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STATUTORY INSTRUMENTS

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**2023 No. 38**

The International Tax Enforcement  
(Disclosable Arrangements) Regulations 2023

PART 4

Revocations

**Revocation of regulations**

- 21.** The following Regulations are revoked—
- (a) the International Tax Enforcement (Disclosable Arrangements) Regulations 2020,
  - (b) the International Tax Enforcement (Coronavirus) (Amendment) Regulations 2020<sup>(1)</sup>, and
  - (c) the International Tax Enforcement (Amendment) (No. 2) (EU Exit) Regulations 2020<sup>(2)</sup>.

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<sup>(1)</sup> S.I. 2020/713.  
<sup>(2)</sup> S.I. 2020/1649.