

Gibraltar

Summary of CbC Reporting and Transfer Pricing Documentation Rules

For more detailed guidance and the latest updates, please see the [Bloomberg Tax BEPS Tracker](#).

Country-by-Country Reporting

- Effective Date: Fiscal years beginning on or after January 1, 2016.
- Filing Threshold: MNEs with consolidated group revenue equal to or exceeding €750 million for the preceding tax year.
- Local Filing: For fiscal years beginning on or after January 1, 2017, a constituent entity resident in Gibraltar must file a CbC report if certain conditions are met.
- Information Reported: Generally consistent with OECD guidance.
- Forms/Filing Instructions (see Bloomberg Tax International Tax Forms database):
 - CbC Notification of Reporting Entity: A template can be downloaded from the [Tax Office webpage](#) and filed via email.
- Deadline for Filing Notification of Reporting Entity: By the due date of the tax return (i.e., 9 months after year-end).
- Deadline for Filing CbC Report: Within 12 months after the end of the reporting year.
- Penalties: Penalties for non-compliance may apply.
- Exchange of Information:
 - MCAA CbC: signed.
 - U.S. CAA CbC: signed.
 - Other CAA CbC: Guernsey and Isle of Man

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

Master File

Gibraltar does not have OECD Master File requirements.

Local File

Gibraltar does not have OECD Local File requirements, nor any specific transfer pricing documentation or disclosure rules.