
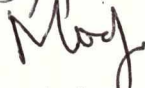


The International Tax Compliance Financial Account Information Directions

Directions concerning the form and manner of the electronic return system by which an electronic return is made

1. The Commissioners for Her Majesty's Revenue and Customs make these Directions in accordance with—
 - a) regulation 7 of the International Tax Compliance Regulations 2015 (S.I. 2015/878) (electronic return system); and
 - b) regulation 8A of the International Tax Compliance (Crown Dependencies and Gibraltar) Regulations 2014¹ (S.I. 2014/520) (electronic return system).
2. In these Directions “reporting financial institution” has the same meaning as in the International Tax Compliance Regulations 2015 or the International Tax Compliance (Crown Dependencies and Gibraltar) Regulations 2014², as the case may be.
3. A reporting financial institution, or a person making a return on behalf of a reporting financial institution, must register and then submit the return required to satisfy the reporting obligations of the institution under regulation 6 or 9 of the International Tax Compliance Regulations 2015 or regulation 8 of the International Tax Compliance (Crown Dependencies and Gibraltar) Regulations 2014 under the electronic return system at <http://www.gateway.gov.uk/>.
4. These Directions have effect in relation to returns made on or after 1 July 2015.

15th June 2015 
15 June 2015 

Two of the Commissioners for Her Majesty's Revenue and Customs

¹ Regulation 8A was inserted by the International Tax Compliance (Crown Dependencies and Gibraltar) (Amendment) Regulations 2015 (S.I. 2015/873).

² Regulation 3 which defines “reporting financial institution” was amended by the International Tax Compliance (Crown Dependencies and Gibraltar) (Amendment) Regulations 2015 (S.I. 2015/873).