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STATUTORY INSTRUMENTS

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**2020 No. 25**

**TAXES**

**The International Tax Enforcement  
(Disclosable Arrangements) Regulations 2020**

*Made* - - - - *9th January 2020*  
*Laid before the House of*  
*Commons* - - *13th January 2020*  
*Coming into force* *1st July 2020*

**THE INTERNATIONAL TAX ENFORCEMENT  
(DISCLOSABLE ARRANGEMENTS) REGULATIONS 2020**

PART 1

Introductory provisions

1. Citation and commencement
2. Interpretation

PART 2

Reporting obligations

3. Reporting obligations: UK intermediaries
4. Reporting obligations: UK relevant taxpayers
5. Annual reporting requirement
6. Reportable information
7. Legal professional privilege
8. Arrangement reference number
9. Electronic return system
10. Evidence
11. Provision of information
12. Application of Annex IV of the DAC: hallmarks
13. Employees

PART 3

Penalties for breach of obligations

14. Penalties for failure to comply with Regulations

**Status:** This is the original version (as it was originally made).

15. Determination of penalty by HMRC: initial penalty under regulation 14(1)(a)(i)
  16. Determination of penalty by First-tier Tribunal: daily penalty under regulation 14(1)(a)(ii)
  17. Determination of penalty by HMRC: further daily penalty under regulation 14(1)(b) and penalty in relation to annual report
  18. Time limits and treatment of penalties
  19. Appeals against penalty determinations by HMRC
  20. Special reduction
  21. Matters to be disregarded in relation to liability to penalties
- Signature  
Explanatory Note