

Malta

Summary of CbC Reporting and Transfer Pricing Documentation Rules

Country-by-Country Report

- Effective Date: For fiscal years beginning on or after January 1, 2016.
- Filing Threshold: Maltese MNEs with annual consolidated group revenue of at least €750 million in the previous year.
- Local Filing: For fiscal years beginning on or after January 1, 2017, a Maltese constituent entity is required to file a CbC report certain conditions are met.
- Information Reported: Consistent with OECD guidance.
- Forms/Filing Instructions:
 - CbC Notification of Reporting Entity: notification sent to the Commissioner for Revenue via a letter signed by the director of the constituent entity (in the future through the AEOI portal on the Commissioner for Revenue website).
 - CbC Report: filed electronically via the IRD Secure File Transfer Protocol (SFTP) server (in the future through the AEOI portal on the Commissioner for Revenue website).
- Deadline for Filing Notification of Reporting Entity: By the deadline for filing the tax return for the constituent entity for the preceding fiscal year.
- Deadline for Filing CbC Report: Within 12 months of the last day of the fiscal year of the MNE group.
- Penalties: Penalties up to €50,000 for non-compliance may apply.
- Exchange of Information
 - MCAA CbC - signed.
 - EU Directive 2016/881: enacted.
 - U.S. CAA CbC - signed.

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

Public Country-by-Country Report

Information forthcoming.

Master File

Malta does not have OECD Master File requirements.

Local File

Malta does not have OECD Local File requirements.