



# TaxNewsFlash

## Transfer Pricing

No. 2017-140  
November 21, 2017

### United States: IRS update to jurisdiction status table, country-by-country reporting

The IRS today announced recently signed competent authority arrangements (CAAs) have been added as new content concerning country-by-country (CbC) reporting.

The IRS's [jurisdiction status table](#) includes recently signed CAAs for the exchange of CbC reports. The IRS's table also includes:

- Operative dates of the CAAs
- Jurisdictions that are in negotiations for a CAA, have satisfied the U.S. bilateral data safeguards and infrastructure review, and have consented to be listed

According to the IRS, CbC reporting data will be exchanged pursuant to bilateral CAAs that rely on income tax treaties, Tax Information Exchange Agreements, or the Convention on Mutual Administrative Assistance in Tax Matters that permit automatic exchanges of information.

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