

[News story: HMRC confirms country-by-country reporting format for multinationals](#)

The UK follows the country-by-country reporting requirements of the Organisation for Economic Co-operation and Development (OECD).

More details can be found in this [tax information and impact note](#).

HM Revenue and Customs (HMRC) have confirmed that the required format for country-by-country reporting will be via an XML (extensible markup language) schema, to ensure international consistency.

Find out if [you must send a country-by-country report](#).

The [International Exchange of Information Manual](#) specifically includes directions relating to:

- the content and form of presentation of the country-by-country report and notifications
- the method for filing reports and providing notifications