
STATUTORY INSTRUMENTS

2020 No. 25

The International Tax Enforcement
(Disclosable Arrangements) Regulations 2020

PART 2

Reporting obligations

Employees

13.—(1) A person (“P”) is not to be treated as an intermediary in relation to a reportable cross-border arrangement where—

- (a) P is an employee of an employer (“E”), and
- (b) E is an intermediary or relevant taxpayer in relation to the reportable cross-border arrangement.

(2) In this regulation, “employee” and “employer” have the meanings given by section 4 of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾ (as read with section 5(2) of that Act).

(3) For the purposes of this regulation, where E is connected to another person (“F”), P is to be treated as an employee of F as well as being an employee of E.

(4) In this regulation, E is connected with F where E is closely bound to F by financial, economic or organisational links.