STATUTORY INSTRUMENTS

2015 No. 2060

DISCLOSURE OF INFORMATION

The Disclosure of Exporter Information Regulations 2015

Made - - - - 16th December 2015

Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 10(1) of the Small Business, Enterprise and Employment Act 2015(**a**).

In accordance with section 161(4) of that Act, a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.

Citation and commencement

1. These Regulations may be cited as the Disclosure of Exporter Information Regulations 2015 and shall come into force on the day after the day on which they are made.

Authority to disclose exporter information

2. An officer of Revenue and Customs may disclose the following information—

(a) the commodity code(**b**) of goods that have been exported from the United Kingdom (a "prescribed code");

(b) a description of the category of goods covered by a prescribed code;

(c) the names and addresses of persons who have exported goods covered by a prescribed code;

(d) the years and months in which a particular person has exported goods covered by a prescribed code.

Jim Harra
Edward Troup

16th December 2015 Two of the Commissioners for Her Majesty's Revenue and Customs

(**a**) 2015 c. 26.
(**b**) See section 10(5) of the Small Business, Enterprise and Employment Act 2015.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations authorise officers of Revenue and Customs to make public certain limited information about exporters and the export of goods from the United Kingdom.

In line with government commitments, a Tax Information and Impact Note has not been prepared in respect of these Regulations. There has been no change in policy, and there is no change to the tax, administrative or other impacts.

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