
STATUTORY INSTRUMENTS

2017 No. 497

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

Amendment of regulation 7 (Commissioners' directions)

7. For regulation 7(1)(a) and (b) substitute—
- “(a) the content and form of presentation of—
 - (i) a CBC report; and
 - (ii) a notification required by regulation 3A(2), 3B(4)(a) or 3C(3); and
 - (b) the method for filing a report and providing a notification.”.