
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 2017

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.

The following exhibits are attached:

99.1 [A report of Bezeq - The Israel Telecommunication Corp. Ltd., a controlled subsidiary of B Communications.](#)

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 27, 2017

EXHIBIT INDEX

EXHIBIT NO.	DESCRIPTION
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99.1	A report of Bezeq - The Israel Telecommunication Corp. Ltd., a controlled subsidiary of B Communications.
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Bezeq The Israel Telecommunication Corporation Ltd.
(the “Company” or “Bezeq”)

To:
The Israel Securities Authority

To:
The Tel Aviv Stock Exchange Ltd.

Immediate report - execution of assessment agreement

Further to that stated in the Company's immediate report of December 26, 2016, as well in Note 6.6.3 to the Company's financial statements as at December 31, 2016, and in Note 5 to the Company's financial statements as at September 30, 2017, regarding a best judgment assessment for 2011 and assessment hearings for 2012-2014, in which the same topics that were included in the assessment for 2011 were discussed, the Company provides notification that on December 26, 2017, a final assessment agreement for 2011-2014 was signed between the Company and the Assessing Officer for Large Enterprises, which settles all the disputes arising between the parties, including regarding the non-recognition of financing expenses and timing differences in depreciation expenses. The net tax liability that was added as a result of the assessment agreement is approximately NIS 70 million, for which a full provision is included in the Company's financial statements as at September 30, 2017. The assessment agreement finally and exhaustively settles the claims of the Assessing Officer including in connection with 2015 onwards, with respect to the allocation of financing expenses to the capital reduction performed by the Company in the years 2011-2013, as well as the allocation of financing expenses to the Company's income from an inter-company dividend received or to be received from the subsidiaries from 2015 onwards, with respect to the investment amounts appearing in the Company's financial statements as of the end of 2014 (with respect to the subsidiary, D.B.S Satellite Services (1998) Ltd. - until September 27, 2016).

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.