Status:	This is	the o	original	version	(as it was	origin	nally made).	This
item of	legisla	tion i	is curren	ıtlv onlv	available	in its	original fori	nat.

## STATUTORY INSTRUMENTS

## 2016 No. 237

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

## Penalties for failure to comply with Regulations

**12.** A person is liable to a penalty of £300 if the person fails to comply with regulation 3(3), regulation 3(4), or regulation 11.