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STATUTORY INSTRUMENTS

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**2017 No. 988**

**INCOME TAX  
CAPITAL GAINS TAX**

The Sections 106B, 106C and 106D of the Taxes Management Act 1970 (Specified Threshold Amount) Regulations 2017

<i>Made</i>	- - - -	<i>11th October 2017</i>
<i>Laid before the House of Commons</i>	- -	<i>13th October 2017</i>
<i>Coming into force</i>		<i>3rd November 2017</i>

**THE SECTIONS 106B, 106C AND 106D OF THE TAXES MANAGEMENT ACT 1970 (SPECIFIED THRESHOLD AMOUNT) REGULATIONS 2017**

1. Citation and commencement
2. Interpretation
3. Threshold amount for the purposes of sections 106B to 106D of TMA 1970
4. Whether the threshold amount has been exceeded in relation to...
5. Calculation of the total amount of income tax and capital gains tax chargeable on or by reference to offshore income, assets or activities for the purposes of section 106B of TMA 1970
6. Paragraphs 7 and 11 must be construed as if—
7. Calculation of the total amount of income tax and capital gains tax chargeable on or by reference to offshore income, assets or activities for the purposes of section 106C of TMA 1970
8. Calculation of the increase in the amount of income tax and capital gains tax chargeable on or by reference to offshore income, assets or activities for the purposes of section 106D of TMA 1970
9. Paragraphs 5, 6 and 7 must be construed as if—...  
Signature

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SCHEDULE —  
Arrangements relating to the CRS: specified territories

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## Explanatory Note