



Small Business, Enterprise and Employment Act 2015

2015 CHAPTER 26

PART 1

ACCESS TO FINANCE

Exports

10 Disclosure of exporter information

- (1) The Commissioners for Her Majesty's Revenue and Customs may, by regulations, make provision authorising officers of Revenue and Customs to disclose prescribed information about the export of goods from the United Kingdom.
- (2) In subsection (1) “prescribed information” means information of a kind that is prescribed in the regulations.
- (3) But the regulations may only prescribe the following kinds of information—
 - (a) the commodity code 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.
- (4) Regulations under this section may make such provision as the Commissioners think appropriate in connection with the provision authorising officers of Revenue and Customs to disclose prescribed information (including provision about the manner in which information may be disclosed).

Status: This is the original version (as it was originally enacted).

- (5) In this section “commodity code” means a code or other identifier applied to a category of goods in connection with the preparation of statistics on exports from the United Kingdom (whether or not it is also applied for other purposes).
- (6) Regulations under this section are subject to affirmative resolution procedure.