



STATUTORY INSTRUMENTS.

**S.I. No. 245 of 2020**



FINANCIAL ACCOUNTS REPORTING (UNITED STATES OF AMERICA)  
(AMENDMENT) REGULATIONS 2020

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The Revenue Commissioners, in exercise of the powers conferred on them by section 891E (inserted by section 32 of the Finance Act 2013 (No.8 of 2013)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), with the consent of the Minister for Finance, hereby make the following regulations:

1. These Regulations may be cited as the Financial Accounts Reporting (United States of America) (Amendment) Regulations 2020.
2. The Financial Accounts Reporting (United State of America) Regulations 2014 (S.I. No. 292 of 2014) are amended in Regulation 2(1) by the substitution of the following definition for the definition of “return date” -

“ ‘return date’ means -

- (a) a date that is not later than 30 September 2020, in respect of a return required for the tax year 2019, and
- (b) in all other cases, a date that is not later than 30 June of the tax year following the tax year for which a return is required;”.

The Minister for Finance consents to the making of the foregoing Regulations.



GIVEN under the Official Seal of the Minister for Finance,  
3 July, 2020.

PASCHAL DONOHOE,  
Minister for Finance.

GIVEN under my hand,  
9 July 2020

NIALL CODY,  
Revenue Commissioner.

BAILE ÁTHA CLIATH  
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