STATUTORY INSTRUMENTS

2024 No. 285

CUSTOMS AND EXCISE

TRADE

DISCLOSURE OF INFORMATION

The Single Trade Window (Establishment, Operation and Information) Regulations 2024

Made - - - -	*4th March 2024*
Laid before Parliament	*5th March 2024*
Coming into force - -	*1st May 2024*

The Treasury make these Regulations in exercise of the powers conferred by section 31(1) and (2) of the European Union (Future Relationship) Act 2020(**a**).

Citation and commencement

1. These Regulations may be cited as the Single Trade Window (Establishment, Operation and Information) Regulations 2024 and come into force on 1st May 2024.

Interpretation

2.—(1) In these Regulations—

"the data protection legislation" has the meaning given by section 3 of the Data Protection Act 2018 (terms relating to the processing of personal data)(**b**);

"goods" includes stores and containers;

"HMRC" means His Majesty's Revenue and Customs;

"the investigatory powers legislation" means Parts 1 to 7 and Chapter 1 of Part 9 of the Investigatory Powers Act 2016(**c**);

(**a**) 2020 c. 29 ("the 2020 Act"). Section 31 of the 2020 Act was amended by S.I. 2021/884 and gives a relevant national authority the power to make regulations as described in that section. Section 37(1) of the 2020 Act defines "relevant national authority" as including a Minister of the Crown. That section also provides that "Minister of the Crown" has the same meaning as that given in the Ministers of the Crown Act 1975 (c. 26) ("the 1975 Act"). "Minister of the Crown", as defined by section 8(1) of the 1975 Act, means the holder of an office in His Majesty's Government in the United Kingdom, and includes the Treasury.

(**b**) 2018 c. 12. Section 3 was amended by S.I. 2019/419.

(**c**) 2016 c. 25. Relevant amendments were made by paragraph 74(2)(a) and (b), (3)(a) and (b), (4), and (5)(a) and (b) of Schedule 9 to the Policing and Crime Act 2017 (c. 3), paragraphs 199 to 202 of Schedule 19 to the Data Protection Act 2018 (c. 12), paragraph 33 of Schedule 4 to the Counter-Terrorism and Border Security Act 2019 (c. 3), section 16(2) and (3) of the Crime (Overseas Production Orders) Act 2019 (c. 5), paragraph 443(1) of Schedule 24 to the Sentencing Act 2020 (c. 17), paragraph 2(2) to (5) of Schedule 4, and paragraphs 44 and 45 of Schedule 5, to the Armed Forces Act 2021 (c. 35), section 352(4) of the Finance (No. 2) Act 2023 (c. 30), paragraph 9 of Schedule 13 to the Northern Ireland Troubles

"the single trade window" has the meaning given by regulation 3(1).

(2) In these Regulations, a reference to "HMRC", an "authority", an "agency" or a "person", includes any person acting on their behalf.

Function to establish and operate the single trade window

3.—(1) For the purposes of implementing Article 118 of the Trade and Cooperation Agreement(**a**), HMRC may establish and operate an electronic system ("the single trade window") for processing information which—

(a) is connected to, or arises from, the importation, exportation or transit of goods, and

(b) is necessary for the exercise of a function, to which paragraph (2) applies, by an authority or agency specified in the Schedule.

(2) This paragraph applies to—

(a) functions conferred on a person by or under an enactment or rule of law, and

(b) functions of the Crown, a Minister of the Crown, or a government department.

(3) In operating the single trade window, HMRC may (among other things)—

(a) request and receive information within paragraph (1);

(b) communicate with any person where it is necessary or expedient to do so for the purpose of facilitating such requests or receipts;

(c) receive information from an authority or agency specified in the Schedule which is intended for onward transmission to a particular person where the information is or is connected to—

(i) information within paragraph (1),

(ii) a request for or receipt of information within paragraph (1) or,

(iii) the processing of information within paragraph (1);

(d) generate information;

(e) publish general or specific directions about the form and manner in which information must be provided.

Disclosure of information to an authority or agency

4.—(1) HMRC may disclose information processed under regulation 3(1) to an authority or agency specified in the Schedule, provided that the information is necessary for the exercise by that authority or agency of a function to which regulation 3(2) applies.

(2) An authority or agency which receives information as a result of this regulation is to treat that information as if it had been provided directly to it by the person who provided it to HMRC.

(3) Nothing in this regulation—

(a) authorises a disclosure of information which contravenes the data protection legislation or is prohibited by the investigatory powers legislation (but in determining whether a disclosure does either of those things, the power conferred by paragraph (1) is to be taken into account),

(b) permits a disclosure of information where (disregarding these Regulations) the authority or agency would be unable to collect that information, or require that information to be provided directly to it, by exercising a function to which regulation 3(2) applies, or

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(Legacy and Reconciliation) Act 2023 (c. 41), and by S.I. 2017/730, 2018/1123, 2018/1310, 2019/419, 2019/742, 2019/939, 2022/500 and 2023/149.

(**a**) "The Trade and Cooperation Agreement" is defined in section 37(1) of the 2020 Act. See the Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the European Union and the European Atomic Energy Community, of the other part, done at Brussels and London on 30 December 2020 and published on 30 April 2021, ISBN 978-1-5286-2546-3, CP 426, available at https://www.gov.uk/government/publications/ukeu-and-eaec-trade-and-cooperation-agreement-ts-no82021.

(c) limits the circumstances in which information may be disclosed under section 18(2) of the Commissioners for Revenue and Customs Act 2005 (confidentiality)(**a**) or under any other enactment or rule of law.

Disclosure of information to a person

5. Where HMRC receives information within regulation 3(3)(c) from an authority or agency specified in the Schedule for onward transmission to a particular person, HMRC must disclose that information to that person.

Scott Mann
Mike Wood

4th March 2024 — Two of the Lords Commissioners of His Majesty's Treasury

SCHEDULE

Regulations 3, 4 and 5

Authorities and agencies specified for the purposes of regulations 3, 4 and 5

Department for Environment, Food and Rural Affairs

Food Standards Agency(**b**)

Forestry Commission(**c**)

Marine Management Organisation(**d**)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in exercise of the powers conferred by section 31(1) and (2) of the European Union (Future Relationship) Act 2020 (c. 29), in order to implement the obligations of the United Kingdom under Article 118 of the Trade and Cooperation Agreement between the United Kingdom of Great Britain and Northern Ireland, of the one part, and the European Union and the European Atomic Energy Community, of the other part ("the Trade and Cooperation Agreement"). Article 118 of the Trade and Cooperation Agreement relates to establishment of a single window ("single trade window") that enables traders to submit documentation or data required for importation, exportation or transit of goods through a single entry point to participating authorities or agencies.

The Single Trade Window (Preparation) Regulations 2023 (S.I. 2023/431) authorised the Commissioners for His Majesty's Revenue and Customs ("HMRC") to incur expenditure to pave the way for the establishment of a single trade window.

Regulation 1 of these Regulations relates to citation and commencement. Regulation 2 defines certain key terms for the purposes of these Regulations, and provides that references to "HMRC",

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(**a**) 2005 c. 11. Section 18(2) has been amended by section 24(3)(a) and (b) of the Scotland Act 2012 (c. 11), section 7(7)(a) and (b) of the Wales Act 2014 (c. 29), section 16(5) of the Scotland Act 2016 (c. 11), paragraph 68(2)(a) and (b) of Schedule 9 to the Policing and Crime Act 2017 (c. 3), paragraph 64 of Schedule 6 to the Wales Act 2017 (c. 4), section 9 of the Childcare Funding (Wales) Act 2019 (anaw 1), and by S.I. 2014/3294.

(**b**) The Food Standards Agency was established by section 1 of the Food Standards Act 1999 (c. 28).

(**c**) Section 1(1) of the Forestry Act 1967 (c. 10) provides that the Forestry Commissioners constituted under the Forestry Acts 1919 to 1945 shall continue in existence. They are referred to in that Act as "the Commissioners". Subsection (1A) provides that, in that Act, "the appropriate forestry authority" means, in relation to England, the Commissioners; and, in relation to Wales, the Natural Resources Body for Wales. Section 1 has been relevantly amended by S.I. 2013/734 and 2013/755. It has been repealed (in relation to forestry functions in Scotland) by Schedule 2 to the Forestry and Land Management (Scotland) Act 2018 (asp 8), and those functions are now conferred on the Scottish Ministers.

(**d**) Section 1 of the Marine and Costal Access Act 2009 (c. 23) provides that there is to be a body known as the Marine Management Organisation, which is to have the functions conferred on it by or under that Act or any other enactment.

an "authority", an "agency" or a "person" in these Regulations include any person acting on their behalf.

Regulation 3 confers a function on HMRC to operate an electronic system ("the single trade window") to process information which is connected to, or arises from, the importation, exportation or transit of goods, and which is necessary for the exercise of a function, to which regulation 3(2) applies, by an authority or agency specified in the Schedule. Regulation 3 also contains a non-exhaustive list of various things which HMRC may do while operating the single trade window.

Regulation 4 provides for an information gateway for HMRC to disclose information to an authority or agency specified in the Schedule, provided that the information is necessary for the exercise of a function, to which regulation 3(2) applies, by that authority or agency. Regulation 4(2) specifies that any authority or agency which receives information under that provision is to treat the information as if it were provided directly to that authority or agency. Regulation 4(3) provides that nothing in that regulation—

— authorises a disclosure of information which contravenes the data protection legislation or is prohibited by the investigatory powers legislation (those terms are defined in regulation 2);

— permits a disclosure of information where (disregarding these Regulations) the authority or agency in question would be unable to collect that information, or require that information to be provided directly to it, by exercising a function to which regulation 3(2) applies; or

— limits the circumstances in which information may be disclosed under section 18(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11) or under any other enactment or rule of law.

Regulation 5 places a duty on HMRC to transmit information within regulation 3(3)(c) to a particular person where that information has been received from an authority or agency in the Schedule and is intended for onward transmission to that person.

The Schedule to the Regulations specifies a number of authorities and agencies for the purposes of regulations 3, 4 and 5.

An Impact Assessment has not been prepared for this instrument because the instrument will not impose new legal obligations on business and other persons involved in the import, export, and transit of goods. Therefore, no significant costs or administrative burden should be incurred as a result of this instrument, which only confers powers on HMRC to establish and operate the STW, and to disclose information.

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