

KPMG AEOI Updates & Tracking Service CRS Alert

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Alert Type:	Document
Country:	United Kingdom
Regime:	CRS
Document Type:	Regulations

United Kingdom: Issued Amendment to CRS Regulations

On 24 April 2023, His Majesty's Revenue and Customs ("HMRC") of the United Kingdom issued the International Tax Compliance (Amendment) Regulations 2023, 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 2022 to 19 April 2023. The amended Regulations enter into force on 17 May 2023.

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Reference: Regulations

For information on KPMG's global AEOI network professionals, please email <u>GO-FM AEOI Program Support</u>.

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, <u>here</u>.

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