



BERMUDA

INTERNATIONAL COOPERATION (TAX INFORMATION EXCHANGE
AGREEMENTS) COMMON REPORTING STANDARD AMENDMENT
REGULATIONS 2018

BR 39 / 2018

The Minister of Finance, in exercise of the power conferred by section 12 of the International Cooperation (Tax Information Exchange Agreements) Act 2005, makes the following Regulations:

Citation

1 These Regulations may be cited as the International Cooperation (Tax Information Exchange Agreements) Common Reporting Standard Amendment Regulations 2018.

Amends regulation 6

2 The International Cooperation (Tax Information Exchange Agreements) Common Reporting Standard Regulations 2017 are amended in regulation 6, by revoking paragraph (2) and substituting the following—

“(2) If during the calendar year in question a Reporting Financial Institution maintains no Reportable Accounts, the Reporting Financial Institution shall, in accordance with these Regulations, file a nil return.”.

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Made this 11th day of May 2018

Temporary Minister of Finance