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About. This publication contains the User Guide for the OECD's standardised electronic format for the exchange of Country-by-Country (CbC) Reports between jurisdictions - the CbC XML Schema. The September 2017 version of the CbC XML Schema and User Guide is applicable for all exchanges until 31 December 2020, whereas the second, the new June 2019 version will be in use as from 1 February 2021.

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About. This publication contains the User Guide for the OECD's standardised electronic format for the exchange of Country-by-Country (CbC) Reports between jurisdictions - the CbC XML Schema. The CbC XML Schema is part of the OECD's work to ensure the swift and efficient implementation of the BEPS measures, endorsed by G20 Leaders as part of the final BEPS Package in November 2015.

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