
STATUTORY INSTRUMENTS

2017 No. 497

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

Amendment of regulation 8 (form and method of filing CBC reports)

- 8.** In regulation 8 for “regulation 3”, substitute “regulations 3A(1), 3B(3)(b), 3B(4)(b) or 3D”.