



Trade Act 2021

2021 CHAPTER 10

PART 4

TRADE INFORMATION

12 Collection of exporter information by HMRC

- (1) Her Majesty's Revenue and Customs may request any person to provide information for the purpose of assisting the Secretary of State to establish the number and identity of persons exporting goods and services from the United Kingdom in the course of a trade, business or profession.
- (2) For the purposes of subsection (1) goods or services are exported from the United Kingdom if they are supplied to a person who is outside the United Kingdom.
- (3) The Treasury may by regulations made by statutory instrument make provision about—
 - (a) the types of information that may be requested under subsection (1), and
 - (b) how the request is to be made.
- (4) Regulations under subsection (3) may, among other things, modify an Act of Parliament.
- (5) A statutory instrument containing (whether alone or with other provision) regulations under subsection (3) that amend or repeal an Act of Parliament may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, each House of Parliament.
- (6) Any other statutory instrument containing regulations under subsection (3) is subject to annulment in pursuance of a resolution of either House of Parliament.

Commencement Information

II S. 12 in force at 30.6.2021 by S.I. 2021/550, reg. 4(b)

Changes to legislation:

There are currently no known outstanding effects for the Trade Act 2021, Section 12.