

# STATISTICS AND REGISTRATION SERVICE ACT 2007

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS AND SCHEDULES

#### **Part 1: the Statistics Board**

##### *Section 45 Information held by HMRC*

180. *Section 18* of the *Commissioners for Revenue and Customs Act 2005* controls HMRC's ability to share information. It does this by laying down the general rule that HMRC may not disclose any information held by it or received by it in the course of its functions, although HMRC is permitted to disclose information in certain specified circumstances, one of which is where another provision authorises disclosure.
181. This section permits the Commissioners for Revenue and Customs, or an officer of Revenue and Customs, to disclose to the Board any information held by the Revenue and Customs, for use by the Board in connection with one of more of the Board's statistical functions (with the exception of its function under *section 22* of this Act of providing statistical services to any other person). This section does not permit the disclosure of personal information (as defined in *section 39*), with the exception of information relating to the import or export of goods to or from the UK.
182. It is intended that two categories of information will be disclosed under this provision:
- a wide range of summary information – which is not personal information. This includes information on income tax and National Insurance contributions, which was previously provided by Revenue and Customs to ONS and used by the ONS to produce statistics, including estimates of the UK national income, as a part of their production of the UK National Accounts. Other flows of summary information that previously occurred between HMRC and ONS which we might expect to continue between HMRC and the Board under this section include information on self-employment income of sole traders; average total income and average income tax payable by gender; the number of children registered for child benefit in England and Wales; and information relating to tobacco and alcohol products released for home consumption; and
  - information relating to the import or export of goods to and from the UK, which has been passed from Revenue and Customs to ONS. This information will be used by the Board to identify businesses to survey about import and export prices, and in the analysis of the results of such surveys. Results from such surveys feed into indices of the prices charged to producers (part of the measurement of the value added by UK manufacturers), and into analyses of the UK balance of payments in the National Accounts.
183. *Subsection (1)* allows information held by Revenue and Customs, in connection with any of its functions (such as the collection and management of taxes, duties and National Insurance contributions) to be disclosed to the Board by the Commissioners for

*These notes refer to the Statistics and Registration Service  
Act 2007 (c.18) which received Royal Assent on 26 July 2007*

Revenue and Customs or an officer of Revenue and Customs. *Subsection (5)* limits the information disclosed in this way to information that is not personal information, except in relation to the import and export of goods from the UK, which may be disclosed.

184. *Subsection (2)* states that, before making a disclosure, the Commissioners for Revenue and Customs must be satisfied that the Board requires the information to enable it to carry out one or more of its functions (excluding its function of providing statistical services).
185. *Subsection (3)* limits the Board's use of information. The Board may only use the information provided for any one or more of its functions (excluding its function of providing statistical services).
186. *Subsection (4)* sets out that the Board may not disclose information received under this section without the consent of the Commissioners. *Section 39* also operates to restrict the Board's disclosure of personal information received under this provision.