
STATUTORY INSTRUMENTS

2016 No. 237

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

Commissioners' directions

- 7.—(1) The Commissioners must give specific or general directions in respect of—
- (a) the content and form of presentation of a CBC report; and
 - (b) the method for filing a report.
- (2) If the Commissioners direct an electronic method for filing a CBC report the directions referred to in paragraph (1) must provide for an electronic validation process.