
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16
UNDER THE SECURITIES EXCHANGE ACT OF 1934

For the month of December 2016

B COMMUNICATIONS LTD.

(Name of Registrant)

2 Dov Friedman Street, Ramat Gan 5250301, Israel
(Address of Principal Executive Office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F ☒ Form 40-F ☐

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1): ☐

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7): ☐

Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes ☐ No ☒

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82- _____

B COMMUNICATIONS LTD.

EXHIBIT INDEX

The following exhibits are attached:

EXHIBIT NO.	DESCRIPTION
99.1	A report of Bezeq - The Israel Telecommunication Corp. Ltd., a controlled subsidiary of B Communications - Immediate Report on Merger Decision.
99.2	A report of Bezeq - The Israel Telecommunication Corp. Ltd., a controlled subsidiary of B Communications - Immediate Supplementary Report to Report Concerning the Cancellation of the Corporate Separateness Requirement.
99.3	A report of Bezeq - The Israel Telecommunication Corp. Ltd., a controlled subsidiary of B Communications - Immediate Report - Tax Assessment for 2011.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

B COMMUNICATIONS LTD.
(Registrant)

By /s/ Doron Turgeman
Doron Turgeman
Chief Executive Officer

Date: December 26, 2016

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**Bezeq The Israel Telecommunication Corporation Ltd.
("the Company")**

To:
The Israel Securities Authority

To:
The Tel Aviv Stock Exchange Ltd.

Immediate Report on Merger Decision

On December 25, 2016 the Company's Board of Directors passed a resolution to merge the Company with D.B.S. Satellite Services (1998) Ltd ("DBS") as detailed below:

1. Main points of the merger plan:

The merger will take place in accordance with the provisions of chapter one of the eighth part of the Companies Law, 1999 ("the Companies Law") and in accordance with the second chapter of part 5.2 of the Income Tax Ordinance [New Text], 1961 ("the Income Tax Ordinance") and the regulations derived therefrom.

In respect of the merger between the Company and DBS, the Company will be deemed the "Absorbing Company" and DBS the "Target Company".

Subject to fulfillment of the contingent terms stipulated in the merger agreement, which was signed between the Company and DBS on December 25, 2016 ("the Merger Agreement"), at the date of completion of the merger (in its meaning in the Agreement), and effective retroactively from the effective date for the merger (December 31, 2016), all activities of DBS (including all assets, rights, liabilities and indebtedness, receivables, payments, revenues and other activities of DBS, both monetary and others, and for the avoidance of any doubt, DBS licenses) will be merged with and into the Company, without consideration, in accordance with the provisions of section 323 of the Companies Law and the provisions of section 103B and section 103C of the Income Tax Ordinance¹, and the Target Company will cease to exist as a separate legal entity, will be wound up without liquidation and the Registrar of Companies will delete it from the Register ("Completion of the Merger").

The Company's Board has confirmed, taking account of the financial situation of the merging companies, that in its opinion there does not exist a reasonable suspicion that on account of the merger the Company will be unable to comply with its commitments to its creditors following the merger.

¹ In respect of the tax decision taken by the Tax Authority on September 15, 2016 as part of the assessment agreement signed between the Company and the Tax Authority to carry out the merger of DBS with and into the Company in accordance with the provisions of section 103B of the Income Tax Ordinance, see the Company's Immediate Report dated September 18, 2016.

2. Process required to approve the merger:

On December 25, 2016 the Boards of the merging companies approved the merger. In accordance with sections 320(A1)(1) and (2) of the Companies Law, the merger does not require the approval of the shareholders' general meetings of each of the merging companies. The merger is subject to fulfillment of the rest of the terms of the merger, in accordance with the provisions of chapter one of the eighth part of the Companies Law, and to fulfillment of the contingent terms stipulated in the Merger Agreement.

3. Scheduled timetable for the process:

The merger proposal will be submitted to the Registrar of Companies as required by section 317(A) of the Companies Law (the date for submission of the proposal to the Registrar will be derived from the dates of the Board resolutions of the merging companies instead of the date of approval of the general meeting). The Company intends to publish notices in the press for its creditors, and to publish the other notices required by law as part of the timetable determined in the Companies Law and the Companies Ordinances (Merger), 2000.

In accordance with section 323 of the Companies Law, the date for completion of the merger will not occur prior to 50 days following the date the merger proposal was submitted to the Registrar of Companies, and it will apply retroactively from the effective date.

As stated above, the merger process is subject to receipt of all the approvals required in the Merger Agreement, and as stipulated therein, including regulatory and third-party approvals. The merging companies are unable to assess on what date the approval required for the merger will be received, however, it is their intention to act for its speedy receipt. The merger process is expected to be completed in accordance with the dates stipulated in section 323 of the Companies Law or upon fulfillment of the terms and receipt of all the required approvals (whichever is the later of the two). Upon completion of the merger, the Company will issue an Immediate Report to that effect.

*The Company will publish an Immediate Report concerning "Material Merger", in accordance with the provisions of chapter C1 of the Securities Ordinances (Periodic and Immediate Reports), 1970, at the dates prescribed for this in law, which will include additional information concerning the Merger Agreement and other matters related to the merger.

The above information constitutes a translation of the Immediate Report published by the Company. The Hebrew version was submitted by the Company to the relevant authorities pursuant to Israeli law, and represents the binding version and the only one having legal effect. This translation was prepared for convenience purposes only.

**Bezeq The Israel Telecommunication Corporation Ltd.
("the Company")**

To:
The Israel Securities Authority

To:
The Tel Aviv Stock Exchange Ltd.

Immediate Supplementary Report to Report Concerning the Cancellation of the Corporate Separateness Requirement

Further to the Company's report of December 23, 2016, which provided precise details of a letter received from the Ministry of Communications, the Company provides notification that following the report and over the course of Friday (December 23, 2016), the director general of the Ministry of Communications clarified to the Company that the amendment of the license with respect to the cancellation of the corporate separateness requirement would be accompanied by a hearing process.

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**Bezeq The Israel Telecommunication Corporation Ltd.
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To:
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Immediate Report - Tax Assessment for 2011

On December 25, 2016 the Company received a best judgment assessment for the year 2011, in which the Company's taxable income for 2011 increased by NIS 246 million. NIS 144 million of the increased taxable income is due to non-recognition of finance expenses related to distributions and to dividends received (for distribution of current earnings, for dividends received from subsidiaries, and a small part on account of a distribution for a capital reduction), with the balance of NIS 102 million for timing differences in the recognition of depreciation expenses.

The tax liability arising from this assessment (including interest and linkage differences) is NIS 72 million. Implementation of the principles of the assessment in subsequent years is likely to lead to a material claim for additional tax for those years.

The Company disagrees with the position of the Tax Authority and believes it has good arguments to support its own position against that of the Tax Authority. Accordingly, the Company intends to file an appeal by the date determined in law.

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