

## Netherlands

### Summary of CbC Reporting and Transfer Pricing Documentation Rules

#### **Country-by-Country Report** [see [Country-by-Country Reporting webpage](#)]

- *Effective Date*: Financial years beginning on or after January 1, 2016.
- *Filing Threshold*: Dutch MNEs with annual consolidated revenue of at least €750 million in the preceding fiscal year.
- *Local Filing*: A Dutch resident entity that is not the ultimate parent company may be required to file the CbC report if certain conditions are met.
- *Information Reported*: Consistent with OECD guidance.
- *Language*: Dutch or English.
- *Forms/Filing Information*:
  - CbC Notification of Reporting Entity: Filed electronically via the [Notification Portal for CBC Reporting](#).
  - CbC Report: Filed electronically through the [Logius Digipoort](#) platform.
- *Deadline for Filing Notification of Reporting Entity*: By the last day of the reporting period for which the CbC report is to be filed.
- *Deadline for Filing CbC Report*: Within 12 months of the last day of the financial year.
- *Penalties*: Penalties may apply for non-compliance with the CbC notification requirement or the CbC filing obligation up to a maximum of €820,000 and will depend on the specific circumstances in a particular case.
- *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** ([Implementing Decree on Profit Tax Disclosure Directive](#))

- *Effective Date*: Financial years beginning on or after June 22, 2024.
- *Reporting Threshold*:
  - Dutch MNEs (or a Dutch stand-alone company) with consolidated revenue exceeding €750 million in each of the last two consecutive financial years (and active in at least one other tax jurisdiction).
  - Non-EU/EEA MNEs with a “medium-sized” or “large” subsidiary in the Netherlands<sup>1</sup> with consolidated revenue exceeding €750 million in each of the last two consecutive financial years

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<sup>1</sup> See Articles 2.396 and 2.397 of the Dutch Civil Code for the definition of medium-sized or large subsidiary.

(or a non-EU/EEA corporation with a branch in the Netherlands and the revenue of the Dutch branch exceeds €12 million in each of the last two consecutive financial years).<sup>2</sup>

- Dutch subsidiaries or branches established for the sole purpose of circumventing the EU public CbC reporting requirements.

Consistent with the EU directive, banks and certain investment firms established in the Netherlands that are already subject to separate reporting under EU Directive 2013/36 are exempt from this reporting obligation.

- *Information Reported and Presentation of Information:* The information reported, as well as the presentation of the information, is consistent with the EU directive. A common template and machine-readable electronic reporting formats will be provided.

Consistent with the EU directive, the information reported includes the name of the company, financial year in question and currency used; a brief description of the nature of the business activities; number of full-time employees; net revenue; profit or loss before income tax; income tax accrued; income tax paid; and accumulated earnings. Under the Dutch rule, the reasons for any material discrepancy between the amount of income tax accrued and income tax paid may be presented in the report. An entity may report the information reported in the CbC report (under EU Directive 2016/881) instead.

In addition, the data is disclosed (i) separately for each EU member state/EEA contracting state; (ii) separately for each country listed on the EU list of non-cooperative jurisdictions (i.e., “blacklist”) on March 1 of the relevant financial year or listed on the “grey list” on March 1 of the relevant financial year and on March 1 of the previous financial year; and (iii) aggregated for the rest of the world.

- *Publication and Accessibility:* In general, the report must be filed with the Dutch Trade Register and made available on the company’s website (free of charge, in at least one of the official languages of the EU and accessible to the public for at least 5 years).
- *Publication Deadline:* The report must be published within 12 months of the end of the reporting financial year.
- *Deferral:* MNEs can temporarily omit certain information if the disclosure of such information would be detrimental to the commercial position of the companies to which the report refers. The reasons for the omission must be clearly stated in the report. The omission does not apply to information related to tax jurisdictions included in the EU list of non-cooperative jurisdictions. The omitted information must be included in a subsequent report within 5 years.
- *Audit Requirement:* The audit report must include a statement of whether a CbC report was required to be published (for the preceding financial year) and, if so, if the report was published and made available in accordance with the rules.
- *Penalties:* The existing Dutch penalty regime for not meeting taxpayer administration requirements may apply for noncompliance.

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<sup>2</sup> In general, this provision does not apply if the non-EU/EEA MNE (or non-EU corporation) has a statement of income tax data that (i) is publicly available and free of charge on its website and is accessible for at least 5 years; (ii) is issued in one of the official EU languages; (iii) is published within 12 months of the closing date of the balance sheet for the reporting financial year; and (iv) contains certain identifying information regarding relevant enterprises.

# Bloomberg Tax

## **Master File** ([Regulation No. DB/2015/462M](#))

- *Effective Date*: Financial years beginning on or after January 1, 2016.
- *Filing Threshold*: A Dutch tax resident that is part of a multinational group with annual consolidated revenue equal or exceeding €50 million in the fiscal year preceding the year for which the documentation applies.
- *Information Reported*: Consistent with OECD guidance.
- *Language*: Dutch or English.
- *Deadline for Preparation/Submission*: Available at the time the tax return is filed and provided to the tax inspector upon request.
- *Penalties*: The existing Dutch penalty regime for not meeting taxpayer administration requirements may apply to a failure to file the master file.

## **Local File** ([Regulation No. DB/2015/462M](#))

- *Effective Date*: Financial years beginning on or after January 1, 2016.
- *Filing Threshold*: A Dutch tax resident that is part of a multinational group with annual consolidated revenue equal to or exceeding €50 million in the fiscal year preceding the year for which the documentation applies.
- *Information Reported*: Consistent with OECD guidance.
- *Language*: Dutch or English.
- *Deadline for Preparation/Submission*: Available at the time the tax return is filed and provided to the tax inspector upon request.
- *Penalties*: The existing Dutch penalty regime for not meeting taxpayer administration requirements may apply to a failure to file the local file.

## **Transfer Pricing Documentation**

Dutch tax resident entities not meeting the master file/local file revenue threshold must prepare and maintain transfer pricing documentation under Article 8b(3) CITA 1969, which generally requires taxpayers to prepare documentation describing how transfer prices have been established.

*For more detailed guidance, please see the Transfer Pricing Portfolio: [Netherlands, Chapter 115:III.A](#) (Transfer-Pricing-Related Reporting and Documentation Requirements – The Netherlands Reporting and Documentation Requirements).*