



## INLAND REVENUE DEPARTMENT Notice to the Taxpayers

### Filing of Country by Country Report (CbCR) of the MNE Group

As per the paragraph (e) of Regulation 6 of the Extra Ordinary Gazette Notifications No. 2217/7 dated March 02, 2021, a MNE whose total consolidated group revenue is not less than Euro 750 Million or its equivalent in Sri Lanka Rupees, is required to **file the CbCR in the prescribed format on or before March 31, 2022**, for the reporting Fiscal Year of MNE Group beginning on April 01, 2020.

CbCR should be submitted to the Commissioner, International Tax Policy, 14<sup>th</sup> floor, Inland Revenue Department manually (either a hard copy or a compact disc) or electronically to this email (itp@ird.gov.lk).

When more than one Constituent Entity in the MNE Group is required to submit the CbCR, one Constituent Entity may furnish the CbCR with the written consent of other Constituent Entities of the MNE group.

**Commissioner General of Inland Revenue**



**TAXES - FOR A BETTER FUTURE**