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STATUTORY INSTRUMENTS

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**2013 No. 1962**

**The International Tax Compliance (United States of America) Regulations 2013**

*Introductory*

**Citation and commencement**

- 1.—(1) These Regulations may be cited as the International Tax Compliance (United States of America) Regulations 2013.
- (2) These Regulations come into force on 1st September 2013.

**Implementation of the treaty etc**

2.—(1) These Regulations have effect for and in connection with the implementation of obligations arising under the treaty.

(2) In these Regulations “the treaty” means the agreement reached between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America to improve international tax compliance and to implement FATCA, signed on 12th September 2012<sup>(1)</sup>, as that agreement has effect from time to time.

(3) But the treaty is to be treated as if the following amendments were made—

- (a) in sub-paragraph 1(aa) of Article 1 and in each place in Annex I, for “December 31, 2013” substitute “June 30, 2014”,
- (b) in each place in Annex 1, for “January 1, 2014” substitute “July 1, 2014”,
- (c) in paragraphs II.C (1) and IV.E (1) of Annex I, for “December 31, 2015” substitute “June 30, 2016”,
- (d) in paragraph II.E (1) of Annex I, for “December 31, 2014” to the end of sub-paragraph (1) substitute “June 30, 2015. If based on this review such account is identified as a U.S. Reportable Account on or before December 31, 2014, the Reporting U.K. Financial Institution must report the required information about such account with respect to 2014 in the first report on the account and on an annual basis thereafter. In the case of an account identified as a U.S. Reportable Account after December 31, 2014 and on or before June 30, 2015, the Reporting U.K. Financial Institution is not required to report information about such account with respect to 2014, but must report information about the account on an annual basis thereafter.”,
- (e) in paragraph II.E (2) of Annex I, after “the last day of” where it first appears insert “2015 or any”, and
- (f) in paragraph IV.B of Annex I—

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<sup>(1)</sup> That agreement, as signed on that date, is contained in a Command Paper published by the Stationery Office Ltd with the title “Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA” (Cm 8445, 2012); the Command Paper is available on the Official Documents website at <http://www.official-documents.gov.uk/document/cm84/8445/8445.pdf>.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (i) for “initially” substitute “as of 30 June, 2014”, and
  - (ii) for “later” substitute “as of the last day of 2015 or of any subsequent calendar year.”.
- (4) Any expression which is defined in the treaty but not in section 222 or 235 of FA 2013 or in these Regulations has the same meaning in these Regulations as in the treaty.