

User guidance for completion of Country-By-Country Reporting (CbCR) notification form

PREAMBLE

The purpose of this document is to provide guidelines with respect to submission of online Country by Country Reporting (CbCR) notification on the UAE Ministry of Finance (MoF) website.

The content of the CbCR notification form and these guidelines are consistent with the content and guidance under the applicable legislation (the UAE Cabinet Resolution N 32 of 2019) as at the date of this document.

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1. Purpose

This document is designed to provide the UAE constituent entities of the MNE Groups with guidance on submission of CbCR notification using the online form (the form).

2. General comments

Please consider the following general instructions when completing the form:

- All inputs (both textual and numerical) should be in English
- Fields that are mandatory are marked with *
- Additional guidance is provided for some questions - there is a “?” mark next to corresponding fields.
- The form is designed in a way that the inserted inputs will be saved in the database for 7 days. Particularly, if you fill in part of the form the data would not disappear even after closing the browser or restarting of the computer.¹

3. Detailed guidance

3.1. Preliminary

You will need to confirm that your entity is a UAE tax resident entity that is a part of the Multinational Group with a consolidated group turnover of AED 3.15 billion or more during the preceding financial year.

If you choose “No” (meaning that the above conditions are not met for your entity) you will see a message that the CbCR requirements are not applicable to you.

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Country by Country Reporting Notification

Fields marked with * are required and must be filled out.

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Preliminary

Are you a:

- (i) UAE Tax Resident entity that is
- (ii) part of a Multinational Group (headquartered either in UAE or outside of the UAE) with a
- (iii) consolidated group turnover of AED 3.15 billion or more during the preceding financial year?

Please confirm: *

- Yes
- No

¹ Please note that in order for this function to work the following conditions need to be in place: 1) you should re-open the form from the same browser in which you started completing the form, and 2) settings of your browser should not be set to clean the filled data after closing the browser.

3.2. Section I

This Section should contain the following information on the Ultimate Parent Entity (UPE) of the MNE Group:

- **Name of the Group (this field is optional)**
- **Name of the UPE;**
- **Jurisdiction in which the UPE is a tax resident;**
- **Address of the UPE;**
If the full address is not available, at a minimum please indicate the city.
- **Identification number of the UPE.**
If the UPE is a UAE entity, please use the Trade License number, if the UPE is not a UAE entity, Tax ID is a preferable indicator. If the UPE does not have a Tax ID, VAT ID or a Trade License Number and the answer is 'None' please provide the brief explanatory comment in the field 'Reference or ID Number'.

Country by Country Reporting Notification	Section I: Details of Ultimate Parent Entity (UPE)	Section II: Details of Reporting Entity	Section III: Details of constituent entities in UAE	Section IV: Contact Details
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Country by Country Reporting Notification

Fields marked with * are required and must be filled out.

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Details of Ultimate Parent Entity (UPE)

All the required inputs in this notification form should be entered in English.

Group Name:

EXAMPLE

Name of the Group's UPE: * ?

EXAMPLE

Jurisdiction where the Group's UPE is a tax resident: *

United Arab Emirates (AE) ▼

Address of the UPE: * ?

EXAMPLE

Tax Reference/identification number of the Group's UPE:

ID type: * ?

Trade License Number ▼

Reference or ID number *

123456

3.3. Section II

This Section should contain the information on the Reporting Entity (i.e. the entity that will be submitting the CbC report on behalf of the MNE Group).

In addition, you will need to specify the start and end dates of the financial year of the reporting period for which the CbCR relates.

Please note that if you choose “**Yes**” thus confirming that the UPE is the Reporting Entity the information on the Reporting Entity will be filled automatically based on your responses for Section I.

If you choose “**No**”, meaning that the UPE is not the Reporting Entity, you will need to provide the following information on the Reporting Entity of the MNE Group:

- **Name of the Reporting Entity;**
- **Jurisdiction in which the Reporting Entity is a tax resident;**
- **Address of the Reporting Entity;**
If the full address is not available, at minimum please indicate the city.
- **Identification number of the Reporting Entity.**
If the Reporting Entity is a UAE entity, please use the Trade License number, if the Reporting Entity is not a UAE entity, Tax ID is a preferable indicator. If the Reporting Entity does not have a Tax ID, VAT ID or a Trade License Number and the answer is 'None' please provide the brief explanatory comment in the field 'Reference or ID Number'.

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Country by Country Reporting Notification

Fields marked with * are required and must be filled out. Saved 20:01:38

Details of Reporting Entity

Is the UPE the Reporting Entity? *

Yes
 No

Group Name:

Name of the Group's UPE: * ?

Jurisdiction where the Group's UPE is a tax resident: *

Address of the UPE: * ?

Tax Reference/identification number of the Group's UPE:

ID type: * ?

Reference or ID number *

Group reporting period for which the CbCR relates:

Financial year start: *

Financial year end: *

3.4. Section III

This Section should contain the following information on each constituent entity of the MNE Group that is a tax resident in the UAE:

- **Name of the entity**
- **Identification number of the entity**
If a constituent entity is a UAE entity, please use the Trade License number. If a constituent entity is not a UAE entity but is considered a UAE tax resident based on its place of effective management, Tax ID is a preferable indicator. If a constituent entity does not have a Tax ID, VAT ID or a Trade License Number please provide the brief explanatory comment in the field 'Reference or ID Number'.

One CbCR notification should be submitted to the UAE MoF listing all UAE entities of the MNE Group. To add an entity, please click **“Add new entity”**.



1 Section I: Details of Ultimate Parent Entity (UPE) Section II: Details of Reporting Entity Section III: Details of constituent entities in UAE Section IV: Contact Details Preview and submission

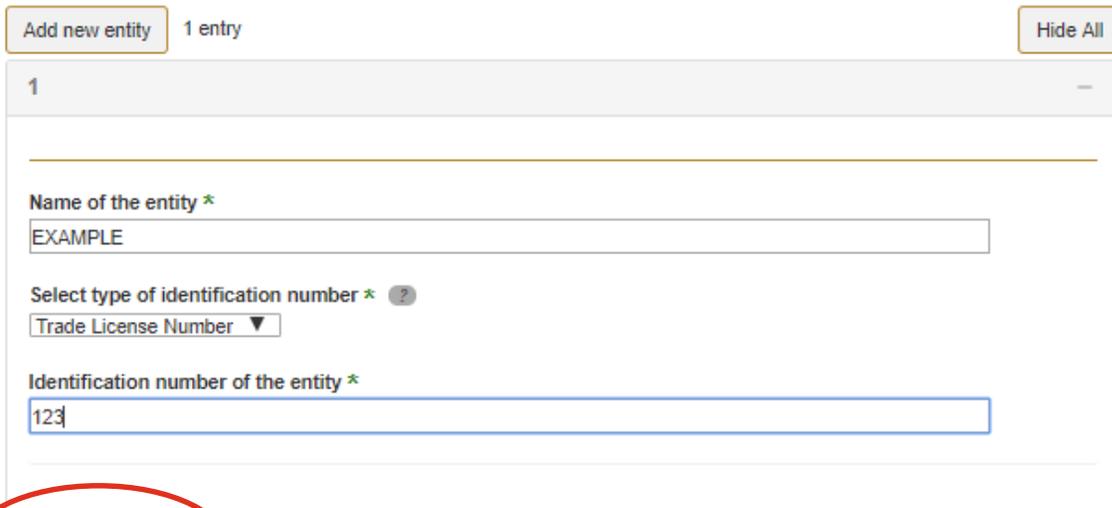
Country by Country Reporting Notification

Fields marked with * are required and must be filled out.

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Details of constituent entities in UAE

List of all Constituent Entities of the Group tax resident in the UAE: *



Add new entity 1 entry Hide All

1	
	<p>Name of the entity *</p> <input type="text" value="EXAMPLE"/>
	<p>Select type of identification number * ?</p> <input type="text" value="Trade License Number"/>
	<p>Identification number of the entity *</p> <input type="text" value="123"/>

Add new entity

3.5. Section IV

This Section should contain the following information on the constituent entity submitting the CbCR notification:

- **Name of the UAE entity filing the CbCR notification on behalf of all UAE constituent entities of the MNE Group;**
Please note that in case the UPE of the MNE Group is a UAE entity, the notification should be submitted by the UPE. In case the UPE is not a UAE entity, the entity submitting CbCR notification can be any one of the entities listed in Section III.
- **Identification number of the entity;**
- **Name of contact person;**
Please note that this should be a person that is designated by the local entity for CbCR notification filing purposes and whom the Ministry of Finance can contact in case there are questions regarding the notification submission.
- **Email address to which the confirmation of submission of notification will be sent;**
- **Contact phone number.**

1	Section I: Details of Ultimate Parent Entity (UPE)	Section II: Details of Reporting Entity	Section III: Details of constituent entities in UAE	Section IV: Contact Details	Preview and submission
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Country by Country Reporting Notification

Fields marked with * are required and must be filled out.

Contact Details

Name of the UAE entity filing the CbCR notification on behalf of all UAE constituent entities: *

EXAMPLE

Identification number of the entity:

Identification number of the entity: * ?

Trade License Number ▼

ID number:

123456

Name of contact person * ?

EXAMPLE

Email address (the confirmation of submission of notification will be sent here) *

example@example.com

Phone:

ISD Code * ?

United Arab Emirates (+971) ▼

Number: *

12345678

3.6. Preview and submission

This Section provides an opportunity to review your responses for Sections I-IV before submitting the form.

In case you noticed a mistake, you may go back to the corresponding section by clicking “**Go to page**” button on the right side of the screen.

If the information is correct, please confirm that the information is correct by ticking the box at the bottom of the page and click “**Send**”.

1

Section I: Details of Ultimate Parent Entity (UPE)

Section II: Details of Reporting Entity

Section III: Details of constituent entities in UAE

Section IV: Contact Details

Preview and submission

Country by Country Reporting Notification

Fields marked with * are required and must be filled out. Saved 23:17:09

Preview and submission:

Section I Go to page

Group Name:	EXAMPLE
Name of the Group's UPE: *	EXAMPLE
Jurisdiction where the Group's UPE is a tax resident:	United Arab Emirates (AE)
Address of the UPE: *	EXAMPLE
ID type: *	Trade License Number
Reference or ID number	123456

Go to page

Section II

Is the UPE the Reporting Entity?	Yes
Group Name:	EXAMPLE
Name of the Group's UPE: *	EXAMPLE
Jurisdiction where the Group's UPE is a tax resident:	United Arab Emirates (AE)
Address of the UPE: *	EXAMPLE
ID type: *	Trade License Number
Reference or ID number	123456

Go to page

Group reporting period for which the CbCR relates:

Financial year start:	01/01/2019
Financial year end:	31/12/2019

Go to page

Section III

List of entities

Name of the entity	EXAMPLE
Select type of identification number	Trade License Number
Identification number of the entity	123456

Go to page

Section IV

Name of the UAE entity filing the CbCR notification on behalf of all UAE constituent entities:	EXAMPLE
Identification number of the entity: *	Trade License Number
ID number:	123456
Name of contact person *	EXAMPLE
Email address (the confirmation of submission of notification will be sent here)	example@example.com
IBD Code *	United Arab Emirates (+971)
Number:	12345678

Confirm that the above information is correct *

4. What to expect next

After submission, a message would appear confirming that your CbCR notification has been received with a unique reference number being generated. A confirmation email would also be sent to the email address specified in the contact details.

The Ministry of Finance will contact you in case of any questions with regards to your CbCR notification.

If you have not received the confirmation e-mail please contact the Ministry of Finance at cbcr@mof.gov.ae identifying the unique reference number of your CbCR notification.