

Andorra

Overview of CbC reporting requirements

Andorra has implemented the BEPS Action 13 (CbC reporting) minimum standard with one recommendation for improvement.

First reporting fiscal year: Commencing on or after 1 January 2018

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	It is recommended that Andorra take steps to implement processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework ahead of its first exchanges of information.
Appropriate use	None.

The domestic legal and administrative framework

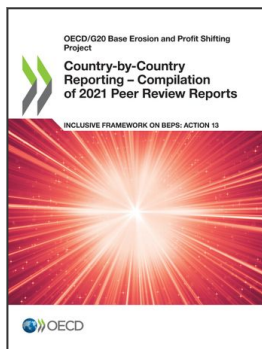
Andorra confirms that its rules have not changed and continue to be applied effectively. Andorra continues to meet all terms of reference.

The exchange of information framework

Andorra's 2018/2019 peer review contained a recommendation that Andorra take steps to implement processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework ahead of its first exchanges of information.

Appropriate use of CbC reports

Andorra's 2017/2018 peer review contained a recommendation that Andorra take steps to ensure that the appropriate use condition is met. Andorra has provided information to describe how this condition is met and this recommendation is now removed.



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