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## THE DEADLINE FOR SUBMISSION OF THE COUNTRY-BY-COUNTRY REPORTING FOR THE ACCOUNTING PERIOD OF 2020 VIA REVENUE ADMINISTRATION DATA TRANSFER SYSTEM (BTRANS) IS DECEMBER 31, 2021.

As mentioned in our [Bulletin no.2020/002](#), with the [“Decree Regarding the Changes in the Decree about Disguised Profit Distribution through Transfer Pricing” No.2151](#) published in the Official Gazette dated 25.2.2020 and numbered 31050, the 3-tier reporting obligation regarding the Transfer Pricing has been introduced to the Turkish Tax Legislation.

One of the obligations introduced with the Decree is the Country-by-Country Reporting (CbCR). Accordingly, the relevant report will be submitted to the Administration by the **ultimate Turkish-resident parent entity** of the multinational entity (MNE) group, which is within the scope of the CbCR obligation (consolidated group revenue is EUR 750 million or more). In the event that the ultimate parent entity is not in Turkey and there is no competent authority agreement in force regarding the sharing of CbCR information between the Administration and the country administration of the ultimate parent entity, CbCR must be submitted to the Administration by the **Turkish-resident entity of the MNE group (in case of having more than one entity in Turkey, by one entity on behalf of the others)**.

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**In this regard, taxpayers who are within this scope must submit their CbCRs for the accounting period of 2020 to the Administration via BTRANS until the end of Friday, December 31, 2021.**

[Please click](#) to see the list of countries with whom Competent Authority Agreement has been concluded on the OECD website.

CbCR should be prepared in the “XML Schema 2” format stipulated by the OECD. Please be informed that we (as BDO Turkey) provide services regarding the conversion of the CbCRs prepared in Excel format to XML Schema 2.

Kind regards.