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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

**No obligation on intermediary to disclose to the extent information has already been disclosed**

6. An intermediary is not required to include in a return under regulation 3(2) any information to the extent the intermediary has evidence that—

- (a) the information was previously disclosed to HMRC,
- (b) the information relates to relevant services supplied, or a CRS avoidance arrangement or an opaque offshore structure made available for implementation, through a branch maintained by that intermediary in a partner jurisdiction and the information has been disclosed to the tax authority of that partner jurisdiction, or
- (c) apart from this paragraph, the intermediary would be required to include the information in a return under regulation 3(2) by virtue of the condition in regulation 3(1)(d), and the information has been disclosed to the tax authority of a partner jurisdiction where that intermediary is resident or has its place of management.