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STATUTORY INSTRUMENTS

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**2020 No. 25**

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

**PART 1**

Introductory provisions

**Citation and commencement**

**1.—(1)** These Regulations may be cited as the International Tax Enforcement (Disclosable Arrangements) Regulations 2020 and come into force on 1st July 2020.

**(2)** These Regulations have effect in relation to—

- (a)** a reportable cross-border arrangement which is, or continues to be, made available for implementation or ready for implementation on or after 1st July 2020,
- (b)** a reportable cross-border arrangement in respect of which, on or after 1st July 2020, an intermediary within the second paragraph of Article 3(21) of the DAC provided, directly or by means of other persons, aid, assistance or advice with respect to designing, marketing, organising, making available for implementation or managing the implementation of the reportable cross-border arrangement, and
- (c)** a reportable cross-border arrangement the first step in the implementation of which was made on or after 25th June 2018.

**Interpretation**

**2.—(1)** In these Regulations—

- “arrangement reference number” has the meaning given in regulation 8(4);
- “associated enterprise” has the meaning given by Article 3(23) of the DAC;
- “competent authority” has the meaning given by Article 3(1) of the DAC;
- “cross-border arrangement” has the meaning given by Article 3(18) of the DAC;
- “the DAC” means Council [Directive 2011/16/EU](#) on administrative cooperation in the field of taxation and repealing [Directive 77/799/EEC](#)(1), as amended from time to time;
- “HMRC” means Her Majesty’s Revenue and Customs;
- “intermediary”, subject to regulation 13, has the meaning given by Article 3(21) of the DAC;
- “marketable arrangement” has the meaning given by Article 3(24) of the DAC;
- “OECD” means the Organisation for Economic Co-operation and Development;
- “relevant taxpayer” has the meaning given by Article 3(22) of the DAC;
- “reportable cross-border arrangement” has the meaning given by Article 3(19) of the DAC;

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**(1)** OJ No. L064, 11.3.2011, p1, most recently amended by Council Directive (EU) 2018/822 (OJ No. L139, 5.6.2018, p1).

“reportable information” has the meaning given in regulation 6;

“tax” means any tax to which the DAC applies<sup>(2)</sup>;

“TCEA 2007” means the Tribunals, Courts and Enforcement Act 2007<sup>(3)</sup>;

“UK intermediary” means an intermediary in relation to whom the United Kingdom is the member State in any of paragraphs (a) to (d) of the list in Article 8ab(3) of the DAC;

“UK relevant taxpayer” means a relevant taxpayer in relation to whom the United Kingdom is the member State in any of paragraphs (a) to (d) of the list in Article 8ab(7) of the DAC.

(2) In applying the DAC for the purposes of these Regulations, “TIN” means—

- (i) if the person is resident for tax purposes in the United Kingdom, the unique taxpayer reference number allocated to that person by HMRC,
- (ii) if the person is resident for tax purposes outside the United Kingdom, the unique taxpayer reference number allocated to that person by HMRC or, if they do not have one, the reference number allocated to that person by the tax authority in the country or territory in which they are resident for tax purposes, or
- (iii) if no such reference number has been allocated, the national insurance number, if any, allocated within the meaning of regulation 9 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001<sup>(4)</sup>.

(3) For the purposes of paragraph (2), “resident for tax purposes” means liable under the law of a jurisdiction to tax there by reason of domicile, residence, place of management or any criterion of a similar nature.

(4) For the purposes of these Regulations, “tax advantage” includes—

- (a) relief or increased relief from tax,
- (b) repayment or increased repayment of tax,
- (c) avoidance or reduction of a charge to tax or an assessment to tax,
- (d) avoidance of a possible assessment to tax,
- (e) deferral of a payment of tax or advancement of a repayment of tax, and
- (f) avoidance of an obligation to deduct or account for tax,

where the obtaining of the tax advantage cannot reasonably be regarded as consistent with the principles on which the relevant provisions that are relevant to the cross-border arrangement are based and the policy objectives of those provisions.

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(2) Article 2 of the DAC sets out the scope of the Directive.

(3) 2007 c. 15.

(4) S.I. 2001/769; regulation 9 has been amended by S.I. 2006/2897, 2008/223, 2015/1828 and 2015/67.