
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

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”,
 - (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”;

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

- (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”.