

CAYMAN ISLANDS



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**THE TAX INFORMATION AUTHORITY LAW  
(2014 REVISION)**

**THE TAX INFORMATION AUTHORITY (INTERNATIONAL TAX  
COMPLIANCE) (UNITED STATES OF AMERICA) (AMENDMENT)  
REGULATIONS, 2015**



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The Cabinet, in exercise of the powers conferred by section 25 of the Tax Information Authority Law (2014 Revision), makes the following Regulations -

1. These Regulations may be cited as the Tax Information Authority (International Tax Compliance) (United States of America) (Amendment) Regulations, 2015.

Citation

2. The Tax Information Authority (International Tax Compliance) (United States of America) Regulations, 2014 are amended in regulation 9 by repealing paragraph (1) and substituting the following paragraphs -

Amendment of regulation 9 of the Tax Information Authority (International Tax Compliance) (United States of America) Regulations, 2014 - modifications for calendar years 2014 to 2016

“(1) In the case of an account referred to in regulation 8(5) there is no requirement to include in the return for the calendar year 2014 information about relevant total gross credits.

(1A) In the case of custodial accounts there is no requirement to include in the return for the calendar year 2015 any information set out in regulation 8(5)(a)(ii).”.

3. The Tax Information Authority (International Tax Compliance) (United States of America) Regulations, 2014 are amended in regulation 14(3) as follows -

Amendment of regulation 14 of the Tax Information Authority (International Tax Compliance) (United States of America) Regulations, 2014 - notification to the Competent Authority

- (a) by deleting the words “31<sup>st</sup> March” and substituting the words “30<sup>th</sup> April”; and
- (b) by deleting the words “no later than 31<sup>st</sup> May of that same year”.

Made in Cabinet the 10<sup>th</sup> day of March, 2015.

Kim Bullings

Clerk of the Cabinet.