
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

Legal professional privilege

5.—(1) Nothing in these Regulations requires an intermediary to disclose any information to the extent that it is privileged information.

(2) Subject to paragraph (1), an intermediary must, before the end of the period specified in regulation 4, provide written notice to the client of the client's obligation to make a return under regulation 3(2) or 7(2) in respect of the arrangement or structure to which the privileged information relates.

(3) In this regulation, "privileged information" means information with respect to which a claim to legal professional privilege, or, in Scotland, to confidentiality of communications, could be maintained in legal proceedings.