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STATUTORY INSTRUMENTS

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**2020 No. 713**

**TAXES**

**The International Tax Enforcement (Disclosable Arrangements) (Coronavirus) (Amendment) Regulations 2020**

<i>Made</i>	- - - -	<i>at 9.45 a.m. on 9th</i>
		<i>July 2020</i>
<i>Laid before the House of</i>		<i>at 2.00 p.m. on 9th</i>
<i>Commons</i>	- - - -	<i>July 2020</i>
<i>Coming into force</i>	- -	<i>30th July 2020</i>

The Treasury, in exercise of the powers conferred by section 84 of the Finance Act 2019<sup>(1)</sup> make the following Regulations.

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.

**Citation and commencement**

1. These Regulations may be cited as the International Tax Enforcement (Disclosable Arrangements) (Coronavirus) (Amendment) Regulations 2020 and come into force on 30th July 2020.

**Amendment of the International Tax Enforcement (Disclosable Arrangements) Regulations 2020**

2.—(1) The International Tax Enforcement (Disclosable Arrangements) Regulations 2020<sup>(2)</sup> are amended as follows.

(2) In regulation 3(3)(a), for “the period beginning on 1 July 2020 and ending on 31 August 2020”, substitute “the period beginning on 1 January 2021 and ending on 28 February 2021”.

(3) After regulation 3(3)(a) insert—

“(aa) in a case—

(i) where a reportable cross-border arrangement is made available for implementation, or is ready for implementation, or where the first step in its implementation has been made between 1 July 2020 and 31 December 2020, or

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(1) 2019 c. 1.  
(2) S.I. 2020/25.

- (ii) where a UK intermediary within the second paragraph of Article 3(21) of the DAC provided, directly or by means of other persons, aid, assistance or advice between 1 July 2020 and 31 December 2020,  
the period beginning on 1 January 2021 and ending on 30 January 2021,”.
- (4) In regulation 3(4), for “the date of the return under paragraph (1)”, substitute “the relevant date”.
- (5) After regulation 3(4), insert—
- “(5) In paragraph (4), “the relevant date” means the later of—
- (a) 1 February 2021, and
- (b) the date of the return under paragraph (1).”
- (6) In regulation 4(4)(a), for “the period beginning on 1 July 2020 and ending on 31 August 2020”, substitute “the period beginning on 1 January 2021 and ending on 28 February 2021”.
- (7) After regulation 4(4)(a) insert—
- “(aa) in a case where a reportable cross-border arrangement is made available for implementation, or is ready for implementation, or where the first step in its implementation has been made between 1 July 2020 and 31 December 2020, the period beginning on 1 January 2021 and ending on 30 January 2021,”.
- (8) In regulation 7(2), after “as soon as reasonably practicable”, insert “after 1 January 2021”.

*David Rutley*  
*Maggie Throup*  
Two of the Lords Commissioners for Her  
Majesty’s Treasury

At 9.45 a.m. on 9th July 2020

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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.