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STATUTORY INSTRUMENTS

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**2021 No. 1374**

**The Statistics of Trade (Customs and Excise) (Modification) Regulations 2021**

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

2.—(1) The Statistics of Trade (Customs and Excise) Regulations 1992<sup>(1)</sup> are modified as follows in relation to the arrival of goods from an EU member state to a place in Northern Ireland.

(2) Regulation 3(3) (information collected on the value added tax return) has effect as if for “£1,500,000” there were substituted “£500,000”.

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<sup>(1)</sup> S.I. 1992/2790. Relevant amending instruments are S.I. 2004/3284, S.I. 2006/3216, S.I. 2009/2974, S.I. 2014/3135 and S.I. 2019/47.