
79 Data-gathering powers: providers of payment or intermediary services

- (1) In Part 2 of Schedule 23 to FA 2011 (data-gathering powers: relevant data-holders), after paragraph 13A insert –

“Electronic payment service providers

13B (1) A person who provides electronic payment services is a relevant data-holder.

- (2) In this paragraph “electronic payment services” means services by means of which monetary value is stored electronically for the purpose of payments being made in respect of transactions to which the provider of those services is not a party.

Business intermediaries

13C (1) A person who –

- (a) provides services to enable or facilitate transactions between suppliers and their customers or clients, and
(b) receives information about such transactions in the course of doing so,

is a relevant data-holder.

- (2) In this paragraph “suppliers” means persons supplying goods or services in the course of business.

- (3) For the purposes of this paragraph, information about transactions includes information that is capable of indicating the likely quantity or value of transactions.”

- (2) This section applies in relation to relevant data with a bearing on any period (whether before, on or after the day on which this Act is passed).