



HM Revenue & Customs

Fully Reportable (FR) Countries for 2014/15

The following are the FR countries for 2014/15. Interest for reportable persons living in these countries should be included with those living in the UK on your BBSI (type 17) and OI (type 18) returns.

Australia,

Canada,

Japan,

New Zealand,

Norway,

South Korea,

USA.

and

UK dependencies, etc of:

Anguilla,

Bermuda,

Cayman Islands,

Turks & Caicos Islands.

Full details for returns are on the HMRC Website at:

www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm

This will probably move to www.gov.uk during 2014. When it does there will be a redirect.