

**2023 No. 623**

**CUSTOMS AND EXCISE**

**VALUE ADDED TAX**

**DISCLOSURE OF INFORMATION**

**The Windsor Framework (Disclosure of Revenue and Customs Information) Regulations 2023**

<i>Made</i> - - - -	<i>8th June 2023</i>
<i>Laid before Parliament</i>	<i>9th June 2023</i>
<i>Coming into force</i> - -	<i>30th June 2023</i>

The Commissioners for His Majesty’s Revenue and Customs make these Regulations in exercise of the powers conferred by section 8C(1) of the European Union (Withdrawal) Act 2018(a).

**Citation and commencement**

1. These Regulations may be cited as the Windsor Framework (Disclosure of Revenue and Customs Information) Regulations 2023 and come into force on 30th June 2023.

**Disclosure of information relating to the Windsor Framework**

2.—(1) His Majesty’s Revenue and Customs (or anyone acting on their behalf) may disclose information to European Union representatives if the disclosure is made for the purpose of meeting an obligation of the United Kingdom arising under or relating to the Windsor Framework.

(2) In paragraph (1), “Windsor Framework” has the same meaning as in Joint Declaration No 1/2023 of the Union and the United Kingdom in the Joint Committee which reflects the arrangements laid down in Decision No 1/2023 of that Joint Committee laying down arrangements relating to the Windsor Framework.

8th June 2023

*Justin Holliday*  
*Myrtle Lloyd*

Two of the Commissioners for His Majesty’s Revenue and Customs

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(a) 2018 c. 16. Section 20(1) provides that in the Act “Minister of the Crown” has the same meaning as in the Ministers of the Crown Act 1975 (c. 26) and also includes the Commissioners for His Majesty’s Revenue and Customs. Section 8C was inserted by section 21 of, and paragraph 38 of Schedule 5 to, the European Union (Withdrawal Agreement) Act 2020 (c. 1). Section 8C was also amended by section 55 of the United Kingdom Internal Market Act 2020 (c. 27).

## EXPLANATORY NOTE

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

These Regulations make provision in connection with the Windsor Framework in the EU withdrawal agreement (“Windsor Framework”). Following the adoption of Decision No 1/2023 of the Joint Committee, the Protocol on Ireland/Northern Ireland in the EU Withdrawal Agreement as amended by that Decision, is now referred to as the Windsor Framework. Decision 1/2023 can be found at:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1145694/Decision\\_of\\_the\\_Withdrawal\\_Agreement\\_Joint\\_Committee\\_on\\_laying\\_down\\_arrangements\\_relating\\_to\\_the\\_Windsor\\_Framework.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1145694/Decision_of_the_Withdrawal_Agreement_Joint_Committee_on_laying_down_arrangements_relating_to_the_Windsor_Framework.pdf).

Regulation 2 allows the disclosure of information held by His Majesty’s Revenue and Customs where this will enable the United Kingdom to meet obligations arising under or relating to the Windsor Framework.

A full impact assessment has not been produced for these Regulations as no, or no significant, impact on the private, voluntary or public sectors is foreseen.

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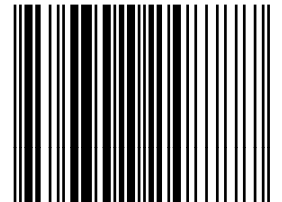
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