
STATUTORY INSTRUMENTS

2023 No. 473

TAXES

The Indirect Taxes (Notifiable Arrangements)
(Amendment) Regulations 2023

<i>Made</i>	- - - -	<i>26th April 2023</i>
<i>Laid before the House of Commons</i>	- -	<i>28th April 2023</i>
<i>Coming into force</i>		<i>1st June 2023</i>

THE INDIRECT TAXES (NOTIFIABLE
ARRANGEMENTS) (AMENDMENT) REGULATIONS 2023

1. Citation and commencement
 2. Amendment of the Indirect Taxes (Notifiable Arrangements) Regulations 2017
 3. In regulation 5(5) (offshore supplies – insurance and finance)—
 4. In regulation 6(6) (offshore supplies – relevant business persons)—
 5. Transitional provision
- Signature
Explanatory Note