
STATUTORY INSTRUMENTS

2016 No. 899

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

Client exchange of tax information notifications

6. In the table in regulation 24(2) (definitions)—

(a) after the entry for “financial institution”, insert—

“high value account	Section VIII(C) (15) of Annex I	Section VIII(C) (15) of the CRS	Section II(D) of Annex I
NFE	Section VIII(D) (6) of Annex I	Section VIII(D) (7) of the CRS”	

(b) after the entry for “non-participating financial institution”, insert—

“non-reporting financial institution	Section VIII(B) (1) of Annex I	Section VIII(B) (1) of the CRS”	
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