

**2013 No. 1811**

**TAXES**

**The Data-gathering Powers (Relevant Data) (Amendment)  
Regulations 2013**

<i>Made</i>	- - - -	<i>18th July 2013</i>
<i>Laid before the House of Commons</i>		<i>22nd July 2013</i>
<i>Coming into force</i>	- -	<i>1st September 2013</i>

The Treasury make the following Regulations in exercise of the power conferred by paragraph 1(3) of Schedule 23 to the Finance Act 2011(a).

**Citation and Commencement**

1. These Regulations may be cited as the Data-gathering Powers (Relevant Data) (Amendment) Regulations 2013 and come into force on 1st September 2013.

**Amendments to the Data-gathering Powers (Relevant Data) Regulations 2012**

2. The Data-gathering Powers (Relevant Data) Regulations 2012(b) are amended as follows.
3. Omit regulation 6(c).
4. In regulation 6(e) after “falls within regulation 9(c) or 10(d)” add “or where the relevant data-holder is carrying on a trade or business and, in the ordinary course of the operations thereof, receives or retains money in such circumstances that interest becomes payable thereon”.
5. After regulation 11 insert –

**“Merchant acquirers etc**

**11A.**—(1) The relevant data for a data-holder of the type described in paragraph 13A of Schedule 23 are—

- (a) in relation to a retailer, information relating to payment card transactions recorded against a merchant account, including the currency these payment card transactions were made in;
- (b) the reference number of the account into which payments are made by the relevant data-holder to the retailer and, where necessary for identifying the account, the branch where the account is held;

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(a) 2011 c.11. Schedule 23 to this Act was amended by section 228 of the Finance Act 2013 c.29.  
(b) SI 2012/847.

- (c) any unique identifier which has been allocated to a retailer, for the purposes of identifying the retailer, as part of the business arrangement between the relevant data-holder and the retailer;
- (d) any identifier which has been allocated to a retailer, for the purposes of classifying the trade of the retailer, as part of the business arrangement between the relevant data-holder and the retailer;
- (e) any unique identifier which has been allocated to a retailer's merchant account, for the purposes of identifying this merchant account, as part of the business arrangement between the relevant data-holder and the retailer;
- (f) the name, address, telephone number, e-mail address, website address and VAT number ("relevant details") of a retailer and, if different, the relevant details associated with a merchant account.

(2) In this regulation—

"merchant account" means an account held by a retailer with the relevant data-holder, by reference to which the amount due to be paid by the relevant data-holder to the retailer in settlement of payment card transactions is calculated; and

"VAT number" means "registration number" for the purposes of paragraph (1) of regulation 2 of the Value Added Tax Regulations 1995(a)."

*Mark Lancaster  
Anne Milton*

18th July 2013

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 (SI 2012/847) by, at regulation 5, specifying data relating to card payments (payments by credit and debit cards etc) taken by retailers which merchant acquirers (and similar bodies) must provide to an officer of Revenue and Customs on receipt of a data-holder notice under Schedule 23 to the Finance Act 2011 (c 11).

Regulations 3 and 4 correct technical errors in the provisions of the 2012 Regulations which relate to interest payments made by deposit-holders.

A Tax Information and Impact Note covering the parts of this instrument which comprise a change in tax policy was published on 20th March 2013 alongside Budget 2013 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.

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(a) SI 1995/2518, to which there are amendments not relevant to these Regulations.



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