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STATUTORY INSTRUMENTS

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**2019 No. 47**

**EXITING THE EUROPEAN UNION  
STATISTICS OF TRADE**

**The Statistics of Trade (Amendment  
etc.) (EU Exit) Regulations 2019**

*Sift requirements satisfied*                      *18th December 2018*  
*Made*       -       -       -       -                      *16th January 2019*  
*Laid before Parliament*                      *17th January 2019*  
*Coming into force in accordance with regulations 1(2)*  
*to 1(4)*

The Commissioners for Her Majesty's Revenue and Customs make regulations 1(1), 1(2), 1(4), 2 to 5, and 7 to 14 below exercising their powers in section 8(1) of, and Schedule 7 paragraph 21 to, the European Union (Withdrawal) Act 2018<sup>(1)</sup>.

The requirements of paragraph 3(2) of Schedule 7 to that Act (relating to the appropriate Parliamentary procedure for these Regulations) have been satisfied.

They consider these Regulations appropriate to prevent, remedy or mitigate (a) any failure of retained EU law to operate effectively, or (b) any other deficiency in retained EU law, in either case arising from the withdrawal of the United Kingdom from the EU.

They make regulations 1(1) to (3) and 6 exercising their powers in section 2(2) of the European Communities Act 1972<sup>(2)</sup>.

They have been designated for the purposes of that section in relation to measures relating to the receipt, regulation and control of statistics relating to the trading of goods between the United Kingdom and other Member States of the European Union<sup>(3)</sup>.

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(1) 2018 c. 16. Section 20(1) provides that in the Act the Commissioners for Her Majesty's Revenue and Customs are included in the expression "Minister of the Crown".  
(2) 1972 c. 68; section 2(2) was amended by the Legislative and Regulatory Reform Act 2006 (c. 51), section 27 and the European Union (Amendment) Act 2008 (c. 7), Schedule, Part 1 and S.I. 2009/3143.  
(3) S.I. 1992/707; amended by S.I. 2011/1043; there are other amending instruments but none is relevant. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

## PART 1

### INTRODUCTION

#### Citation and commencement

1.—(1) These Regulations may be cited as the Statistics of Trade (Amendment etc.) (EU Exit) Regulations 2019.

- (2) This regulation comes into force on 22nd March 2019.
- (3) Regulation 6 comes into force immediately before exit day<sup>(4)</sup>.
- (4) Regulations 2 to 5 and 7 to 14 come into force on exit day.

## PART 2

### THE INTRASTAT SYSTEM: TRADE WITH MEMBER STATES

#### Modification of Regulation (EC) No 638/2004 on Community statistics relating to the trading of goods between Member States

2.—(1) Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91 is amended as follows.

(2) Revoke Articles 2(g); 3(4); 4; 5(2) and (2a); 5(4), final sentence; 6(b) and (c); 7(3); 8(2) and (3); 9(1), second sub-paragraph, final sentence (the one starting with “The Commission shall”); 9(1), third sub-paragraph (the one starting with “Those implementing acts”); 9(2) final sentence; 9a; 10(3), second sub-paragraph (the one ending with “standards in force”) to 10(6); 12; 13; 13a; 14; and 16, final sentence.

(3) In Article 5(4), for “Each Member State” substitute “The Commissioners for Her Majesty’s Revenue and Customs”.

(4) In Article 9(2), for “Member States” substitute “The Commissioners for Her Majesty’s Revenue and Customs”.

3.—(1) In Article—

- (a) 1—
  - (i) omit “common” and “Community”,
  - (ii) after “States” insert “and the United Kingdom”;
- (b) 2—
  - (i) in paragraph (c), for everything starting with “national statistical” and ending with “States”, substitute “the Commissioners for Her Majesty’s Revenue and Customs”,
  - (ii) in paragraph (d), for everything starting with “(i) goods” and ending with “points (i) and (ii)”, substitute “domestic goods for the purposes of the Taxation (Cross-border Trade) Act 2018, Part 1<sup>(5)</sup>”,

(4) The meaning of “exit day” is assigned by the Interpretation Act 1978 (c. 30), Schedule 1 as amended by the European Union (Withdrawal) Act 2018 (c. 16), Schedule 8, paragraphs 18 and 22(e) and S.I. 2018/808, and assigned by section 20(1) to (5) of the latter Act.

(5) The “domestic goods” for the purposes of Part 1 are defined in section 33 of the Act.

- (iii) in paragraph (e), for “the Member State as defined by its statistical territory from which goods are dispatched to a destination in another Member State”, substitute “the United Kingdom”,
- (iv) in paragraph (f), for “the Member State as defined by its statistical territory in which goods arrive from another Member State”, substitute “the United Kingdom in cases where goods arrive from a Member State”;
- (c) 3(1) omit “between Member States”;
- (d) 3(2)—
  - (i) for “another” substitute “a”,
  - (ii) omit “, except goods which are in simple circulation between Member States” and “ or the processing under customs control procedure”;
- (e) 3(3)—
  - (i) for “another” substitute “a”,
  - (ii) omit “, except goods which are in simple circulation between Member States”,
  - (iii) omit everything starting with “formerly” and ending immediately before “released”;
- (f) 3(5) omit “, a list of which shall be drawn up in accordance with the procedure referred to in Article 14(2),”;
- (g) 5(1) omit the words after “arrivals”;
- (h) 7(1)(a)—
  - (i) after “taxable person” insert “for the purposes of”,
  - (ii) omit everything starting with “as defined” and ending with “system of”,
  - (iii) after “or its” insert “value added”,
  - (iv) omit “in accordance with Article 204 of [Directive 2006/112/EC](#)”;
- (i) 7(1)(b)—
  - (i) for “as defined in Title III of [Directive 2006/112/EC](#),” substitute “for the purposes of value added tax”,
  - (ii) after “or its” insert “value added”,
  - (iii) omit “in accordance with Article 204 of [Directive 2006/112/EC](#)”;
- (j) 8(1) after “operators” insert “(those trading goods within Article 1)”;
- (k) 9(1)(a)—
  - (i) after “allocated” insert “for value added tax”,
  - (ii) omit “in accordance with Article 214 of [Directive 2006/112/EC](#)”;
- (l) 9(1)(d) for everything starting with “the eight” and ending with “Tariff”, substitute “the customs tariff for the purposes of the Taxation (Cross-border Trade) Act 2018, Part 1(6) (abbreviated below, and in Regulation ([EC](#)) 1982/2004, to the “customs tariff””;
- (m) 9(2)(a) for “Combined Nomenclature” substitute “customs tariff”;
- (n) 10(1)—
  - (i) for “Member States” substitute “the Commissioners for Her Majesty’s Revenue and Customs”,
  - (ii) omit “intra-Community”;
- (o) 10(2) for “each Member State,” substitute “them”;

- (p) 10(3) for “relevant Member State’s” substitute “United Kingdom’s”.
- (2) In the Annex—
  - (a) in paragraph 1(a), for “presumed Member State” substitute “presumed country”,
  - (b) in paragraph 1(a), for “another” substitute “a”,
  - (c) in paragraph 2(b), for “annual Commission regulation updating the Combined Nomenclature”, substitute “customs tariff”,
  - (d) in paragraph 3(a), for “taxation purposes in accordance with [Directive 2006/112/EC](#)”, substitute “value added tax purposes”,
  - (e) in paragraph 3(b), omit “of the Member States”.

**Modification of Regulation (EC) No 1982/2004 implementing Regulation (EC) No 638/2004 on Community statistics relating to the trading of goods between Member States**

4.—(1) [Commission Regulation \(EC\) No 1982/2004](#) of 18 November 2004 implementing [Regulation \(EC\) No 638/2004](#) of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations [\(EC\) No 1901/2000](#) and [\(EEC\) No 3590/92](#) is amended as follows.

(2) Revoke Articles 3; 4; 5; 6; 8(3), but only sub-paragraph (a); 13(3); 13(3a); 13(4) second sub-paragraph (the one starting with “National authorities:”); 13a(6) to (8); 19(3), second sub-paragraph (the one starting with “The transmission”); 23(3); 24(2); 25; 26; and 28, final sentence.

(3) In Article 8(2) for “Member States” substitute “the Commissioners for Her Majesty’s Revenue and Customs”.

(4) After Article 9(3) insert—

“3. References above and below to the CN – or to a CN Chapter, chapter or code – are references to the customs tariff, or to a corresponding provision of that tariff.”.

(5) In Articles 10, 11, 12, 13(1) first use, 17(3) first use, 18, 19(3) and 20(3), for each “Member States” substitute “The Commissioners for Her Majesty’s Revenue and Customs”.

(6) In Articles 15(2), 17(2), 17(3) second use, 19(2), 20(2), 21(2), 23(1) and 24(1), after each “Member States” insert “and the United Kingdom”.

(7) In Articles 21(4) and 22(4) omit “acts of Union”.

5.—(1) In Article—

(a) 2 for “to be transmitted to the Commission (Eurostat)”, substitute “and the United Kingdom”;

(b) 8(1)—

(i) for each “taxation” substitute “value added tax”,

(ii) omit “in accordance with [Directive 77/388/EEC](#)”;

(c) 8(3)(b) omit “at the time of completing the declaration or that” and “, in the absence of any special provisions decided by the Member States”;

(d) 10 omit “for national purposes” and everything starting with “provided” and ending with “Commission”;

(e) 11 and in 12, for “which” substitute “may”, and for “may use” substitute “using”;

(f) 13(1)—

(i) for the first “their” substitute “the”,

(ii) for the second “their” substitute “the relevant”,

- (iii) omit “with other Member States”;
- (g) 13(2)(a) and (b)—
  - (i) after “value of” insert “relevant”,
  - (ii) omit “with other Member States”;
- (h) 13(4) for “EUR 200” substitute “£175”;
- (i) 14 omit “for data to be transmitted to the Commission (Eurostat)”;
- (j) 15(3)—
  - (i) for “Member States” substitute “The Commissioners for Her Majesty’s Revenue and Customs when”,
  - (ii) for “3 million EUR” substitute “£2.62 million”;
- (k) 17(1)(c) after “taxable person” insert “(for value added tax purposes, or for corresponding purposes under the law of a member State)”;
- (l) 17(2)(a) and (b), for “another” substitute “a” and for “reporting Member State” substitute “United Kingdom”;
- (m) 17(2)(b) for “in the Member State” substitute “if the United Kingdom is the country”;
- (n) 17(4) for “of arrival and dispatch” substitute “the United Kingdom”;
- (o) 18 omit “, provided that they keep the Commission (Eurostat) informed on their particular practice before application”;
- (p) 19(1)(b) for “Member State” substitute “country”;
- (q) 19(2) for “reporting Member State” substitute “United Kingdom” and for “another” substitute “a”;
- (r) 20(1)(a) after “any Member State” insert “and the United Kingdom”;
- (s) 20(2)—
  - (i) for each “another” substitute “a”,
  - (ii) for each “reporting Member State” or “receiving Member State” or “dispatching Member State” substitute “United Kingdom”;
- (t) 20(3) omit “, except for goods belonging to CN chapter 27, the transmission of data on quantity is optional and”;
- (u) 21(1)(b) for “Member State” substitute “United Kingdom if that is”;
- (v) 21(2)—
  - (i) for each “another” substitute “a”,
  - (ii) for each “reporting Member State” substitute “United Kingdom”;
- (w) 21(3) for “another” substitute “a”;
- (x) 22(2)—
  - (i) after “taxable persons” insert “one of whom is”,
  - (ii) for “different Member States” substitute “the United Kingdom”,
  - (iii) for each “Member State” substitute “country”;
- (y) 22(3)(b) for the second and third “Member State”, substitute “country”;
- (z) 23(2)—
  - (i) omit “Community”,
  - (ii) omit “to transmit data referred to in paragraph 1 to the Commission (Eurostat)”;

- (iii) for “reporting Member State” substitute “United Kingdom”.
- (2) In Annex—
  - (a) I—
    - (i) for “to be transmitted to the Commission (Eurostat)” substitute “and the United Kingdom”,
    - (ii) omit “as a supply/acquisition”,
    - (iii) for “a Member State” and “the host Member State” substitute “the United Kingdom”,
    - (iv) omit each “other”;
  - (b) IV—
    - (i) for “territory of the Member State concerned” substitute “United Kingdom”,
    - (ii) for “another” substitute “a”,
    - (iii) for “outside the Community” substitute “elsewhere”.

### **Amendment of the Statistics of Trade (Customs and Excise) Regulations 1992**

6.—(1) The Statistics of Trade (Customs and Excise) Regulations 1992<sup>(7)</sup> are amended as follows.

(2) In regulation 1(2), in the meaning for “Intrastat”, after “implemented by” insert “as when the Statistics of Trade (Amendment etc.) (EU Exit) Regulations 2019, regulation 6 comes into force”.

(3) In regulation 2(1) for “(see Article 4(1) of the establishing Regulation)” substitute “(the United Kingdom)”.

(4) Revoke regulation 2(2) to (4).

(5) In regulation 3(1)—

- (a) for “supplies” substitute “exports”,
- (b) for “acquisitions” substitute “imports”,
- (c) omit each “other”.

(6) In regulations 3(2), 3(3) and 4(3), omit “intra-EU”.

(7) In regulation 4(6) for “6(1)” substitute “6(a)”.

(8) Revoke regulation 4(7).

(9) In regulation 4(8) omit “or (5)”.

(10) In regulation 6(3)(a) and (b), omit “other”.

## **PART 3**

### **THE EXTRASTAT SYSTEM: TRADE WITH NON-MEMBER STATES**

#### **Modification of Regulation (EC) No 471/2009 on Community statistics relating to external trade with non-member countries**

7.—(1) Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 is amended as follows.

(7) S.I. 1992/2790; relevant amending instruments are S.I. 1993/541, 1997/2864, 2004/3284, 2006/3216, 2009/2974, 2011/1043, 2012/532, 2013/3043, 2014/3135.

(2) Revoke Articles 2(c), 3(1)(b) and (c), 3(2), 3(3) second sub-paragraph, 3(4) second sub-paragraph, 3(5), 4(3) to (5), 5(1)(f), 5(2) and (2a), 5(4) second sub-paragraph, 5(5), 6(1)(b), 6(1) second sub-paragraph, 6(3) second and third sub-paragraphs, 6(5), 7, 8, 9, 10, 10a, 11, and 13 final sentence.

(3) In Articles 5(1) opening words, 6(1) opening words, and 6(2), for each “Member States” substitute “The Commissioners for Her Majesty’s Revenue and Customs”.

(4) In Article 3(4), for “Member State” substitute “United Kingdom”.

(5) In Article 5(1)(c), for “Member States” substitute “United Kingdom”.

**8.—(1) In Article—**

(a) 1—

(i) omit “common” and “Community”,

(ii) for “countries” substitute “States”;

(b) 2(b) for everything starting with “customs territory and ending with “Germany”, substitute “United Kingdom”;

(c) 2(d) for everything starting with “the ‘customs’ and ending with “Code”, substitute “the Commissioners for Her Majesty’s Revenue and Customs”;

(d) 2(e) for “as defined in the Customs Code” substitute “for the purposes of the Taxation (Cross-border Trade) Act 2018, Schedule 1”;

(e) 3(1)—

(i) for each “Member States” substitute “the Commissioners for Her Majesty’s Revenue and Customs”,

(ii) for everything starting with “Regulation (EU) No 952/2013” and ending with “Customs Code””, substitute “or under the Taxation (Cross-border Trade) Act 2018”,

(iii) after “export” insert “, including under a transit procedure”,

(iv) for “Article 270 of the Union Customs Code” substitute “the Taxation (Cross-border Trade) Act 2018, Schedule 2, Parts 4 and 7”,

(v) for “down in of the Union Customs Code” substitute “down in or under the Taxation (Cross-border Trade) Act 2018”,

(vi) for “end-use” substitute “use”;

(f) 3(4)—

(i) omit “importing and exporting”,

(ii) for “their national” substitute “its national”,

(iii) for “EUR 1 000” substitute “£873”;

(g) 4(2)—

(i) omit “further”,

(ii) for “Article 116 of the Modernised Customs Code”, substitute “the Taxation (Cross-border Trade) Act 2018”,

(iii) after “economic operator” insert “, if required to make a supplementary declaration pursuant to the Statistics of Trade (Customs and Excise) Regulations 1992”,

(iv) after “Regulation” insert “as if it is information that must be provided under regulation 4(1) to (8) of those Regulations, and regulations 4A to 13 of those Regulations apply accordingly”;

- (h) 5(1)(c) omit “importing or exporting”;
- (i) 5(1)(h) insert as point (iii)—
  - “(iii) and here, in Regulation (EU) No 92/2010 and in Regulation (EU) No 113/2010 references to the Combined Nomenclature, the CN, a chapter of the CN, a Combined Nomenclature subheading or chapter, a CN code, or a TARIC subheading are references to the corresponding provision in the customs tariff for the Taxation (Cross-border Trade) Act 2018, Part 1;”;
- (j) 6(2) omit everything starting with “To this end” and ending with “Article 11(2).”;
- (k) 6(3) and in 6(4), for “Member States” substitute “the Commissioners for Her Majesty’s Revenue and Customs”.

**Modification of Regulation (EU) No 92/2010 implementing Regulation (EC) No 471/2009 on Community statistics relating to external trade with non-member countries, etc.**

9.—(1) [Commission Regulation \(EU\) No 92/2010](#) of 2 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards data exchange between customs authorities and national statistical authorities, compilation of statistics and quality assessment is amended as follows.

(2) Revoke Articles 1; 2(1), but only sub-paragraph (c); 2(2), but only sub-paragraphs (a) and (h) to (j); 2(5); 3(1) to (3); 3(5); and 4, final sentence.

10.—(1) In Article—

- (a) 2(1)—
  - (i) omit “European” in the heading,
  - (ii) after “National statistical authorities” insert “(the Commissioners for Her Majesty’s Revenue and Customs)”,
  - (iii) omit “which customs authorities provided pursuant to the obligations referred to in Article 1”,
  - (iv) for “Article 4(2) of Regulation (EC) No 471/2009” substitute “the Taxation (Cross-border Trade) Act 2018”;
- (b) 2(2)(g) omit everything starting with “where the statistics” and ending with “by that agreement;”;
- (c) 2(4)—
  - (i) for “Member States” substitute “The Commissioners for Her Majesty’s Revenue and Customs”,
  - (ii) omit the second sentence;
- (d) 3(4)—
  - (i) for “The Commission (Eurostat)” substitute “The Commissioners for Her Majesty’s Revenue and Customs”,
  - (ii) omit everything starting with “transmitted” and ending with “State”.

**Modification of Regulation (EU) No 113/2010 implementing Regulation (EC) No 471/2009 on Community statistics relating to external trade with non-member countries, etc.**

11.—(1) [Commission Regulation \(EU\) No 113/2010](#) of 9 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community



statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements is amended as follows.

(2) Revoke Articles 4(5), but only sub-paragraphs (a) and (b); 6; 15(4); 15(7) to (9); 16(3) and (4); 20(3), second sentence (the one starting with “The transmission”); 21(3), second sentence, (the one starting “The transmission”); 24(2); 25(2); 26; and Article 28, final sentence.

(3) In Articles 4(1), 4(4), 4(5), 24(1), and Annex I paragraph (d) for each “Member State” substitute “United Kingdom”.

(4) In Articles 10(2), 17(2), 20(3) and 21(3) for “Member States” substitute “The Commissioners for Her Majesty’s Revenue and Customs”.

(5) In Articles 4(2), 7(2), 9(2) and 11(1) for “Customs Code” substitute “Taxation (Cross-border Trade) Act 2018”.

**12.—(1) In Article—**

(a) 4(5)—

- (i) omit “where the customs declaration is lodged”,
- (ii) for “ the rate of exchange to be used shall be :” substitute “the rate of exchange to be used shall be the one specified in the public notice under the Taxation (Cross-border Trade) Act 2018, section 18(3)”;

(b) 7(2)—

- (i) after “provisions of” insert “or under”,
- (ii) omit each “Member State or” and “Member State” (except for the purposes of (iv) below),
- (iii) after each “non-member country” insert “(one outside the United Kingdom and that is not a member State)”,
- (iv) for “dispatched to the Member State” substitute “dispatched to the United Kingdom”,
- (v) omit “in which the goods are located at the time of their release into the customs procedure”;

(c) 7(3)—

- (i) after “non-member country” insert “(one outside the United Kingdom and that is not a member State)”,
- (ii) omit “or customs approved treatment”;

(d) 9 omit “four digit”;

(e) 11 for “down by” substitute “down by or under”;

(f) 12 for each “European Union” substitute “United Kingdom”;

(g) 14 omit each “of Member States not belonging to the euro area”;

(h) 16(5)—

- (i) omit “according to Article 4(1) of Regulation [\(EC\) No 471/2009](#)”,
- (ii) for “Member States” substitute “the Commissioners for Her Majesty’s Revenue and Customs”;

(i) 17(2) for “3 million EUR” substitute “£2.62 million”;

(j) 19(2)(a) for “importing Member State” substitute “United Kingdom”;

(k) 19(2)(b)—

- (i) for “exporting Member State” substitute “United Kingdom”,

- (ii) omit “. If the vessel or aircraft is new, the export is recorded in the Member State of construction”;
  - (l) 19(3)(c)(ii) for “European Union” substitute “United Kingdom”;
  - (m) 19(4) for “a Member State” substitute “the United Kingdom”;
  - (n) 20(2) for “exporting Member State” substitute “United Kingdom”;
  - (o) 21(2) and in 22(2)—
    - (i) for each “importing Member State” substitute “United Kingdom”,
    - (ii) for each “exporting Member State” substitute “United Kingdom”;
  - (p) 22(4) and in 23(4), omit “acts of Union”;
  - (q) 23(2)—
    - (i) for “a Member State” substitute “the United Kingdom”,
    - (ii) for “in the Member State where” substitute “if the United Kingdom is where”,
    - (iii) for “in the Member State of” substitute “if the United Kingdom was the country of”;
  - (r) 23(4) omit “acts of Union”.
- (2) In Annex I, paragraph (j) for “1 000 EUR” substitute “£873”.

**Modification of Regulation (EU) No 1106/2012 implementing Regulation (EC) No 471/2009 on Community statistics, as regards the nomenclature of countries and territories**

**13.**—(1) [Commission Regulation \(EU\) No 1106/2012](#) of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories, is amended as follows.

- (2) In or after Article—
  - (a) 1 omit “the external trade statistics of the Union” and “between Member States”,
  - (b) 3 omit “This Regulation shall be binding in its entirety and directly applicable in all Member States.”.
- (3) In the Annex—
  - (a) in the heading, omit “THE EXTERNAL TRADE STATISTICS OF THE UNION AND” and “BETWEEN MEMBER STATES”;
  - (b) under “Miscellaneous”—
    - (i) omit the row for “EU”,
    - (ii) for each “intra” substitute “UK”,
    - (iii) for each “third” substitute “non-EU”.

## PART 4

### MISCELLANEOUS PROVISION

**Miscellaneous modifications to amending Regulations**

**14.** Omit “This Regulation shall be binding in its entirety and directly applicable in all Member States.” in the following Regulations which amend the one covered by regulation 2, 3, 4, 5, 7, 8, 9, 10, 11 or 12 —

- (a) [Commission Regulation \(EC\) No 1915/2005](#) of 24 November 2005 amending Regulation (EC) No 1982/2004 with regard to the simplification of the recording of the quantity and specifications on particular movements of goods;
- (b) Regulation (EC) No 222/2009 of the European Parliament and of the Council of 11 March 2009 amending Regulation (EC) No 638/2004 on Community statistics relating to the trading of goods between Member States;
- (c) [Commission Regulation \(EU\) No 91/2010](#) of 2 February 2010 amending Regulation (EC) No 1982/2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States, as regards the list of goods excluded from statistics, the communication of information by the tax administration and quality assessment;
- (d) [Commission Regulation \(EU\) No 96/2010](#) of 4 February 2010 amending Regulation (EC) No 1982/2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States, as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes;
- (e) [Commission Regulation \(EU\) No 1093/2013](#) of 4 November 2013 amending Regulation (EC) No 638/2004 of the European Parliament and of the Council and [Commission Regulation \(EC\) No 1982/2004](#) as regards the simplification within the Intrastat system and the collection of Intrastat information;
- (f) Regulation (EU) No 659/2014 of the European Parliament and of the Council of 15 May 2014 amending Regulation (EC) No 638/2004 on Community statistics relating to trading of goods between Member States as regards conferring delegated and implementing powers on the Commission for the adoption of certain measures, the communication of information by the customs administration, the exchange of confidential data between Member States and the definition of statistical value;
- (g) Commission Implementing Regulation (EU) 2016/1253 of 29 July 2016 amending Regulation (EU) No 92/2010 as regards the data exchange between customs authorities and national statistical authorities and the compilation of statistics;
- (h) Regulation (EU) 2016/1724 of the European Parliament and of the Council of 14 September 2016 amending Regulation (EC) No 471/2009 on Community statistics relating to external trade with non-member countries as regards conferring of delegated and implementing powers upon the Commission for the adoption of certain measures;
- (i) Commission Regulation (EU) 2016/2119 of 2 December 2016 amending Regulation (EC) No 471/2009 of the European Parliament and of the Council and [Commission Regulation \(EU\) No 113/2010](#) as regards the adaptation of the list of customs procedures and the definition of the data.

*Angela MacDonald  
Justin Holliday*

Two of the Commissioners for Her Majesty's  
Revenue and Customs

16th January 2019

**Status:** This is the original version (as it was originally made).

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## EXPLANATORY NOTE

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

These Regulations are made in exercise of the powers conferred by section 8(1) of the European Union (Withdrawal) Act 2018 (c. 16) in order to address failures of retained EU law to operate effectively and other deficiencies (in particular under sections 8(2)(a), 8(2)(b), 8(2)(g) and 8(3)(a)) arising from the withdrawal of the UK from the European Union.

These Regulations make amendments to legislation in the field of trade statistics. Part 2 amends legislation about the Intrastat system (trade in goods between the United Kingdom and members of the EU). Part 3 amends legislation about the Extrastat system (trade in goods between the United Kingdom and countries outside the EU). This enables HM Revenue and Customs to collect and process trade statistics on the same basis as before the United Kingdom exited the EU, but in the context of its no longer being a member State.

This instrument is one of a group of instruments covered by a single overarching HMRC impact assessment which was published on 4th December 2018 and is available on the website at:

<https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.