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STATUTORY INSTRUMENTS

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**2016 No. 237**

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

**Reporting entities**

- 10.**—(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 by regulation 3(3);
  - (b) a United Kingdom Entity required to file a United Kingdom country-by-country report by regulation 3(4); and
  - (c) a Constituent Entity which has filed a country-by-country report further to regulation 3(8).
- (2) A CBC report purporting to be filed on behalf of a reporting entity is taken to have been filed by that entity, unless the entity proves that the report was filed without the entity's authority.