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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

**Arrangement reference number**

**8.**—(1) Where a person complies, or purports to comply, with regulation 3(1) or 4(1) in relation to any reportable cross-border arrangement, HMRC must—

- (a) allocate a reference number to the reportable cross-border arrangement, and
- (b) notify that number to that person.

(2) A UK intermediary or UK relevant taxpayer who has been notified of an arrangement reference number must, within 30 days after the relevant date, notify that number to any person who the UK intermediary or UK relevant taxpayer knows or should reasonably be expected to know is an intermediary or relevant taxpayer in relation to that reportable cross-border arrangement.

(3) In paragraph (2), “the relevant date” means the later of—

- (a) the date on which the arrangement reference number was notified to the UK intermediary or UK relevant taxpayer, and
- (b) the date on which the other intermediary or the other relevant taxpayer became an intermediary or relevant taxpayer in relation to that reportable cross-border arrangement.

(4) In these Regulations, “arrangement reference number”, in relation to a reportable cross-border arrangement, means the reference number allocated under paragraph (1).