

Jordan

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 Report

- Effective Date: For the year 2021 and beyond (rules came into force July 7, 2021).
- Filing Threshold: MNEs resident in Jordan with consolidated revenue exceeding JOD 600 million.
- Local Filing: A constituent entity resident in Jordan may be required to file a CbC report if certain conditions are met.
- Information Reported: Generally consistent with the OECD guidance.
- Forms/Filing Instructions (see Bloomberg Tax International Tax Forms database):
 - CbC Notification of Reporting Entity: notification form provided on the [Transfer Pricing Platform](#) of the Income and Sales Tax Department website.
 - CbC Report: CbC form provided on the [Transfer Pricing Platform](#) of the Income and Sales Tax Department website.
- Deadline for Filing Notification of Reporting Entity: Within 12 months after the end of the reporting year.
- Deadline for Filing CbC Report: Within 12 months after the end of the reporting year.
- Exchange of Information:
 - MCAA CbC: not signed.

Master File (or Main File)

- Effective Date: For the year 2021 and beyond (rules came into force July 7, 2021).
- Filing Threshold: Taxpayers with aggregate arm's length value of related party transactions exceeding JOD 500,000 (in a 12-month period).
- Information Reported: Main File template provided on the [Transfer Pricing Platform](#) of the Income and Sales Tax Department website.
- Deadline for Submission: Within 12 months of the financial year-end.

Local File

- Effective Date: For the year 2021 and beyond (rules came into force July 7, 2021).
- Filing Threshold: Taxpayers with aggregate arm's length value of related party transactions exceeding JOD 500,000 (in a 12-month period).
- Information Reported: Local File template provided on the [Transfer Pricing Platform](#) of the Income and Sales Tax Department website.
- Deadline for Submission: Within 12 months of the financial year-end.

Transfer Pricing Disclosure

Taxpayers with aggregate arm's length value of related party transactions exceeding JOD 500,000 (in a 12-month period) must file the Transfer Pricing Disclosure Form by the due date of the tax return (i.e.,

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generally 4 months after year-end). The Disclosure Form template is provided on the [Transfer Pricing Platform](#) of the Income and Sales Tax Department website.