
STATUTORY INSTRUMENTS

2017 No. 497

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

Amendment of regulation 10 (reporting entities)

10. In regulation 10 for paragraph (1) substitute—

“(1) For the purposes of section 122(4)(a) of FA 2015, the following are reporting entities—

- (a) an Ultimate Parent Entity required to file a country-by-country report and provide a notification by regulation 3A or, where that Ultimate Parent Entity is a partnership, the partner of the Ultimate Parent Entity who is required to deliver a return under section 12AA of TMA 1970;
- (b) a United Kingdom Entity required to file a CBC report by regulation 3B;
- (c) a United Kingdom Entity required to provide a notification by regulation 3C; and
- (d) a Constituent Entity which has filed a country-by-country report in accordance with regulation 3D.”.