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STATUTORY INSTRUMENTS

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**2014 No. 1506**

**The International Tax Compliance (United States of America) Regulations 2014**

*Introductory*

**Citation and commencement**

- 1.—(1) These Regulations may be cited as the International Tax Compliance (United States of America) Regulations 2014.
- (2) These Regulations come into force on 30th June 2014.

**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 12 September 2012<sup>(1)</sup>, as that agreement has effect from time to time.
- (3) 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.

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(1) 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>.