STATUTORY INSTRUMENTS

2017 No. 989

INCOME TAX
CAPITAL GAINS TAX
INHERITANCE TAX

The Offshore Asset Moves Penalty (Specified Territories) (Amendment) Regulations 2017

Made - - - -	*11th October 2017*
Laid before the House of Commons - - - -	*13th October 2017*
Coming into force - -	*3rd November 2017*

The Treasury make the following Regulations in exercise of the power conferred by paragraph 4(5) of Schedule 21 to the Finance Act 2015(**1**):

Citation and commencement

1. These Regulations may be cited as the Offshore Asset Moves Penalty (Specified Territories) (Amendment) Regulations 2017.

2. These Regulations come into force on 3rd November 2017.

Amendment of the Schedule to the Offshore Asset Moves Penalty (Specified Territories) Regulations 2015

3. The Schedule to the Offshore Asset Moves Penalty (Specified Territories) Regulations 2015(**2**) is amended as follows—

(a) omit "Albania," and "United States of America (not including overseas territories and possessions),"; and

(b) in the appropriate places, insert the following—

"Bahrain,",

"Cook Islands,",

"Ghana,",

(**1**) 2015 c. 11.
(**2**) S.I. 2015/866.