
STATUTORY INSTRUMENTS

2023 No. 38

TAXES

**The International Tax Enforcement
(Disclosable Arrangements) Regulations 2023**

<i>Made</i>	- - - -	<i>16th January 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th January 2023</i>
<i>Coming into force</i>	- -	<i>28th March 2023</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 136 of the Finance Act 2002⁽¹⁾ and section 84 of the Finance Act 2019⁽²⁾.

Further to section 84(8) of the Finance Act 2019, the Chancellor of the Exchequer has laid before the House of Commons a report on how the powers in section 84 are to be exercised in each of the scenarios in subsection (9) of that section.

(1) 2002 c. 23.
(2) 2019 c. 1.