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STATUTORY INSTRUMENTS

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**2016 No. 979**

**TAXES**

**The Data-gathering Powers (Relevant Data) (Amendment) Regulations 2016**

<i>Made</i>	- - - -	<i>10th October 2016</i>
<i>Laid before the House of Commons</i>	- - - -	<i>11th October 2016</i>
<i>Coming into force</i>	- -	<i>1st November 2016</i>

The Treasury make the following Regulations in exercise of the powers conferred by paragraph 1(3) of Schedule 23 to the Finance Act 2011<sup>(1)</sup>:

**Citation and commencement**

1. These Regulations may be cited as the Data-gathering Powers (Relevant Data) (Amendment) Regulations 2016 and come into force on 1st November 2016.

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

2. The Data-gathering Powers (Relevant Data) Regulations 2012<sup>(2)</sup> are amended as follows.

3. For regulation 2 substitute—

“2. In these Regulations—

“company registration number” has the same meaning as “registered number” in section 1066 of the Companies Act 2006<sup>(3)</sup>;

“identifying information” means information which identifies a person or an account and includes—

- (a) any unique or generic identifier or reference number allocated by, or used by, the data-holder for the purposes of identifying a person or account, or classifying the trade of a person or account;
- (b) name, address (including email, website, and any other electronic address), and telephone number associated with a person or account;

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(1) 2011 c. 11.

(2) S.I. 2012/847, relevantly amended by S.I. 2013/1811.

(3) 2006 c. 46.

- (c) company registration number or national insurance number, unique taxpayer reference, VAT number, any other unique government-issued identifier associated with a person or account;
  - (d) in relation to a person, whether that person is an individual, partnership, limited company, or has any other legal status;
- “Schedule 23” means Schedule 23 to the Finance Act 2011;
- “VAT number” has the same meaning as “registration number” in paragraph (1) of regulation 2 of the Value Added Tax Regulations 1995(4).”.

4. In regulation 11A(5)—

- (a) in paragraph (1), for sub-paragraphs (b) to (f) substitute—
  - (b) identifying information relating to a retailer to whom the data-holder has a contractual obligation to make payments, including any identifying information about the retailer’s merchant account; and
  - (c) identifying information relating to an account or system into which payments are made by the data-holder to the retailer.”; and
- (b) in paragraph (2)—
  - (i) omit the definition of “VAT number”; and
  - (ii) at the end insert—
 

““payment card transaction” and “retailer” have the meanings given by paragraph 13A of Schedule 23”.

5. After regulation 11A insert—

**“Electronic stored-value payment service providers**

**11B.**—(1) The relevant data for a data-holder of the type described in paragraph 13B(6) of Schedule 23 are—

- (a) in relation to a payment recipient, information relating to transactions, including the currency the transactions were made in;
- (b) identifying information relating to a payment recipient; and
- (c) identifying information relating to an account or system into which payments are credited to, or on behalf of, a payment recipient by the data-holder.

(2) In this regulation—

“electronic stored-value payment services” has the meaning given by paragraph 13B of Schedule 23;

“payment recipient” means the recipient of a payment from a transaction for which the data-holder provided electronic stored-value payment services.

**Business intermediaries**

**11C.**—(1) The relevant data for a data-holder of the type described in paragraph 13C(7) of Schedule 23 are—

- (a) in relation to suppliers—

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(4) S.I. 1995/2518, to which there are amendments not relevant to these Regulations.

(5) Regulation 11A was inserted by regulation 5 of S.I. 2013/1811.

(6) Paragraph 13B of Schedule 23 was inserted by section 176 of the Finance Act 2016 (c. 24).

(7) Paragraph 13C of Schedule 23 was inserted by section 176 of the Finance Act 2016.

- (i) information relating to transactions that the data-holder enabled or facilitated; and
  - (ii) information that the Commissioners consider is likely to assist them to quantify or otherwise determine the quantity or value of transactions of suppliers, whether or not the data-holder processed the payment for those transactions;
- (b) identifying information relating to suppliers for whom the data-holder enables or facilitates transactions; and
  - (c) identifying information relating to an account or system into which payments are credited to, or on behalf of, suppliers by the data-holder.
- (2) In this regulation “suppliers” has the meaning given by paragraph 13C of Schedule 23.”

10th October 2016

*Stephen Barclay*  
*David Evennett*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## 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) (“the principal Regulations”).

The amendments specify relevant data which an officer of Her Majesty’s Revenue and Customs (“HMRC”) may require from two new categories of data-holder introduced into Schedule 23 to the Finance Act 2011 (c. 11) by section 176 of the Finance Act 2016 (c. 24), which came into force on 15 September 2016. The amendments also amend regulation 11A of the principal Regulations, which specifies relevant data that may be required from merchant acquirers, to align with the new provisions.

The first new category of data-holder is electronic stored-value payment service providers, from whom an officer of HMRC may require data relating to the electronic payments they facilitate for payment recipients.

The second new category of data-holder is business intermediaries, which are those businesses that enable or facilitate transactions involving the supply of goods or services, and from whom an officer of HMRC may require data relating to the suppliers of those goods and services.

A Tax Information and Impact Note covering this instrument was published on 9 December 2015 alongside legislation to introduce two new categories of data-holder to Schedule 23 to the Finance Act 2011 (c. 11) and is available on the HMRC website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.