

SCHEDULE 1

Regulation 1(3)(b)

Participating jurisdictions

The participating jurisdictions for the purposes of the CRS are set out in the following list.

Albania
Andorra
Anguilla
Antigua and Barbuda
Argentina
Aruba
Austria
Australia
The Bahamas
Barbados
Belgium
Belize
Bermuda
Brazil
British Virgin Islands
Brunei Darussalam
Bulgaria
Canada
Cayman Islands
Chile
China
Colombia
Costa Rica
Croatia
Curacao
Cyprus
Czech Republic
Denmark
Dominica
Estonia
Faroe Islands

Status: This is the original version (as it was originally made).

Finland
France
Germany
Gibraltar
Greece
Greenland
Grenada
Guernsey
Hong Kong (China)
Hungary
Iceland
India
Indonesia
Ireland
Isle of Man
Israel
Italy
Japan
Jersey
Korea
Latvia
Liechtenstein
Lithuania
Luxembourg
Macao (China)
Malaysia
Malta
Marshall Islands
Mauritius
Mexico
Monaco
Montserrat
Netherlands
New Zealand
Niue

Norway
Poland
Portugal
Qatar
Romania
Russian Federation
Saint Kitts and Nevis
Saint Lucia
Saint Vincent and the Grenadines
Samoa
San Marino
Saudi Arabia
Seychelles
Singapore
Sint Maarten
Slovak Republic
Slovenia
South Africa
Spain
Sweden
Switzerland
Trinidad and Tobago
Turkey
Turks and Caicos Islands
United Arab Emirates
Uruguay

SCHEDULE 2

Regulation 2(2)(a)

Excluded accounts

For the purposes of the DAC and the CRS the following are excluded accounts.

Certain Retirement Accounts or Products

1. Pension schemes registered with HMRC under Part 4 of FA 2004(1).

(1) 2004 c. 12.

Status: This is the original version (as it was originally made).

2. Non-registered pension arrangements where the annual contributions are limited to £50,000 and funds contributed cannot be accessed before the age of 55 except in circumstances of serious ill health.

3. Immediate needs annuities within section 725 ITTOIA 2005(2).

Certain Tax-favoured Accounts and Products

4. An account within the meaning of the Individual Savings Account Regulations 1998(3).

5. A child trust fund within the meaning of the Child Trust Funds Act 2004(4).

6. Premium Bonds issued by the UK National Savings and Investments.

7. Children's Bonds issued by the UK National Savings and Investments.

8. Fixed Interest Savings Certificates issued by UK National Savings and Investments.

9. Index Linked Savings Certificates issued by UK National Savings and Investments.

10. Tax Exempt Savings Plans issued by a friendly society within the meaning of the Friendly Societies Act 1992(5).

11. A share incentive plan approved by HMRC under Schedule 2 to ITEPA 2003(6).

12. A SAYE option scheme approved by HMRC under Schedule 3 to ITEPA 2003.

13. A CSOP scheme approved by HMRC under Schedule 4 to ITEPA 2003.

14. A venture capital trust approved for the purposes of Part 6 of ITA 2007(7) by the Commissioners.

15.—(1) A dormant account (other than an annuity contract) with a balance that does not exceed US\$1,000.

(2) An account is a dormant account if—

- (a) the account holder has not initiated a transaction with regard to the account or any other account held by the account holder with the reporting financial institution in the previous three years,
- (b) the account holder has not communicated with the reporting financial institution regarding the account or any other account held by the account holder with the reporting financial institution in the previous six years,
- (c) the account is treated as a dormant account under the reporting financial institutions normal operating procedures, and
- (d) in the case of a cash value insurance contract, the reporting financial institution has not communicated with the account holder regarding the account or any other account held by the account holder with the reporting financial institution in the previous six years.

(2) 2005 c. 5.

(3) S.I. 1998/1870, relevantly amended by S.I. 2002/1974, 2007/2119, 2008/704, 2009/1994, 2010/2957, 2011/782 and 2011/1780.

(4) 2004 c. 6.

(5) 1992 c. 40.

(6) 2003 c. 1.

(7) 2007 c. 3.