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STATUTORY INSTRUMENTS

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**2020 No. 1649**

**EXITING THE EUROPEAN UNION  
TAXES**

**The International Tax Enforcement (Disclosable Arrangements)  
(Amendment) (No. 2) (EU Exit) Regulations 2020**

*Made - - - - 29th December 2020*  
*Laid before the House of*  
*Commons - - - - 30th December 2020*  
*Coming into force in accordance with regulation 1*

The Treasury make the following Regulations in exercise of the power conferred by section 90(1) (a), (2) and (6) of the Finance Act 2019<sup>(1)</sup>.

Further to section 90(7)(b) of that Act, the Prime Minister has notified the President of the European Council, in accordance with Article 50(3) of the Treaty on European Union, of the United Kingdom's request to extend the period in which the Treaties shall still apply to the United Kingdom.

**Citation and Commencement**

1. These Regulations may be cited as the International Tax Enforcement (Disclosable Arrangements) (Amendment) (No. 2) (EU Exit) Regulations 2020 and come into force on IP completion day<sup>(2)</sup>.

**Amendment of the International Tax Enforcement (Disclosable Arrangements) Regulations 2020**

2.—(1) The International Tax Enforcement (Disclosable Arrangements) Regulations 2020<sup>(3)</sup> are amended as follows.

(2) In regulation 2—

(a) in paragraph (1), omit “member”—

(i) in the definition of “UK intermediary”, and

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(1) 2019 c. 1.

(2) “IP completion day” is defined in Schedule 1 to the Interpretation Act 1978 (c. 30) as having the same meaning as in the European Union (Withdrawal Agreement) Act 2020 (c. 1) (see section 39(1) to (5) of that Act). The definition of IP completion day was inserted by paragraph 12 of Part 2 of Schedule 5 to the European Union (Withdrawal Agreement) Act 2020 (c. 1).

(3) S.I. 2020/25 amended by S.I. 2020/713.

- (ii) in the definition of “UK relevant taxpayer”, and
- (b) at the end, insert—
  - “(5) For the purposes of these Regulations, the DAC(4) is to be read as if—
    - (a) a reference to “Member State” were a reference to “State” in the following places—
      - (i) Article 2(1),
      - (ii) the second sentence of Article 2(2), in both places,
      - (iii) Article 3(18), in both places,
      - (iv) Article 3(21), in each place,
      - (v) Article 8ab(3), in each place,
      - (vi) Article 8ab(7), in each place, and
      - (vii) points (g) and (h) of Article 8ab(14), in both places,
    - (b) a reference to “Member States” were a reference to “States” in points (g) and (h) of Article 8ab(14), in both places,
    - (c) a reference to “Member State’s” were a reference to “State’s” in Article 2(1),
    - (d) in the first sentence of Article 2(2), the words from “covered” to “States” were omitted,
    - (e) in Article 2(4), after “levied within”, there were inserted “the United Kingdom or”,
    - (f) in Article 3(20), after “listed in”, there were inserted “category D of”,
    - (g) Article 3 included at the end—
      - “**26.** “State” means a Member State or the United Kingdom.”, and
    - (h) in Annex IV, Part 1 and hallmark categories A, B, C and E in Part II were omitted.”
- (3) In regulation 12, omit sub-paragraphs (a), (b) and (d).
- (4) For “another”, substitute “a” in the following places—
  - (a) regulation 3(2)(a),
  - (b) regulation 4(2)(b),
  - (c) regulation 4(3)(a), and
  - (d) regulation 10(a).

29th December 2020

*Maggie Throup*  
*Rebecca Harris*  
Two of the Lords Commissioners for Her  
Majesty’s Treasury

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(4) “DAC” is defined in regulation 2(1) of [S.I. 2020/25](#).

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the International Tax Enforcement (Disclosable Arrangements) Regulations 2020 (S.I. 2020/25) (the “principal Regulations”). The principal Regulations were made in order to implement Council Directive (EU) 2018/822 of 25 May 2018 (OJ No. L139, 5.6.2018, p1), amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements (OJ No. L064, 11.3.2011, p1) (the “DAC”).

These Regulations amend the principal Regulations and modify the application of the DAC so that the principal Regulations continue to work following IP completion day and are aligned with the requirements of the Free Trade Agreement between the United Kingdom and the European Union.

A Tax Information and Impact Note was published on 13 January 2020 alongside the principal Regulations and is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.