
STATUTORY INSTRUMENTS

2017 No. 989

**INCOME TAX
CAPITAL GAINS TAX
INHERITANCE TAX**

The Offshore Asset Moves Penalty (Specified Territories) (Amendment) Regulations 2017

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| <i>Made</i> | - - - - | <i>11th October 2017</i> |
| <i>Laid before the House of Commons</i> | - - | <i>13th October 2017</i> |
| <i>Coming into force</i> | | <i>3rd November 2017</i> |

THE OFFSHORE ASSET MOVES PENALTY (SPECIFIED TERRITORIES) (AMENDMENT) REGULATIONS 2017

1. Citation and commencement
 2. These Regulations come into force on 3rd November 2017.
 3. Amendment of the Schedule to the Offshore Asset Moves Penalty (Specified Territories) Regulations 2015
- Signature
Explanatory Note