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STATUTORY INSTRUMENTS

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**2023 No. 38**

The International Tax Enforcement  
(Disclosable Arrangements) Regulations 2023

PART 2

Requirement to disclose CRS avoidance arrangements and opaque offshore structures

**Provision of information**

**11.**—(1) In order to determine whether or not the obligations arising under these Regulations have been complied with, an officer of Revenue and Customs may require a person who the officer reasonably suspects is an intermediary or a reportable taxpayer to provide such information or documents as the officer reasonably requires as specified by written notice.

(2) The information or documents required by notice under paragraph (1) must be provided—

- (a) within such period, being no less than 30 days, and
- (b) by such means and in such form,

as is reasonably required by the officer of Revenue and Customs.