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STATUTORY INSTRUMENTS

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**2023 No. 38**

**TAXES**

**The International Tax Enforcement  
(Disclosable Arrangements) Regulations 2023**

<i>Made</i>	- - - -	<i>16th January 2023</i>
<i>Laid before the House of Commons</i>	- -	<i>17th January 2023</i>
<i>Coming into force</i>		<i>28th March 2023</i>

**THE INTERNATIONAL TAX ENFORCEMENT  
(DISCLOSABLE ARRANGEMENTS) REGULATIONS 2023**

PART 1

Introductory

1. Citation and commencement
2. Interpretation

PART 2

Requirement to disclose CRS avoidance arrangements and opaque offshore structures

3. Obligation on intermediary to disclose
4. When information is required to be disclosed
5. Legal professional privilege
6. No obligation on intermediary to disclose to the extent information has already been disclosed
7. Reportable taxpayer required to disclose in certain circumstances
8. Disclosure of arrangements entered into on or after 25th June 2018 and before 28th March 2023
9. Notification of disclosure
10. Electronic return system
11. Provision of information
12. Employees

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

### PART 3

#### Penalties for breach of obligations

13. Penalties for failure to comply with regulations
14. Determination of penalty by HMRC: initial penalty under regulation 13(1)  
(a)(i)
15. Determination of penalty by First-tier Tribunal: daily penalty under regulation 13(a)(ii)
16. Determination of penalty by HMRC: further daily penalty under regulation 13(1)(b)
17. Time limits and treatment of penalties
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19. Special Reduction
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### PART 4

#### Revocations

21. Revocation of regulations  
Signature

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SCHEDULE 1 — Partner jurisdictions

SCHEDULE 2 — Defined terms

Explanatory Note