

2006 No. 3216

STATISTICS OF TRADE

**The Statistics of Trade (Customs and Excise) (Amendment)
Regulations 2006**

<i>Made</i> - - - -	<i>4th December 2006</i>
<i>Laid before Parliament</i>	<i>5th December 2006</i>
<i>Coming into force</i> - -	<i>1st January 2007</i>

The Commissioners for Her Majesty's Revenue and Customs are the department designated(a) for the purposes of section 2(2) of the European Communities Act 1972(b) 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 2006 and comes into force on 1st January 2007.

2. The Statistics of Trade (Customs and Excise) Regulations 1992(c) are amended as follows.

3.—(1) Replace the heading to regulation 3 with “Information collected on the value added tax return”.

(2) For regulation 3(1) and 3(2) substitute—

“3.—(1) The Commissioners may treat the following information collected in accordance with regulations(d) made under section 58 of, and Schedule 11 paragraphs 2(1) and 2(11) to, the Value Added Tax Act 1994(e) (information collected on the VAT return) for Intrastat purposes (see Article 10(1) of the establishing Regulation)—

- (a) information about the value of supplies of goods and related costs to other Member States;
- (b) information about the value of acquisitions of goods and related costs from other Member States.

(2) If a party's annual value of intra-Community trade is at or below £260,000, that party may be treated as exempt from providing Intrastat information and is not subject to

(a) 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.

(b) 1972 c. 68.

(c) S.I. 1992/2790; relevant amending instruments are S.I. 2004/3284 and S.I. 2005/3371.

(d) Currently S.I. 1995/2518 regulation 25(1) and 25(4), and Schedule 1 Forms No. 4 and No. 5 (Boxes 8 and 9); relevant amending instrument is S.I. 2004/1675.

(e) 1994 c.23.

regulation 4 (supplementary declarations) (and see Article 10(1) of the establishing Regulation).”.

4. For regulation 4(1) substitute—

“4.—(1) A party that in relation to the United Kingdom is responsible for providing the information (see Article 7 of the establishing Regulation) must, save as otherwise directed by the Commissioners under paragraph (6A), provide it to the Commissioners in the appropriate form set out in the Schedule to these Regulations (“supplementary declaration” for “arrivals” or “dispatches”).

That party must provide all the information sought by the appropriate form, in accordance with the establishing and implementing Regulations.”.

5. In regulation 4(2), for “£14,000,000” substitute “£14,500,000”.

6. Insert after regulation 4(6)—

“(6A) A party that delivers the supplementary declaration by means of electronic communication must do so in the appropriate form as directed from time to time by the Commissioners.”.

7. In regulation 4(9) for “or (6)(b)” substitute “, (6)(b) or (6A)”.

8. These regulations revoke the Statistics of Trade (Customs and Excise) (Amendment) Regulations 2005(a).

Paul Gray
Mike Hanson

4th December 2006

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

(a) S.I. 2005/3371.

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(a) and implementing Regulation(b) are supplemented in national legislation by the Statistics of Trade (Customs and Excise) Regulations (“the 1992 Regulations”).

These Regulations, which come into force on 1st January 2007, further amend the 1992 Regulations to increase from £225,000 to £260,000 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 substitutes regulation 3(1) and (2) following the annual review of the thresholds in the United Kingdom required by Article 10(1) of the establishing Regulation and aligns the 1992 Regulations with the establishing Regulation.

Regulation 5 amends regulation 4(2) to increase from £14,000,000 to £14,500,000 the threshold, expressed in terms of annual value of intra-Community trade, above which “delivery terms” information must be provided in the supplementary declaration.

Regulation 6 inserts regulation 4(6A), which enables the Commissioners to give directions specifying the format for the supplementary declaration where the declaration is delivered by electronic means.

Regulation 4 and 7 make the necessary and appropriate textual changes to regulation 4(1) and 4(9) in light of regulation 4(6A).

A full regulatory impact assessment of the effect that this instrument will have on the costs of business is available at www.hmrc.gov.uk.

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

(b) 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.

STATUTORY INSTRUMENTS

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