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STATUTORY INSTRUMENTS

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**2011 No. 2878**

**STATISTICS BOARD**

**The Statistics and Registration Service Act 2007 (Disclosure of Value Added Tax Information) Regulations 2011**

*Made* - - - - 28th November 2011

*Coming into force* - - 29th November 2011

The Minister for the Cabinet Office makes these Regulations in exercise of the powers conferred by sections 47(1)(a), (6) and (7)(a) of the Statistics and Registration Service Act 2007<sup>(1)</sup>.

In accordance with section 47(8)(b) of that Act these Regulations are made with the consent of the Treasury.

In accordance with section 47(9) of that Act the Minister for the Cabinet Office and the Treasury are satisfied that the disclosure authorised by these Regulations is required by the Statistics Board<sup>(2)</sup> to enable it to carry out the functions in relation to which the disclosure is authorised, and the disclosure is in the public interest.

In accordance with section 65(5)(b) of that Act a draft of these Regulations has been approved by resolution of each House of Parliament.

**Citation and commencement**

1. These Regulations may be cited as the Statistics and Registration Service Act 2007 (Disclosure of Value Added Tax Information) Regulations 2011 and come into force on the day after the day on which they are made.

**Interpretation**

2. In these Regulations—

“the Act” means the Statistics and Registration Service Act 2007;

“Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs appointed under section 1 of the Commissioners for Revenue and Customs Act 2005<sup>(3)</sup>; and

“return” means a return made in accordance with the Value Added Tax (General) Regulations 1985<sup>(4)</sup> or the Value Added Tax Regulations 1995<sup>(5)</sup>.

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(1) 2007 c.18.

(2) The Statistics Board is established under section 1 of the Statistics and Registration Service Act 2007 (c.18).

(3) 2005 c.11.

(4) S.I. 1985/886, amended by S.I.1986/71, S.I.1987/1916, S.I.1988/2108; there are other amending instruments but none is relevant.

### **Disclosure of Value Added Tax Information**

3. The Commissioners may disclose to the Statistics Board—
- (a) information which relates to the estimated or actual value of business purchases, excluding value added tax, contained in a return made to the Commissioners on or after 1st October 1985; and
  - (b) the date which is recorded by the Commissioners as the date on which such a return was received.

### **Purposes for which disclosure is authorised**

4. Information disclosed under regulation 3 may only be used by the Statistics Board for the production of business or economic statistics under section 20 (production of statistics) of the Act.

### **Restrictions on disclosure of personal information by the Statistics Board**

5. In the application of section 39(4)(6) of the Act to personal information which is disclosed to the Statistics Board under regulation 3—
- (a) paragraph (a) applies only to the extent that—
    - (i) a disclosure is required by any enactment; or
    - (ii) a disclosure is permitted by section 41 (disclosure of information to service providers) of the Act but only in connection with the purposes specified in regulation 4; and
  - (b) paragraphs (d), (f) and (h) do not apply.

*Francis Maude*  
Minister for the Cabinet Office

We consent

28th November 2011

*Angela Watkinson*  
*Jeremy Wright*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(5) S.I. 1995/2518, amended by S.I.2000/258, S.I.2000/794, S.I.2004/1675, S.I.2009/2978 and S.I.2010/559; there are other amending instruments but none is relevant.

(6) Section 39(4)(g) was repealed by section 20 of, and paragraph 5 of Schedule 1 to, the Counter-Terrorism Act 2008 (c.28).

## 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.