



# KPMG AEOI Updates & Tracking Service CRS Alert



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<b>Country:</b>	United Kingdom	<b>Regime:</b>	CRS
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## United Kingdom: Issued Amendment to CRS Regulations

On 23 April 2024, His Majesty's Revenue and Customs ("HMRC") of the United Kingdom issued the International Tax Compliance (Amendment) Regulations 2024, providing an amendment to the International Tax Compliance Regulations 2015. The amendment revises the regulation 1(3)(b) to note that the arrangements between the United Kingdom and other territories for the purposes of the adoption and implementation of the CRS are specified in the notice from the Commissioners, subject to periodic revisions or replacements.

Per the notice issued on 23 April 2024, HMRC can establish Competent Authority Agreements (CAA) with tax authorities in other countries under international agreements. These international agreements detail the arrangements for exchange of information for the CRS purposes, which are active with Reportable Jurisdictions for specific years.

The amended Regulations enter into force on 14 May 2024.

Reference: [Regulations](#) and [Notice Under the Regulation](#)

For information on KPMG's global AEOI network professionals, please email [GO-FM AEOI Program Support](#).

For more information on KPMG AEOI Updates & Tracking Service, please see [here](#).

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, [here](#).

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