

2019 No. 1221

EXITING THE EUROPEAN UNION

VALUE ADDED TAX

The Data-gathering Powers (Relevant Data) (Amendment) (EU Exit) Regulations 2019

Made - - - - *4th September 2019*

Laid before the House of Commons *5th September 2019*

Coming into force in accordance with regulation 1(2)

The Treasury make the following Regulations in exercise of the powers conferred by paragraph 1(3) of Schedule 23 to the Finance Act 2011^(a) and section 52(2) of the Taxation (Cross-border Trade) Act 2018^(b).

In accordance with section 52(2) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, for the following Regulations to come into force on such day as the Treasury may by regulations under that section appoint.

Citation and commencement

1.—(1) These Regulations may be cited as the Data-gathering Powers (Relevant Data) (Amendment) (EU Exit) Regulations 2019.

(2) These Regulations come into force on such day as the Treasury may by regulations under section 52(2) of the Taxation (Cross-border Trade) Act 2018 appoint.

Amendment of the Data-gathering Powers (Relevant Data) Regulations 2012

2. The Data-gathering Powers (Relevant Data) Regulations 2012^(c) are amended by inserting the following after regulation 13—

“Postal operators

13A.—(1) The relevant data for a data-holder of the type described in paragraph 15A^(d) of Schedule 23^(e) are—

(a) in relation to a consignor—

(a) 2011 c. 11.

(b) 2018 c. 22.

(c) S.I. 2012/847, as amended by S.I. 2016/979. There are other amending instruments but none is relevant.

(d) Paragraph 15A of Schedule 23 was inserted by regulation 2 of S.I. 2019/397 which has yet to be commenced.

(e) “Schedule 23” is defined by regulation 2 of S.I. 2012/847 as “Schedule 23 to the Finance Act 2011”.

- (i) information relating to relevant postal packets; and
- (ii) information that the Commissioners^(a) consider is likely to assist them to quantify or otherwise determine the number or value of the contents of relevant postal packets declared for a consignor;
- (b) identifying information^(b) relating to the consignor of a relevant postal packet; and
- (c) the bank account details of the consignor of a relevant postal packet.

(2) In this regulation—

“consignor” means the person declared, in a Customs declaration, as the consignor or exporter of goods imported in a relevant postal packet;

“Customs declaration” is any declaration made pursuant to section 3(1) of the Taxation (Cross-border Trade) Act 2018;

“postal packet” has the meaning given by regulation 2(1) of the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018^(c);

“relevant postal packet” means a postal packet that is declared for a Customs procedure by the data-holder.”

Mike Freer
David Rutley

4th September 2019

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Data-gathering Powers (Relevant Data) Regulations 2012 (S.I. 2012/847) to insert a new regulation, 13A (“regulation 13A”).

Regulation 13A specifies, for the purposes of paragraph 15A of Schedule 23 to the Finance Act 2011 (c. 11), the relevant data which an officer of Her Majesty’s Revenue and Customs (HMRC) may require from postal operators. Postal operators are a new category of data-holder introduced into that Schedule by the Finance Act 2011, Schedule 23 (Data-gathering Powers) (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/397).

The relevant data are identifying information and bank account details of a consignor of a postal packet which has been declared for a Customs procedure or any information that the Commissioners consider likely to assist them in quantifying or valuing the contents of such a postal packet. A consignor is defined as the person declared as the consignor/exporter in a Customs declaration for the postal packet.

This instrument will be covered by an overarching HMRC impact assessment (third edition) which will be published and available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

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- (a) “Commissioners” is defined by paragraph 47 of Schedule 23 of the Finance Act 2011 as “the Commissioners of Her Majesty’s Revenue and Customs”.
- (b) “Identifying information” has a meaning given by regulation 2 of S.I. 2012/847, as amended by S.I. 2016/979.
- (c) S.I. 2018/1376; to which there is an amending instrument not relevant to these Regulations. Regulation 2 of S.I. 2018/1376 was commenced for limited purposes by S.I. 2019/104 (C. 5).

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