



CbC Report Data Pack

Table 1 & 2 Preparation Workbook — User Guide

Every Table 1 and Table 2 data point mapped to its OECD definition, its usual source in your accounts and an automatic consistency check — in one Excel workbook.

1. What this pack does — and what it does not

Most of the effort in a Country-by-Country Report is not the filing itself: it is getting consistent, correctly defined numbers out of dozens of entities and aggregating them by jurisdiction without errors. This pack covers exactly that step for **Table 1** (financial and employee data by tax jurisdiction) and **Table 2** (Constituent Entities and their main business activities).

What you get

- **Excel workbook** with eight sheets: Start Here, Setup, Data Dictionary, Entity Return Form, Entities, Checks, Table 1 and Table 2.
- **Data Dictionary** summarising the OECD definition of every Table 1 column and the Table 2 fields, with the usual source in your accounts, common pitfalls and the OECD reference.
- **Entity Return Form** you can send to local finance teams, with the definitions next to each field.
- **Automatic aggregation**: amounts converted to your reporting currency at the average rate and summed by tax jurisdiction.
- **Ten checks per entity** plus a reconciliation between entity data and Table 1.
- This guide.

Deliberately out of scope

- Country-specific filing deadlines, thresholds, notification rules and penalties — these change and must be checked locally.
- Generating the CbC XML file. Table 1 and Table 2 are laid out so they can be transferred to your filing tool or XML solution.
- Table 3, other than suggested wording for the disclosures the OECD instructions require (section 6).
- Deciding which entities are Constituent Entities of your group, or how your jurisdiction applies the OECD guidance.

Important. This pack is a data-preparation aid, not tax, legal or accounting advice. Definitions are summarised from the OECD sources listed in section 8. Where the OECD texts or your local rules differ from this summary, they prevail.

2. Five decisions to document before you collect any data

The OECD instructions leave several choices to the reporting group but require them to be applied consistently from year to year. Make these choices once, write them down in Setup, and give them to every entity with the request. Most year-two problems come from undocumented year-one choices.

Decision	Options the OECD allows	Where to record it
1. Source of data	Consolidation reporting packages, separate entity statutory financial statements, regulatory financial statements or internal management accounts. Use the same sources every year; no reconciliation to the consolidated accounts is required.	Setup (main data source) and column 'Data source' in Entities. Describe in Table 3.
2. Exchange rates	Where statutory financial statements are used, amounts are translated into the reporting currency at the average exchange rate for the year, stated in Table 3.	Setup — average rate table, with the rate source.
3. Employee basis	Full-time equivalents at year end, on an average basis, or another basis applied consistently. Independent contractors in ordinary operating activities may be included.	Your Table 3 note and the request to entities.
4. Aggregated vs consolidated data	Default: data aggregated per jurisdiction, so transactions between two entities in the same jurisdiction are not eliminated. Consolidated data per jurisdiction only where the UPE jurisdiction allows it, with the prescribed Table 3 statement and an indication of which Table 1 columns differ.	Table 3. The workbook aggregates; if you consolidate, adjust intra-jurisdiction amounts before entry.
5. Permanent establishments	Stated capital and accumulated earnings follow the legal entity (with the regulatory capital exception); tangible assets follow the PE's jurisdiction. Each PE is listed in Table 2 in the jurisdiction where it is situated.	One row per PE in Entities, with the owning legal entity.

3. Workflow — six steps

Step 1 — Setup

Enter group name, fiscal year, reporting currency and the decisions above. List every tax jurisdiction where the group has a Constituent Entity, keeping the 'Stateless' line for entities not resident anywhere. Enter the average exchange rate for every local currency (units of reporting currency per one unit of local currency; the reporting currency itself is 1). The example jurisdictions and the GBP rate are placeholders — replace them.

Step 2 — Data Dictionary

Read it before you send requests. Each row gives what to include, what to exclude, the typical source and the OECD reference. It is designed to be shared with local finance teams as it is.

Step 3 — Entity Return Form

Save a copy of this sheet per entity (or permanent establishment) and send it out. It asks for the same fields as the Entities sheet, in the same order, with short definitions next to each field.

Step 4 — Entities

Clear the three EXAMPLE rows (6–8) first: delete the contents of the yellow cells only, not the grey formula columns to the right. Then enter one row per returned form. Amounts in local currency and full units — no thousands. Mark activities with X. The grey columns convert to the reporting currency automatically.

Step 5 — Checks

The top block counts flagged rows per check; the detail grid shows each entity. Fix everything that is not OK or REVIEW. Confirm that the reconciliation difference is zero.

Step 6 — Table 1 and Table 2

Both are built by formulas. Table 1 sums converted amounts by jurisdiction in the order of your Setup list; Table 2 lists entities grouped by jurisdiction with their activities. Review, then transfer to your filing tool.

Capacity: 200 entity rows, 60 jurisdictions and 40 currencies. Colour code: yellow cells with blue text are inputs; grey cells with black text are formulas — do not overwrite them.

4. The data points that cause most rework

These are the definitions that most often come back wrong from entities. The Data Dictionary sheet covers every column; this section explains why these ones matter.

Dividends from other Constituent Entities

Payments from other Constituent Entities that are treated as dividends in the payer's jurisdiction are excluded from Revenues. The May 2024 Guidance confirms they are also excluded from Profit (Loss) before Income Tax, for fiscal years starting on or after 1 January 2025. Ask every entity to confirm the exclusion — the workbook has a Yes/No field and a check for it.

Related party revenues inside one jurisdiction

Related party means the Constituent Entities listed in Table 2. Because data is aggregated rather than consolidated, revenues between two entities in the same jurisdiction stay in — local teams used to consolidation often eliminate them.

Income tax paid vs income tax accrued

They are reported independently and are not expected to match. Tax paid is cash in the year, including withholding tax suffered on income received and net of refunds, so it can be negative. Tax accrued is the current-year charge only — no deferred tax, no provisions for uncertain tax positions. The workbook flags large gaps as REVIEW, not as errors.

Extraordinary and investment income

Extraordinary income and gains from investment activities belong in Revenues. Items recognised only in equity or other comprehensive income do not.

Permanent establishments

Capital and accumulated earnings normally stay with the legal entity; tangible assets move to the PE's jurisdiction. Getting this split wrong moves numbers between rows of Table 1.

Employees

Full-time equivalents on a consistent basis. Reasonable rounding is permitted for this column only. An entity with revenues and zero employees is flagged for review — often legitimate for holding or finance entities, but worth confirming.

Units and signs

Full whole units, no shortening to thousands. Negative revenues are reported as negative amounts, even if the group's overall revenues are positive (e.g. returned goods). Stated capital and tangible assets should not normally be negative.

5. Reading the Checks sheet

Check	Flag	What to do
Tax jurisdiction	MISSING / NOT IN LIST	Add the jurisdiction to Setup or correct the spelling. Until fixed, the entity is missing from Table 1.
Currency / rate	MISSING / NO RATE	Add the currency and its average rate in Setup. Until fixed, the entity's amounts are not converted.
Revenue split	TOTAL MISSING / MISMATCH	Unrelated + Related must equal total revenues per accounts within the tolerance set in Setup. Usually a classification or sign error.
Business activity	NONE MARKED / OTHER NOT DESCRIBED	Mark at least one activity; describe 'Other' (it goes to Table 3).
Employees vs revenue	REVIEW	Confirm zero employees is correct.
Negative values	NEGATIVE	Stated capital or tangible assets below zero — check the source data.
Tax paid vs accrued	REVIEW	Gap above the threshold set in Setup. Confirm the reason (instalments, refunds, prior-year settlements).
Dividends confirmed	CONFIRM	Get the entity's confirmation that dividends from group entities are excluded.
PE owner	MISSING OWNER	Enter the legal entity of which the PE is part.
Duplicate name	DUPLICATE	Same legal name entered twice — remove or rename.

Overall column. OK when all ten checks pass; REVIEW when the only remaining flags are REVIEW flags; CHECK when anything must still be fixed. A row with REVIEW counts as passing — confirm each one (for example, a holding company with no employees) and keep a note of why.

Reconciliation. The total of converted revenues across all entity rows must equal the total of Table 1. A difference means an entity's jurisdiction is not in the Setup list. 'Entity rows passing all checks' counts rows showing OK or REVIEW and should equal 'Entity rows with data' before you file, once remaining REVIEW flags have been confirmed.

6. Table 3 — suggested wording

The OECD instructions ask for certain explanations in Table 3. The examples below are drafting aids only — adapt them to your facts and local requirements.

Sources of data

“The data in Table 1 has been prepared from [consolidation reporting packages / separate entity statutory financial statements / regulatory financial statements / internal management accounts]. The same sources have been used as in the previous reporting fiscal year.”

Exchange rates

“Amounts have been translated into [reporting currency] at the average exchange rates for the fiscal year [year], sourced from [source].”

Number of employees

“The number of employees is reported on a full-time-equivalent basis as at [year end / as an annual average]. [Independent contractors participating in ordinary operating activities are / are not] included.”

'Other' business activity

“[Entity name] ([jurisdiction]): [short description of the activity].”

Consolidated data (only if your UPE jurisdiction allows it)

The Guidance prescribes the statement below, which must be followed by an indication of which Table 1 columns differ from aggregated reporting. If you use this option, adjust intra-jurisdiction amounts before entering them in the workbook, which aggregates by default.

“This report uses consolidated data at the jurisdictional level for reporting the data in Table 1. The figures reported under [column names] differ from those that would be reported on an aggregated basis.”

Negative accumulated earnings

Where negative accumulated earnings of some entities are netted against positive figures within a jurisdiction, the Guidance suggests stating:

“Accumulated earnings include negative figures for jurisdiction [--].”

7. Frequently asked questions

Does Table 1 have to reconcile to the consolidated financial statements?

No. The OECD instructions state that reconciliation to the consolidated financial statements is not necessary. Consistency of sources from year to year is what is required.

A jurisdiction has an entity but no fiscal year ending in the reporting year. What do I report?

The Guidance says the jurisdiction should still be listed in Table 1 with the rest of the row completed with zeros. Keep it in the Setup list; the row will show zeros.

Where do stateless entities go?

In the 'Stateless' line, which the Setup sheet keeps by default.

Can I round?

Amounts are reported in full whole units. Reasonable rounding or approximation is permitted only for the number of employees.

Can I add more entities, jurisdictions or currencies than the workbook allows?

The formulas cover 200 entities, 60 jurisdictions and 40 currencies. Larger groups can split the population across copies of the workbook and combine Table 1 totals, or extend the ranges (named ranges JurList, CurList and RateList on Setup).

Is this approved by the OECD or a tax authority?

No. It is an independent preparation aid based on the published OECD texts.

8. Sources

- OECD (2015), *Transfer Pricing Documentation and Country-by-Country Reporting, Action 13 – 2015 Final Report*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris — Annex III to Chapter V (template and instructions).
- OECD, *Guidance on the Implementation of Country-by-Country Reporting – BEPS Action 13*, updated May 2024.
- OECD country-by-country reporting page:
oecd.org/en/topics/sub-issues/country-by-country-reporting.html

Always check the latest version of the OECD guidance and your local legislation before filing. This guide reflects the texts as published at the date of version 1.0 (October 2026).