercially sensitive	Yes
Parent company not sharing data	Yes
Website publication exemption	No
Penalties	A conditional fine may be imposed for late filing. The size of any fine is decided on a case-to-case basis and depends on the group's financial situation and other circumstances. A fine can only be issued if the group fails to comply with the conditions imposed (such as a 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	EUR 750m/ SEK 8bn

Other noteworthy information

- A company is regarded as small if it does not exceed two of the following thresholds:

1. SEK 80m revenues;
2. SEK 40m balance sheet total;
3. 50 employees. A branch is small if its revenue does not exceed SEK 80m.

Legislation links

Swedish law