
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 1982/2004 implementing Regulation (EC) No 638/2004
on Community statistics relating to the trading of goods between Member States**

5.—(1) In Article—

- (a) 2 for “to be transmitted to the Commission (Eurostat)”, substitute “and the United Kingdom”;
- (b) 8(1)—
 - (i) for each “taxation” substitute “value added tax”,
 - (ii) omit “in accordance with [Directive 77/388/EEC](#)”;
- (c) 8(3)(b) omit “at the time of completing the declaration or that” and “, in the absence of any special provisions decided by the Member States”;
- (d) 10 omit “for national purposes” and everything starting with “provided” and ending with “Commission”;
- (e) 11 and in 12, for “which” substitute “may”, and for “may use” substitute “using”;
- (f) 13(1)—
 - (i) for the first “their” substitute “the”,
 - (ii) for the second “their” substitute “the relevant”,
 - (iii) omit “with other Member States”;
- (g) 13(2)(a) and (b)—
 - (i) after “value of” insert “relevant”,
 - (ii) omit “with other Member States”;
- (h) 13(4) for “EUR 200” substitute “£175”;
- (i) 14 omit “for data to be transmitted to the Commission (Eurostat)”;
- (j) 15(3)—
 - (i) for “Member States” substitute “The Commissioners for Her Majesty’s Revenue and Customs when”,
 - (ii) for “3 million EUR” substitute “£2.62 million”;
- (k) 17(1)(c) after “taxable person” insert “(for value added tax purposes, or for corresponding purposes under the law of a member State)”;

- (l) 17(2)(a) and (b), for “another” substitute “a” and for “reporting Member State” substitute “United Kingdom”;
- (m) 17(2)(b) for “in the Member State” substitute “if the United Kingdom is the country”;
- (n) 17(4) for “of arrival and dispatch” substitute “the United Kingdom”;
- (o) 18 omit “, provided that they keep the Commission (Eurostat) informed on their particular practice before application”;
- (p) 19(1)(b) for “Member State” substitute “country”;
- (q) 19(2) for “reporting Member State” substitute “United Kingdom” and for “another” substitute “a”;
- (r) 20(1)(a) after “any Member State” insert “and the United Kingdom”;
- (s) 20(2)—
 - (i) for each “another” substitute “a”,
 - (ii) for each “reporting Member State” or “receiving Member State” or “dispatching Member State” substitute “United Kingdom”;
- (t) 20(3) omit “, except for goods belonging to CN chapter 27, the transmission of data on quantity is optional and”;
- (u) 21(1)(b) for “Member State” substitute “United Kingdom if that is”;
- (v) 21(2)—
 - (i) for each “another” substitute “a”,
 - (ii) for each “reporting Member State” substitute “United Kingdom”;
- (w) 21(3) for “another” substitute “a”;
- (x) 22(2)—
 - (i) after “taxable persons” insert “one of whom is”,
 - (ii) for “different Member States” substitute “the United Kingdom”,
 - (iii) for each “Member State” substitute “country”;
- (y) 22(3)(b) for the second and third “Member State”, substitute “country”;
- (z) 23(2)—
 - (i) omit “Community”,
 - (ii) omit “to transmit data referred to in paragraph 1 to the Commission (Eurostat)”,
 - (iii) for “reporting Member State” substitute “United Kingdom”.
- (2) In Annex—
 - (a) I—
 - (i) for “to be transmitted to the Commission (Eurostat)” substitute “and the United Kingdom”,
 - (ii) omit “as a supply/acquisition”,
 - (iii) for “a Member State” and “the host Member State” substitute “the United Kingdom”,
 - (iv) omit each “other”;
 - (b) IV—
 - (i) for “territory of the Member State concerned” substitute “United Kingdom”,
 - (ii) for “another” substitute “a”,
 - (iii) for “outside the Community” substitute “elsewhere”.