

KPMG AEOI Updates & Tracking Service CRS Alert

Date: 19 May 2022

Alert Type: Document

Country: United Kingdom

Regime: CRS

Document Type: Regulations

United Kingdom: Issued Amendment to CRS Regulations

On 25 April 2022, Her Majesty's Revenue and Customs ("HMRC") of the United Kingdom issued the International Tax Compliance (Amendment) Regulations 2022, providing a minor amendment to the International Tax Compliance Regulations 2015. The amendment revises the date that arrangements must be entered into in order to be considered an applicable agreement under the International Tax Compliance Regulations, from 20 April 2021 to 20 April 2022. The amended Regulations enter into force on 18 May 2022.

United Kingdom Contacts:



Peter Grant
Partner
Peter.Grant@KPMG.co.uk



Rohini Sanghani
Director
rohini.sanghani@KPMG.co.uk



Jeanette Cook
Senior Manager
jeanette.cook@KPMG.co.uk

Reference: [Regulations](#)

For information on KPMG's global AEOI network professionals, please email [GO-FM AEOI Program Support](#).

For more information on KPMG AEOI Updates & Tracking Service, please see [here](#).

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, [here](#).

kpmg.com/socialmedia



Contact us

Cyrus Daftary

Principal

+1 212 954 6096

cdaftary@kpmg.com

Laurie Hatten-Boyd

Principal

+1 206 213 4001

lhattenboyd@kpmg.com

www.kpmg.com

© 2022 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. NDP144698-1A

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

In preparing this information, we consulted tax authorities' official releases that are subject to change, retroactively, prospectively, or both, and any such changes could affect the information stated herein. The advice or other information in this document was prepared for the sole benefit of KPMG's client and may not be relied upon by any other person or organization. KPMG accepts no responsibility or liability in respect of this document to any person or organization other than KPMG's client. The following information is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.