



FAEI/11/MSJ/2021
30th December 2021

**Chief Executive Officer
All MOICT registered entities
All recipients
Manama
Kingdom of Bahrain**

Dear Sir / Madam,

Subject: Country-by-Country Reporting

As per Ministerial Order No. (28) of (2021) Concerning Country-by-Country Reporting (MO 23), adherent to the European Union criterion 2.2 and the Base Erosion and Profit Shifting (BEPS) Action 13 minimum standard, all entities subject to the provisions of (MO 28) are required to file their report and notification for the fiscal year end of 2021 on the International Tax Information Exchange System (ITIES) <https://ities.nbr.gov.bh>

The (MO 28) requires all constituent entities to file a notification and reporting entities to file a CBC report on behalf of their MNE group.

Entities are required to register, attain approval, and file their report and notification through the CBC report form on ITIES. **The filing period for the Country-by-Country Reporting for the fiscal year end of 2020 will be from 31st of December 2021 to 28 of February 2022.**

We urge all recipient entities to submit the CBCR within the abovementioned reporting deadline to ensure that they are in line with their CBCR reporting schedules.

For more information, entities are encouraged to refer to (MO 28) which was sent to all entities and can be found on Sijilat Portal <https://www.sijilat.bh>, in addition to the ITIES Registration process and CbC Reporting user manuals on: <https://aeoi.digimap.gg/docs/menu.html>.

Should you have any queries in respect of the matter referred to hereinafter, please do use the messaging service on ITIES, or contact the financial analysis team via the following email: es@moic.gov.bh

Yours Sincerely,

**Hassan Abdulla Alghannami
Acting Director of Companies Control**