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Instructions to complete the Public country-by-country report

Guidance for completing the Public country-by-country (CBC) report for a Public CBC reporting parent or entity.

Published 3 March 2026

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Overview of Public CBC report instructions and publishing in the approved form.

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Public CBC report overview

Overview of Public CBC report instructions and publishing in the approved form.

Published 3 March 2026

Public CBC report instructions summary

These instructions will help you complete your Public CBC (Public country-by-country) report if you are a Public CBC reporting parent, 'reporting entity' who must publish a report for reporting periods from 1 July 2024 under the [Public CBC reporting](#) regime. References in this instruction are to 'you' as the 'reporting entity'.

You must complete the form in English, using the provided XML Schema. These instructions should be used alongside the XML Schema, XML Message Structure Table, and Business Implementation Guide that can be found at [Public Country-by-Country reporting 2025 specification v2.0](#) [↗](#).

A Public CBC report consists of the following 4 sections:

- Section A – include details of the type of report and the reporting entity
- Section B – identify each member entity ('member') of the Public CBC reporting group, by its jurisdiction of residence. The *Statement on approach to tax* of the Public CBC reporting group is also included in this section
- Section C – include the information to be published on a country-by-country (CBC) basis for Australia and each [specified jurisdiction](#). The specified jurisdictions have been determined by the Minister. Further information on [jurisdictional reporting](#) is available. You may also choose to report on a CBC basis for all non-specified jurisdictions
- Section D – include the aggregated information to be published for members of the Public CBC reporting group not included in Section C. If you choose to publish on a CBC basis for all non-specified jurisdictions, you should not complete this section – you only need to complete Section C.

Note: Public CBC reporting and CBC reporting are separate measures with different reporting requirements. You and other members of your Public CBC reporting group may be required to complete both reports. For information about CBC reporting, go to [Country-by-country reporting](#).

Public CBC reporting guidance

The information you must report has been adopted from the [Global Reporting Initiative \(GRI\) 207: Tax 2019](#) [↗](#) (GRI 207) reporting

standard. Some terminology differs to ensure consistency with how these concepts are understood in Australia, both under Australian domestic law and Australian accounting standards. For example, the 'disclosure of revenue from unrelated parties' corresponds to GRI 207's 'revenue from third party sales'.

The Base Erosion and Profit Shifting (BEPS) Action 13 Guidance and the Organisation for Economic Co-operation and Development (OECD) transfer pricing guidelines provide further contextual guidance having regard to Public CBC.

The words of the law should be applied first after which regard may be had to aforementioned additional guidance. To the extent of any inconsistency or differences in terminology, treat GRI Disclosures 207-1 and 207-4 of GRI 207: Tax 2019 as prevailing over The BEPS Action 13 Guidance and the OECD transfer pricing guidelines.

Compilation requirement

The information you include in your Public CBC report must reconcile with your audited consolidated financial statements that you, being the reporting entity, prepared for the relevant accounting period in accordance with the applicable accounting standards. Where you do not prepare audited consolidated financial statements, you must publish the information based on amounts that reconcile with what would be shown in such statements, had you been a listed company within the meaning of section 26BC of the *Income Tax Assessment Act 1936* (ITAA 1936) and been required to prepare them.

The information must either be drawn from consolidated financial statements or from information that can be reconciled to consolidated financial reports. Information that can be reconciled to consolidated financial reports includes:

- information reported at a more granular level than what is reported in the consolidated financial statement. For example, the sum of all the Public CBC reported information for separate jurisdictions equals the total amount reported in your audited consolidated financial statements
- information in respect of transactions which are eliminated as part of the consolidation process, the information reported aligns with the working papers for the transactions, for example details of related party transactions.

Residency for taxation purposes of a company, partnership, trustee

In the context of a Public CBC report, tax jurisdictions are identified according to where the entities are resident for tax purposes, as recorded in the organisation's audited consolidated financial statements, or the financial information filed on public record. These entities include dormant entities. See GRI 207-4: Country-by-country reporting.

A company is a resident of Australia for taxation purposes if it is either incorporated in Australia, or not incorporated in Australia, but carrying on business in Australia and has either its central management and control in Australia, or voting power controlled by shareholders who are residents of Australia. For further information on central management test of corporate residency see Taxation Ruling [TR 2018/5](#) *Income tax: central management and control test of residency*.

A partnership is a resident of Australia for taxation purposes where there is at least one member that is an Australian resident.

A trust is a resident of Australia for taxation purposes where a trustee of a trust estate is an Australian resident, or the central management and control of the trust estate is in Australia.

This approach to determining residency of companies, partnerships and trusts should also be applied for the purpose of determining whether entities are residents of other jurisdictions where required.

Permanent establishments

A permanent establishment is a place at or through which a person carries on any business. For further information on permanent establishments, see subsection 6(1) ITAA 1936, and Taxation Ruling [TR 2002/5](#) *Income tax: Permanent establishment - What is 'a place at or through which [a] person carries on any business' in the definition of permanent establishment in subsection 6(1) of the Income Tax Assessment Act 1936?*

In the context of a Public CBC report, a permanent establishment is treated as if it itself was a separate entity to the entity of which it is a part of. The permanent establishment is taken to have its location of operation as its tax jurisdiction provided that it prepares a separate

financial statement for financial reporting, regulatory, tax reporting, or internal management control purposes. The remainder of the entity of which it is a part would then separately report in its home jurisdiction.

The Public CBC report must be given in the approved form

You, as the Public CBC reporting entity are encouraged to register with us for Public CBC reporting before publishing your Public CBC report in the approved form. You can complete registration by following the process outlined at [Registration by Public CBC reporting parents](#). Registration is not compulsory however, it improves administrative efficiency, ensuring your publishing process runs smoothly. Registration does not change the mandatory requirement to publish your Public CBC report with us.

The requirement to publish a Public CBC report is satisfied by you giving to the Commissioner of Taxation electronically the information to us in the designated form ('approved form'), completing that form in accordance with these instructions and us then uploading it, in an unamended form, to data.gov.au [↗](#).

The approved form is an XML file that conforms to the Public CBC XML Schema. The Public CBC report must be sent as an unencrypted XML file via email to PublicCBCReports@ato.gov.au or as otherwise specified by us in writing to you.


The XML file does not need to be digitally signed. The maximum file size for an individual XML report is 15 MB. If the file exceeds 15 MB, it should be zipped – ensuring the zipped file remains within the 15 MB limit – before being emailed to the ATO. Encrypted files will not be accepted, only files with file extensions *.xml or .zip* will be accepted.


When providing information in free text fields, ensure the information provided:


- at a particular field is complete, and
- does not include incorrectly formatted information or information that extends beyond the scope of the question asked.


Your Public CBC report must be provided in the approved form as outlined in these instructions.

If you have been granted a full or partial exemption, or you are part of a class of entities the Commissioner has determined is exempt, you must only provide the information required for your circumstances.

Providing information that is exempt or failing to provide required information, means that your Public CBC report has not been completed in the approved form or in accordance with the instructions. In these cases, we cannot upload your Public CBC report to data.gov.au .

Similarly, if you submit information in a different format, through alternative channels, or described information in a way that does not align to these instructions, we cannot upload your Public CBC report to data.gov.au .

If we are unable to upload your Public CBC report to data.gov.au , we will contact you by email and ask you to re-submit your report in the approved form and with the correct information.

Note: Your Public CBC reporting obligation for the reporting period is only satisfied once you have provided a complete report, suitable for publication, and we have uploaded it to data.gov.au .

Requirement to give a Public CBC report to us

You must publish a Public CBC report if you are a reporting entity. The Public CBC report is due within 12 months after the end of the relevant reporting period. For example, the due dates for publishing a Public CBC report to the Commissioner for reporting period end dates are as follows:

- for the reporting period ending 30 June, the Public CBC report is due on 30 June the following year
- for the reporting period ending 31 December, the Public CBC report is due on 31 December the following year
- for the reporting period ending 31 March, the Public CBC report is due on 31 March the following year.

If you believe you may qualify for an exemption for a reporting period, you must apply for the exemption in a timely manner to allow sufficient time for the Commissioner to consider and decide the application


before the Public CBC report lodgment due date. An exemption only applies to the reporting period for which it is granted.


To apply for an exemption refer to [Exemptions to Public CBC reporting](#) and [PS LA 2025/2](#), *Public country-by-country reporting exemptions* which provides information on eligibility criteria and the process for requesting an exemption.


You will only be exempt from publishing a partial or full Public CBC report once we have assessed your application and notified you in writing of the exemption that has been granted for that reporting period. Failure to comply with your Public CBC reporting obligations can result in penalties. Under section 288-140 of the *Taxation Administration Act 1953* (TAA), an administrative penalty may apply if you do not publish the information within 12 months after the end of the relevant reporting period.

Civil penalties may also apply under section 8E of the TAA if you commit an offence under section 8C by failing to comply with your obligations to publish the selected tax information.

Publishing the information

Once a Public CBC report is given to us, we will validate that the information provided aligns with your reporting obligations, considering any full or partial exemption that has been granted to you, or class exemptions that may apply to your circumstance for that reporting period. After we have successfully validated your Public CBC report, including verifying the Public CBC report is in the approved form and has all of the correct information required, we will then upload the report, in its unamended form, to data.gov.au .

If we cannot validate your report, we will ask you to re-submit the correct report, noting your Public CBC reporting obligation for the reporting period is only satisfied once you have provided a complete report, suitable for publication, and we have uploaded it to data.gov.au .

The information we upload to data.gov.au  will consist of the global parent name and jurisdiction, the jurisdiction-level information for member entities in Australia and specified jurisdictions (including your statement on approach to tax), and the required aggregated information for entities in all other jurisdictions. For further information on the data published, see [Publishing the information](#).

Continue to: [Section A: Public CBC report - entity information](#)

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Section A: Public CBC report – entity information

How to complete Section A: entity information in the Public CBC report.

Last updated 3 March 2026

Reporting party information

Statement information

This question is mandatory.

This defines the type of report that is being submitted, either original or amended. A valid value is 'True' or 'False'.

If you select 'True', the report contains amended data. This applies only when your original report has already passed validation, and you have since identified one or more material errors that need to be corrected. You must publish a corrected report, marked with a value of 'True' at this question to indicate it is an amendment to the original report.

If you select 'False', the report contains original data only. This includes situations where your original report has not yet passed validation. If you provide a Public CBC report that fails validation, you must correct the errors and re-submit your original report.

For guidance on errors, refer to [Section F: Correcting your Public CBC report](#).

Reporting entity declaration

Public country-by-country declaration statement

This question is mandatory.

This field requires the completed declaration text either by your public officer or authorised contact or authorised representative ('authorised person'). This is a free text field for you to input the specific declaration statement from the public officer or authorised person.

If you have registered for Public CBC reporting, you should have provided details of your public officer or authorised person. This ensures that the individual making the declaration is correctly recorded. If you have not registered, we encourage you complete your registration at [Registration by Public CBC reporting parents](#).

The declaration to be typed in this field by the public officer or authorised person is:

'I declare that: this document has been prepared in accordance with information supplied by the entity, I have received a declaration in writing from the entity stating that the information is true and correct, I am authorised by the entity to give this document to the Commissioner of Taxation.'

Reporting entity declaration statement accepted indicator

This question is mandatory.

This indicates whether the declaration statement stated previously has been accepted or declined. A valid value is 'True' or 'False'.

Select 'True' if the public officer or authorised person accepts the declaration statement.

Select 'False' to decline the declaration. No further steps are required if declined; however, without an accepted declaration statement, your Public CBC report will not be accepted, and you have **not met** your publishing requirements.

Reporting entity declaration signature date

This question is mandatory.

Enter the actual date on which the declaration is signed using the format YYYY-MM-DD. Do not include any 'default' or 'dummy date'.

Reporting entity declaration signatory identifier

This question is mandatory.

Enter the public officer or authorised person's unique identifier. An identifier allows both the reporter and receiver of the report to identify the individual if questions arise. The unique identifier of the individual making the declaration must include their full name and can also include details like an email address or, if applicable, a tax agent number.

Public CBC reporting

Public CBC global parent reporting

This section includes the reporting entity reporting period details for which you are submitting the Public CBC report.

When reporting dates, always follow the date format YYYY-MM-DD.

Report period year

This question is mandatory.

Enter the last day of the reporting period to which the report relates. For example, if the reporting period of the Public CBC reporting group runs from 1 July 2024 to 30 June 2025, the field entry would be '2025-06-30'.

Reporting period start date

This question is mandatory.

Enter the start date of the reporting period for the Public CBC reporting group for which you are submitting the Public CBC report. Do not enter a future date or year.

The start date must be on or after 1 July 2024 as Public CBC reporting commenced for the first reporting period commencing on or after that date.

Reporting period end date

This question is mandatory.

Enter the end date of the reporting period for the Public CBC reporting group for which you are submitting the Public CBC report. This will usually be the same date you entered under the Report period year field.

Public global parent details

This section of the report contains information on your jurisdiction and identifiers.

Global parent entity tax jurisdiction

This question is mandatory.

This includes identifying your country code, being the 2-character country code for your jurisdiction (hereafter referred to as the jurisdiction), based on the [ISO 3166-1](#):2020 Alpha-2.

Your jurisdiction is the jurisdiction of which you are a resident for taxation purposes. If you are a resident of more than one jurisdiction for taxation purposes, use the jurisdiction of your incorporation.

Reporting entity ATO reference number

If you have registered with us for Public CBC reporting, you may have been issued an ATO reference number (ARN), or you may have used an existing ARN during registration. Enter the ARN used or provided at registration here then continue to **Reporting entity name**.

An ARN is a unique 12-digit identifier that the ATO uses to identify entities in its systems.

If you do not have an ARN but do have an Australian business number (ABN), continue to the next question.

Note: If you do not have ARN or ABN, and you have not already registered for Public CBC, we encourage you do this before publishing your report. Submit a [registration form](#) to receive an ARN. Registration helps ensure we can correctly identify your entity and makes the reporting process smoother.

Reporting entity ABN

Enter your ABN.

An Australian business number (ABN) is a unique 11-digit identifier that businesses in Australia use to interact with the government and other businesses. For more information on ABNs, refer to [Business or company registrations](#).

Note: Some entities may already hold an ABN for other purposes. However, having an ABN does not mean you are registered for Public CBC reporting. If you have an ABN but have not yet registered, submit a [registration form](#) before publishing your report.

Reporting entity name

This question is mandatory.

Enter your full legal name. Write the name exactly as it appears on your official certificate of registration.

This must not be the name of any intermediary entity.

Public global parent contact details

This section contains your contact details.

Reporting entity email

This question is mandatory.

Enter your email address. We will use this email address to send correspondence to you. This includes registration, lodgment, extensions, exemptions, and other general engagements related to Public CBC reporting.

Reporting entity phone

This question is mandatory.

Enter your telephone number. You must include the standard international country code or area code used in conjunction with the telephone number.

Reporting street address line 1

This question is mandatory.

Enter all the available, current address details. The current address represents a physical address.

Address line 1 utilises a free text format and must contain only the street address (excluding locality, state and postcode). Locality, state and postcode **must be** supplied in the separate fields as specified and **must not** be included in the first or second address line fields. Once you have provided the street address on address line 1, continue to 'reporting street address suburb, town or locality'.

Reporting street address line 2

This question is optional.

Address line 2 must contain only street address information if applicable, excluding locality, state and postcode. Locality, state and postcode **must be** supplied in the separate fields as specified and **must not** be included in the first or second address line fields.

If the street address is complete on address line one, line 2 does not need to be used.

Reporting street address suburb, town or locality

This question is mandatory.

Enter the locality, town or suburb of your current address.

Reporting street address state or territory

This question is mandatory **only** where the reporting entity is Australian.

Enter the 2 or 3-letter code of the current address that is assigned to your Australian state or territory.

Reporting street address postcode


This question is mandatory **only** where the reporting entity is Australian.

Enter the 4-digit numerical Australian post code, assigned to the locality, suburb or place for the current address.

Reporting street address country code

This question is mandatory.

Enter your country code for your street address.

When reporting information on country codes, use the 2-character alphabetic country code based on the [ISO 3166-1](#) :2020 Alpha-2 code.

Have you been granted a full exemption from publishing a Public CBC report for this reporting period?

This question is mandatory.

Select 'True' only if either:

- you have applied for and been notified in writing that you have been granted a full exemption for this reporting period, or
- you are part of a class of entities that are subject to a class exemption. Class exemptions apply to entities that meet a defined criteria.

For details on exemptions and eligibility, refer to [Exemptions to Public CBC reporting](#) and [PS LA 2025/2 Public country-by-country reporting exemptions](#) for detailed information on eligibility criteria and the process for requesting an exemption.

If you have been released from all publishing obligations because you have been given written notification that you have been granted a full exemption for a given reporting period, or if you are part of a class of entities that are subject to a class exemption, you do not need to complete any sections in this form. If you choose to complete Section A of the form, at this question select the value 'True'.

If you are not fully exempt from Public CBC reporting, select 'False' and continue to the next question.

Continue to: [Section B: Public CBC report – member entities and approach to tax](#).

Return to: [Instructions to complete the Public CBC report](#).

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Section B: Public CBC report – member entities and approach to

tax

How to complete Section B: member entities and approach to tax in the Public CBC report.

Published 3 March 2026


Member entities of the global parent entity group

Section B is to identify each of the members of your Public CBC reporting group, including the reporting entity, as well as your approach to tax.

The Public CBC reporting regime allows a partial exemption under certain conditions. A 'partial exemption' is a release from some, but not all, of your reporting obligations for a single reporting period. For example, where one or more but not all of the pieces of information do not need to be published, or where all information is exempt for particular jurisdictions only.

If you have requested and been provided written notification that you have been granted a partial exemption for a particular piece of information, you must select 'True' at the exemption question and **not** complete the field below. If you are **not** exempt, you must select '**False**' and complete the field.

Note: You must provide the correct information required for your circumstance. Providing information that is exempt, or not providing information when it is required, means the report has not been completed correctly in the approved form, or in accordance with the instructions.

Your Public CBC reporting obligation for the reporting period is only satisfied once you have published a correct report in the approved form, suitable for publication, and we have uploaded it to data.gov.au .

Are you exempt from publishing the members of your CBC reporting group?

This question is mandatory.

This indicates whether you have been provided written notice that you have been granted a partial exemption from publishing the members of your Public CBC reporting group. A valid value is 'True' or 'False'.

If you select 'True', proceed to the question titled [Public CBC statement on approach to tax](#) as a reporting entity exempt from supplying the names of the members of the Public CBC reporting group doesn't need to provide details of the members' names.

If you select 'False', continue to the next question to provide the names of the members of your Public CBC reporting group.

Global parent entity group members

Member of your CBC reporting group

List all the members of your Public CBC reporting group in respect of the relevant reporting period. You should be able to rely on the list of members by jurisdiction included in your audited consolidated financial statement for the relevant reporting period. The list should include dormant entities.

Enter the full legal name of each member, including the reporting entity.

Statement on approach to tax

Public CBC statement on approach to tax

Are you exempt from publishing the statement on approach to tax?

This question is mandatory.

This indicates whether you have been provided written notice that you have been granted a partial exemption from publishing the statement on approach to tax. A valid value is 'True' or 'False'.

If you select 'True', omit the statement on approach to tax and proceed to [Section C: Public CBC report - Australia and specified jurisdictions](#).

If you select 'False', continue to the next question to complete the statement on approach to tax.

Statement on approach to tax

The statement on 'approach to tax' should align with GRI 207, in particular 'GRI 207-1 Approach to tax'. Your statement may:

- define how you balance tax compliance with business activities, and
- outline
 - your tax principles
 - your attitude to tax planning
 - the degree of risk the organisation is willing to accept
 - your approach to engaging with tax authorities.

When outlining your approach to regulatory compliance, you can include information on statements in your tax strategy or equivalent documents regarding your intentions with respect to the tax laws. This includes whether you aim to comply with both the letter and spirit of the law, and how your approach to tax supports your overall business objectives and sustainable development commitments in the jurisdictions in which the members of the Public CBC reporting group operate.

You may also provide examples that illustrate your approach, such as:

- the use of tax incentives
- your approach to tax havens
- transfer pricing principles
- your risk appetite related to tax.

The statement field is in free text format with up to 5,000 characters allowed. If you wish to provide further information in this field, you may include a URL to a website by typing it in text format, but not as a hyperlink.

Continue to: [Section C: Public CBC report – Australia and specified jurisdictions](#)

Return to: [Instructions to complete the Public CBC report](#)

Section C: Public CBC report – Australia and specified jurisdictions

How to complete Section C: Australia and specified jurisdictions in the Public CBC report.

Published 3 March 2026

Australia and specified jurisdictions

Section C seeks information about [Australian and specified jurisdictions](#) as outlined in [Taxation Administration \(Country by Country Reporting Jurisdictions\) Determination 2024](#), of the Public CBC reporting group for which you are submitting a Public CBC report.

You must provide the information for Australia and each specified jurisdiction in the relevant reporting period. A jurisdiction is either a state or a non-state jurisdiction in which a member of the group has operations. Where the activities of several members are within a single jurisdiction, the information for that jurisdiction must be consolidated. The jurisdictional data should represent the combined operations that those members have in that jurisdiction.

Where the Public CBC reporting group members operate in [Australian and specified jurisdictions](#), information **must** be broken down by jurisdiction. For other jurisdictions, you have 2 options for disclosure:

- **Full CBC breakdown** – you may choose to report information on a CBC basis for all jurisdictions that the Public CBC reporting group operates. If there are no stateless entities, you do not need to report any aggregated data in Section D.
- **Partial CBC breakdown** – if you only publish information on a CBC basis for [Australian and specified jurisdictions](#), you must publish information for all other jurisdictions that the Public CBC reporting group operates, on an aggregated basis in Section D.

In any case, information for entities not resident in any jurisdiction including stateless entities, should be included in the aggregated data in Section D.

Partial exemption provisions


The Public CBC reporting regime allows a 'partial exemption' in certain circumstances. A partial exemption allows an entity to be released from some of its reporting obligations for a single reporting period. This may include one or more of the following:

- excluding one or more fields of the required information
- omitting reporting for one or more specified jurisdictions.

Where no exemption has been granted from publishing the information in a particular reporting disclosure, you are required to complete that field.

If you have received written notification that you have been granted a partial exemption from publishing **all** information for Australia or a specified jurisdiction, do not complete a Section C for that jurisdiction.

Note: You must provide the correct information required for your circumstance. Providing information that is exempt, or not providing information when it is required, means the report has not been completed correctly in the approved form, or in accordance with the instructions.

Your Public CBC reporting obligation for the reporting period is only satisfied once you have published a correct report in the approved form, suitable for publication, and we have uploaded it to data.gov.au .

Public CBC Australia and specified jurisdictions report

The **Public CBC Australia and specified jurisdiction report** section of the Public CBC report includes jurisdiction-specific disclosures. This section is repeatable, up to a maximum of 350 times.

You must complete a separate Section C for Australia and a separate Section C for each specified jurisdiction in which a member of your Public CBC reporting group operates.

If you choose to report on a CBC basis for all jurisdictions in which your Public CBC reporting group members operate, you will complete a separate Section C for each jurisdiction.

Jurisdiction name

Are you exempt from publishing the jurisdiction name?

This question is mandatory.

This indicates whether you have been provided written notice that you have been granted a partial exemption from publishing the jurisdiction name. A valid value is 'True' or 'False'.

If you select 'True', omit 'the name of the jurisdiction' and proceed to the question titled [Business activities](#).

If you select 'False', continue to the next question to enter the relevant details.

The name of the jurisdiction

Enter the full **country name** corresponding to the jurisdiction covered in this section of the report. Do not use abbreviations or acronyms, for example, use 'United States of America' rather than 'USA'. Inputs in the free text format are limited to a maximum of 200 characters.

Business activities

Are you exempt from publishing a description of main business activities?

This question is mandatory.

This indicates whether you have been provided written notice that you have been granted a partial exemption from publishing the description of your main business activities in the relevant jurisdiction. A valid value is 'True' or 'False'.

If you select 'True', omit the 'description of main business activities' and proceed to the question titled [Number of employees FTE equivalent](#).

If you select 'False', continue to the next question to enter the relevant details.

A description of main business activities

Enter a description of the primary activities conducted **within** the jurisdiction by the members of the Public CBC reporting group in that jurisdiction. An appropriate industry classification code may also be specified, such as [ANZSIC](#) [↗](#), [NACE](#) [↗](#), or another widely recognised industry or business activity code.

If you use an industry classification code, provide **both** the appropriate industry classification code and a concise description of the core activities undertaken in the relevant jurisdiction. For example, [ANZSIC 7000 Computer System Design and Related Services](#) [↗](#) – XYZ Pty Ltd primarily engaged in providing IT consulting, software development, and systems integration services. Activities include designing and developing custom software, managing IT infrastructure, and offering cybersecurity and cloud computing solutions.

This free text field allows an input of maximum 4,000 characters.

Number of employees FTE equivalent

Are you exempt from publishing the number of employees, on a full-time equivalent (FTE) basis at the end of the reporting period?

This question is mandatory.

This indicates whether you have been provided written notice that you have been granted a partial exemption from publishing the number of employees, on a full-time equivalent basis at the end of the reporting period for the relevant jurisdiction. A valid value is 'True' or 'False'.

If you select 'True', omit 'the number of employees, on a full-time equivalent basis at the end of the reporting period' and proceed to the question titled [Unrelated parties revenue](#).

If you select 'False', continue to the next question to enter the relevant details.

The number of employees, on a full-time equivalent basis at the end of the reporting period

Enter the total number of full-time equivalent employees for all members of the Public CBC reporting group located in the relevant jurisdiction. This figure is based on your **year-end employee count**.

A consistent approach should be applied across all entities across the reporting period.

Where appropriate, independent contractors involved in the entity's ordinary operations may be included as employees.

The number of employees in each jurisdiction must be reported as a positive whole number.

Unrelated parties revenue

Are you exempt from publishing revenue from unrelated parties?

This question is mandatory.

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing revenue from unrelated parties for the relevant jurisdiction. A valid value is 'True' or 'False'.

If you select 'True', omit the 'revenue from unrelated parties' and proceed to the question titled [Related parties' revenue not tax resident of jurisdiction](#).

If you select 'False', continue to the next question to enter the relevant details.

Revenue from unrelated parties

Enter the total revenue earned by all members of the Public CBC reporting group that are tax residents in the relevant jurisdiction from transactions with independent parties. This includes revenue from sales of inventory and property, services, royalties, interest, premiums, and other amounts received, including extraordinary items of income and gains from investment activities. This will exclude payments from other members of the Public CBC reporting group treated as dividends in the payer's jurisdiction.

You should report the amount in whole units only, no decimals. If the amount to be reported is negative, even if the Public CBC reporting group has positive unrelated party revenue overall, the amount for the jurisdiction must be entered as a negative value, using a minus sign (-) preceding the number.

Related parties revenue not tax resident of jurisdiction

Are you exempt from publishing revenue from related parties that are not tax residents of the jurisdiction?

This question is mandatory.

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing revenue from related parties that are not tax residents of the jurisdiction. A valid value is 'True' or 'False'.

If you select 'True', omit 'revenue from related parties that are not tax residents of the jurisdiction' and proceed to the question titled [Before income tax profit or loss](#).

If you select 'False', continue to the next question to enter the relevant details.

Revenue from related parties that are not tax residents of the jurisdiction

Enter the total revenue earned by all members of the Public CBC reporting group that are tax residents in the relevant jurisdiction from transactions with related entities that are not tax residents of the same jurisdiction. This includes revenue from sales of inventory and property, services, royalties, interest, premiums, and other amounts, but excludes payments from other members of the Public CBC reporting group treated as dividends in the payer's jurisdiction.

The term 'related parties' is defined as 'associate enterprises' in the BEPS Action 13 Guidance.

You should report the amount in whole units only, no decimals. If the amount to be reported is negative, it must be entered as negative value, using a minus sign (-) preceding the number.

Before income tax profit or loss

Enter the sum of the profit or loss before income tax for members' operations in the relevant jurisdiction. The profit or loss before income tax should include all extraordinary income and expense items but

exclude payments from other Public CBC reporting group members treated as dividends in the payer's jurisdiction. You should report the amount in whole units, no decimals.

Report either a profit or a loss, however, a value '0' is required in the other field to ensure that there is no error when submitting the form. For example, if the net position reflects a loss rather than a profit, enter a value '0' in the **Profit before income tax** field to ensure that there is no error when submitting the form.

The response for **Before income tax profit** or **Before income tax loss** should reflect the members jurisdictional position for the reporting period.

Before income tax profit

Are you exempt from publishing the profit before income tax?

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing your profit before income tax for the relevant jurisdiction. A valid value is 'True' or 'False'.

If you select 'True', omit 'profit before income tax' and proceed to the question titled [Before income tax loss](#).

If you select 'False', continue to the next question to enter the relevant details.

Profit before income tax

Enter the net position reflecting a profit before income tax value in this field.

Before income tax loss

Are you exempt from publishing the loss before income tax?

This indicates whether you have been provided written notification that you have been granted a partial exemption from your loss before income tax for the relevant jurisdiction. A valid value is 'True' or 'False'.

If you select 'True', proceed to the question titled [Post reporting period book value of tangible assets](#).

If you select 'False', continue to the next question to enter the relevant details.

Loss before income tax

Enter the net position reflecting a loss before income tax value in this field.

Post reporting period book value of tangible assets

Are you exempt from publishing book value at the end of the reporting period of tangible assets, other than cash and cash equivalents?

This question is mandatory.

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing the sum of book values at the end of the reporting period of tangible assets, other than cash and cash equivalents for members' operations for the relevant jurisdiction. A valid value is 'True' or 'False'.

If you select 'True', omit 'book value at the end of the reporting period of tangible assets' and proceed to the question titled [Income tax paid](#). Tangible assets exclude cash or cash equivalents, intangibles, and financial assets.

If you select 'False', continue to the next question to enter the relevant details.

Book value at the end of the reporting period of tangible assets, other than cash and cash equivalents

Enter the total net book value of tangible assets for all members' operations in the relevant jurisdiction. Tangible assets exclude cash or cash equivalents, intangibles, and financial assets.

For permanent establishments or branches, report assets based on the jurisdiction in which the establishment is located.

Income tax paid

Are you exempt from publishing Income tax paid, on a cash basis?

This question is mandatory.

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing your income tax paid, on a cash basis for the relevant jurisdiction. A valid value is 'True' or 'False'.

If you select 'True', omit 'income tax paid, on a cash basis' and proceed to the question titled [Income tax accrued](#).

If you select 'False', continue to the next question to enter the relevant details.

Income tax paid, on a cash basis

Enter the amount of income tax paid on a cash basis, which is to be calculated as the amount of income tax paid during the relevant reporting period by all members of the Public CBC reporting group in that jurisdiction.

Taxes paid should include cash taxes paid to both the resident and other jurisdictions and must reflect not only advance payments for the current reporting period's tax obligations but also the payments for the previous year's tax obligations.

This also includes withholding taxes paid by other entities, associated or independent on payments to the member. For example, if Company A, resident in Jurisdiction A, earns interest in Jurisdiction B, the tax withheld in Jurisdiction B should be included in Company A's reported amount. Company A may presume, in the absence of knowledge to the contrary, that tax was appropriately withheld and paid by the relevant entity.

If there is a net refund or if refunds exceed payments in the same reporting period, report the total refund as a negative value, using the minus sign (-) preceding the number.

Income tax accrued

Are you exempt from publishing the income tax accrued, current year?

This question is mandatory.

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing the income tax accrued, current year for the relevant jurisdiction. A valid value is 'True' or 'False'.

If you select 'True', omit 'income tax accrued' and proceed to the question titled. [Reason for difference between income tax accrued and profit or loss before income tax multiplied by income tax rate.](#)

If you select 'False', continue to the next question to enter the relevant details.

Income tax accrued, current year

Enter the amount of income tax accrued for the reporting period. This amount should include the current tax expenses, for example, based on preliminary tax assessment accrued on taxable profit or losses by all members of the Public CBC reporting group in that jurisdiction. It does not include deferred taxes or provisions for uncertain tax liabilities. This figure should represent the tax expenses for the reporting period regardless of whether the tax has actually been paid.

If the jurisdiction reflects an overall tax expense report the 'income tax accrued' amount as positive value. If it results in an overall tax credit, report the amount as a negative value, using the minus sign (-) preceding the number.

Reason for difference between income tax accrued and profit or loss before income tax multiplied by income tax rate

Are you exempt from publishing the reasons for the difference between income tax accrued (current year), and the amount of income tax due if the income tax rate applicable to the jurisdiction were applied to profit and loss before income tax?

This question is mandatory.

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing your

reason for the difference between income tax accrued (current year) and the amount of income tax due if the income tax rate applicable to the jurisdiction were applied to profit and loss before income tax, for the relevant jurisdiction. A valid value is 'True' or 'False'.

If you select 'True', omit 'the reasons for the difference between income tax accrued (current year) and the amount of income tax due if the income tax rate applicable to the jurisdiction were applied to profit and loss before income tax' and proceed to the question titled [Currency used in calculation](#).

If you select 'False', continue to the next question to enter the relevant details.

The reasons for the difference between income tax accrued (current year) and the amount of income tax due if the income tax rate applicable to the jurisdiction were applied to profit and loss before income tax.

When reporting the difference between income tax accrued and the amount payable for a jurisdiction, provide an explanation to account for any material discrepancies between the current year income tax accrued and the income tax actually payable or paid by all members of the Public CBC reporting group for the reporting period. The explanation may include reasons such as timing differences, tax reliefs, allowances, incentives or any special tax provisions where members of the Public CBC reporting group in the relevant jurisdiction benefited.

This free text field allows an input of maximum 4,000 characters.

Currency used in calculation

Are you exempt from publishing the currency used in calculating and presenting the jurisdiction information?

This question is mandatory.

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing the currency used in calculating and presenting the information for the relevant jurisdiction. A valid value is 'True' or 'False'.

If you select 'True', omit 'the currency used in calculating and presenting the above information and proceed to the question titled [Section D: Public CBC report - rest of the world aggregated information](#).

If you select 'False', continue to the next question to enter the relevant details.

The currency used in calculating and presenting the information for the jurisdiction

Enter the currency used to report the information for the relevant jurisdiction. For example, if the data is presented in Australian currency, state 'Australian dollars'. There should be a single reporting currency, usually the currency used in the consolidated financial statements. If it is necessary to translate an amount appearing in the audited consolidated financial statements to the currency used to report the above information, it must be translated at the average exchange rate for the year.

Continue to: [Section D: Public CBC report - rest of the world aggregated information](#)

Return to: [Instructions to complete the Public CBC report](#)

QC 106194

Section D: Public CBC report – rest of the world aggregated information

How to complete Section D: rest of the world (aggregated information) in the Public CBC report.

Published 3 March 2026

Rest of world, aggregated Information

Section D seeks aggregated information regarding the jurisdictions in which the Public CBC reporting group operates that have not been disclosed individually in Section C.

Amounts should be added for a cumulative total, and positive and negative amounts should 'net off' if applicable.

If the reporting entity chooses to disclose information on a CBC basis for all jurisdictions in which the Public CBC reporting group operates, no aggregated information disclosure is required. However, if you report on a CBC basis only for [Australian and specified jurisdictions](#), then you must publish aggregated information for **all other jurisdictions**.

Information relating to a Public CBC reporting group entity that is not considered tax resident in any jurisdiction should also be included in the aggregated reporting in this section.

Public CBC rest of the world aggregated information report


Partial exemption provisions

The Public CBC reporting regime allows a partial exemption in certain circumstances from the aggregated information report. If you have been provided written notification that you have been granted a partial exemption from publishing some of your reporting obligations for a reporting period, do not include the exempt information in your aggregated information. This may include either:

- excluding one or more fields of the required information, or
- omitting reporting aggregated information for jurisdictions not listed in Section C.

Where you do not have written notification that you have been granted an exemption from publishing the information in a particular reporting field, you must complete that field.

Note: You must provide the correct information required for your circumstance. Providing information that is exempt, or not providing information when it is required, means the report has not been completed correctly in the approved form, or in accordance with the instructions.

Your Public CBC reporting obligation for the reporting period is only satisfied once you have published a correct report in the approved form, ready for publication and we have uploaded it to data.gov.au .

Business activities aggregated information

Are you exempt from publishing a description of main business activities?



This question is mandatory.

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing, on an aggregated basis, the description of main business activities, on an aggregated basis, for all other jurisdictions. A valid value is 'True' or 'False'.

If you select 'True', proceed to the question titled [Number of employees FTE equivalent aggregated information](#).

If you select 'False', continue to the next question to enter the relevant details.

A description of main business activities

Enter a consolidated summary of the primary activities of all members of the Public CBC reporting group in jurisdictions not listed in Section C of the report. An appropriate industry classification code may also be specified, such as: [ANZSIC](#) , [NACE](#) , or another widely recognised industry or business activity code.

If you use an industry classification code, provide **both** the appropriate industry classification code and a concise description of the core activities undertaken across the aggregated jurisdictions.

This free text field allows an input of maximum 4,000 characters.

Number of employees FTE equivalent aggregated information

Are you exempt from publishing the number of employees, on a full-time equivalent basis at the end of the reporting period?

This question is mandatory.

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing, on an aggregated basis, the number of employees, on a full-time equivalent basis at the end of the reporting period across all other jurisdictions. A valid value is 'True' or 'False'.

If you select 'True', proceed to the question titled [Unrelated parties revenue aggregated information](#).

If you select 'False', continue to the next question to enter the relevant details.

The number of employees, on a full-time equivalent basis at the end of the reporting period

Enter the total aggregated number of full-time equivalent employees of all members of the Public CBC reporting group in jurisdictions not listed in Section C of the report. This figure is based on your **year-end employee count**.

A consistent approach should be applied across all entities across the reporting period.

Where appropriate, independent contractors involved in the entity's ordinary operations may be included as employees.

The number of employees from jurisdiction reporting on aggregated basis must be reported as a positive whole number.

Unrelated parties revenue aggregated information

Are you exempt from publishing revenue from unrelated parties?

This question is mandatory.

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing, on an aggregated basis, the revenue from unrelated parties across all other jurisdictions. A valid value is 'True' or 'False'.

If you select 'True', proceed to the question titled [Related parties' revenue not tax resident of jurisdiction aggregated information](#).

If you select 'False', continue to the next question to enter the relevant details.

Revenue from unrelated parties

Enter the total aggregated revenue earned by all members of the Public CBC reporting group that are tax residents of jurisdictions not listed in Section C of the report, from transactions with independent parties. This includes revenue from sales of inventory and property, services, royalties, interest, premiums, and other amounts received, including extraordinary items of income and gains from investment activities. This will exclude payments from other Public CBC reporting group members treated as dividends in the payer's jurisdiction.

You should report the amount in whole units only, no decimals. If the amount to be reported is negative, even if the Public CBC reporting group has positive unrelated party revenue overall, it must be entered as negative value, using a minus sign (-) preceding the number.

Related parties revenue not tax resident of jurisdiction aggregated information

Are you exempt from publishing revenue from related parties that are not tax residents of the jurisdiction?

This question is mandatory.

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing, on an aggregated basis, the revenue from related parties that are not tax resident of the jurisdiction, across all other jurisdictions. A valid value is 'True' or 'False'.

If you select 'True', proceed to the question titled [Before income tax profit or loss aggregated information](#).

If you select 'False', continue to the next question to enter the relevant details.

Revenue from related parties that are not tax residents of the jurisdiction

Enter the total aggregated revenue earned by all members of the Public CBC reporting group that are tax residents of jurisdictions not listed in Section C from transactions with related parties that are not tax residents of the same jurisdiction. This includes revenue from sales of inventory and property, services, royalties, interest, premiums, and other amounts, but excludes payments from other Public CBC reporting group members treated as dividends in the payer's jurisdiction.

The term 'related parties' is defined as 'associate enterprises' in the BEPS Action 13 Guidance.

You should report the amount in whole units only, no decimals. If the amount to be reported is negative, it must be entered as negative value, using a minus sign (-) preceding the number.

Before income tax profit or loss aggregated information

Enter the sum of the profit or loss before income tax for members' operations in jurisdictions not listed Section C of the report. The profit or loss before income tax should include all extraordinary income and expense items but exclude payments from other Public CBC reporting group members treated as dividends in the payer's jurisdiction. You should report the amount in whole units, no decimals.

Report either a profit or a loss. However, a value '0' is required in the other field to ensure that there is no error when submitting the form. For example, if the net position reflects a loss rather than a profit, enter a value '0' in the **Profit before income tax** field to ensure that there is no error when submitting the form.

The response for **Before income tax profit** or **Before income tax loss** should reflect the members aggregated jurisdictional position for the reporting period.

Before income tax profit aggregated information

Are you exempt from publishing your entity's profit before income tax?

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing, on an aggregated basis, your profit before income tax across all other jurisdictions. A valid value is 'True' or 'False'.

If you select 'True', proceed to the question titled [Before income tax loss aggregated information](#).

If you select 'False', continue to the next question to enter the relevant details.

Profit before income tax

Enter the net position reflecting a profit before income tax value in this field.

Before income tax loss aggregated information

Are you exempt from publishing your entity's loss before income tax?

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing, on an aggregated basis, your loss before income tax across all other jurisdictions. A valid value is 'True' or 'False'.

If you select 'True', proceed to the question titled [Post reporting period book value of tangible assets aggregated information](#).

If you select 'False', continue to the next question to enter the relevant details.

Loss before income tax

Enter the net position reflecting a loss before income tax value in this field.

Post reporting period book value of tangible assets aggregated information

Are you exempt from publishing the book value at the end of the reporting period of tangible assets, other than cash and cash equivalents?

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing, on an aggregated basis, the book value at the end of the reporting period of tangible assets, other than cash and cash equivalents, across all other jurisdictions. A valid value is 'True' or 'False'.

If you select 'True', proceed to the question titled [Income tax paid aggregated information](#).

If you select 'False', continue to the next question to enter the relevant details.

Book value at the end of the reporting period of tangible assets, other than cash and cash equivalents

Enter the total aggregated net book value of tangible assets for all members of the Public CBC reporting group in jurisdictions not listed in Section C of the report. Tangible assets exclude cash or cash equivalents, intangibles, and financial assets.

For permanent establishments or branches, report assets based on the jurisdiction in which the establishment is located.

Income tax paid aggregated information

Are you exempt from publishing the Income tax paid, on a cash basis?

This indicates whether the reporting entity has been provided written notification that it has been granted a partial exemption from publishing, on an aggregated basis, the income tax paid, on a cash basis across all other jurisdictions. A valid value is 'True' or 'False'.

If you select 'True', proceed to the question titled [Income tax accrued aggregated information](#).

If you select 'False', continue to the next question to enter the relevant details.

Income tax paid, on a cash basis

Enter the total aggregated amount of income tax paid on a cash basis, which is to be calculated as the amount of income tax paid during the

relevant reporting period by all members of the Public CBC reporting group operates in jurisdictions not listed in Section C of the report.

Taxes paid should include cash taxes paid by a member to both the resident and other jurisdictions and must reflect not only advance payments for the current reporting period's tax obligations but also the payments for the previous year's tax obligations.

This also includes withholding taxes paid by other entities, associated or independent on payments to the member.

If there is a net refund or if refunds exceed payments in the same reporting period, report the total refund amount as negative value, using the minus sign (-) preceding the number.

Income tax accrued aggregated information

Are you exempt from publishing the income tax accrued, current year?

This indicates whether the reporting entity has been provided written notification that it has been granted a partial exemption from publishing, on an aggregated basis, the Income tax accrued, current year across all other jurisdictions. A valid value is 'True' or 'False'.

If you select 'True', proceed to the question titled [Currency used in calculation aggregated information](#).

If you select 'False', continue to the next question to enter the relevant details.

Income tax accrued, current year

Enter the total aggregated amount of income tax accrued for the reporting period. This amount should include the current tax expenses, for example, based on preliminary tax assessment accrued on taxable profit or losses by all members of the Public CBC reporting group operating in jurisdictions not listed in Section C of the report. It does not include deferred taxes or provisions for uncertain tax liabilities. This figure should represent the tax expenses for the reporting period regardless of whether the tax has actually been paid.

If the aggregated amount reflects an overall tax expense, report the 'income tax accrued' amount as positive value. If it results in an overall tax credit, report the amount as a negative value, using the minus sign (-) preceding the number.

Currency used in calculation aggregated information

Are you exempt from publishing the currency used in calculating and presenting the aggregated information?

This indicates whether you have been provided written notification that you have been granted a partial exemption from publishing, on an aggregated basis, the currency used in calculating and presenting the aggregated information across all other jurisdictions. A valid value is 'True' or 'False'.

If you select 'True', no further information is required to be reported.

If you select 'False', continue to the next question to enter the relevant details.

The currency used in calculating and presenting the above information

Enter the currency used to report the aggregated information in Section D. For example, if the data is presented in American currency, state 'US dollars'. If it is necessary to translate an amount appearing in the audited consolidated financial statements to the currency used to report the above information, it must be translated at the average exchange rate for the year.

Continue to: [Section E: Submitting your Public CBC report](#)

Return to: [Public country-by-country - Instructions to complete the report](#)


Section E: Submitting your Public CBC report

How to complete Section E: submitting your Public CBC report.

Published 3 March 2026

Public CBC XML schema file

Your Public CBC report must be prepared and published using the approved form, which is in the XML format. Your XML file must conform to the structure, rules and data types defined in the ATO-developed XML Schema.

You can download the schema from [Public Country-by-Country reporting 2025 specification v2.0](#) .

If you are using a digital service provider (DSP), contact them to confirm whether their software has functionality for preparing and submitting the Public CBC report to us in the approved form.

How to give the Public CBC report to us



You must submit your Public CBC report electronically using the approved XML file generated by your business management software or through your DSP to PublicCBCreports@ato.gov.au. Each email must include only one attachment, that is the XML file, or the submission cannot be validated.


Paper submission of the Public CBC report will **not** be accepted.


When you give us your Public CBC report via the designated email channel, you will receive a confirmation message. This will indicate that your report has been **successfully received** and that it will be subject to further validation to ensure it complies with the XML Schema requirements.

Outcome of Public CBC report submission

Once we have validated and processed your published Public CBC report, you'll receive a further email with the confirmation of the outcome. The email will either:

- confirm that we have received your submission and are preparing your report for upload to data.gov.au . We may contact you during the publication preparation process if needed, or
- advise that your report cannot be uploaded to data.gov.au , including details of any errors or omissions. These may include incorrect formatting, inaccurate entity information, irrelevant content in the free text fields, failure to follow our XML Schema, providing information that is exempt or failing to provide information that is required. You'll need to correct the issues and re-publish the corrected report.

Note: Your Public CBC reporting obligation for the reporting period is only satisfied once you have provided a complete report, suitable for publication and we have uploaded it to data.gov.au .

See more on what information is uploaded to data.gov.au  at [Public CBC information to be reported](#).

Continue to: [Section F: Correcting your Public CBC report](#)

Return to: [Public country-by-country - Instructions to complete the report](#)

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Section F: Correcting your Public CBC report

How to make amendments to your Public CBC report and correct material errors.

Published 3 March 2026

Amending material errors

Material errors must be corrected **within 28 days** of the reporting entity becoming aware of the error. Whether an error is material is a matter of professional judgment. The relevant accounting standard must be used to determine whether an error in an item, or an aggregate of items is material and must be corrected.

An error is material if not correcting it means information is omitted, misstated, or obscured where this could be reasonably expected to influence the fair presentation of your Public CBC report.

Amending non-material errors

You may choose to lodge an amendment to your public CBC report to correct non-material errors. The entity may choose to rectify the non-material error by publishing the Public CBC report in the approved form again with the corrected information and using the same Public CBC reporting submission process.

Amending your Public CBC report

To amend your Public CBC report, complete the approved form again with the corrected information and publish it using the same Public CBC reporting submission process. The amended report will replace the original report published. You must complete all fields in the amended Public CBC report, including fields that have not been changed.

Questions on amendments

If you have any questions regarding amendments to your Public CBC report, contact your digital service provider in the first instance. These providers have developed their software in alignment with the ATO XML Schema specifications and are best positioned to assist with the technical aspect behind the approved form.

You can also contact the ATO for assistance at PublicCBC@ato.gov.au.

Return to: [Public country-by-country - Instructions to complete the report](#)

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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