tatus:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	ıtlv onlv	available	in its original form	nat.

## STATUTORY INSTRUMENTS

## 2017 No. 497

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

## Omission of regulation 4 (threshold requirement)

**5.** Omit regulation 4.