
STATUTORY INSTRUMENTS

2005 No. 3371

STATISTICS OF TRADE

**The Statistics of Trade (Customs and
Excise) (Amendment) Regulations 2005**

<i>Made</i>	- - - -	<i>7th December 2005</i>
<i>Laid before Parliament</i>		<i>7th December 2005</i>
<i>Coming into force</i>	- -	<i>1st January 2006</i>

The Commissioners for Her Majesty's Revenue and Customs are the department designated⁽¹⁾ for the purposes of section 2(2) of European Communities Act 1972⁽²⁾ 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 Communities.

The Commissioners make the following Regulations in exercise of the powers conferred by section 2(2) of that Act.

1. These Regulations may be cited as the Statistics of Trade (Customs and Excise) (Amendment) Regulations 2005 and shall come into force on 1st January 2006.
2. The Statistics of Trade (Customs and Excise) Regulations 1992⁽³⁾ are amended as follows.
3. In regulation 3(2), for “£221,000” substitute “£225,000”.

*D A Hartnett
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Two of the Commissioners for Her Majesty's
Revenue and Customs

7th December 2005

(1) [S.I. 1992/707](#). The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) 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.

(2) [1972 c. 68](#).

(3) [S.I. 1992/2790](#), amended by [S.I. 2004/3284](#); there are other amending instruments but none is relevant.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Intrastat is the system for the production of Community statistics relating to the trading of goods between Member States. The Community establishing Regulation(4) and implementing Regulation(5) are supplemented in national legislation by the Statistics of Trade (Customs and Excise) Regulations 1992(6) (“the 1992 Regulations”).

These Regulations, which come into force on 1st January 2006, further amend the 1992 Regulations to increase from £221,000 to £225,000 the threshold, expressed in terms of annual value of intra-Community trade, above which a business is required to provide a supplementary declaration for Intrastat. The threshold applies separately for goods dispatched and goods received.

Regulation 3 further amends regulation 3(2) of the 1992 Regulations following the annual review of the threshold in the UK required by Article 10(1) of the establishing Regulation.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business, charities or voluntary bodies.

(4) Council and European Parliament Regulation (EC) No 638/2004 (OJ No L 102, 7.4.04, p 1).

(5) Commission Regulation (EC) No 1982/2004 (OJ No L 343, 19.11.04, p 3), to which there are amendments not relevant to these Regulations.

(6) S.I. 1992/2790, amended by S.I. 2004/3284; there are other amending instruments but none is relevant.