



No. 4 of 2019

MULTINATIONAL ENTITIES FINANCIAL REPORTING (AMENDMENT) ACT, 2019

**AN ACT TO AMEND THE MULTINATIONAL ENTITIES FINANCIAL
REPORTING ACT, 2018**

[Date of Assent -30th April, 2019]

Enacted by the Parliament of The Bahamas

1. Short title and commencement.

- (1) This Act may be cited as the Multinational Entities Financial Reporting (Amendment) Act, 2019.
- (2) This Act shall be deemed to have come into force on the 1st day of January, 2018.

2. Amendment to section 5 of No. 25 of 2018.

Subsection 5(3) of the Multinational Entities Financial Reporting is amended by the deletion of the words “except that the country-by-country report required with respect to the reporting fiscal year that begun on or before 31 May 2018 shall be filed no later than 31 March 2019”.