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STATUTORY INSTRUMENTS

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**2020 No. 25**

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

**PART 2**

**Reporting obligations**

**Reporting obligations: UK intermediaries**

**3.—**(1) Subject to paragraph (2) and regulation 7, where a UK intermediary participates<sup>(1)</sup> in a reportable cross-border arrangement, the UK intermediary must make a return within the specified period setting out the reportable information in relation to the reportable cross-border arrangement that is within the UK intermediary's knowledge, possession or control.

(2) Paragraph (1) does not apply to a UK intermediary ("I") in relation to a reportable cross-border arrangement if—

- (a) I is liable to file information in relation to the reportable cross-border arrangement with the competent authorities of another member State which when applying the list in Article 8ab(3) of the DAC features before, or in the same paragraph as, the United Kingdom, or
- (b) another intermediary who participates in the reportable cross-border arrangement has made a return setting out the reportable information required to be reported by I in relation to the reportable cross-border arrangement, and

I has evidence that the reportable information required to be reported by I in relation to the reportable cross-border arrangement has been filed or returned.

(3) The specified period is—

- (a) in a case where the first step in the implementation of a reportable cross-border arrangement was made between 25 June 2018 and 1 July 2020, the period beginning on 1 July 2020 and ending on 31 August 2020,
- (b) in a case where the intermediary is notified of a reporting obligation in accordance with regulation 7, the period of 30 days beginning on the date that notification is received, and
- (c) in any other case, a period of 30 days beginning on the earliest of—
  - (i) the day after the day the reportable cross-border arrangement is made available for implementation,
  - (ii) the day after the day the reportable cross-border arrangement is ready for implementation,
  - (iii) the day the first step in the implementation of the reportable cross-border arrangement is made, and
  - (iv) in relation to a UK intermediary within the second paragraph of Article 3(21) of the DAC, the day after the day the UK intermediary provided, directly or by means

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(1) "Participate" is defined in section 84(3) of the Finance Act 2019.

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.

(4) If the reportable cross-border arrangement is a marketable arrangement, the UK intermediary must make a return at the end of every three month period beginning with the date of the return under paragraph (1), setting out any new reportable information within Article 8ab(14)(a), (d), (g) or (h) of the DAC which has become available in respect of the reportable cross-border arrangement since that return or a previous return under this paragraph.