
STATUTORY INSTRUMENTS

2020 No. 25

The International Tax Enforcement
(Disclosable Arrangements) Regulations 2020

PART 2

Reporting obligations

Legal professional privilege

7.—(1) Nothing in these Regulations requires a UK intermediary to disclose any privileged information.

(2) Subject to paragraph (1), a UK intermediary must notify any other intermediary, or, if none, the relevant taxpayer, as soon as reasonably practicable of the reporting obligations under regulation 3 or 4, as the case may be, in relation to the reportable cross-border arrangement to which the privileged information relates.

(3) In this regulation, “privileged information” means information with respect to which a claim to legal professional privilege, or, in Scotland, to confidentiality of communications, could be maintained in legal proceedings.