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Secondary Legislation

Income Tax (Common reporting standard) regulations, 2015

<https://www.gov.im/media/1349577/sd-2015-0323.pdf>

Income Tax (Common reporting standard) (Amendment) regulations, 2017

<https://www.gov.im/media/1355726/2017-sd-0056.pdf>

Income Tax (Common Reporting Standard) (Amendment) Regulations 2019:

<https://www.gov.im/media/1365707/sd2019-0079.pdf>

Income Tax (Common Reporting Standard) (Amendment) Regulations 2021:

<https://www.gov.im/media/1373287/sd-2021-0144-income-tax-common-reporting-standard-amendment-regulations-2.pdf>

More information on the AEOI portal:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>