



Trade Act 2021

2021 CHAPTER 10

PART 4

TRADE INFORMATION

13 Disclosure of information by HMRC

- (1) Her Majesty's Revenue and Customs (or anyone acting on their behalf) may disclose information for the purpose of—
 - (a) facilitating the exercise by a Minister of the Crown of the Minister's functions relating to trade,
 - (b) facilitating the exercise by a devolved authority of the authority's functions relating to trade, or
 - (c) facilitating the exercise by an international organisation or authority, or by any other body, of its public functions relating to trade.
- (2) Those functions include, among other things, functions relating to—
 - (a) the analysis of the flow of traffic, goods and services into and out of the United Kingdom;
 - (b) the analysis of the impact, or likely impact, of measures or practices relating to imports, exports, border security and transport on such flow;
 - (c) the design, implementation and operation of such measures or practices.
- (3) A person who receives information as a result of this section may not—
 - (a) use the information for a purpose other than one mentioned in subsection (1), or
 - (b) further disclose the information,except with the consent of the Commissioners for Her Majesty's Revenue and Customs (which may be general or specific).
- (4) If a person discloses information in contravention of subsection (3)(b) which relates to a person whose identity—
 - (a) is specified in the disclosure, or

Changes to legislation: There are currently no known outstanding effects for the Trade Act 2021, Section 13. (See end of Document for details)

- (b) can be deduced from it,
section 19 of the Commissioners for Revenue and Customs Act 2005 (offence of wrongful disclosure) applies in relation to that disclosure as it applies in relation to a disclosure of information in contravention of section 20(9) of that Act.
- (5) This section does not limit the circumstances in which information may be disclosed under section 18(2) of the Commissioners for Revenue and Customs Act 2005 or under any other enactment or rule of law.
- (6) Nothing in this section authorises the making of a disclosure which—
- (a) contravenes the data protection legislation (save that the powers conferred by this section are to be taken into account in determining whether a disclosure contravenes that legislation), or
 - (b) is prohibited by any of Parts 1 to 7 or Chapter 1 of Part 9 of the Investigatory Powers Act 2016 (save that the powers conferred by this section are to be taken into account when determining whether a disclosure is prohibited by those provisions).
- (7) In this section “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act).

Commencement Information

II S. 13 in force at 30.6.2021 by [S.I. 2021/550, reg. 4\(c\)](#)

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