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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

**Employees**

**12.**—(1) A person (“P”) is not to be treated as an intermediary in relation to a CRS avoidance arrangement or an opaque offshore structure where—

- (a) P is an employee of an employer (“E”), and
- (b) E is an intermediary or relevant taxpayer in relation to the CRS avoidance arrangement or opaque offshore structure.

(2) In this regulation, “employee” and “employer” have the meanings given by section 4 of the Income Tax Earnings and Pensions Act 2003<sup>(1)</sup> (as read with section 5(2) of that Act).

(3) For the purposes of this regulation, where E is connected to another person (“F”), P is to be treated as an employee of F as well as being an employee of E.

(4) In this regulation, E is connected to F where E is closely bound to F by financial, economic or organisational links.