
STATUTORY INSTRUMENTS

2017 No. 497

TAXES

The Taxes (Base Erosion and Profit Shifting) (Country-by-Country Reporting) (Amendment) Regulations 2017

<i>Made</i>	- - - -	<i>29th March 2017</i>
<i>Laid before the House of Commons</i>	- - - -	<i>30th March 2017</i>
<i>Coming into force</i>	- -	<i>20th April 2017</i>

The Treasury are designated⁽¹⁾ for the purposes of section 2(2) of the European Communities Act 1972⁽²⁾ in relation to administrative cooperation in the field of taxation.

The Treasury, in exercise of the powers conferred by section 2(2) of the European Communities Act 1972, section 136 of the Finance Act 2002⁽³⁾ and section 122 of Finance Act 2015⁽⁴⁾, make the following Regulations:

(1) The European Communities (Designation) Order 2012, [S.I. 2012/1759](#).
(2) [1972 c. 68](#). Section 2(2) was amended by section 27(1)(a) of the Legislative and Regulatory Reform Act [2006 \(c. 1\)](#) and Part 1 of Schedule 1 to the European Union (Amendment) Act [2008 \(c. 7\)](#).
(3) [2002 c. 23](#).
(4) [2015 c. 11](#).