STATUTORY INSTRUMENTS

2019 No. 881

TAXES

The International Tax Compliance (Amendment) Regulations 2019

Made - - - -	*23rd April 2019*
Laid before the House of	
Commons - - - -	*24th April 2019*
Coming into force - -	*16th May 2019*

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

Citation and commencement

1. These Regulations may be cited as the International Tax Compliance (Amendment) Regulations 2019 and come into force on 16th May 2019.

Amendment to the International Tax Compliance Regulations 2015

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

(2) In regulation 1(3)(b)(i), for "at 9th May 2018", substitute "at 16th May 2019".

Rebecca Harris
Mike Freer
Two of the Lords Commissioners of Her
Majesty's Treasury

23rd April 2019

(**1**)   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.

(**2**)   S.I. 2015/878; relevant amending instruments are S.I. 2017/598 and 2018/490.

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.

Regulation 2 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 16th May 2019, the date when the Regulations come into force.

A Tax Information and Impact Note covering the principal Regulations was published on 18th March 2015 and is available on the HMRC website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins. It remains an accurate summary of the impacts that apply to this instrument.