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STATUTORY INSTRUMENTS

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**1993 No. 541**

**The Statistics of Trade (Customs and Excise) (Amendment) Regulations 1993**

4. After regulation 4 there shall be inserted the following regulation—

**“Ancillary costs sample surveys**

**4A.—**(1) The Commissioners shall, for the purpose of providing a common basis of value when calculating the amount of trade with other Member States, conduct surveys to be known as ancillary costs sample surveys.

(2) Any person mentioned in the register of intra-Community operators may be required to furnish returns for the purposes of an ancillary costs sample survey.

(3) The matters about which a person may be required to furnish returns for the purposes of an ancillary costs sample survey shall be—

- (a) the delivery terms applicable to any goods mentioned or to be mentioned in a supplementary declaration;
- (b) the value of such goods excluding any costs connected with their movement from the place at which they were produced and the value upon which any value added tax which becomes due will be charged;
- (c) the nature and amount of any costs connected with the supply and movement of those goods;
- (d) the commodity code applicable to those goods;
- (e) in the case of the dispatch stage, the country to which those goods are dispatched;
- (f) in the case of the arrival stage, the country from which those goods were dispatched;
- (g) the weight in kilograms of those goods;
- (h) the supplementary units of those goods;
  - (i) the mode of transport of those goods; and
- (j) anything incidental or supplemental to the above.

(4) No person shall be required to furnish returns for the purposes of an ancillary costs sample survey except in pursuance of a notice in writing from the Commissioners requiring him to do so and any such notice shall be sent to him by the Commissioners not later than fifteen business days before the first day of the month for which returns are required and shall be accompanied by the returns required to be filled up by him.

(5) Subject to such conditions as they deem necessary or expedient, the Commissioners may permit any person to furnish returns for the purposes of an ancillary costs sample survey by electronic means and may at any time for reasonable cause revoke or vary any permission given in accordance with this paragraph.”