

# South Africa

## Overview of CbC reporting requirements

**South Africa has fully implemented the BEPS Action 13 (CbC reporting) minimum standard and meets all of the terms of references.**

First reporting fiscal year: Commencing on or after 1 January 2016

Consolidated group revenue threshold: ZAR 10 billion

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

Local filing required: Yes

Surrogate parent entity filing permitted: No

First review of the domestic legal framework: 2017/2018

## 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

South Africa confirms that its rules have not changed and continue to be applied effectively. South Africa continues to meet all terms of reference.<sup>1</sup>

## The exchange of information framework

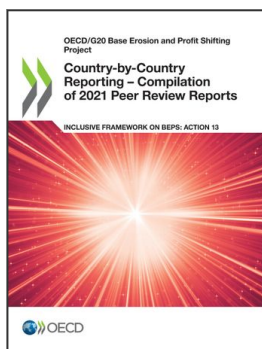
South Africa confirms that its rules have not changed and continue to be applied effectively. South Africa continues to meet all terms of reference.

## Appropriate use of CbC reports

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

## Notes

<sup>1</sup> South Africa's 2017/2018 peer review included a monitoring point for South Africa to issue an updated interpretation or clarification of the definitions of "Revenues – Unrelated Party" and "Revenues – Related Party" within a reasonable timeframe to ensure consistency with OECD guidance. South Africa has amended the relevant guidance to refer directly to definitions in OECD guidance and therefore this monitoring point is removed.



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