
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

Obligation on intermediary to disclose

3.—(1) Paragraph (2) applies where an intermediary with respect to a CRS avoidance arrangement or opaque offshore structure—

(a) either—

(i) makes that CRS avoidance arrangement or opaque offshore structure available for implementation, or

(ii) provides relevant services in respect of that CRS avoidance arrangement or opaque offshore structure,

through a branch or office located in the United Kingdom,

(b) is resident in the United Kingdom,

(c) has its place of management in the United Kingdom, or

(d) is incorporated in the United Kingdom.

(2) Subject to regulations 5 and 6, the intermediary must make a return setting out the information specified in paragraphs (a) to (c) of Rule 2.3 of the model rules in respect of that arrangement or structure, to the extent that information is within the intermediary's knowledge, possession or control.