

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide that the Commissioners for Her Majesty's Revenue and Customs may disclose the information listed in regulation 3 to the Statistics Board ("the Board"). Regulation 4 provides that the Board may only use the information for the purposes of producing business or economic statistics.

Regulation 5 places further restrictions on the circumstances under which personal information may be disclosed by the Statistics Board. Regulation 5 does this by modifying section 39(4) of the Statistics and Registration Service Act 2007, which provides the exceptions to the prohibition on disclosure of personal information held by the Statistics Board under section 39(1).

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sector is foreseen.