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STATUTORY INSTRUMENTS

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**2019 No. 689**

**The Taxes (Amendments) (EU Exit) Regulations 2019**

**PART 2**

Amendments to primary legislation

**Finance Act 2006**

**14.**—(1) Part 9 of the Finance Act 2006<sup>(1)</sup> (international tax enforcement arrangements) is amended as follows.

(2) For section 173(4) and (5) substitute—

“(4) Where any arrangements have effect by virtue of this section, no obligation of secrecy (whether imposed by statute or otherwise) prevents a public authority or anyone acting on its behalf from making a disclosure to the Commissioners for Her Majesty’s Revenue and Customs —

- (a) for the purpose of giving effect, or enabling effect to be given, to the arrangements, or
- (b) which is authorised in accordance with the arrangements.

(4A) Where any arrangements have effect by virtue of this section, no obligation of secrecy (whether imposed by statute or otherwise) prevents the Commissioners for Her Majesty’s Revenue and Customs or any other authorised Revenue and Customs official from making a disclosure to a person outside the United Kingdom—

- (a) for the purpose of giving effect, or enabling effect to be given, to the arrangements, or
- (b) which is authorised in accordance with the arrangements.

(5) But information may not be disclosed by virtue of subsection (4A) unless the person making the disclosure is satisfied that the recipient of the information—

- (a) will only use the information in a manner consistent with the purposes of the arrangements, and
- (b) is bound by, or has undertaken to observe, rules of confidentiality with respect to the information which are not less strict than those applying to it in the United Kingdom.”.