

COMMONWEALTH OF DOMINICA**ARRANGEMENT OF SECTIONS****PRELIMINARY**

1. Short title and commencement.
2. Interpretation.

**PART I
REPORTING PROCEDURES**

3. Competent Authority.
4. Filing of country-by-country reports.
5. Notifications to the Competent Authority.
6. Time to file reports.
7. Content of reports and method of filing reports.
8. Verification of enterprises.

**PART II
RECORDS AND USE OF COUNTRY-BY-
COUNTRY REPORT**

9. Maintenance of records.
10. Appointment of agents
11. Confidentiality and use of information.
12. Provision of information to Competent Authority.
13. Request from the Competent Authority.

**PART III
OFFENCES, PENALTIES AND APPEALS**

14. False reports.
15. Tampering with reports.
16. Obstruction of the Competent Authority