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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provisions implementing Council Directive (EU) 2020/876 (“the amending Directive”) amending [Directive 2011/16/EU](#) (“the DAC”) to address the urgent need for deferring certain time limits for the filing and exchange of information in the field of taxation due to the COVID-19 pandemic.

The DAC obligated member States to adopt laws requiring persons to report to the tax authorities information in relation to certain types of arrangements known as reportable cross-border arrangements. Reports must be made within certain deadlines.

The amending Directive allows member States and the UK to defer some of the deadlines provided by the DAC by six months, in view of the coronavirus pandemic.

The relevant parts of the DAC are implemented in UK law by the International Tax Enforcement (Disclosable Arrangements) Regulations 2020 ([S.I. 2020/25](#)) (“the principal Regulations”). These Regulations amend the deadlines in the principal Regulations to effect the deferral allowed by the amending Directive.

A Tax Information and Impact Note was published on 13th January 2020 alongside the principal Regulations and is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.