

2018 No. 490

TAXES

**The International Tax Compliance (Amendment) Regulations
2018**

<i>Made</i>	- - - -	<i>17th April 2018</i>
<i>Laid before the House of Commons</i>		<i>18th April 2018</i>
<i>Coming into force</i>	- -	<i>9th May 2018</i>

The Treasury make these Regulations in exercise of the powers conferred by section 222(1) of the Finance Act 2013(a):

Citation and commencement

1. These Regulations may be cited as the International Tax Compliance (Amendment) Regulations 2018 and come into force on 9th May 2018.

Amendment to the International Tax Compliance Regulations 2015

2.—(1) The International Tax Compliance Regulations 2015(b) are amended as follows.

(2) In regulation 1(3)(b)(i), for “at the date these Regulations come into force”, substitute “at 9th May 2018”.

17th April 2018

Rebecca Harris
Andrew Stephenson
Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations amend the International Tax Compliance Regulations 2015 (S.I. 2015/878) (“the principal Regulations”) which give effect to agreements and arrangements reached between the United Kingdom and other jurisdictions to improve international tax compliance.

(a) 2013 c. 29; section 222 was amended by section 50 of the Finance (No. 2) Act 2015 (c. 33) but the amendments are not relevant to these Regulations.
(b) S.I. 2015/878, amended by S.I. 2017/598; there are other amending instruments but none is relevant.

Regulation 3 extends the application of the principal Regulations to arrangements entered into by the United Kingdom for the exchange of financial account information with other jurisdictions up to 9th May 2018, the date when the Regulations come into force.

A Tax Information and Impact Note covering the International Tax Compliance Regulations 2015 was published on 18th March 2015 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.

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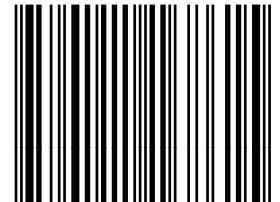
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