
STATUTORY INSTRUMENTS

2019 No. 47

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

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(1)”,
- (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”,

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

- (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(2) (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⁽³⁾ 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”.

⁽³⁾ 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.