
STATUTORY INSTRUMENTS

2023 No. 38

The International Tax Enforcement
(Disclosable Arrangements) Regulations 2023

PART 2

Requirement to disclose CRS avoidance arrangements and opaque offshore structures

Electronic return system

10.—(1) A return under regulation 3(2), 7(2) or 8(2) must be made electronically to HMRC using an electronic return system.

(2) The form and manner in which a return is made using an electronic return system is specified in specific or general directions given by the Commissioners for His Majesty's Revenue and Customs.

(3) A return which is made otherwise than in accordance with paragraphs (1) and (2) is treated as not having been made.

(4) An electronic return system must incorporate an electronic validation process.

(5) Unless the contrary is proved—

- (a) the use of an electronic return system is presumed to have resulted in the making of a return only if this has successfully been recorded as such by the relevant electronic validation process,
- (b) the time of making the return is presumed to be the time recorded as such by the relevant electronic validation process, and
- (c) the person delivering the return is presumed to be the person identified as such by any relevant feature of the electronic return system.