

# Revenue Reduces Time Period for Exchange of CbC Reports from 18 Months to 15 Months

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On 25 January 2023, Revenue confirmed that the country-by-country (CbC) reports should be exchanged with competent tax authorities within 15 months after the last day of the fiscal year to which the CbC report relates.

Consequently, Revenue confirmed that the extended 18-month timeline for the first exchange for CbC reports is no longer applicable.

As of January 2023, 96 jurisdictions, including Ireland, have signed the [Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports](#). The list of the countries included in the list can be found [here](#).

The above clarifications were detailed in eBrief 018/2023 available [here](#).