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**CORPORATION TAX**

**INCOME TAX**

**The Taxation (International and Other Provisions) Act 2010  
Transfer Pricing Guidelines Designation Order 2018**

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**CORRECTION**

Page 1, footnote (b) should read “These guidelines are available to registered readers in hard copy at the British Library and online at [http://www.oecd-ilibrary.org/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2017\\_tpg-2017-en](http://www.oecd-ilibrary.org/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2017_tpg-2017-en), ISBN 978-92-64-26273-7 (print) and ISBN 978-92-64-26512-7 (PDF).”; and

Page 2, in the Explanatory Note: after the fifth paragraph insert “A copy of the OECD Transfer Pricing Guidelines 2017 is held in the British Library collection and is available for inspection free of charge in the library’s reading rooms to registered readers. Registration for a reader pass is also free of charge. Further information can be found on the British Library website at <https://www.bl.uk/visit/reading-rooms>.”

The OECD Transfer Pricing Guidelines 2017 are also available to review free of charge on the OECD website at [http://www.oecd-ilibrary.org/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2017\\_tpg-2017-en](http://www.oecd-ilibrary.org/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2017_tpg-2017-en).”

*August 2019*