

A nighttime city skyline with various skyscrapers illuminated against a dark blue sky. A large, multi-colored frame (yellow, orange, pink, purple, blue) is overlaid on the left side of the image, containing the title and date.

# Public Country-By-Country Reporting Developments Tracker

March 2026



The better the question. The better the answer. The better the world works.

The EY logo, consisting of the letters 'EY' in a bold, white, sans-serif font. A yellow triangle is positioned above the 'Y'.

Shape the future  
with confidence

This document provides an overview of global developments in relation to Public Country-by-Country reporting (PCbCR).

## Important notes

- This document provides background and a summary of legislative and administrative developments in relation to the following PCbCR regimes:
  - Background and a summary of legislative developments in the EU relating to the implementation of the Directive (EU) 2021/2101, referred to as EU PCbCR, which is also relevant for the European Economic Area (EEA) (i.e. the EU Member States and Iceland, Liechtenstein and Norway).
  - Summary of legislative developments in the rest of the world relating to PCbCR, specifically in Moldova and Australia.
- It is important to note that the information provided in this document is subject to change. Although it is updated on a periodic basis to include the latest developments, it does not represent, and should not be viewed as representing, an exhaustive listing of the relevant news and developments with respect to the implementation of the EU PCbCR and other PCbCR initiatives.
- This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. It should not be relied upon for penalty protection or for any other purpose except for obtaining general familiarity with the subject matter thereof.
- The status summary herein is intended to be generic and should not be relied upon for the purposes of assessing any specific fact patterns. The administrative and legislative developments summarized in this document include items that have not been enacted and may undergo significant changes before they become law.
- To check for new developments or if you have questions regarding the specific items contained herein, please contact your EY engagement team or the EY professionals listed on page 10 of this document.

# New developments in this edition of the tracker

Find the most current version of the tracker on [ey.com](http://ey.com) ([www.ey.com/pcbcrttracker](http://www.ey.com/pcbcrttracker))

## European Union (EU)

Developments from the following jurisdictions have been identified and included in this update:

- Liechtenstein (final legislation)

## Rest of the world

- Australia
- Moldova

Note: Tracker cut-off date – as at 9 January 2026



# EU: Overview of rules as set out in the EU PCbCR Directive

Find the most current version of the tracker on [ey.com](http://ey.com) ([www.ey.com/pcbcrtracker](http://www.ey.com/pcbcrtracker))

## Who

- Any MNE Group – EU headquartered or not – with presence in the EU (subject to certain requirements) and global consolidated revenues exceeding EUR 750m in the last two consecutive years
- For non-EU headquartered MNE Groups, reporting would only be required if there is at least one ‘medium-sized’ or ‘large’ subsidiary or qualifying branch located in the EU (see thresholds below)

To classify as “medium-sized” or “large”, at least two of the three following criteria needs to be met, on an entity basis, on two consecutive financial years (for financial years starting on or after 1 January 2024):

Requirements <sup>1</sup>	Small undertaking	Medium-sized undertaking <sup>4</sup>	Large undertaking
Balance sheet total	≤ EUR 5,000,000 <sup>2</sup> (up to EUR 7.5m)	≤ EUR 25,000,000	> EUR 25,000,000
Net turnover	≤ EUR 10,000,000 <sup>3</sup> (up to EUR 15m)	≤ EUR 50,000,000	> EUR 50,000,000
Average # of employees during the financial year	≤ 50	≤ 250	> 250

<sup>1</sup> Adjusted amounts (applying for financial years starting on or after 1 January 2024) as defined in the Commission Delegated Directive (EU) 2023/2775, Member States are required to implement by end of 2024 (deviations may be expected). However, Malta and Spain have not implemented yet.

<sup>2</sup> A Member State may increase this threshold, but not exceeding EUR 7.5m

<sup>3</sup> A Member State may increase this threshold, but not exceeding EUR 15m

<sup>4</sup> Medium-sized undertakings are undertakings which are not small undertakings and that do not exceed the amounts mentioned

These amounts will be converted into the national currency of any relevant third countries using the exchange rate as of 21 December 2021.

Multinational Enterprise (MNE) Groups are required to disclose publicly the income taxes paid and other tax-related information within the EU, or within non-cooperative jurisdictions, on a country-by-country basis. Information related to the rest of the countries in which they are located, will be published on an aggregated basis.

## When

- First financial year of reporting will generally be the year starting on or after 22 June 2024. Therefore, for MNE Groups with a financial year equal to the calendar year, the first year of reporting would generally be 2025 and the report should be generally made public by 31 December 2026 (June 30, 2026, for Spanish qualified entities)
- However, Member States could choose to apply the rules earlier (e.g., Romania and Croatia, for financial years starting on or after 1 January 2023 and 1 January 2024, respectively)
- MNE Groups will typically need to publish a report within 12 months from the end date of the balance sheet of the financial year of the Ultimate Parent Entity (UPE). However, a Member State could choose to require an earlier publication (e.g., Hungary – five months, just for Hungarian entities, or Spain – six months – for any qualified entity)

# EU: Overview of rules as set out in the EU PCbCR Directive (cont'd)

Find the most current version of the tracker on [ey.com](http://ey.com) ([www.ey.com/pcbcrtracker](http://www.ey.com/pcbcrtracker))

## What

According to the EU PCbCR Directive, information to be disclosed includes:

- Name of the UPE, the financial year concerned and the currency used
- Subsidiaries located in the EU or in any jurisdiction of the EU list of non-cooperative jurisdictions for tax purposes
- Nature of the activities
- Number of employees on a full-time equivalent basis
- Revenues (including transactions with related parties)
- Profit or loss before income tax
- Income tax paid on a cash basis
- Income tax accrued (not including deferred taxes or UTP)
- Accumulated earnings

The information must be disclosed on a disaggregated basis, i.e., on a country-by-country basis, for EU Member States and EU lists of non-cooperative jurisdictions for tax purposes. Information related to other jurisdictions shall be disclosed on an aggregated basis.

EU Member States may allow for one or more specific items of information to be omitted when its disclosure would be seriously prejudicial to the commercial position of the MNE Group. However, information pertaining to tax jurisdictions included in the EU list of non-cooperative jurisdictions should never be omitted.

## Where

- For EU-headquartered MNE groups, the UPE is responsible for filing the report with the commercial registry and publishing it on its website
- For non-EU headquartered MNE groups, the report needs to be published by the medium/large subsidiaries or branches in the EU. Exemptions could apply when the UPE publishes the report in its website, including those subsidiaries and branches and identifies the name and the registered office of an EU subsidiary or branch that will publish it in the Trade Register of the country in which it is located. The report should follow similar content as foreseen in the Directive and other certain requirements should be met.

# EU: PCbCR developments at a glance

Find the most current version of the tracker on [ey.com](http://ey.com) ([www.ey.com/pcbcrtracker](http://www.ey.com/pcbcrtracker))

- EU PCbCR Directive entered into force on 21 December 2021
- EU Member States were required to transpose the Directive into national legislation by 22 June 2023
- As of 3 February 2025, 27 EU Member States have final legislation
- EEA<sup>1</sup>:
- Liechtenstein has issued legislation; however, it will only be applicable once the EEA joint Committee has approved the PCbCR.
- No activity has been observed for Norway.

<sup>1</sup> Iceland is not covered in this version of the tracker.


<sup>2</sup> Liechtenstein has issued legislation but will only be applicable once the EEA Joint Committee has approved the PCbCR.

Final legislation	Draft legislation	No activity seen yet
Austria Belgium Bulgaria Croatia Cyprus Czechia Denmark Estonia Finland France Germany Greece Hungary Ireland Italy Latvia Liechtenstein (EEA) <sup>2</sup> Lithuania Luxembourg Malta The Netherlands Poland Portugal Romania Slovakia Slovenia Spain Sweden		Norway (EEA)



# EU summary overview: Current status of EU PCbCR developments across all EU Member States and EEA countries

Find the most current version of the tracker on [ey.com](http://ey.com) ([www.ey.com/pcbcrtracker](http://www.ey.com/pcbcrtracker))

Member State	Implementation status	Early application	Early application date <sup>1</sup>	Optional clauses			Deadline for publication
				Safeguard clause <sup>2</sup>		Publication	
				Included	Duration	Website exemption <sup>3</sup>	
Austria 	Final legislation	No	N/A	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Belgium 	Final legislation	No	N/A	No	N/A	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Bulgaria 	Final legislation	No	N/A	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Croatia 	Final legislation	Yes	1 January 2024	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Cyprus 	Final legislation	No	N/A	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Czechia 	Final legislation	No	N/A	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Denmark 	Final legislation	No	N/A	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Estonia 	Final legislation	No	N/A	No	N/A	No	12 months after the balance sheet date of the financial year for which the report is drawn up
Finland 	Final legislation	No	N/A	Yes	Five years	No	12 months after the balance sheet date of the financial year for which the report is drawn up
France 	Final legislation	No	N/A	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up

## Notes




<sup>1</sup> Early application means the legislation will be applicable for financial years starting before 22 June 2024.

<sup>2</sup> The Safeguard Clause enables Member States to allow for one or more specific items of information to be temporarily omitted from the report where their disclosure would be seriously prejudicial to the commercial position of the undertakings to which the report relates. Information pertaining to tax jurisdictions included in Annexes I and II of the EU list of non-cooperative jurisdictions for tax purposes shall never be omitted.

<sup>3</sup> Member States may exempt companies from publishing the report on their websites if the public registry provides free access to the reports. The company's website must indicate this exemption and provide a link to the relevant register's website.

# EU summary overview: Current status of EU PCbCR developments across all EU Member States and EEA countries (cont'd)

Find the most current version of the tracker on [ey.com](http://ey.com) ([www.ey.com/pcbcrtracker](http://www.ey.com/pcbcrtracker))

Member State	Implementation status	Early application	Early application date <sup>1</sup>	Optional clauses			Deadline for publication
				Safeguard clause <sup>2</sup>		Publication	
				Included	Duration	Website exemption <sup>3</sup>	
Germany 	Final legislation	No	N/A	Yes	Four years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Greece 	Final legislation	No	N/A	No	N/A	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Hungary <sup>4</sup> 	Final legislation	No	N/A	No	N/A	No	5 months after the balance sheet date of the UPE
Ireland 	Final legislation	No	N/A	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Italy 	Final legislation	No	N/A	No	N/A	No	12 months after the balance sheet date of the financial year for which the report is drawn up
Latvia 	Final legislation	No	N/A	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Liechtenstein <sup>5</sup> 	Final legislation	No	N/A	Yes	Five years	No	12 months after the balance sheet date of the financial year for which the report is drawn up
Lithuania 	Final legislation	No	N/A	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Luxembourg 	Final legislation	No	N/A	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Malta 	Final legislation	No	N/A	Yes	Five years	No	12 months after the balance sheet date of the financial year for which the report is drawn up

## Notes

<sup>1</sup> Early application means the legislation will be applicable for financial years starting before 22 June 2024.

<sup>2</sup> The Safeguard Clause enables Member States to allow for one or more specific items of information to be temporarily omitted from the report where their disclosure would be seriously prejudicial to the commercial position of the undertakings to which the report relates. Information pertaining to tax jurisdictions included in Annexes I and II of the EU list of non-cooperative jurisdictions for tax purposes shall never be omitted.










<sup>3</sup> Member States may exempt companies from publishing the report on their websites if the public registry provides free access to the reports. The company's website must indicate this exemption and provide a link to the relevant register's website

<sup>4</sup> In the case of Hungary, a 12-month period is only applicable if an entity in another EU Member State publishes the CbC report (in this case, the Hungarian entity is not required to publish the report).

<sup>5</sup> EEA country: Liechtenstein has issued legislation (October 2026), but it will only be applicable once all three EEA member states have approved the EEA decision regarding PCBRCR (June 2026) through the corresponding local approval procedure.

# EU summary overview: Current status of EU PCbCR developments across all EU Member States and EEA countries (cont'd)

Find the most current version of the tracker on [ey.com](http://ey.com) ([www.ey.com/pcbcrtracker](http://www.ey.com/pcbcrtracker))

Member State	Implementation status	Early application	Early application date <sup>1</sup>	Optional clauses			Deadline for publication
				Safeguard clause <sup>2</sup>		Publication	
				Included	Duration	Website exemption <sup>3</sup>	
The Netherlands 	Final legislation	No	N/A	Yes	Five years	No	12 months after the balance sheet date of the financial year for which the report is drawn up
Norway <sup>4</sup> 	No activity seen yet	-	-	-	-	-	-
Poland 	Final legislation	No	N/A	Yes	Five years	No	12 months after the balance sheet date of the financial year for which the report is drawn up
Portugal 	Final legislation	No	-	Yes	Five years	No	12 months after the balance sheet date of the financial year for which the report is drawn up
Romania 	Final legislation	Yes	1 January 2023	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Slovakia 	Final legislation	No	N/A	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Slovenia 	Final legislation	No	N/A	Yes	Five years	Yes	12 months after the balance sheet date of the financial year for which the report is drawn up
Spain 	Final legislation	No	N/A	Yes	Five years	No	6 months after the balance sheet date of the UPE
Sweden 	Final legislation	Yes	31 May 2024	Yes	Five years	No	12 months after the balance sheet date of the financial year for which the report is drawn up

## Notes

<sup>1</sup> Early application means the legislation will be applicable for financial years starting before 22 June 2024.

<sup>2</sup> The Safeguard Clause enables Member States to allow for one or more specific items of information to be temporarily omitted from the report where their disclosure would be seriously prejudicial to the commercial position of the undertakings to which the report relates. Information pertaining to tax jurisdictions included in Annexes I and II of the EU list of non-cooperative jurisdictions for tax purposes shall never be omitted.

<sup>3</sup> Member States may exempt companies from publishing the report on their websites if the public registry provides free access to the reports. The company's website must indicate this exemption and provide a link to the relevant register's website

<sup>4</sup> EEA country

# Australia: Overview of rules

Find the most current version of the tracker on [ey.com](http://ey.com) ([www.ey.com/pcbcrtracker](http://www.ey.com/pcbcrtracker))

## Who

- MNE groups with global consolidated revenue of AUD 1bn or more in the previous year (slightly more than USD and Euro 600m as at 31 December 2024) with a member which is either (i) an Australian resident or (ii) a foreign resident with an Australian permanent establishment and the global turnover of the MNE group for the relevant fiscal year includes AUD 10m or more of Australian sourced aggregated turnover.
- Aggregated turnover from an Australian source is defined by reference to a number of Australian tax concepts and subject to significant case law. If a MNE seeks to rely on this A\$ 10M threshold to not file, it is highly recommended that specific advice is sought.

## When

- First financial year of reporting will be the year starting on or after 1 July 2024. Reporting within 12 months after the end of the fiscal year.
- Therefore, for MNE Groups with a financial year equal to the calendar year, the first year of reporting would generally be 2025 and the report should be submitted to the ATO in the prescribed format by 31 December 2026

## What

The information to be disclosed includes:

- Name of the ultimate parent (for CbC purposes)
- Name of the other entities in the MNE group
- Description of the MNE group's approach to tax

And the following information depending on the jurisdiction in which the relevant entities are located:

For Australia and specified jurisdictions <sup>1 2</sup>	Remaining jurisdictions – aggregated or individual basis
<ul style="list-style-type: none"> <li>▪ Jurisdiction</li> <li>▪ Nature of the activities</li> <li>▪ Number of employees on a full-time equivalent basis</li> <li>▪ Revenue from unrelated parties</li> <li>▪ Revenue from related parties (excl. domestic)</li> <li>▪ Profit or loss before income tax</li> <li>▪ Tangible assets (book value excluding cash and cash equivalent)</li> <li>▪ Income tax paid on a cash basis</li> <li>▪ Income tax accrued (current year)</li> <li>▪ Explanation for differences between income tax accrued and income tax paid</li> <li>▪ Currency used</li> </ul>	<ul style="list-style-type: none"> <li>▪ Nature of activities (across the remaining jurisdictions)</li> <li>▪ Number of employees</li> <li>▪ Revenue from unrelated parties</li> <li>▪ International revenue from related parties (excl. domestic)</li> <li>▪ Profit or loss before income tax</li> <li>▪ Tangible assets (book value excluding cash and cash equivalent)</li> <li>▪ Income tax paid on a cash basis</li> <li>▪ Income tax accrued (current year)</li> <li>▪ Currency used</li> </ul>

<sup>1</sup> List of 40 specified jurisdictions including Singapore and Switzerland

<sup>2</sup> Reporting entities have the option to disclose all jurisdictions in this manner.



# Australia: Overview of rules (cont'd)

Find the most current version of the tracker on [ey.com](http://ey.com) ([www.ey.com/pcbcrtracker](http://www.ey.com/pcbcrtracker))

## Where

- The PCbC reporting parent (the Ultimate Parent Entity whether located overseas or in Australia) must provide the PCbCR electronically in the approved form to the Australian Tax Office (ATO) via email to be published in a government website.
- The approved form is an XML file that conforms to the Public CBC XML Schema.
- In addition to the PCbCR lodgment, formal registration for public CBC reporting parent entities is encouraged prior to submitting the PCbCR.

## Notes

- Information must be provided based on audited consolidated financial accounts, which means that only a top-down approach is allowed.
- Full or partial exemptions apply in exceptional circumstances at the discretion of the ATO, including impact to national security, breach of Australian law or other jurisdictions, revealing commercially sensitive information and the MNE not meeting the Public CbCR threshold in its home jurisdiction.
- Penalties apply for late filings – up to AUD 825k (USD 540k or EUR 500k).
- GRI 207: Tax 2019 is the primary guidance when preparing the publishing requirements, followed by the OECD's BEPS Action 13 guidance.

# Moldova: Overview of rules

Find the most current version of the tracker on [ey.com](http://ey.com) ([www.ey.com/pcbcrtracker](http://www.ey.com/pcbcrtracker))

## Who

- MNE groups with global consolidated revenue of MDL 15.75bn or more (approx. USD 926m or EUR 788m) in the last two consecutive years.
- For non-Moldovan headquartered MNE Groups, reporting would be required if there is at least one 'medium-sized' or 'large' subsidiary located Moldova. To classify as 'medium-sized' or 'large', at least two of the three following criteria needs to be met, on an entity basis, on two consecutive financial years (for financial years starting on or after 1 January 2024):
  - Total assets > MDL 63.6m (approx. USD 3.7m or EUR 3.2m)
  - Net turnover > MDL 127.2 m (approx. USD 7.5m or EUR 6.4m)
  - Average # of employees > 50

## When

- First financial year of reporting will be the year starting on or after 1 January 2025. Public interest entities must report within 120 days after year-end; other Moldovan entities subject to PCbCR within 150 days.
- Therefore for Moldovan entities with a calendar-year financial year, the first report covers 2025 and should be published by 30 March 2026 for public interest entities and by 30 May 2026 for other entities.

## What

Information to be disclosed includes:

- Name of all the MNE group's entities and nature of business activities
- Revenues from sales
- Profit or loss before income tax
- Income tax accrued
- Income tax paid
- Net profit or loss for the reporting period
- Accumulated earnings

The information above must be disclosed per each entity of MNE group.

# Moldova: Overview of rules (cont'd)

Find the most current version of the tracker on [ey.com](http://ey.com) ([www.ey.com/pcbcrtracker](http://www.ey.com/pcbcrtracker))

## Where

- Moldovan entities subject to PCbCR must disclose the required information in the Management Report, which should be filed alongside the annual Financial Statements with the National Bureau of Statistics. After filing, the Management Report will be published on the official website of the National Bureau of Statistics.
- There is no specific electronic template or form approved for submitting this information.

## Notes

- If the Moldovan entity is subject to audit, the auditor must include a separate section in the audit opinion addressing PCbCR compliance. The auditor must confirm whether the entity meets the legal requirements, and if it does not, this must be explicitly stated in the audit opinion.
- In the case of delay, insufficient, or incorrect disclosure of PCbCR information in the Management Report, a fine of MDL 1,000 to MDL 2,000 (approx. USD 60 to USD 120 or EUR 50 to EUR 100) is imposed on the responsible person (individual), and a fine of MDL 2,500 to MDL 3,500 (approx. USD 150 to USD 200 or EUR 125 to EUR 175) is imposed on the company.
- Due to the new PCbCR rules introduced in Moldova, the local authorities may issue additional guidance or clarifications, which could lead to different interpretations on this matter.

# Contact us

## Australia

Jean Paul Donga | [jean.paul.donga@au.ey.com](mailto:jean.paul.donga@au.ey.com)

## Austria

Martin Schwaiger | [martin.schwaiger@at.ey.com](mailto:martin.schwaiger@at.ey.com)

## Belgium

Arne Smeets | [arne.smeets@be.ey.com](mailto:arne.smeets@be.ey.com)

## Bulgaria

Viktor Mitev | [viktor.mitev@bg.ey.com](mailto:viktor.mitev@bg.ey.com)

## Croatia

Marta Glasnovic | [marta.glasnovic@hr.ey.com](mailto:marta.glasnovic@hr.ey.com)

## Cyprus

Charalambos Palaontas | [charalambos.palaontas@cy.ey.com](mailto:charalambos.palaontas@cy.ey.com)

## Czechia

Filip Senfeld | [filip.senfeld@cz.ey.com](mailto:filip.senfeld@cz.ey.com)

## Denmark

Hans From | [hans.from@dk.ey.com](mailto:hans.from@dk.ey.com)

## Estonia

Jevgeni Semjonov | [jevgeni.semjonov@ee.ey.com](mailto:jevgeni.semjonov@ee.ey.com)

## Finland

Kennet Pettersson | [kennet.pettersson@fi.ey.com](mailto:kennet.pettersson@fi.ey.com)

## France

Brigitte Auberton | [brigitte.auberton@ey-avocats.com](mailto:brigitte.auberton@ey-avocats.com)

## Germany

Stefan Freytag | [stefan.freytag@de.ey.com](mailto:stefan.freytag@de.ey.com)

## Greece

Christos Bourkoulas | [christos.bourkoulas@gr.ey.com](mailto:christos.bourkoulas@gr.ey.com)

## Hungary

Andras Modos | [andras.modos@hu.ey.com](mailto:andras.modos@hu.ey.com)

## Ireland

Dan McSwiney | [dan.mcswiney@ie.ey.com](mailto:dan.mcswiney@ie.ey.com)

## Italy

Emiliano Zanotti | [emiliano.zanotti2@ey.com](mailto:emiliano.zanotti2@ey.com)

## Latvia

Ilona Butane | [ilona.butane@lv.ey.com](mailto:ilona.butane@lv.ey.com)

## Liechtenstein

Kaspar Wagner | [kaspar.wagner@ch.ey.com](mailto:kaspar.wagner@ch.ey.com)

## Lithuania

Donatas Kapitanovas | [donatas.kapitanovas@lt.ey.com](mailto:donatas.kapitanovas@lt.ey.com)

## Luxembourg

Fernando Longares | [fernando.longares@lu.ey.com](mailto:fernando.longares@lu.ey.com)

## Malta

Bernard Bonnici | [bernard.bonnici@mt.ey.com](mailto:bernard.bonnici@mt.ey.com)

## Moldova

Alexandru Sipitca | [alexandru.sipitca@md.ey.com](mailto:alexandru.sipitca@md.ey.com)

## The Netherlands

Susanne Verloove | [susanne.verloove@nl.ey.com](mailto:susanne.verloove@nl.ey.com)

## Norway

Mette Granheim | [mette.granheim@no.ey.com](mailto:mette.granheim@no.ey.com)

## Poland

Filip Sobkiewicz | [filip.sobkiewicz@pl.ey.com](mailto:filip.sobkiewicz@pl.ey.com)

## Portugal

Nelson Pereira | [nelson.pereira@pt.ey.com](mailto:nelson.pereira@pt.ey.com)

## Romania

Adrian Rus | [adrian.rus@ro.ey.com](mailto:adrian.rus@ro.ey.com)

## Slovakia

Richard Panek | [richard.panek@sk.ey.com](mailto:richard.panek@sk.ey.com)

## Slovenia

Matej Kovacic | [matej.kovacic@si.ey.com](mailto:matej.kovacic@si.ey.com)

## Spain

Nuria Redondo Martínez | [nuria.redondomartinez@es.ey.com](mailto:nuria.redondomartinez@es.ey.com)

## Sweden

Olov Persson | [olov.persson@se.ey.com](mailto:olov.persson@se.ey.com)

## For general EU PCbCR queries

Nuria Redondo Martinez  
[nuria.redondomartinez@es.ey.com](mailto:nuria.redondomartinez@es.ey.com)

Susanne Verloove  
[susanne.verloove@nl.ey.com](mailto:susanne.verloove@nl.ey.com)

Marlies de Rooter  
[marlies.de.rooter@nl.ey.com](mailto:marlies.de.rooter@nl.ey.com)

Ana Fallas  
[ana.fallas@es.ey.com](mailto:ana.fallas@es.ey.com)

Find the most current version of the tracker on [ey.com](http://ey.com) ([www.ey.com/pcbcrtracker](http://www.ey.com/pcbcrtracker))

# Thank you

## EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multidisciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

**All in to shape the future with confidence.**

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via [ey.com/privacy](https://ey.com/privacy). EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit [ey.com](https://ey.com).

© 2026 EYGM Limited.  
All Rights Reserved.

EYG no. 003100-26Gbl

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.

[ey.com](https://ey.com)