



Unofficial translation of the

**THIRD AMENDMENT TO THE
COUNTRY-BY-COUNTRY REPORTING
REGULATION**

2024/R-10

DISCLAIMER OF LIABILITY

This is the unofficial translation of the original Regulation in Dhivehi. In the event of a conflict between this translation and the Dhivehi version of this Regulation, the latter shall prevail. Therefore, it is advised that both the Dhivehi version of this Regulation and this translation be read concurrently.

THIRD AMENDMENT TO THE COUNTRY-BY-COUNTRY REPORTING REGULATION

The Country-by-Country Reporting Regulation (Regulation Number 2021/R-9) shall be amended as follows:

1. Repeal Section 4(b-2) of the aforementioned Regulation as follows:
 4. (b-2) *[Repealed]*

2. Insert a subsection after Section 4(b-2) of the aforementioned Regulation as follows:
 4. (b-3) The filing requirement set out in subsection (b) shall apply to the filing of the Country-by-Country Report with respect to the fiscal years ending in the year 2024 and thereafter.

3. This Regulation shall have effect from the date of its publication in the Government Gazette.