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Subject: Final Report – Country-by-Country Matching System (CBR-Match)

Issued by: Cross-Border Reporting Coordination Office

This document outlines the full system deployment of the Country-by-Country Matching System (CBR-Match), operational since February 2019.

The system allows:

- Real-time alignment of corporate declaration profiles across tax jurisdictions
- Risk scoring based on multi-country submission irregularities
- Integration with OECD Automated Exchange of Information (AEOI) modules

The rollout concludes a multi-year initiative that began in 2016 and positions the reporting framework for next-generation tax transparency.

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