
STATUTORY INSTRUMENTS

2016 No. 237

TAXES

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

<i>Made</i>	- - - -	<i>26th February 2016</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>26th February 2016</i>
<i>Coming into force</i>	- -	<i>18th March 2016</i>

The Treasury make these Regulations in exercise of the powers conferred by section 136 of the Finance Act 2002⁽¹⁾ and section 122 of the Finance Act 2015⁽²⁾:

(1) 2002 c. 23.
(2) 2015 c.11.