
STATUTORY INSTRUMENTS

2015 No. 878

The International Tax Compliance Regulations 2015

[^{F1}Client notification obligations]

[^{F1}Provision of information

12G.—(1) In order to determine whether or not the obligations arising under these Regulations have been complied with, an officer of Revenue and Customs may require a reporting financial institution, UK representative, specified financial institution or specified relevant person to provide such information as the officer reasonably requires as specified by written notice.

(2) The information required by notice under paragraph (1) must be provided—

- (a) within such period, being no less than 14 days, and
- (b) by such means and in such form,

as is reasonably required by the officer of Revenue and Customs.]

Textual Amendments

F1 [Reg. 12G](#) inserted (17.5.2017) by [The International Tax Compliance \(Amendment\) Regulations 2017](#) (S.I. 2017/598), regs. 1(1), **8**

Status:

Point in time view as at 09/05/2018.

Changes to legislation:

There are currently no known outstanding effects for the The International Tax Compliance Regulations 2015, Section 12G.