STATUTORY INSTRUMENTS

2017 No. 598

The International Tax Compliance (Amendment) Regulations 2017

Citation, commencement and effect

1.—(1) These Regulations may be cited as the International Tax Compliance (Amendment) Regulations 2017 and come into force on 17th May 2017.

(2) Regulation 6(1) applies in respect of the calendar year 2016 and subsequent calendar years for the purposes of the FATCA agreement.