



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 4

#### EXCISE DUTIES

#### **46 Exercise of information powers in connection with excise duty**

- (1) HMRC Commissioners may make regulations imposing obligations on revenue traders for the purpose of giving effect to international excise arrangements.
- (2) The regulations may require the submission to HMRC Commissioners by revenue traders of statements containing such particulars of—
  - (a) relevant business matters in which the revenue traders are concerned, and
  - (b) the persons concerned in those matters,as may be specified in the regulations.
- (3) The regulations may provide for statements about relevant business matters to be submitted at such times and intervals, in such cases and in such form and manner as may be specified—
  - (a) in the regulations, or
  - (b) by HMRC Commissioners in accordance with the regulations.
- (4) For the purposes of this section, each of the following is a “relevant business matter” in relation to a revenue trader —
  - (a) any goods or services supplied by or to the revenue trader in the course or furtherance of a business,
  - (b) any goods in the importation or exportation of which the revenue trader is concerned in the course or furtherance of a business, or
  - (c) any transaction or activity made or taking place in the course or furtherance of a business,

so far as information about the goods, services, transaction or activity could be relevant to any international excise arrangements.

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*Status: This is the original version (as it was originally enacted).*

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- (5) If any international excise arrangements have effect, any power of an officer of Revenue and Customs to obtain information or documents under any enactment (or instrument made under any enactment) relating to excise duty is exercisable in relation to matters which are relevant to those arrangements.
- (6) HMRC Commissioners may disclose information which is obtained as a result of subsection (5) (and no obligation of secrecy, whether imposed by statute or otherwise, prevents the disclosure) if—
- (a) the disclosure is required in accordance with the international excise arrangements, and
  - (b) HMRC Commissioners are satisfied that the recipient is bound, or has undertaken, both to observe rules of confidentiality which are no less strict than those applying to the information in the United Kingdom and to use the information only for the purposes contemplated by the arrangements.
- (7) Powers are exercisable as a result of subsection (5) only if HMRC Commissioners have given (and not withdrawn) a direction in writing authorising their use (either generally or in relation to specified cases).
- (8) HMRC Commissioners may not make regulations under this section, or give a direction under subsection (7), unless they consider that making the regulations or giving the direction would facilitate the administration, collection or enforcement of any excise duty.
- (9) In this section—
- “international excise arrangements” means arrangements which—
    - (a) have effect by virtue of an Order in Council under section 173 of the Finance Act 2006, and
    - (b) relate to any excise duty or any duty corresponding to excise duty imposed under the law of the territory, or any of the territories, in relation to which the arrangements have been made, and
  - “revenue trader” has the meaning given by section 1(1) of the Customs and Excise Management Act 1979.