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FLEXI ALERT

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EXTENSION OF SUBMISSION DEADLINE FOR COUNTRY-BY-COUNTRY REPORTING OBLIGATIONS

We would like to inform you that on 15 December 2020 the Cyprus Tax Department (“CTD”) has announced that the following deadlines with respect to CbCR filing obligations in Cyprus are extended:

- Submission of Country-by-Country (“CbC”) Reports for the 2019 Reporting Fiscal Year (FY) from 31 December 2020 to 31 January 2021. This revised deadline also applies to FY2019 CbC Reports which are filed under the secondary local filing mechanism.
- Submission of CbC Notifications for the 2020 Reporting FY from 31 December 2020 to 31 January 2021. The above applies to MNE Groups with 31 December year ends.

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