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TAXES

**The International Tax Compliance (Amendment) Regulations
2015**

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CORRECTION

Page 1, regulation 2(2) should read:

“(2) After regulation 1(5) insert—

(5A) For the purposes of these Regulations—

- (a) “financial institution” has the same meaning in relation to the FATCA agreement as it does in section 1.1471-5(e)(1)(i)-(iv) of the US Treasury Regulations, and
- (b) “investment entity” has the same meaning in relation to the FATCA agreement as it does in the US Treasury Regulations.”.

November 2015