

TEMPLATES FOR THE NOTIFICATIONS UNDER SECTION 8 OF THE CBC MCAA

1. Legislation and first fiscal years for filing a CbC Report

**NOTIFICATION
PURSUANT TO SECTION 8 (1)(a)
OF THE MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON
THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS**

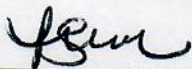
11 April 2019

The Competent Authority of ANGUILLA hereby notifies the Co-ordinating Body Secretariat of the following:

ANGUILLA has the necessary laws in place to require Reporting Entities to file a CbC Report which is consistent with the requirements of the BEPS Action 13 Report. The legislation, consists of The Tax Information Exchange (International Co-operation) Act No. 3/2016 and The International Tax Compliance (CBC Reporting) Regulations, 2019 and is attached to this notification.

In accordance with the aforementioned laws, ANGUILLA will require the filing of CbC Reports with respect to fiscal years of Reporting Entities commencing on or after 1 January 2019.

This notification shall remain valid until the Co-ordinating Body Secretariat is notified of any modifications to the present notification.



For the Competent Authority of ANGUILLA
Shona Proctor
Permanent Secretary, Finance (acting)