
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

When information is required to be disclosed

4. The return required under regulation 3(2) must be made before the end of the period of 30 days beginning with the day after the day on which the intermediary—

- (a) makes the CRS avoidance arrangement or opaque offshore structure available for implementation, or
- (b) supplies relevant services in respect of the CRS avoidance arrangement or opaque offshore structure.