

# Hong Kong

## Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2018. Hong Kong also allowed MNE Groups to file a CbC report on a voluntary basis, for reporting fiscal years commencing between 1 January 2016 and 31 December 2017.

Consolidated group revenue threshold: HKD 6.8 billion

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2018/2019

## Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

## The domestic legal and administrative framework

Hong Kong confirms that its rules have not changed and continue to be applied effectively. Hong Kong continues to meet all terms of reference.

## The exchange of information framework

Hong Kong confirms that its rules have not changed and continue to be applied effectively. Hong Kong continues to meet all terms of reference.

## Appropriate use of CbC reports

Hong Kong confirms that its rules have not changed and continue to be applied effectively. Hong Kong continues to meet all terms of reference.



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