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STATUTORY INSTRUMENTS

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**2012 No. 532**

**The Statistics of Trade (Customs and Excise) (Amendment) Regulations 2012**

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

**3.** For regulation 4 (supplementary declarations) 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 provide it to the Commissioners by means of electronic communication in the appropriate form specified in a current Commissioners’ direction.

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

(3) But that party need provide the “delivery terms” information sought by the appropriate form only if that party’s annual value of intra-EU trade relevant to that form (namely, value of “arrivals” or value of “dispatches”) exceeds £16,000,000.

(4) That party must use the coding mentioned in Article 11 of the implementing Regulation in providing any “delivery terms” information pursuant to paragraph (1) and this paragraph (and see also Article 9(2)(d) of the establishing Regulation).

(5) That party must deliver the completed supplementary declaration to the Commissioners no later than the 21st day of the month following the end of the reference period to which it relates.

Only the reference period in Article 6(1) of the establishing Regulation applies in relation to the supplementary declaration (“calendar month of dispatch or arrival of the goods”).

But the reference periods in Article 3 of the Implementing Regulation may be used instead if a current Commissioners’ direction so permits in the interests of better administration (“calendar month” of “chargeable event” or in which “declaration is accepted”).

(6) A direction under paragraph (1) or (5) is not current for the purposes of the relevant paragraph to the extent that it is varied, replaced or revoked by another Commissioners’ direction.”