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**COUNTRY-BY-COUNTRY REPORTING: INTERNATIONAL EXPERIENCE
OF IMPLEMENTATION**

Abstract. Considering the tasks set for Ukraine in frames of combating tax evasion of multinational enterprises, it is extremely important to bring the provisions of national legislation in line with international rules of tax administration. This primarily concerns the creation of institutional conditions in order to increase the financial flows transparency of multinational enterprises for tax administrations and enable them to obtain necessary information for identifying and assessing transfer pricing risks. Nowadays, more than 100 countries prepare a country-by-country report of an international group of companies, which discloses data on activities of certain enterprises in accordance with the requirements of national legislation and the unified standard of country-by-country reporting, approved by the OECD [1]. However, the analysis of domestic practice of reporting by countries of international group of companies, as well as the study of other regulations, which application allows metropolitan countries to ensure the transparent level of taxation of their multinational corporations, indicates the need for further improvement of domestic mechanisms for counteracting tax base erosion and exchange of information obtained in the framework of international exchange. This fact actualizes a chosen research topic. It is revealed that information disclosed in country-by-country reports gives the possibility for tax administrations to assess high risks of transfer pricing. In turn, the development of the mechanism for ensuring confidentiality and appropriate use of such reports will oblige taxpayers to careful adhere to transfer pricing rules and mandatory tax information exchange. The investigation of international experience in frames of implementation of uniform standards for the disclosure of information on income distribution and tax payments suggests the importance of country-by-country reporting. And identification of main trends in the field of international initiatives on issues of disclosure of income distribution information by groups of enterprises brings Ukraine closer to the consistent implementation of this approach in practice of international groups of companies.

Keywords: income, country-by-country report, multinational companies, rules of taxation.

JEL classification: H29.

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ЗВІТУВАННЯ У РОЗРІЗІ КРАЇН: МІЖНАРОДНИЙ ДОСВІД ВПРОВАДЖЕННЯ

Анотація. Враховуючи поставлені перед Україною завдання в частині боротьби з ухиленням багатонаціональними підприємствами від оподаткування, особливої актуальності набуває приведення положень національного законодавства у відповідність до міжнародних ініціатив з податкових питань. Зазначене насамперед стосується створення інституційних умов щодо посилення прозорості фінансових потоків цих підприємств для податкових адміністрацій та надання їм можливості отримувати необхідну інформацію для виявлення та оцінки ризиків трансфертного ціноутворення. Встановлено, що інформація звітів у розрізі країн забезпечує податковим адміністраціям можливість здійснювати оцінку високих ризиків трансфертного ціноутворення, а розроблення механізму забезпечення конфіденційності та відповідного використання інформації таких звітів зобов'язує платників податків ретельно дотримуватися правил трансфертного ціноутворення та обов'язкового обміну податковою інформацією. Вивчення міжнародного досвіду в частині впровадження уніфікованих стандартів щодо розкриття інформації про розподіл доходів та сплату податків дає змогу стверджувати про важливість звітування у розрізі країн. Визначення головних трендів у сфері інтернаціональних ініціатив з питань розкриття групами підприємств інформації про розподіл доходу наближає Україну до послідовного впровадження вказаного підходу в практику роботи міжнародних груп компаній.

Ключові слова: прибуток, звіт у розрізі країн, багатонаціональні підприємства, правила оподаткування.

Табл. 3. Літ. 17.

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МЕЖСТРАНОВАЯ ОТЧЕТНОСТЬ: МЕЖДУНАРОДНЫЙ ОПЫТ ВНЕДРЕНИЯ

Аннотация. Учитывая поставленные перед Украиной задачи в части борьбы с уклонением многонациональными предприятиями от налогообложения, особую актуальность приобретает приведение положений национального законодательства в соответствие с международными инициативами по налоговым вопросам. Это прежде всего касается создания институциональных условий для усиления прозрачности финансовых потоков данных предприятий для налоговых администраций и предоставления им возможности получать необходимую информацию для выявления и оценки рисков трансфертного ценообразования. Установлено, что информация отчетов в разрезе стран обеспечивает налоговым администрациям возможность осуществлять оценку высоких рисков трансфертного ценообразования, а разработка механизма обеспечения конфиденциальности и соответствующего использования информации таких отчетов обяжет налогоплательщиков тщательно соблюдать правила трансфертного ценообразования и обязательного обмена налоговой информацией. Изучение международного опыта в части внедрения унифицированных стандартов раскрытия информации о распределении доходов и налогов позволяет ут-

верждать о важности отчетности в разрезе стран. Определение главных трендов в сфере интернациональных инициатив по вопросам раскрытия группами предприятий информации о распределении дохода приближает Украину к последовательному внедрения указанного подхода в практику.

Ключевые слова: прибыль, межстрановая отчетность, многонациональные предприятия, правила налогообложения.

Considering the need for increasing investment attractiveness and maintaining the confidence of international companies in doing business in Ukraine, our country should align its legislation with international rules of tax administration that are straightforward to combating multinational tax evasion. It concerns the creation of institutional conditions of increasing transparency of financial flows of multinational enterprises for tax administrations and their provision with relevant information in order to assess and study risks of transfer pricing.

Nowadays, more than 100 countries prepare country-by-country reports and disclose data in accordance with the requirements of national legislation and a unified country-by-country reporting standard approved by the OECD [1]. However, there is a need for the development of a mechanism of further combating the tax base erosion and ensuring the exchange of obtained information. Thus, there is necessity of scientific substantiation of improvement of Ukrainian legislation in the field of international exchange of information for tax purposes and preparation of draft regulations in the field of country-by-country reporting. Mentioned above determines the relevance of the research.

The purpose of the research is to analyze international experience of implementation of country-by-country reporting by international groups of companies in order to apply it in Ukraine and to develop the mechanism of ensuring confidentiality and appropriate use of such reports.

In addition to the study of international experience, the solution of this problem also requires the development of uniform requirements for the disclosure of information on income distribution and taxes paid in different countries by international groups of companies. Thus, such economist as Yana Oliynyk has disclosed current domestic legislation trends on implementation of country-by-country reporting by international groups of companies [2]. Liudmyla Lovinska has published recommendations on implementation of a three-level model of transfer pricing documentation and the approach to implementation of the BEPS action plan in Ukraine, which directly relates to regulation of processes of studying issues and methodological and practical approach to the determination of a general model of tax planning [3]. Anzhelika Krutova and Oksana Nesterenko investigated potential users of country-by-country report's information: "...companies that conduct controlled transactions, in addition to the currently mandatory report on controlled transactions (local file), will have to notify the fiscal service on participation in the international group. This, in turn, involves mandatory submission of global documentation (master file), which contains the analysis of key transactions, financing mechanisms and distribution of financial flows in the group, financial reporting, as well as country-by-country report" [4].

However, these aspects need further research to establish “tax rules” for international groups of companies that submit country-by-country reports in frames of transfer pricing. And country-by-country report information will allow tax administrations to assess high risks of transfer pricing and other BEPS-related risks.

Methodology and research methods are based on combination of general scientific methods (induction, deduction, analysis, synthesis), methods of comparison (expert assessments, associations and analogies) and empirical approach (trial and error method). At the same time, the analysis of the tax institution development indicates that the empirical approach (taking into account well-known integrated approaches) prevails and is more likely to rely on common in the professional environment indicators of financial security and indicators of economic stability.

The globalization of the world economy requires member countries of international groups of companies to oblige taxpayers to strictly adhere to the rules of transfer pricing and mandatory exchange of tax information. This will provide tax administrations with access to the information they need to assess the risk of transfer pricing in order to make an informed decision about the need for auditing. It is essential that tax administrations would be able to obtain (or make inquiries on a timely basis) all additional information for a comprehensive audit following the decision to conduct such an audit.

There are a number of international organizations in the world whose goal is to develop unified regulations and requirements for the disclosure of necessary information on income distribution and taxes paid in different countries. The purpose of these requirements and tax rules is to avoid double taxation and “erosion” of profit. Table 1 summarizes international initiatives and current documents on relevant issues, setting out rules that allow metropolitan countries to ensure a transparent level of taxation for their multinational corporations, even if they have legitimately concentrated part of their profits in a low-tax jurisdiction.

As can be seen in the table, countries of the world control tax information disclosure of taxpayers of international groups of companies and provide access to information of financial nature by means of rapid exchange of data. Ukraine, when joining an agreement or program, is obliged to study the experience of member countries and take into account its own realities of tax legislation.

It is important to consider main problems experienced by some countries during the process of “streamlining” transfer pricing and tax administration of multinational companies. For example, the GILTI tax was implemented in the USA in 2017, which is broadly similar to the global minimum tax (proposed by the OECD, and the USA is a signatory to this convention). The effective GILTI rate is currently 13.125% and will be raised to 16.4% in 2026. There are no exceptions for the use of GILTI in the form of international groups with a turnover less than € 750 million. Potentially, GILTI could be qualified as an acceptable replacement for the global minimum tax for the USA. But it is still unknown how these two taxes will interact and whether this will require a change in legislation [7].

Table 1. International initiatives on ensuring tax transparency

Document	Participants	Basic provisions	Action	Field of implementation
Convention of mutual administrative assistance in tax matters (OECD) [5]	On 01.12.2020 141 countries (Ukraine since 17.12.2008)	- exchange of tax information; - conducting tax audits simultaneously; - participation in foreign tax audits; - assistance in collecting taxes; - exchange of documents	Taxes paid by companies (income tax, VAT, personal income tax and others)	Legal entities
Standard for automated information exchange (CRS for AOl)	78 countries (Ukraine has not joined)	Includes the list of established information that must be disclosed: - information on accounts; - information on financial institution where accounts were opened; - state of accounts at the beginning and at the end of the period	Large-scale, prompt exchange of information of a financial nature, which is available in a single database	Legal entities
Foreign Account Tax Compliance Act, FATCA	The USA (ratified 29.10.2019 № 229-IX) [6]	- consists of information on American taxpayers that have assets outside the United States; - monitoring the existence of accounts opened by the US taxpayers	Control over accounts in Ukrainian financial institutions of US companies that are US taxpayers and informing the US Tax Service about them	Information of foreign bank on financial state of client
EU directive on mandatory automatic exchange of information in the field of taxation CRS XML Schema	EU countries	Due Diligence rules for financial organizations: collection of data on tax resistance of clients	Mandatory implementation in national legislation of the signatory countries of the data exchange	Legal entities

Source: developed by the authors.

In November 2020, the German Federal Ministry of Finance published a guide to filing tax declarations on intellectual property rights registered in German registers. This procedure stipulates that the transfer of intellectual property rights registered in the German internal registry (German - nexus IP) may be taxed in Germany regardless of the tax residence of the payer or recipient of the license fee for intellectual property rights. The next step is to make decision on enterprises and organizations that carry out one or more relevant activities and are required to report on economic presence in accordance with the “requirements of economic presence” (Decision 57). This rule should be applied to such income as interest, royalties, rent, insurance premiums, marketing services, brokerage services and other payments made to a related party in which such income is taxed at a low tax rate. It is proposed to set a special minimum rate for such a tax.

The Ministry of Finance of the UAE has issued a notice on the requirements and deadlines for reporting in accordance with Economic Substance Regulations (ESR). The reporting portal was launched at the end of 2020. According to the updated UAE legislation on country-by-country reporting, the notification must be submitted only by the Ultimate Parent Entity (UPE) of international groups of companies headquartered in the UAE. In this regard, the message includes only information about the parent company, and not about the others in the group. It should also be noted that the deadline for the submission of the notification is no later than the last day of the financial year. Thus, in addition to re-submitting the notification for the previous year, presented in existing notification system, it is also necessary to submit an annual notification for the current year, what is not convenient for both reporting companies and regulatory authorities.

In Sydney specialists believe that some provisions of double taxation agreements need to be repealed. This is the SOR (Switch-over rule) rule, which applies to the taxation of companies with a permanent establishment abroad. For example, some of them stipulate that the profits of a company's permanent establishment abroad (as well as income from real estate abroad) are not subject to income tax in the company's country of residence. If in the country where the company is resident, income tax is low or absent, such provisions will not allow to impose income by the global minimum tax. Accordingly, the legislation of Sydney, which has a large number of such enterprises, must be changed. They believe that some costs require special tax measures - Undertaxed payment rule (UTPR). This is possible, for example, if the group's parent company or its sub-holdings are situated in low-tax jurisdictions, or in countries that do not apply SOR. In this case, the right to pay the additional tax passes to the country from which the payments are made. This right may be partially transferred to countries where such groups of companies are located that do not make direct payments to low-tax jurisdictions, but their spendings generally exceed their revenues from intragroup transactions. The mechanisms of such calculations are complex and need to be further refined [7].

Problems, mentioned above, are still being studied and analyzed. The OECD believes that they must be coordinated with other tax rules in order to avoid double taxation. And in order to reduce the administrative costs of countries the OECD proposes:

- to rely on the relevant accounting rules in order to determine the consolidated group;
- to use the accounting standards of the parent company with limited amendments for tax purposes;
- to determine the effective tax rate as a whole for companies in the group from one jurisdiction (and not for each company);
- decide on the transfer of losses to the future;
- exclude from the tax base part of the profit (percentage of costs for employees and depreciation of tangible assets), which will determine the profit from actual activities and avoid the global minimum tax;
- when calculating the effective tax rate, take into account income tax, dividend tax, reserve tax and capital tax.

Ukraine joined the OECD Forum's enhanced cooperation program in 2013, but the first steps towards tax transparency and tax information exchange were taken in 2017. A number of relevant laws have already been adopted in order to streamline the state tax system to generally accepted standards for combating aggressive tax planning, and a multilateral convention has been signed in order to implement measures to combat income erosion and tax evasion [8]. Table 2 presents the stages of implementation (according to the developed and adopted international documents) of the reporting model for all countries participating in the Extended Cooperation Program within the frames of OECD.

The analysis of initiatives and measures for implementation of international standards on the disclosure of information on income distribution and payment of taxes shows:

- main ways of implementation of reporting by countries of international group of companies by jurisdictions experience of BEPS Action 13 functioning;
- use of these reports by tax administrations;
- assessment of transfer pricing risks and ways of tax base erosion
- stages of harmonization of national rules with unified international ones;
- mechanisms of implementation of automatic exchange;
- carrying out economic and statistical analysis.

Taking into consideration unified approaches of different countries to administration of economic activity and taxes paid in different countries in alignment with existing international requirements, one can say about the importance of country-by-country reports by countries of international group of companies as a tool for identifying transfer pricing risk and other risks associated with the BEPS.

The information, disclosed in the country-by-country report, gives the opportunity to provide tax administrations with:

- sufficiently transparent level of taxation of multinational corporations;
- possibility to reduce the number of opportunities for the international groups of companies to reduce their taxes;
- capability to determine the types of indicators of tax risk.

Determination of main trends in the field of international initiatives on issues of disclosure of information on income distribution by groups of enterprises brings Ukraine closer to consistent implementation of this approach into practice of international groups of companies. And approval of new tax measures, as well as implementation of decisions (at this stage this is the implementation of action 13) and fixing at the legislative level the requirement of mandatory submission of country-by-country reports to regulatory authorities by international companies (that are located in Ukraine) is an effective approach to tax risk assessment.

Thus, the state regulation of reporting by groups of companies on income distribution, economic activity, taxes that are paid in different countries, testifies to the active process of Ukraine's implementation of a three-level approach to transfer pricing documentation through the introduction of Global Transfer Pricing Documentation (Master-file), National documentation on transfer pricing (Local

Table 2. Stages of country-by-country reporting implementation

Year of release	Name of the document	Basic provisions
September 2013	Action plan to resolve the BEPS issue	Fifteen measures have been identified in three main areas: implementation of coherence of national rules that affect international activities, strengthening the requirements of existing international standards on substance, and improving transparency and confidence
September 2014	Guide to Transfer Pricing Documentation and Country-by-Country Reporting	Regulation of the disclosure of information that is related to global distribution of income and taxes paid by the international groups of companies, together with certain indicators of the place of economic activity within the group. Includes the sample template of the country-by-country report for the international group of companies, as well as general and specific instructions for its preparation
October 2015	Transfer Pricing and Country-by-Country Reporting Documentation, Action 13 - 2015. Final Report	Development of key elements of domestic legislation that require from ultimate parent body of international group of companies to submit a country-by-country report within its jurisdiction
December 2015	Action 13: Guide to implementation of transfer pricing documentation and country-by-country reporting	Development of mechanisms of implementation for automatic exchange of country-by-country reports according to certain international agreements basing on existing international agreements (in particular, the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, the Bilateral Tax Agreement)
September 2017	Country-by-Country Reporting: A Guide to Effective Implementation	Practical recommendations for implementation in countries of country-by-country reporting, obligatory and optional for jurisdictions elements of system of submission and usage of country-by-country reports. Includes elements of effective operational base for submission and exchange by country-by-country reports
November 2017	Guidance on the appropriate use of information contained in country-by-country reports	The document includes instructions on steps that can be used by jurisdictions in case of need for effective implementation of restrictions of certain usage in their national rules and ways of proper usage of information: <ul style="list-style-type: none"> • assessment of risks of transfer pricing • assessment of ways of erosion of the tax base • conduction of economic and statistical analysis
December 2017	x	The document presents the approach to effective assessment of tax risk, types of indicators of tax risk that can be determined by means of information disclosed in country-by-country reports and challenges that tax authorities may face
November 2019	Common errors made by MNEs in preparing country-by-country reports.	Interpretation of main articles of standard legislation concerning reporting in the context of countries of international groups of companies
February 2020	Public consultation document: Review of Country-by-Country Reporting (BEPS Action 13)	Contains general topics on implementation and functioning BEPS Action 13, including experience of international groups of companies on implementation of country-by-country reports by jurisdictions, usage of country-by-country reports by tax administrations and other aspects of BEPS Action 13
February 2021	International Compliance Assurance Programme - Handbook for tax administrations and international groups of companies	A program for a multilateral process of corporate risk assessment and assurance was designed to be an effective, efficient and coordinated approach to ensure that international groups of companies wish to participate actively, openly and fully transparently with increased tax certainty for certain of their activities and operations

Source: compiled by the authors according to [9–17].

file), Report by countries of the international group of companies (country-by-country report). This is clearly presented in table 3.

Table 3. Three-level approach to transfer pricing documentation

Nr.	Name of the document section	Contents of the document section
1	Global Transfer Pricing Documentation (Master-file)	Disclosure of standardized information that is relevant to all members of international group of companies regarding: organizational structure, description of business of international group of companies, intangible assets of international group of companies, internal financial activities of international group of companies, financial and tax position of international group of companies.
2	National documentation on transfer pricing (Local file)	Regulation of disclosure of information related to significant operations of local taxpayer in the context of: key data on local enterprise (description of business, business strategy, main competitors, etc.), information on significant categories of controlled transactions; financial information
3	Report by countries of the international group of companies (country-by-country report)	Regulation of disclosure of information that relates to global distribution of income and taxes paid by international group of companies, together with certain indicators of the place of economic activity within the frames of the group. It includes a sample template for the country-by-country report, as well as general and specific instructions for its preparation.

Source: compiled by the authors.

Attention is also paid to the development of approaches to exchange of tax information and ensuring confidentiality of usage of data obtained in frames of international exchange of information for tax purposes.

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