
STATUTORY INSTRUMENTS

2023 No. 38

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

PART 1

Introductory

Citation and commencement

1. These Regulations may be cited as the International Tax Enforcement (Disclosable Arrangements) Regulations 2023 and come into force on 28th March 2023.

Interpretation

2.—(1) In these Regulations—

“the model rules” means the OECD (2018) Model Mandatory Disclosure Rules for CRS Avoidance Arrangements and Opaque Offshore Structures, OECD, Paris, approved by the OECD’s Committee of Fiscal Affairs on 8th March 2018(1);

“HMRC” means His Majesty’s Revenue and Customs;

“partner jurisdiction” means any jurisdiction listed in Schedule 1;

“TCEA 2007” means the Tribunals Court and Enforcement Act 2007(2).

(2) Any expression defined in the model rules(3) but not in these Regulations has the same meaning in these Regulations as in the model rules.

(3) Schedule 2 contains a table listing places where expressions that are used in these Regulations are defined or otherwise explained in the model rules.

(4) In applying the model rules for the purposes of these Regulations “TIN” means—

(a) the unique taxpayer reference number allocated to a person by HMRC,

(b) if they do not have one, the reference number, if any, allocated to that person by another tax authority, or

(1) The model rules are available at <https://www.oecd.org/tax/exchange-of-tax-information/model-mandatory-disclosure-rules-for-crs-avoidance-arrangements-and-opaque-offshore-structures.htm> and a hard copy is available for inspection at the offices of HMRC, 14 Westfield Avenue, 8th Floor, Stratford, London E20 1HZ.

(2) 2007 c. 15.

(3) Rule 1.4 of the model rules states that “[c]apitalised terms that are not otherwise defined [in the model rules] shall have the meanings given to them under the relevant CRS Legislation”. Rule 1.4(e) states that ““CRS Legislation” means the Standard for Automatic Exchange of Financial Account Information in Tax Matters as implemented in the domestic laws of the jurisdiction where the relevant account, product, investment, or Arrangement is maintained...”. In the UK, the Standard for Automatic Exchange of Financial Account Information in Tax matters is implemented by the International Tax Compliance Regulations 2015 (S.I. 2015/878) and is referred to in that instrument as “the CRS”. S.I. 2015/878 is amended by S.I. 2022/474, 2020/1300, 2020/438, 2019/881, 2017/598, 2016/899, and 2015/1839. Regulation 24 of S.I. 2015/878 contains a table of terms used in that instrument which are defined in the CRS (see column 4 of that table).

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

- (c) if no such reference number has been allocated, the national insurance number, if any, allocated within the meaning of regulation 9 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001⁽⁴⁾.

⁽⁴⁾ S.I. 2001/769. Regulation 9 has been amended by S.I. 2006/2897, 2008/223, 2015/67 and 2015/1828.