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STATUTORY INSTRUMENTS

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**2017 No. 497**

The Taxes (Base Erosion and Profit Shifting) (Country-by-Country Reporting) (Amendment) Regulations 2017

**Amendment of regulation 12 (penalties for failure to comply with Regulations)**

**11.** In regulation 12 for “regulation 3(3), regulation 3(4), or regulation 11, substitute “regulations 3A(1), 3A(2), 3B(3), 3B(4), 3C(3) or 11.