



Information Rights Unit
HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

020 7270 5000
foirequests@hmtreasury.gsi.gov.uk
www.gov.uk/hm-treasury

06 December 2016

Ref: FOI2016/23806

Freedom of Information Act 2000: Banking

Thank you for your Freedom of Information enquiry of 13th November 2016.

You asked for the following information:

"I am seeking information on the implementation in Britain of the US Foreign Account Tax Compliance Act (FATCA). Please send me a copy of the instructions given to British banks on the enquiries they are required to make to establish whether or not a customer has a US connection."

I can confirm that HM Treasury does not hold information within the scope of your request.

HM Treasury does not give specific instructions to banks on this topic. However HM Revenue and Customs (HMRC) has published guidance on the Gov.uk website for British banks to use as guidance for the steps that financial institutions must take to identify persons reportable under the UK/US FATCA agreement. The full published guidance can be found at:

<https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim400000>

The specific page relating to the due diligence can be found here:

<https://www.gov.uk/hmrc-internal-manuals/international-exchange-of-information/ieim402500>

If you have any queries about this letter, please contact us. Please quote the reference number above in any future communications.

Information Rights Unit