
STATUTORY INSTRUMENTS

2020 No. 1649

**The International Tax Enforcement (Disclosable Arrangements)
(Amendment) (No. 2) (EU Exit) Regulations 2020**

Amendment of the International Tax Enforcement (Disclosable Arrangements) Regulations 2020

2.—(1) The International Tax Enforcement (Disclosable Arrangements) Regulations 2020⁽¹⁾ are amended as follows.

(2) In regulation 2—

(a) in paragraph (1), omit “member”—

(i) in the definition of “UK intermediary”, and

(ii) in the definition of “UK relevant taxpayer”, and

(b) at the end, insert—

“(5) For the purposes of these Regulations, the DAC⁽²⁾ is to be read as if—

(a) a reference to “Member State” were a reference to “State” in the following places—

(i) Article 2(1),

(ii) the second sentence of Article 2(2), in both places,

(iii) Article 3(18), in both places,

(iv) Article 3(21), in each place,

(v) Article 8ab(3), in each place,

(vi) Article 8ab(7), in each place, and

(vii) points (g) and (h) of Article 8ab(14), in both places,

(b) a reference to “Member States” were a reference to “States” in points (g) and (h) of Article 8ab(14), in both places,

(c) a reference to “Member State’s” were a reference to “State’s” in Article 2(1),

(d) in the first sentence of Article 2(2), the words from “covered” to “States” were omitted,

(e) in Article 2(4), after “levied within”, there were inserted “the United Kingdom or”,

(f) in Article 3(20), after “listed in”, there were inserted “category D of”,

(g) Article 3 included at the end—

“**26.** “State” means a Member State or the United Kingdom.”, and

(h) in Annex IV, Part 1 and hallmark categories A, B, C and E in Part II were omitted.”

(1) [S.I. 2020/25](#) amended by [S.I. 2020/713](#).

(2) “DAC” is defined in regulation 2(1) of [S.I. 2020/25](#).

- (3) In regulation 12, omit sub-paragraphs (a), (b) and (d).
- (4) For “another”, substitute “a” in the following places—
 - (a) regulation 3(2)(a),
 - (b) regulation 4(2)(b),
 - (c) regulation 4(3)(a), and
 - (d) regulation 10(a).