

**Annex I**  
***Common template for the report on income tax information***

**Section 1 – General information**

Name of the ultimate parent of the group / of the standalone undertaking	...
Country where the ultimate parent has its registered office	...
Financial Year – start date	...
Financial Year – end date	...
Reporting currency	...
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU (yes/no)?	...

**Specific reporting instructions:**

*The name of the ultimate parent of the group / of the standalone undertaking shall correspond to the name provided in the statutes or instruments of incorporation of the reporting undertaking to which the report on income tax information relates.*

*The reporting instructions used for tax purposes pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU take into account the OECD standards in relation to action 13 of its Action Plan on Base Erosion and Profit Shifting (BEPS).*

## Section 2 – Overview of allocation of elements on a country-by-country basis

Tax jurisdiction	Country code	Revenues	Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees	[Additional columns may be added as necessary]
1. Full name of Member State or tax jurisdiction A								
2. Full name of Member State or tax jurisdiction B								
3. ...								
All other tax jurisdictions (aggregated basis)	-							

### **Specific reporting instructions:**

*The template shall apply in all circumstances, including in the case where information is reported on the basis of the reporting instructions referred to in Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU.*

*For any additional information, as many additional columns may be added as necessary on the right hand side of the table, as shown with the example provided in the template of a column with the title “Additional columns may be added as necessary”. In such case, each column added*

*shall have an appropriate title. If no column is added, the column with the title “Additional columns may be added as necessary” shown in the template may be deleted.*

*With regard to the line with the following heading ‘All other tax jurisdictions (aggregated basis)’ where the jurisdictions disclosed line by line cover all the activities of the reporting standalone undertaking or ultimate parent undertaking, the information reported should be a zero figure or ‘nil’.*

*In the case where information is reported on the basis of the reporting instructions referred to in Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU, undertakings deemed not to be resident in any tax jurisdiction for tax purposes shall be included in the line ‘All other tax jurisdictions (aggregated basis)’.*

*Should an information be omitted in the table, this shall be reported in Section 4.*

*Unless specified otherwise, amounts shall be reported down to the unit with no scaling applied, and with an accuracy deemed appropriate by the reporting undertaking. For example, revenues of EUR 1 234 567,89 should be reported as EUR 1 234 568 (down to the unit, no scaling). With an accuracy to the nearest EUR 1 000, the amount would be reported as EUR 1 235 000.*

*Revenues in a jurisdiction should in principle be reported with positive amounts. Conversely, in the rare circumstances where there are overall negative revenues in that jurisdiction, these should be reported with negative amounts.*

*Profit before income tax in a jurisdiction should be reported with positive amounts. Conversely, where there are overall losses before tax in that jurisdiction, these should be reported with negative amounts.*

*Income tax paid on cash basis in a jurisdiction should be reported in principle with positive amounts. Conversely, where there is an overall net refund of income tax in that jurisdiction, or where refunds of income tax exceeded payments of income tax in the same financial year, income tax paid (on cash basis) should be reported with negative amounts.*

*Income tax accrued – during the course of the current year in a jurisdiction should be reported with positive amounts where this corresponds to an overall accrued tax expense in that jurisdiction. Conversely, where there is an overall accrued tax credit in that jurisdiction, the amounts should be reported with negative amounts.*

*Accumulated earnings in a jurisdiction should in principle be reported with positive amounts where there are net accumulated profits overall in that jurisdiction. Conversely, where there are overall net accumulated losses in a jurisdiction, accumulated earnings should be reported with negative amounts.*

*The number of employees in a jurisdiction should in principle be reported with positive amounts. Decimals may be shown as deemed appropriate by the reporting standalone undertaking or ultimate parent undertaking.*

### Section 3 – List of subsidiaries and activities

Member State or tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
1. Full name of Member State or tax jurisdiction A		Subsidiary a Subsidiary b Subsidiary c ....	
2. Full name of Member State or tax jurisdiction B		Subsidiary d Subsidiary e Subsidiary f ....	
3. ...	....	....	

#### **Specific reporting instructions:**

*The template in this section shall apply in all circumstances, including in the case where information is reported on the basis of the reporting instructions referred to in Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU.*

*The name of the subsidiary undertakings in the Member State or tax jurisdiction shall be disclosed for each subsidiary undertaking consolidated in the financial statements of the ultimate parent undertaking in respect of the relevant financial year, established in the Member State or in tax jurisdictions listed in the above table.*

*The 'Brief description of the nature of activities in the Member State or tax jurisdiction' shall be drawn up on the basis of Annex I of Regulation (EC) No 1893/2006 of the European Parliament and of the Council<sup>1</sup> establishing the statistical classification of economic activities NACE, taking account of the activities of the group or standalone company in the country as a whole. For instance, where taking all the activities in a given*

<sup>1</sup> Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1, ELI: <http://data.europa.eu/eli/reg/2006/1893/oj>).

country into account these cover section C and G of Annex I of Regulation (EC) No 1893/2006, the corresponding text shall be: “manufacturing / wholesale and retail trade; repair of motor vehicles and motorcycles”.

In the case where the information is drawn up on the basis of the reporting instructions referred to in Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU, the ‘Brief description of the nature of activities in the Member State or tax jurisdiction’ shall be drawn up on the basis the following list of main business activities, taking all the activities in a given country into account:

- *Research and Development*
- *Holding or Managing Intellectual Property*
- *Purchasing or Procurement*
- *Manufacturing or Production*
- *Sales, Marketing or Distribution*
- *Administrative, Management or Support Services*
- *Provision of Services to Unrelated Parties*
- *Internal Group Finance*
- *Regulated Financial Services*
- *Insurance*
- *Holding Shares or Other Equity instruments*
- *Dormant*
- *Other*

For instance: “Manufacturing or Production / Sales, Marketing or Distribution”. In the case where the activities are reported as ‘Other’, no further description is required.

#### **Section 4 – Temporarily omitted information**

Information temporarily omitted (if any) for this financial year:

.....
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Information temporarily omitted in previous financial years, which is disclosed in this financial year:

.....

**Specific reporting instructions:**

*Where information is temporarily omitted in either table laid down in section 2 or 3 in a given financial year, as and if permitted by the applicable national laws in accordance with Article 48c(6) of Directive 2013/34/EU, this shall be reported at the time of the initial omission and at the time of subsequent disclosure in the corresponding boxes in Section 4.*

*For each item temporarily omitted (if any), the description of such item as well as duly reasoned explanation regarding the reason for the omission shall be provided in the first box of this Section.*

*For information that had been omitted in a previous financial year and which is disclosed in the report on income tax information for the current financial year, the description of each item shall be provided in the second box of this Section, indicating for each item disclosed the financial year in which the information had been omitted.*

**Section 5 (non mandatory) – Explanations for material discrepancies between income tax paid and accrued**

In this box, explanations may be provided for any material discrepancies between amounts of income tax accrued during the relevant financial year and amounts of income tax paid on a cash basis as disclosed in Section 2, where applicable at group level, considering where appropriate corresponding amounts concerning previous financial years:

.....

**Specific reporting instructions:**

*This section is mentioned in this common template by reference to Article 48c(7) of Directive 2013/34/EU.*

## **Annex II**

### ***Applicable XBRL specifications***

1. Undertakings shall ensure that the Inline XBRL instance document is valid with respect to the Inline XBRL 1.1 specification and is in conformity with the XBRL Units Registry.
2. Undertakings shall provide the Inline XBRL instance document as a stand-alone XHTML file. The Inline XBRL instance document can have either a .html or .xhtml extension when submitted.
3. Undertakings shall ensure that the Inline XBRL instance document respects the marking up and filing requirements set out in Annex III.

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### **Annex III**

#### ***Marking up and filing requirements***

1. When disclosing information on currency, the ISO 4217:2015 Currency codes shall be used<sup>2</sup>.
2. When reporting information on country code, the ISO 3166-1:2020 alpha-2 country codes shall be used<sup>3</sup>.
3. When reporting information on dates, the date component should follow the ISO 8601-1:2019 date in UTC format YYYY-MM-DD<sup>4</sup>.
4. Undertakings shall identify themselves in the Inline XBRL instance document using XBRL context entity identifiers and schemes. The identifier shall be a string of characters allowing for the unique identification of the reporting entity and shall correspond to the name of the ultimate parent or standalone undertaking as disclosed in Annex I, Section 1. By way of derogation to the second sentence of this paragraph, undertakings may substitute the name with either one of the following identifiers:
  - a) a European unique identifier (EUID) as referred to in Article 16(1) of Directive (EU) 2017/1132 of the European Parliament and of the Council<sup>5</sup>,
  - b) an ISO 17442 compliant legal entity identifier, or
  - c) a tax identification number.
5. Undertakings shall ensure that the Inline XBRL instance document contains data of a single undertaking, so that all entity identifiers in contexts shall have identical content.
6. When marking up disclosures, undertakings shall use the core taxonomy element with the closest meaning to the meaning of the disclosure being marked up. Where there appears to be a choice of core taxonomy elements, issuers should select the element with the narrowest meaning and/or scope.
7. When disclosing numeric facts, undertakings shall use numeric elements listed in the core taxonomy and shall disclose exact values for such numeric facts with no scaling. Undertakings may apply any accuracy that they deem appropriate.
8. When marking up disclosures, undertakings shall use non-numeric elements listed in the core taxonomy in a way that these mark up all disclosures that match the meaning of the respective element. Undertakings shall not apply the markups only partially or selectively.
9. Undertakings shall ensure that the Inline XBRL instance document does not contain executable code.

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<sup>2</sup> <https://www.iso.org/standard/64758.html>

<sup>3</sup> <https://www.iso.org/standard/72482.html>

<sup>4</sup> <https://www.iso.org/obp/ui/en/#iso:std:iso:8601:-1:ed-1:v1:en>

<sup>5</sup> Directive (EU) 2017/1132 of the European Parliament and of the Council of 14 June 2017 relating to certain aspects of company law (codification) (OJ L 169, 30.6.2017, p. 46, ELI: <http://data.europa.eu/eli/dir/2017/1132/oj>).



**Annex IV**  
***Taxonomy elements***

**Table 1 – Legend for the element type and attributes**

<b>Data / Attribute type</b>	<b>Definition</b>
abstract	denotes a grouping element or a header
date	denotes that the element type is a date; dates are non-numeric line items
instant or duration	denotes that a monetary value or a numeric line item represents a stock (if instant) or a flow (if duration)
line items	denote elements in rows of a table
table	denotes the beginning of a structure represented by a table
text	denotes that the element type is text (a sequence of alphanumeric characters); it is used to mark up short pieces of narrative information; text elements are non-numeric line items
text block	denotes that the element type is a block of text; it is used to mark up larger pieces of information; text blocks are non-numeric line items
true/false	denotes that element type is a true or false statement; true/false statements are non-numeric line items
typed axis	denotes a dimensional property in a tabular structure, where the format for such dimensional property is defined in the taxonomy and the value of such dimensional property is provided by undertaking in report
X	denotes that the element type is monetary (a number in a declared currency); these elements are numeric line items

X.XX	denotes that element type is a decimalised value; these elements are numeric line items
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**Table 2 - List of taxonomy elements**

Element name	Element type and attributes	Label type	Label content	References
AccumulatedEarnings	X instant	Label	Accumulated earnings	Article 48c(2)(h), Directive 2013/34/EU
AccumulatedEarningsOtherTaxJurisdictions	X instant	Label	Accumulated earnings, other tax jurisdictions	Article 48c(5), Directive 2013/34/EU
ApplicationOfOptionToReportInAccordanceWithTaxationReportingInstructions	True/False	Label	Application of option to report in accordance with taxation reporting instructions	Article 48c(3), Directive 2013/34/EU
		VerboseLabel	Option to use reporting instructions referred to in Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU is applied	
Assets	X instant	Label	Tangible assets other than cash and cash equivalents	
AssetsOtherTaxJurisdictions	X instant	Label	Tangible assets other than cash and cash equivalents, other tax jurisdictions	
Capital	X instant	Label	Stated capital	

CapitalOtherTaxJurisdictions	X instant	Label	Stated capital, other tax jurisdictions	
CountryCodeOfMemberStateOrTaxJurisdiction	Text	Label	Country code of Member State or tax jurisdiction	Article 48c(5), Directive 2013/34/EU
CountryOfRegisteredOfficeOfUltimateParentUndertaking	Text	Label	Country of registered office of ultimate parent undertaking	Article 48c(5), Directive 2013/34/EU
		VerboseLabel	Country where ultimate parent has its registered office	
DateOfEndOfFinancialYear	Date	Label	Date of end of financial year	Article 48c(2)(a), Directive 2013/34/EU
DateOfStartOfFinancialYear	Date	Label	Date of start of financial year	Article 48c(2)(a), Directive 2013/34/EU
DescriptionOfNatureOfActivitiesOfSubsidiaryUndertakingsInMemberStateOrTaxJurisdictionExplanatory	Text block	Label	Description of nature of activities of subsidiary undertakings in Member State or tax jurisdiction [text block]	Article 48c(2)(b), Directive 2013/34/EU
		VerboseLabel	Brief description per country of nature of	

			activities in Member State or tax jurisdiction	
DescriptionOfNatureOfActivitiesOfSubsidiaryUndertakingsExplanatory	Text block	Label	Description of nature of activities of subsidiary undertakings [text block]	Article 48c(2)(b), Directive 2013/34/EU
DisclosureOfAdditionalInformationMandatedByNationalLawExplanatory	Text block	Label	Disclosure of additional information mandated by national law [text block]	
		TerseLabel	Additional information (as per national requirement)	
DisclosureOfAdditionalInformationMandatedByNationalLawOtherTaxJurisdictionsExplanatory	Text block	Label	Disclosure of additional information mandated by national law, other tax jurisdictions [text block]	
		TerseLabel	Additional information (as per national requirement), other tax jurisdictions	
DisclosureOfAdditionalInformationMandatedByNationalLawOtherTaxJurisdictionsExplanatory	Text block	Label	Disclosure of additional information mandated by national law, other tax jurisdictions [text block]	
DisclosureOfInformationOmittedForPreviousFinancialYearsExplanatory	Text block	Label	Disclosure of information omitted for previous financial years [text block]	Article 48c(6), Directive 2013/34/EU

DisclosureOfNamesOfSubsidiaryUndertakingsConsolidatedInFinancialStatementsOfUltimateParentUndertakingExplanatory	Text block	Label	Disclosure of names of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking [text block]	Article 48c(2)(a), Directive 2013/34/EU
		TerseLabel	Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking	
DisclosureOfTypeOfInformationOmittedExplanatory	Text block	Label	Disclosure of type of information omitted [text block]	Article 48c(6), Directive 2013/34/EU
		TerseLabel	Information omitted	
DisclosureOfTypeOfInformationOmittedOtherTaxJurisdictionsExplanatory	Text block	Label	Disclosure of type of information omitted, other tax jurisdictions [text block]	Article 48c(6), Directive 2013/34/EU
		TerseLabel	Information omitted, other tax jurisdictions	
ExplanationOfAnyMaterialDiscrepanciesBetweenIncomeTaxPaidAndAccruedAbstract		Label	Explanation of any material discrepancies between income tax paid and accrued [abstract]	

ExplanationOfAnyMaterialDiscrepanciesBetweenIncomeTaxPaidAndAccruedExplanatory	Text block	Label	Explanation of any material discrepancies between income tax paid and accrued [text block]	Article 48c(7), Directive 2013/34/EU
ExplanationOfReasonForOmissionOfInformationExplanatory	Text block	Label	Explanation of reason for omission of information [text block]	Article 48c(6), Directive 2013/34/EU
GeneralInformationAbstract		Label	General information [abstract]	
IncomeTaxAccrued	X duration	Label	Income tax accrued	Article 48c(2)(f), Directive 2013/34/EU
		VerboseLabel	Income tax accrued – current year	
IncomeTaxAccruedOtherTaxJurisdictions	X duration	Label	Income tax accrued, other tax jurisdictions	Article 48c(5), Directive 2013/34/EU
		VerboseLabel	Income tax accrued – current year, other tax jurisdictions	
IncomeTaxPaidOnCashBasis	X duration	Label	Income tax paid (on cash basis)	Article 48c(2)(g), Directive 2013/34/EU

IncomeTaxPaidOnCashBasisOtherTaxJurisdictions	X duration	Label	Income tax paid (on cash basis), other tax jurisdictions	Article 48c(5), Directive 2013/34/EU
LanguageOfReport	Text	Label	Language of report	
ListOfSubsidiariesAndActivitiesAbstract		Label	List of subsidiaries and activities [abstract]	
ListOfSubsidiariesAndActivitiesLineItems		Label	List of subsidiaries and activities [line items]	
ListOfSubsidiariesAndActivitiesTable		Label	List of subsidiaries and activities [table]	
NameOfMemberStateOrTaxJurisdictionTypedAxis	Typed axis	Label	Name of Member State or tax jurisdiction [typed axis]	Article 48c(5), Directive 2013/34/EU
NameOfSingleSubsidiaryPublishingNonEUUndertakingReport	Text	Label	Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	Article 48b (6)(b), Directive 2013/34/EU
NameOfSingleBranchPublishingNonEUUndertaking Report	Text	Label	Name and address of a single branch which has published the report on income tax information of	Article 48b (6)(b), Directive 2013/34/EU



			an undertaking that is not governed by the law of a Member State	
NameOfUltimateParentOfGroupOfStandaloneCompany	Text	Label	Name of ultimate parent of group / of standalone company	Article 48c(2)(a), Directive 2013/34/EU
		VerboseLabel	Name of ultimate parent of group / of standalone company (complete as per statutes or business register)	
NumberOfEmployees	X.XX instant	Label	Number of employees	Article 48c(2)(c), Directive 2013/34/EU
NumberOfEmployeesOtherTaxJurisdictions	X.XX instant	Label	Number of employees, other tax jurisdictions	Article 48c(5), Directive 2013/34/EU
OmittedInformationAbstract		Label	Omitted information [abstract]	
OverviewOfAllocationOfElementsOnCountrybycountryBasisAbstract		Label	Overview of allocation of elements on country-by-country basis [abstract]	
OverviewOfAllocationOfElementsOnCountrybycountryBasisAllOtherTaxJurisdictionsAggregatedBasisAbstract		Label	Overview of allocation of elements on country-by-country basis, all other tax	

			jurisdictions (aggregated basis) [abstract]	
OverviewOfAllocationOfElementsOnCountrybycountryBasisMemberStateOrTaxJurisdictionAbstract		Label	Overview of allocation of elements on country-by-country basis, Member State or tax jurisdiction [abstract]	
OverviewOfAllocationOfElementsOnCountrybycountryBasisMemberStateOrTaxJurisdictionLineItems		Label	Overview of allocation of elements on country-by-country basis, Member State or tax jurisdiction [line items]	
OverviewOfAllocationOfElementsOnCountrybycountryBasisMemberStateOrTaxJurisdictionTable		Label	Overview of allocation of elements on country-by-country basis, Member State or tax jurisdiction [table]	
ProfitLossBeforeTax	X duration	Label	Profit (loss) before tax	Article 48c(2)(e), Directive 2013/34/EU
		VerboseLabel	Profit (loss) before income tax	
ProfitLossBeforeTaxOtherTaxJurisdictions	X duration	Label	Profit (loss) before tax, other tax jurisdictions	Article 48c(5), Directive 2013/34/EU
		VerboseLabel	Profit (loss) before income tax, other tax jurisdictions	
PublicSubsidiesReceived	X duration	Label	Public subsidies received	

PublicSubsidiesReceivedOtherTaxJurisdictions	X duration	Label	Public subsidies received, other tax jurisdictions	
ReportingCurrency	Text	Label	Reporting currency	Article 48c(2)(a), and Article 48(c)8, Directive 2013/34/EU
Revenues	X duration	Label	Revenue	Article 48c(2)(d), Directive 2013/34/EU
		TerseLabel	Revenues	
RevenuesOtherTaxJurisdictions	X duration	Label	Revenue, other tax jurisdictions	Article 48c(5), Directive 2013/34/EU
		TerseLabel	Revenues, other tax jurisdictions	
RevenuesRelated	X duration	Label	Revenues from transactions with related parties	
RevenuesRelatedOtherTaxJurisdictions	X duration	Label	Revenues from transactions with related parties, other tax jurisdictions	
RevenuesUnrelated	X duration	Label	Revenues from transactions with non-related parties	

RevenuesUnrelatedOtherTaxJurisdictions	X duration	Label	Revenues from transactions with non-related parties, other tax jurisdictions	
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