
STATUTORY INSTRUMENTS

2013 No. 1962

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

Obligations in relation to financial accounts

Modifications for calendar years 2014 to 2016

- 9.—(1) In the case of custodial accounts—
- (a) there is no requirement to include in the return for the calendar year 2014 information about relevant total gross credits, and
 - (b) there is no requirement to include in the return for the calendar year 2015 any information set out in regulation 8(5)(a)(ii).
- (2) In the case of 30th June 2014 accounts—
- (a) there is no requirement to include in the return for calendar years before 2017 a U.S. federal taxpayer identifying number if the reporting financial institution does not hold that number, but
 - (b) if the account holder is an individual whose date of birth the institution does hold, the institution must include the account holder's date of birth instead.