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## BEPS プロジェクト・国別報告書(CbCR)についての FAQ

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### In brief

インドを含む多くの国では、OECD による BEPS (Base Erosion and Profit Shifting、税源浸食と利益移転) プロジェクトの勧告 (多国籍企業情報の文書化) により新しく導入された多国籍企業グループの情報に関する文書である、国別報告書 (CbCR) (\*) の最初の提出時期に直面しています。

下記(英語版)には、CbCR についての主な質問と回答をまとめています。どうぞご参照ください。

(\*)CbCR とは、課税当局による、移転価格リスクの特定のためのグループ企業に関する国別データ (従業員数、資本金、売上、税引き前利益、法人税額等) の報告のことであり、インドにおいては、グループ連結売上が年 550 億ルピー以上の場合には、この提出が求められます。日本の親会社などが、日本国国税庁を通じて、政府間の情報交換により提出することもできます。

### ● PwC インド移転価格に関するニュース 国別報告書に関する FAQ

<https://www.pwc.in/assets/pdfs/faqs-on-cbcr-filing-by-inbound-ces-in-india.pdf>

下記までお気軽にお問い合わせくださいませ。

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Most countries, including India, have witnessed the first cycle of newly introduced reporting requirements relating to information on MNE groups, known as CbCR. While the requirements primarily target filing of CbCR in India by MNE groups headquartered in the country, certain situations require filing of CbCR in India by the Indian subsidiaries of MNE groups headquartered in different jurisdictions. Furthermore, the Finance Act 2018 has extended the requirement for filing of CbCR in India by the subsidiaries of MNEs headquartered in certain additional jurisdictions. The Finance Act 2018 has also empowered the Indian Government to prescribe timelines in these situations.

The CBDT has recently prescribed a timeline for filing CbCR by the Indian subsidiaries of such MNE groups. For many MNE groups, this could require filing their CbCR in India before the end of this calendar year. Consequently, several MNE groups have certain questions on the applicability of these requirements and their approach to filing CbCR in India, since many of them already have in place the required information in a particular format.

This publication seeks to highlight the key queries of MNEs in the form of FAQs. Our responses to these FAQs do not constitute our professional advice and the facts of each case would need to be examined for this purpose. Please reach out to the PwC team with your specific queries.

Please click [here](#) to read the full publication.

If the above link does not open by clicking thereon, you may paste the following link onto the web-browser to access the publication.

<https://www.pwc.in/assets/pdfs/faqs-on-cbcr-filing-by-inbound-ces-in-india.pdf>

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With Best Regards  
PwC TRS Team

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