
STATUTORY INSTRUMENTS

2017 No. 497

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

Insertion of regulation 8A (form and method of providing notifications)

9. After regulation 8 insert—

“Form and method of notifications

8A. A notification required by regulation 3A(2), 3B(4)(a) or 3C(2) must—

- (a) be presented in the form; and
- (b) be filed in accordance with the method,

directed by the Commissioners.”.