

**2015 No.**

**CUSTOMS AND EXCISE**

**The Disclosure of Exporter Information Regulations 2015**

*Made* - - - - \*\*\*

*Laid before the House of Commons* \*\*\*

*Coming into force* - - \*\*\*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section **22(1)** of the Small Business Act 2015**(a)**.

**Citation and commencement**

**1.** These Regulations may be cited as the Disclosure of Exporter Information Regulations 2015 and shall come into force on **1 October 2015**.

**Authority to disclose exporter information**

- 2.—**(1) Any officer of Revenue and Customs may disclose the following information—
- (a) the commodity code of goods that have been exported from the United Kingdom (a “specified code”);
  - (b) a description of the category of goods covered by a specified code;
  - (c) the names and addresses of persons who have exported goods covered by a specified code;
  - (d) the years and months in which a particular person has exported goods covered by a specified code.

Date *[name]*  
*[name]*  
Two of the Commissioners for Her Majesty's Revenue and Customs

**EXPLANATORY NOTE**

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

The Commissioners for HM Revenue and Customs exercise their power to authorise officers of Revenue and Customs to make public certain limited information about exporters of goods from the United Kingdom.