
STATUTORY INSTRUMENTS

2020 No. 25

TAXES

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

<i>Made</i>	- - - -	<i>9th January 2020</i>
<i>Laid before the House of Commons</i>	- - - -	<i>13th January 2020</i>
<i>Coming into force</i>	- -	<i>1st July 2020</i>

The Treasury, in exercise of the powers conferred by section 136 of the Finance Act 2002⁽¹⁾ and section 84 of the Finance Act 2019⁽²⁾, make the following Regulations.

Further to section 84(8) of the Finance Act 2019, the Chancellor of the Exchequer has laid before the House of Commons a report on how the powers in section 84 are to be exercised in each of the scenarios in subsection (9) of that section.

(1) 2002 c. 23.
(2) 2019 c. 1.