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STATUTORY INSTRUMENTS

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**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 TAXES (BASE EROSION AND PROFIT SHIFTING) (COUNTRY-BY-COUNTRY REPORTING) (AMENDMENT) REGULATIONS 2017**

1. Citation, commencement and effect
  2. Amendment to the Taxes (Base Erosion and Profit Shifting) (Country-by-Country Reporting) Regulations 2016
  3. Amendment of regulation 2 (interpretation)
  4. Amendment of regulation 3 (filing of CBC reports)
  5. Omission of regulation 4 (threshold requirement)
  6. Amendment of regulation 6 (conditions that apply for the purposes of regulation 3(4)(b) and 3(8)(c))
  7. Amendment of regulation 7 (Commissioners' directions)
  8. Amendment of regulation 8 (form and method of filing CBC reports)
  9. Insertion of regulation 8A (form and method of providing notifications)
  10. Amendment of regulation 10 (reporting entities)
  11. Amendment of regulation 12 (penalties for failure to comply with Regulations)
  12. Amendment of regulation 16 (assessment of penalties)
- Signature  
Explanatory Note