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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 6 (conditions that apply for the purposes of regulation 3(4)(b) and 3(8)(c))**

6.—(1) In the heading to regulation 6, for “regulation 3(4)(b) and 3(8)(c)” substitute “regulation 3B(1)(b) and 3D(c)”.

(2) In the opening sentence of regulation 6, for “regulation 3(4)(b) and 3(8)(c)” substitute “regulations 3B(1)(b) and 3D(c)”.

(3) In regulation 6(a) omit “accounting”.

(4) For regulation 6(b) substitute—

“(b) the appropriate authority of the jurisdiction in which the Ultimate Parent Entity is resident for tax purposes has entered into an International Agreement but has not entered into exchange arrangements with Revenue and Customs in respect of the period to which the report relates (or where the Ultimate Parent Entity is resident for tax purposes in more than one jurisdiction, none of the appropriate authorities of those jurisdictions has entered into such arrangements);”.

(5) In regulation 6(c)(i) for “regulation 3(4)” substitute “regulation 3B”.

(6) In regulation 6(c)(ii) for “regulation 3(8)” substitute “regulation 3D”.