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STATUTORY INSTRUMENTS

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**2016 No. 237**

**TAXES**

**The Taxes (Base Erosion and Profit Shifting)  
(Country-by-Country Reporting) Regulations 2016**

*Made - - - - 26th February 2016*  
*Laid before the House of*  
*Commons - - 26th February 2016*  
*Coming into force 18th March 2016*

**THE TAXES (BASE EROSION AND PROFIT SHIFTING)  
(COUNTRY-BY-COUNTRY REPORTING) REGULATIONS 2016**

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