STATUTORY INSTRUMENTS

2016 No. 979

TAXES

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

Made - - - -	*10th October 2016*
Laid before the House of Commons - - - -	*11th October 2016*
Coming into force - -	*1st November 2016*

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

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(**2**) 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(**3**);

"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;

(**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—

(**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.