



Country by Country (CBC) request form

How to complete this form

Read the instructions on [Country-by-country request](#) to complete this form.

Ensure you are completing this form using Adobe Acrobat Reader.

You must type all responses. Do not complete this form by hand.

You must answer all questions marked with an asterisk (*).

Email your completed form to CBCReporting@ato.gov.au

For questions about completing or lodging this form, email CBCReporting@ato.gov.au

Important

To avoid processing errors **DO NOT USE**:

- The **Print**, **Print to PDF**, **Save as PDF**, or **Export to PDF** options. Only save the form using either the **Save** or **Save As** options.
- Third-party applications to convert, process, or resave the form.

Section A: Your details

1 Your name

2 Position

3 Registered Agent Number (if applicable)

- !** If you are not listed as the authorised representative of the relevant entity, you will need to demonstrate that you are authorised to make a request on its behalf prior to submitting your request. For more information, see [Primary contact and authorised contacts](#).

We may need to contact you in relation to your request, please provide your preferred contact details.

4 Contact phone number

5 Contact email

Section B: **CBC reporting entity details**

6 Legal name of the requesting entity

7 Identifier for the requesting entity (select at least one)

Australian business number (ABN)

Tax file number (TFN)

Tax identification number (TIN)

8 Is the requesting entity the CBC reporting parent?

Yes ☐

No ☐ Provide details of the current CBC reporting parent

Legal name of the entity

Identifier (select at least one):

ABN

TFN

TIN

Country code

9 Does any entity have significant influence, ownership or control of the CBC reporting parent?

No ☐

Yes ☐ Explain why these entities are not the CBC reporting parent?

Refer to [Country-by-country request](#) for examples of how to respond to this question

10 Who does this request apply to?

☐ Requesting entity only

☐ All members of the Australian income tax consolidated group headed by the above entity

☐ Entities listed in Appendix 1 (attach with request)

Section C: **Extension to lodge**

Overview

CBC reporting statements must be lodged within 12 months after the end of the income year to which the statements relate. The end date of the income year will be either 30 June or the balance date of the substituted accounting period.

You may request an extension of time to lodge one or more CBC reporting statements by outlining below your circumstances and reasons for requesting the extension.

In making such a request, entities should be aware that we are obliged to automatically exchange the CBC report for a group within 3 months of the initial due date for lodgment.

Refer to [Administrative matters](#) for further information on lodgment conditions.

11 Form type

- ☐ CBC Report
- ☐ CBC Master File
- ☐ CBC Local File

12 End date of reporting period for which you are seeking an extension

Day / Month / Year
 / /

13 New due date for lodgment

Day / Month / Year
 / /

14 What prevents lodgment by the due date?

We expect taxpayers to meet their tax obligations on time. Explain:

- what circumstances or events impact the ability to lodge on time
- how these circumstances or events will cause the delay in lodgment.

15 Have you previously sought an extension for this period?

No ☐

Yes ☐ What was the outcome?

Section D: Lodgment exemption

Overview

In specific circumstances you may be eligible for an exemption from lodging one or more of your CBC reporting statements. We generally consider granting exemptions in 3 defined circumstances. However, we may grant an exemption in exceptional cases, taking into account matters relevant to the Commissioner's exercise of the exemptions power.

In some circumstances, you may be eligible for administrative relief without the need to request an exemption. If you qualify, we will apply the relief to you using the information you have lodged or will lodge with us. Please review the [Exemptions and administrative relief](#) guidance before applying.

Requests that are not supported by adequate evidence or are not in accordance with the exemptions framework are likely to be declined.

16 End date of reporting period/s for which you are seeking an exemption

Exemptions will typically be granted for a period of one year. If you require consideration for additional periods please provide evidence to justify your future obligation position.

Day / Month / Year
□□ / □□ / □□□□

Day / Month / Year
□□ / □□ / □□□□

Day / Month / Year
□□ / □□ / □□□□

17 Available exemption categories

Exemption category

- ☐ 1. You are an Australian CBC reporting parent, or a member of a group consolidated for accounting purposes with an Australian CBC reporting parent, where the group has no foreign operations. No foreign operations means no constituent entity or permanent establishment outside Australia.
- ☐ 2. The annual global income of your foreign CBC reporting parent is A\$1 billion or more but falls below the CBC reporting foreign currency threshold in the jurisdiction of the foreign CBC reporting parent.
- ☐ 3. You were a CBC reporting entity in the preceding year due to your membership of a group of entities but left that group during the CBC reporting year due to a demerger or sale to a third party and will not be a CBC reporting entity under your new structure for the foreseeable future.
- ☐ 4. You have exceptional circumstances where granting an exemption is necessary to ensure conformity with the OECD BEPS [Action 13](#) recommendation and have substantiating evidence.

Exemption available

CBC report

CBC report

CBC report and
master file

CBC report, Master file
and/or Local file

18 Reasons for eligibility under this exemption category

19 Is the entity expected to have CBC reporting obligations for future years?

 See [CBC reporting obligations](#).

☐ Yes ☐ No

Section E: **Late Lodgment or Penalty Consideration**

Overview

Use this request option to request consideration of your late lodgment circumstances, including where you have received a failure to lodge (FTL) warning letter, or FTL penalties or interest have been applied in relation to CBC statements.

20 Lodgments and end date of period/s for which you are seeking lodgment or penalty considerations

Remission or waiver of penalties can't be considered where the related lodgment has not been received.

☐ CBC Report	Day / <td> Month / <td> Year </td></td>	Month / <td> Year </td>	Year
☐ CBC Master File	Day / <td> Month / <td> Year </td></td>	Month / <td> Year </td>	Year
☐ CBC Local File	Day / <td> Month / <td> Year </td></td>	Month / <td> Year </td>	Year

21 What prevented lodgment by the due date?

We expect taxpayers to meet their tax obligations on time. As an obligation was not lodged on time, explain:

- what circumstances or events impacted the ability to lodge on time
- how these circumstances or events caused the delay in lodgment.

22 Provide any additional supporting information

Section F: Declaration

I declare that I am the*

☐

public officer or authorised contact

☐

authorised representative

By providing my details below, 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.

Name

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name*

First given name*

Position held (e.g. public officer or authorised representative)*

Contact phone number*

Country code/area code

Phone number

Email*

Registered tax agent number (if applicable)

Date when form completed by public officer,
authorised contact or authorised representative*

Day / Month / Year
 / /

Section G: Lodging this form

Before lodging this form, confirm that:

- all mandatory (*) fields are completed
- the form is saved using **Save** or **Save As** functions only. DO NOT use Print, Print to PDF, Save as PDF, or Export to PDF functions.
- only one form is attached per email.