

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 4247 of 17 March, 2016

LEGAL NOTICE NO. 53 OF 2016.

**INTERNATIONAL CO-OPERATION (TAX INFORMATION)
ACT 2009**

**INTERNATIONAL CO-OPERATION (IMPROVEMENT OF
INTERNATIONAL TAX COMPLIANCE) (UNITED KINGDOM)
(AMENDMENT) REGULATIONS 2016**

In exercise of the powers conferred by section 23 of the International Co-operation (Tax Information) Act 2009, the Minister has made the following Regulations—

Title.

1. These Regulations may be cited as the International Co-Operation (Improvement of International Tax Compliance) (United Kingdom) (Amendment) Regulations 2016.

Commencement.

2. These Regulations come into operation on the day of publication.

Amendment of regulations.

3. The International Co-Operation (Improvement of International Tax Compliance) (United Kingdom) Regulations 2015 are amended—

- (a) in regulation 7(5) by substituting “1 September 2016” for “15 September 2016”; and
- (b) in regulation 10(3) by substituting “1 September” for “15 September”.

Dated 17th March, 2016.

G H LICUDI QC,
Minister with responsibility for the
international exchange of tax information.

EXPLANATORY MEMORANDUM

These Regulations amend—

- (a) the date of reporting for the financial years 2014 and 2015 from 15 September 2016 to 1 September 2016; and
- (b) the date of reporting where a reporting financial institution has elected the alternative reporting regime, from 15 September to 1 September.

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