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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

**Notification of disclosure**

**9.**—(1) An intermediary or reportable taxpayer who makes a return under regulation [3\(2\)](#), [7\(2\)](#) or [8\(2\)](#) in respect of an arrangement or structure must give written notice of the fact that a return has been made to any person who the intermediary or reportable taxpayer knows or should reasonably be expected to know is an intermediary or reportable taxpayer in relation to that arrangement or structure.

(2) Notice under paragraph [\(1\)](#) must be given within the period of 30 days beginning with the day on which the return is made.