

Tunisia

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: Fiscal years beginning on or after January 1, 2020.
- Filing Threshold: MNEs resident in Tunisia with consolidated group revenue equal to or exceeding TND 1,636,000,000 in the previous year.
- Local Filing: A Tunisian constituent entity may be required to file a CbC report if certain conditions are met.
- Information Reported: Generally consistent with OECD guidance.
- Language: French or English.
- Deadline for Notification of Reporting Entity: Filed electronically within 12 months after the end of the reporting year [according to the OECD website – Overview of CbC Reporting Requirements].
- Deadline for Filing CbC Report: Filed electronically, within 12 months after the end of the reporting year.
- Penalties: Penalties up to TND 50,000 may apply for non-compliance.
- Exchange of Information:
 - MCAA CbC: signed.

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

Master File

- Effective Date: Fiscal years beginning on or after January 1, 2020.
- Filing Threshold: Tunisian entities with annual revenue equal to or exceeding TND 200 million and foreign related party transactions with an aggregate value exceeding TND 100,000 per transaction category.
- Information Reported: Generally consistent with OECD guidance.
- Language: French or Arabic; however, the master file may temporarily be prepared in English.
- Deadline for Submission: Submitted to the tax authorities at the start of a tax audit.
- Penalties: Penalties for non-compliance may apply.

Local File

- Effective Date: Fiscal years beginning on or after January 1, 2020.
- Filing Threshold: Tunisian entities with annual revenue equal to or exceeding TND 200 million and foreign related party transactions with an aggregate value exceeding TND 100,000 per transaction category per year.
- Information Reported: Generally consistent with OECD guidance.
- Language: French or Arabic.
- Deadline for Submission: Submitted to the tax authorities at the start of a tax audit.

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- Penalties: Penalties for non-compliance may apply.

Transfer Pricing Disclosure

For fiscal years beginning on or after January 1, 2020, an annual transfer pricing statement must be filed by entities established in Tunisia with annual revenue equal to or exceeding TND 200 million. The transfer pricing statement will be limited to foreign related party transactions with an aggregate value exceeding TND 100,000 per transaction category per year. The transfer pricing statement includes information on the group transfer pricing policy and related party transactions. The annual transfer pricing statement must be filed electronically by the deadline for filing the corporate income tax return. The documentation can be prepared in either French or Arabic. Penalties for non-compliance may apply.