

## United Kingdom

### Summary of key findings

1. Consistent with the agreed methodology, this first annual peer review covers: (i) the domestic legal and administrative framework, (ii) certain aspects of the exchange of information framework as well as (iii) certain aspects of the confidentiality and appropriate use of Country-by-Country (CbC) reports. The United Kingdom's implementation of the Action 13 minimum standard meets all applicable terms of reference, except that it raises one interpretative issue in relation to its domestic legal and administrative framework. The report, therefore, contains one recommendation to address this issue.

#### *Part A: Domestic legal and administrative framework*

2. The United Kingdom has rules (primary and secondary law, as well as guidance) that impose and enforce CbC requirements on multinational enterprise groups (MNE Groups) whose Ultimate Parent Entity is resident for tax purposes in the United Kingdom. The first filing obligation for a CbC report in the United Kingdom commences in respect of fiscal years commencing on or after 1 January 2016. The United Kingdom meets all the terms of reference relating to the domestic legal and administrative framework,<sup>1</sup> with the exception of:

- the annual consolidated revenue threshold calculation rule in respect of MNE Groups whose Ultimate Parent Entity is located in a jurisdiction other than the United Kingdom<sup>2</sup> which may deviate from the guidance issued by the OECD. Although such deviation appears unintended, a technical reading of the provision could lead to local filing requirements inconsistent with the Action 13 standard.

#### *Part B: Exchange of information framework*

3. The United Kingdom is a signatory of the *Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol* (OECD/Council of Europe, 2011), which is in effect for 2016, and is also a signatory of the Multilateral Competent Authority Agreements for exchanges of CbC reports (CbC MCAA); it has provided its notifications under Section 8 of this agreement and intends to exchange information with all other signatories of this agreement which provide notifications. The United Kingdom has also signed a bilateral Competent Authority Agreement with the United States, and has active bilateral arrangements with Guernsey, Jersey, the Isle of Man, Bermuda, the Cayman Islands and Hong Kong. It anticipates entering into additional bilateral QCAAs. As of 12 January 2018, the United Kingdom has 58 bilateral relationships activated under the CbC MCAA or exchanges under the EU Council Directive (2016/881/EU) and under bilateral CAAs. The United Kingdom has taken steps to have Qualifying Competent Authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality,

consistency and appropriate use conditions (including legislation in place for fiscal year 2016). Against the backdrop of the still evolving exchange of information framework, at this point in time the United Kingdom meets the terms of reference relating to the exchange of information framework aspects under review for this first annual peer review.<sup>3</sup>

### ***Part C: Appropriate use***

4. There are no concerns to be reported for the United Kingdom. The United Kingdom indicates that measures are in place to ensure the appropriate use of information in all six areas identified in the *OECD Guidance on the appropriate use of information contained in Country-by-Country reports* (OECD, 2017a). It has provided details in relation to these measures, enabling it to answer “yes” to the additional questions on appropriate use.<sup>4</sup> The United Kingdom meets the terms of reference relating to the appropriate use aspects under review for this first annual peer review.<sup>5</sup>

## **Part A: The domestic legal and administrative framework**

5. Part A assesses the domestic legal and administrative framework of the reviewed jurisdiction by reviewing the (a) parent entity filing obligation, (b) the scope and timing of parent entity filing, (c) the limitation on local filing obligation, (d) the limitation on local filing in case of surrogate filing and (e) the effective implementation.

6. The United Kingdom has primary law in place for implementing the BEPS Action 13 minimum standard which enables the government to issue regulations on CbC Reporting. In 2016 and 2017, the United Kingdom issued such regulations (hereafter referred to as the “regulations”)<sup>6</sup> establishing the necessary requirements, including the filing and reporting obligations. Guidance has also been published.<sup>7</sup>

### ***(a) Parent entity filing obligation***

Summary of terms of reference:<sup>8</sup> Introducing a CbC filing obligation which applies to Ultimate Parent Entities of MNE Groups above a certain threshold of revenue, whereby all required Constituent Entities of the MNE Group are included in the CbC report and no entity is excluded from CbC Reporting other than permitted (paragraph 8 (a) of the terms of reference).

7. The United Kingdom has introduced a domestic legal and administrative framework which imposes a CbC filing obligation on Ultimate Parent Entities of MNE Groups above a certain threshold of revenue, whereby all required Constituent Entities of the MNE Group are included in the CbC report and no entity is excluded from CbC Reporting other than permitted by the Action 13 report (OECD, 2015).

8. With respect to the annual consolidated group revenue threshold (paragraph 8 (a) ii of the terms of reference (OECD, 2017b)), where the MNE Group draws up, or would draw up, its Consolidated Financial Statements in a currency other than euros, the reference to EUR 750 million has effect as if it were a reference to the equivalent in that currency at the average exchange rate for the accounting period.<sup>9</sup> While this provision would not create an issue for MNE Groups whose Ultimate Parent Entity is a tax resident in the United Kingdom, it may however be incompatible with the guidance on currency fluctuations for MNE Groups whose Ultimate Parent Entity is located in

another jurisdiction, if local filing requirements were applied in respect of a Constituent Entity (which is a United Kingdom tax resident) of an MNE Group which does not reach the threshold as determined in the jurisdiction of the Ultimate Parent Entity of such Group.<sup>10</sup> The operation of the annual consolidated group revenue threshold calculation rule will be further monitored, including by the United Kingdom. It is recommended that if the operation of the rule becomes an issue, the United Kingdom will at that time take steps to ensure that it applies in a manner consistent with the OECD guidance on currency fluctuations.

9. No other inconsistencies were identified with respect to the parent entity filing obligation.

***(b) Scope and timing of parent entity filing***

Summary of terms of reference: Providing that the filing of a CbC report by an Ultimate Parent Entity commences for a specific fiscal year; includes all of, and only, the information required; and occurs within a certain timeframe; and the rules and guidance issued on other aspects of filing requirements are consistent with, and do not circumvent, the minimum standard (paragraph 8 (b) of the terms of reference).

10. The first filing obligation for a CbC report in the United Kingdom applies in respect of periods commencing on or after 1 January 2016.<sup>11</sup> The CbC report must be filed within 12 months after the end of the period to which the CbC report of the MNE Group relates.<sup>12</sup>

11. No inconsistencies were identified with respect to the scope and timing of parent entity filing.<sup>13</sup>

***(c) Limitation on local filing obligation***

Summary of terms of reference: If local filing requirements have been introduced, that such requirements may apply only to Constituent Entities which are tax residents in the reviewed jurisdiction, whereby the content of the CbC report does not contain more than that required from an Ultimate Parent Entity, whereby the reviewed jurisdiction meets the confidentiality, consistency and appropriate use requirements, whereby local filing may only be required under certain conditions and whereby one Constituent Entity of an MNE Group in the reviewed jurisdiction is allowed to file the CbC report, satisfying the filing requirement of all other Constituent Entities in the reviewed jurisdiction (paragraph 8 (c) of the terms of reference).

12. The United Kingdom has introduced local filing requirements as from the reporting periods starting on or after 1 January 2016.<sup>14</sup>

13. With respect to the conditions under which local filing may be required (paragraph 8 (c) iv. b) of the terms of reference (OECD, 2017b)), local filing requirements can be required if the “jurisdiction in which the Ultimate Parent Entity is resident for tax purposes has entered into an International Agreement but has not entered into exchange arrangement<sup>15</sup> with the United Kingdom’s Revenue and Customs in respect of the accounting period to which the report relates”.<sup>16</sup> Although this condition does not reflect the details of paragraph 8 (c) iv. b) of the terms of reference (OECD, 2017b) to

refer to a “Qualifying Competent Authority in effect” to which the United Kingdom is a Party “by the time for filing the Country-by-Country Report” (as the date when the condition relating to a QCAA may be tested), the United Kingdom confirms that it will apply this provision in accordance with the wording of these terms of reference. As such, no recommendation is made but this aspect will be further monitored.

14. With respect to the conditions under which local filing may be required (paragraph 8 (c) iv. c) of the terms of reference (OECD, 2017b)), local filing requirements can be required if the exchange arrangements with the United Kingdom’s Revenue and Customs and the appropriate authority of the jurisdiction in which the Ultimate Parent Entity has filed a CbC report are not operating effectively and the Constituent Entity in the United Kingdom has been notified in that respect by Revenue and Customs.<sup>17</sup> Although this condition does not reflect the details of paragraphs 8 (c) iv. c) and 21 of the terms of reference (OECD, 2017b) in particular in regard of the concept of “Systemic Failure”, and may be interpreted in a broader meaning than the situation of a “Systemic Failure”, the United Kingdom confirms that it will apply this provision in accordance with the wording of these terms of reference. As such, no recommendation is made but this aspect will be further monitored.

*(d) Limitation on local filing in case of surrogate filing*

Summary of terms of reference: If local filing requirements have been introduced, that local filing will not be required when there is surrogate filing in another jurisdiction when certain conditions are met (paragraph 8 (d) of the terms of reference).

15. The United Kingdom’s local filing requirements will not apply if there is surrogate filing in another jurisdiction.<sup>18</sup> No inconsistencies were identified with respect to the limitation on local filing in case of surrogate filing.

*(e) Effective implementation*

Summary of terms of reference: Providing for enforcement provisions and monitoring relating to CbC Reporting’s effective implementation including having mechanisms to enforce compliance by Ultimate Parent Entities and Surrogate Parent Entities, applying these mechanisms effectively, and determining the number of Ultimate Parent Entities and Surrogate Parent Entities which have filed, and the number of Constituent Entities which have filed in case of local filing (paragraph 8 (e) of the terms of reference).

16. The United Kingdom has legal mechanisms in place to enforce compliance with the minimum standard: there are notification mechanisms in place that apply to Ultimate Parent Entities as well as Constituent Entities in the United Kingdom.<sup>19</sup> There are also penalties in place in relation to the filing of a CbC report: (i) penalties for failure to file a CbC report,<sup>20</sup> (ii) daily default penalty<sup>21</sup> and (iii) penalties for inaccurate information.<sup>22</sup> The United Kingdom’s regulations also include a power to audit a CbC report.

17. There are no specific processes in place that would allow to take appropriate measures in case the United Kingdom is notified by another jurisdiction that such other jurisdiction has reason to believe that an error may have led to incorrect or incomplete information reporting by a Reporting Entity or that there is non-compliance of a

Reporting Entity with respect to its obligation to file a CbC report. The United Kingdom indicates that its legislation includes a power to audit a CbC report. As no exchange of CbC reports has yet occurred, no recommendation is made but this aspect will be further monitored.

### Conclusion

18. In respect of paragraph 8 of the terms of reference (OECD, 2017b), the United Kingdom has a domestic legal and administrative framework to impose and enforce CbC requirements on MNE Groups whose Ultimate Parent Entity is resident for tax purposes in the United Kingdom. The United Kingdom meets all the terms of reference relating to the domestic legal and administrative framework, with the exception of the annual consolidated group revenue threshold (paragraphs 8 (a) ii. of the terms of reference (OECD, 2017b)).

## Part B: The exchange of information framework

19. Part B assesses the exchange of information framework of the reviewed jurisdiction. For this first annual peer review process, this includes reviewing certain aspects of the exchange of information framework as specified in paragraph 9 (a) of the terms of reference (OECD, 2017b).

Summary of terms of reference: within the context of the exchange of information agreements in effect of the reviewed jurisdiction, having QCAAs in effect with jurisdictions of the Inclusive Framework which meet the confidentiality, consistency and appropriate use prerequisites (paragraph 9 (a) of the terms of reference (OECD, 2017b)).

20. The United Kingdom has domestic legislation that permits the automatic exchange of CbC reports.<sup>23</sup> It is a Party to (i) the *Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol* (OECD/Council of Europe, 2011), (signed on 27 May 2010, in force on 1 October 2011 and in effect for 2016) and (ii) multiple bilateral Double Tax Agreements and Tax Information and Exchange Agreements which allow Automatic Exchange of Information.<sup>24</sup> It also implemented the Council Directive (EU) 2016/881 of 25 May 2016, amending Directive 2011/16/EU as regards mandatory Automatic Exchange of Information in the field of taxation.

21. The United Kingdom signed the CbC MCAA on 27 January 2016 and submitted a full set of notifications under section 8 of the CbC MCAA on 2 December 2016. It intends to have the CbC MCAA in effect with all other Competent Authorities that provide a notification under Section 8(1)(e) of the same agreement. The United Kingdom has also signed a bilateral Competent Authority Agreement with the United States, and has active bilateral arrangements with Guernsey, Jersey, the Isle of Man, Bermuda, the Cayman Islands and Hong Kong. It anticipates entering into additional bilateral QCAAs. As of 12 January 2018, the United Kingdom has 58 bilateral relationships activated under the CbC MCAA or exchanges under the EU Council Directive (2016/881/EU)<sup>25</sup> and under bilateral CAAs.<sup>26</sup> The United Kingdom has taken steps to have Qualifying Competent Authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions (including legislation in place for fiscal year 2016).<sup>27</sup> Against the backdrop of the still evolving

exchange of information framework, at this point in time the United Kingdom meets the terms of reference relating to the exchange of information framework aspects under review for this first annual peer review.

### **Conclusion**

22. Against the backdrop of the still evolving exchange of information framework, at this point in time the United Kingdom meets the terms of reference regarding the exchange of information framework.

## **Part C: Appropriate use**

23. Part C assesses the compliance of the reviewed jurisdiction with the appropriate use condition. For this first annual peer review process, this includes reviewing certain aspects of appropriate use.

Summary of terms of reference: having in place mechanisms to ensure that CbC reports which are received through exchange of information or by way of local filing can be used only to assess high level transfer pricing risks and other BEPS-related risks and for economic and statistical analysis where appropriate; and cannot be used as a substitute for a detailed transfer pricing analysis or on their own as conclusive evidence on the appropriateness of transfer prices or to make adjustments of income of any taxpayer on the basis of an allocation formula (paragraphs 12 (a) of the terms of reference (OECD, 2017b)).

24. In order to ensure that a CbC report received through exchange of information or local filing can be used only to assess high-level transfer pricing risks and other BEPS-related risks, and, where appropriate, for economic and statistical analysis, and in order to ensure that the information in a CbC report cannot be used as a substitute for a detailed transfer pricing analysis of individual transactions and prices based on a full functional analysis and a full comparability analysis; or is not used on its own as conclusive evidence that transfer prices are or are not appropriate; or is not used to make adjustments of income of any taxpayer on the basis of an allocation formula (including a global formulary apportionment of income), the United Kingdom indicates that measures are in place to ensure the appropriate use of information in all six areas identified in the *OECD Guidance on the appropriate use of information contained in Country-by-Country reports* (OECD, 2017a). It has provided details in relation to these measures, enabling it to answer “yes” to the additional questions on appropriate use.

25. There are no concerns to be reported for the United Kingdom in respect of the aspects of appropriate use covered by this annual peer review process.

### **Conclusion**

26. In respect of paragraph 12 (a) of the terms of reference (OECD, 2017b), there are no concerns to be reported for the United Kingdom. The United Kingdom thus meets these terms of reference.



## Summary of recommendations on the implementation of Country-by-Country Reporting

Aspect of the implementation that should be improved		Recommendation for improvement
Part A	Domestic legal and administrative framework - Parent entity filing obligation - annual consolidated group revenue threshold	The operation of the annual consolidated group revenue threshold calculation rule will be further monitored, including by the United Kingdom. It is recommended that if the operation of the rule becomes an issue, the United Kingdom will at that time take steps to ensure that it applies in a manner consistent with the OECD guidance on currency fluctuations.
Part B	Exchange of information framework	-
Part C	Appropriate use	-

### Notes

<sup>1</sup> Paragraph 8 of the terms of reference (OECD, 2017b).

<sup>2</sup> Paragraph 8 (a) ii. of the terms of reference (OECD, 2017b).

<sup>3</sup> Paragraph 9 (a) of the terms of reference (OECD, 2017b).

<sup>4</sup> These questions were circulated to all members of the Inclusive Framework following the release of the Guidance on the appropriate use of information in CbC reports on 6 September 2017, further to the approval of the Inclusive Framework.

<sup>5</sup> Paragraph 12 (a) of the terms of reference (OECD, 2017b).

<sup>6</sup> Primary law consists of a general provision in the Finance Act 2015 s122 Country by Country Reporting [www.legislation.gov.uk/ukpga/2015/11/section/122/enacted](http://www.legislation.gov.uk/ukpga/2015/11/section/122/enacted), accessed 23 April 2018. Secondary law consists of regulations introduced by a Statutory Instrument 2017/497 The Taxes (Base Erosion and Profit Shifting) (Country by Country Reporting) (Amendment) Regulations 2017 which amended the Statutory Instrument 2016/237 The Taxes (Base Erosion and Profit Shifting) (Country by Country Reporting) Regulations 2016.

<sup>7</sup> Guidance was published on 26 February 2016: [www.gov.uk/government/publications/country-by-country-reporting-updated](http://www.gov.uk/government/publications/country-by-country-reporting-updated) (accessed 23 April 2018). Additional guidance was published on 16 August 2017, including the directions relating to how CbC reports will be filed and directions relating to the filing of CbC reports on an XML schema.

<sup>8</sup> The « summary of terms of reference » is provided to facilitate the reading of the report. Reference should be made to the exact wording of the terms of reference published in February 2017 (OECD, 2017b).

<sup>9</sup> See paragraph (2) of regulation 4.

<sup>10</sup> See question IV. 1. “Impact of currency fluctuations on the agreed EUR 750 million threshold of the “Guidance on the Implementation of Country-by-Country Reporting” (OECD, 2018).

<sup>11</sup> See paragraph (1) of regulation 3A.

<sup>12</sup> See paragraph (1) of regulation 3A.

<sup>13</sup> It is noted that guidance on CbC Reporting was published on 26 February 2016: taking into account this guidance with the further amendments and clarifications contained in Statutory Instrument 2017/497 (which came into force on 20 April 2017 and includes provisions which have amended or clarified some former provisions), no inconsistencies were identified.

<sup>14</sup> See regulation 3B and paragraph (3) of regulation 5; paragraphs (3) and (4) of regulation 3B; paragraph (1) of regulation 6; and paragraph (5)(a) of regulation 3B.

<sup>15</sup> The United Kingdom indicates that the term “Qualifying Competent Authority Agreement” is not defined in the legislation but that the term “exchange arrangement” has the same effect.

<sup>16</sup> See paragraph (2) of regulation 6.

<sup>17</sup> See paragraph (3) of regulation 6.

<sup>18</sup> See paragraph (5)(a) - for reference to voluntary parent surrogate filing - and paragraph (6) of regulation 3B.

<sup>19</sup> See paragraph (3) of regulation 3A for Ultimate Parent Entities, being noted that United Kingdom Constituent Entities are also subject to notification requirements pursuant to paragraph (2) of regulation 3C whereby they are requested to notify the identity of the Reporting Entity.

<sup>20</sup> See regulation 12: “A person is liable to a penalty of GBP 300 if the person fails to comply with regulations 3A(1), 3A(2), 3B(3), 3B(4), 3C(3) or 11.

<sup>21</sup> See regulation 13 : “If— (a) a penalty under regulation 12 is assessed; and (b) the failure in question continues after the person has been notified of the assessment, the person is liable to a further penalty, for each subsequent day on which the failure continues, of an amount (subject to regulation 19) not exceeding GBP 60 for each such day”.

<sup>22</sup> See regulation 14:

(1) Where— (a) a person provides inaccurate information when filing a CBC report; and (b) condition A or B is met, the person is liable to a penalty not exceeding GBP 3 000 in respect of the report to which the inaccuracy relates.

(2) Where— (a) a person provides inaccurate information when responding to a direction under regulation 11; and (b) condition A or B is met, the person is liable to a penalty not exceeding GBP 3 000 in respect of each CBC report to which the inaccuracy relates.

(3) Condition A is that the person knows of the inaccuracy at the time information is provided but does not inform Revenue and Customs at that time.

(4) Condition B is that the person— (a) discovers the inaccuracy after the information is provided; and (b) fails to take reasonable steps to inform Revenue and Customs of that discovery.

<sup>23</sup> In the Taxation (International and Other Provisions) Act 2010, s. 2 and Finance Act 2006 s. 173 (1).

<sup>24</sup> The United Kingdom did not provide a list of these agreements.

<sup>25</sup> This includes exchanges with Cyprus and Gibraltar.

Note by Turkey

The information in this document with reference to “Cyprus” relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Turkey recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Turkey shall preserve its position concerning the “Cyprus issue”.

Note by all the European Union Member States of the OECD and the European Union

The Republic of Cyprus is recognised by all members of the United Nations with the exception of Turkey. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.



<sup>26</sup> In addition, a bilateral arrangement has been signed by the United Kingdom with Chile in order to enable exchanges for fiscal years commencing on or after 1 January 2016.

<sup>27</sup> It is noted that a few Qualifying Competent Authority agreements are not in effect with jurisdictions of the Inclusive Framework that meet the confidentiality condition and have legislation in place: this may be because the partner jurisdictions considered do not have the Convention in effect for the first reporting period, or may not have listed the reviewed jurisdiction in their notifications under Section 8 of the CbC MCAA.

## References

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