
STATUTORY INSTRUMENTS

2017 No. 598

The International Tax Compliance
(Amendment) Regulations 2017

Amendment of regulation 2 (meaning of “reportable account”)

4.—(1) In regulation 2(1)—

- (a) at the end of sub-paragraph (b) omit “and”, and
- (b) after sub-paragraph (b) insert—

“(ba) in relation to a reporting financial institution under the CRS, an account meeting the description at Section III(A) of the CRS, and”.

(2) In regulation 2(2)(c)(ii) for “paragraph (1)(b) or (c)” substitute “paragraph (1)(b), (ba) or (c)”.