
STATUTORY INSTRUMENTS

2016 No. 899

**The International Tax Compliance
(Client Notification) Regulations 2016**

Client exchange of tax information notifications

5. In regulation 18 (assessment of penalties)—
 - (a) in paragraph (3), for “13” substitute “13(2)”,
 - (b) in paragraph (4), after “regulation” insert “13(1),” and
 - (c) in paragraph (4)(a), after “inaccuracy” insert “or failure”.