## Country-by-Country Reporting (CBCR) functionality for Jersey now available

The Jersey Taxes Office AEOI portal is now open for CBC registration and reporting. CBC reports must be submitted via this portal.

Entities intending to register to use the <u>AEOI portal</u> will now see two registration options, one for FATCA and CRS and the other for CBC. 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.

Please note that only live data can be validated and uploaded to the "Live" portal. If you wish to use dummy data in the first instance to test your XML files, you may apply to register for the "Test" portal. This portal is for test data only and no live details should be used on this site.

Please note that 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 registration.

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 <u>AEOI@gov.je</u> or <u>n.moylan2@gov.je</u>.

Director – International Tax 5 December 2017