
STATUTORY INSTRUMENTS

2015 No. 878

The International Tax Compliance Regulations 2015

Supplementary

Anti-avoidance

23. If—

- (a) [^{F1}a reporting financial institution, UK representative, specified financial institution or specified relevant person] enters into any arrangements, and
- (b) the main purpose, or one of the main purposes, of [^{F2}the institution or representative] in entering into the arrangements is to avoid any obligation under these Regulations,

these Regulations are to have effect as if the arrangements had not been entered into.

Textual Amendments

- F1** Words in reg. 23 substituted (17.5.2017) by [The International Tax Compliance \(Amendment\) Regulations 2017 \(S.I. 2017/598\)](#), regs. 1(1), **18(a)**
- F2** Words in reg. 23 substituted (17.5.2017) by [The International Tax Compliance \(Amendment\) Regulations 2017 \(S.I. 2017/598\)](#), regs. 1(1), **18(b)**

Changes to legislation:

There are currently no known outstanding effects for the The International Tax Compliance Regulations 2015, Section 23.