

Country-by-Country (CBC) notification functionality now available on the Jersey portal

The Jersey Taxes Office AEOI portal is now able to accept CBC notifications, where an entity is required to notify us that it intends to submit a CBC report in its own name or if another member of the MNE Group will include the Jersey entity's details in its own report.

Entities intending to submit CBC notifications will need to apply for a CBC registration through the [AEOI portal](#). Once you have completed your application to register, if approved, you will receive an email notification providing you with a User ID and activation pin. The first time you log in you will be prompted to set your password.

Only one registration is required per MNE Group. When you complete the registration form in the section that asks for contact information of the Jersey Entity, use the details of the main entity in Jersey. Once the registration is complete, you can add the details of any other Jersey entity in the CBC notification tab.

Please note you can only submit CBC notifications once you have activated your CBC account.

If you already have an account on the AEOI portal that was used for FATCA and/or CRS, you will not be permitted to use this account for CBC purposes and you will be required to complete a separate application. FATCA/CRS data & CBC data is held separately and anyone who is only registered to your CBC account cannot access your FATCA / CRS report history or any data.

Any CBC and Jersey CBC reports must be submitted using the CBC reporting [XML schema](#) developed by the OECD. Guidance on the use of the schema can be obtained from the [OECD](#) website.

Questions regarding registration and reporting of CBCR in Jersey should be referred to AEOI@gov.je.

Director – International Tax
2 January 2019