
STATUTORY INSTRUMENTS

2017 No. 345

**INCOME TAX
CAPITAL GAINS TAX
INHERITANCE TAX**

**The Penalties Relating to Offshore Matters and Offshore
Transfers (Additional Information) Regulations 2017**

<i>Made</i>	- - - -	<i>9th March 2017</i>
<i>Laid before the House of Commons</i>	- -	<i>10th March 2017</i>
<i>Coming into force</i>		<i>1st April 2017</i>

**THE PENALTIES RELATING TO OFFSHORE
MATTERS AND OFFSHORE TRANSFERS
(ADDITIONAL INFORMATION) REGULATIONS 2017**

1. Citation and commencement
2. Interpretation
3. Additional information for the purposes of paragraph 9(1B)(d) of Schedule 24 to the Finance Act 2007, paragraph 12(2B)(d) of Schedule 41 to the Finance Act 2008 and paragraph 14(2B)(d) of Schedule 55 to the Finance Act 2009
4. This regulation applies to P if there is a person...
5. This regulation applies to P if— (a) P is the...
6. Additional information to be provided to HMRC where regulation 4 applies to P
7. Additional information to be provided to HMRC where regulation 5 applies to P
8. (1) A description of a document provided in accordance with...
Signature
Explanatory Note