

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are the first Regulations to be made under Schedule 20 to the Finance (No. 2) Act 2023 (c. 30). They appoint 13th May 2024 as the day on which the remaining provisions of Schedule 20 (which were not in force by virtue of paragraph 3(1) of Schedule 20) come into force.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/publications/bilateral-safeguarding-measures>.