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STATUTORY INSTRUMENTS

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**2023 No. 461**

**The International Tax Compliance  
(Amendment) Regulations 2023**

**Amendment to the International Tax Compliance Regulations 2015**

- 2.—(1) The International Tax Compliance Regulations 2015(1) are amended as follows.  
(2) In regulation 1(3)(b)(i), for “20th April 2022” substitute “19th April 2023”(2).

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(1) [S.I. 2015/878](#) (referred to in these footnotes as “the principal Regulations”); amending instruments are [S.I. 2015/1839](#), [2016/899](#), [2017/598](#), [2018/490](#), [2019/881](#), [2020/438](#), [2020/1300](#), [2021/485](#) and [2022/474](#).

(2) In accordance with “the CRS” (defined in regulation 1(3A) of the principal Regulations as the common reporting standard for the automatic exchange of financial account information developed by the Organisation for Economic Co-operation and Development, including the commentary on the common reporting standard) the United Kingdom exchanges information received from financial institutions under the principal Regulations with a territory which is a “Reportable Jurisdiction” under the CRS (see definition in section VIII(D)(4) of the CRS) and with which the United Kingdom has entered into international exchange arrangements for that year. Reportable Jurisdictions are identified in a published list available at <https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim402340>. A hard copy of this list is available for inspection at the office of HMRC at 14 Westfield Avenue, 7th floor, Stratford, London E20 1HZ.