
STATUTORY INSTRUMENTS

2003 No. 3297

TAXES

The Reporting of Savings Income Information Regulations 2003

*Made - - - - 16th December 2003
Laid before the House of
Commons - - 17th December 2003
Coming into force in accordance with
regulation 1(2)*

THE REPORTING OF SAVINGS INCOME INFORMATION REGULATIONS 2003

PART 1

Introductory Provisions

1. Citation and commencement
2. Interpretation
3. Meaning of paying agent
4. Meaning of residual entity
5. Election by an entity to be treated as a UCITS
6. Meaning of receiving agent
7. Meaning of relevant payee
8. Meaning of savings income

PART 2

Information to be obtained, verified and reported

9. Identity and residence of relevant payees
10. Information to be reported to Revenue and Customs by paying agents making payments to relevant payees
11. Information to be reported to Revenue and Customs by paying agents making payments to residual entities
12. Information to be reported to Revenue and Customs by receiving agents
13. The amount of savings income to be reported to Revenue and Customs

Changes to legislation: There are currently no known outstanding effects for the The Reporting of Savings Income Information Regulations 2003. (See end of Document for details)

PART 3

Reporting the information

- 14. Paying and receiving agents to notify Revenue and Customs of reportable payments
- 15. Reports by paying and receiving agents to Revenue and Customs

PART 4

Audit

- 16. Audit and related issues

PART 5

Transitional provisions

- 17. Transitional provisions – negotiable debt securities
Signature

SCHEDULE — Negotiable debt securities: entities referred to in regulation 17(3)

Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Reporting of Savings Income Information Regulations 2003.