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STATUTORY INSTRUMENTS

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**2016 No. 899**

**TAXES**

**The International Tax Compliance  
(Client Notification) Regulations 2016**

*Made* - - - - 8th September 2016  
*Laid before the House of  
Commons* - - 9th September 2016  
*Coming into force* 30th September 2016

**THE INTERNATIONAL TAX COMPLIANCE  
(CLIENT NOTIFICATION) REGULATIONS 2016**

1. Citation and commencement
2. Client exchange of tax information notifications
3. After regulation 12, insert— Client notification obligations Interpretation of regulations...
4. For regulation 13 (penalties for failure to comply with Regulations),...
5. In regulation 18 (assessment of penalties)— (a) in paragraph (3),...
6. In the table in regulation 24(2) (definitions)—
7. After Schedule 2, insert— SCHEDULE3 Regulation 12F PART1 The form of a client exchange of tax information notification...  
Signature  
Explanatory Note