
STATUTORY INSTRUMENTS

1993 No. 541

STATISTICS OF TRADE

The Statistics of Trade (Customs and Excise) (Amendment) Regulations 1993

<i>Made</i>	- - - -	<i>9th March 1993</i>
<i>Laid before Parliament</i>		<i>11th March 1993</i>
<i>Coming into force</i>	- -	<i>1st April 1993</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 2(2) of the European Communities Act 1972(1), being the department designated(2) for the purpose of that subsection in relation 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 and of all other powers enabling them in that behalf, hereby make the following Regulations—

1. These Regulations may be cited as the Statistics of Trade (Customs and Excise) (Amendment) Regulations 1993 and shall come into force on 1 April 1993.
2. The Statistics of Trade (Customs and Excise) Regulations 1992(3) shall be amended as follows.
3. In regulation 1(2) the following definitions shall be inserted—
 - (a) after the definition of “the Act”—

““ancillary costs sample survey” has the meaning given by regulation 4A below;”;
 - (b) after the definition of “authorised person”—

““business day” means a day which is a business day within the meaning of section 92 of the Bills of Exchange Act 1882(4);

“commodity code” means the eight digit code mentioned in Article 21 of the Principal Regulation;”;
 - (c) after the definition of “supplementary declaration”—

““supplementary units” has the meaning assigned to it by Article 11 of Commission Regulation (EEC) No.3046/92;”(5).

(1) 1972 c. 68.

(2) S.I.1992/707.

(3) S.I. 1992/2790.

(4) 1882 c. 61 (45 & 46 Vict); Section 92 was amended by the Banking and Financial Dealings Act 1971 (c. 80), sections 3 and 4.

(5) OJ No. L 307, 23.10.92, p. 27.

4. After regulation 4 there shall be inserted the following regulation—

“Ancillary costs sample surveys

4A.—(1) The Commissioners shall, for the purpose of providing a common basis of value when calculating the amount of trade with other Member States, conduct surveys to be known as ancillary costs sample surveys.

(2) Any person mentioned in the register of intra-Community operators may be required to furnish returns for the purposes of an ancillary costs sample survey.

(3) The matters about which a person may be required to furnish returns for the purposes of an ancillary costs sample survey shall be—

- (a) the delivery terms applicable to any goods mentioned or to be mentioned in a supplementary declaration;
- (b) the value of such goods excluding any costs connected with their movement from the place at which they were produced and the value upon which any value added tax which becomes due will be charged;
- (c) the nature and amount of any costs connected with the supply and movement of those goods;
- (d) the commodity code applicable to those goods;
- (e) in the case of the dispatch stage, the country to which those goods are dispatched;
- (f) in the case of the arrival stage, the country from which those goods were dispatched;
- (g) the weight in kilograms of those goods;
- (h) the supplementary units of those goods;
 - (i) the mode of transport of those goods; and
- (j) anything incidental or supplemental to the above.

(4) No person shall be required to furnish returns for the purposes of an ancillary costs sample survey except in pursuance of a notice in writing from the Commissioners requiring him to do so and any such notice shall be sent to him by the Commissioners not later than fifteen business days before the first day of the month for which returns are required and shall be accompanied by the returns required to be filled up by him.

(5) Subject to such conditions as they deem necessary or expedient, the Commissioners may permit any person to furnish returns for the purposes of an ancillary costs sample survey by electronic means and may at any time for reasonable cause revoke or vary any permission given in accordance with this paragraph.”

5.—(1) Regulation 5(1) shall be amended as follows—

- (a) in paragraph (a), after the word “declaration” there shall be inserted “and every return for the purposes of an ancillary costs sample survey”;
- (b) in paragraph (b), for the words “his periodic declarations” there shall be substituted “the documents mentioned in paragraph (a) above”;
- (c) in paragraph (c), for the words “periodic declarations and documents” there shall be substituted “any such copies as are”; and
- (d) in paragraph (d), for the words “copies or extracts of those periodic declarations and documents” there shall be substituted “further copies of, or of extracts from, those copies”.

(2) In regulation 5(2), for the words “periodic declarations and documents” there shall be substituted “the copies”.

6. Regulation 6 shall be amended as follows—

(a) after paragraph (5) there shall be inserted the following paragraph—

“(5A) If, following a notice given by the Commissioners in accordance with regulation 4A above, any person is required to furnish a return for the purposes of an ancillary costs sample survey and fails to do so in accordance with the requirements set out in the notice he shall be liable on summary conviction to a penalty not exceeding level 4 on the standard scale.”; and

(b) in paragraph (6) there shall be inserted after the words “paragraph (5)” the words “or (5A)”.

7. In regulation 7(2) the words “form and” shall be omitted.

New King’s Beam House 22 Upper Ground
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9th March 1993

M. J. Eland
Commissioner of Customs and Excise

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This is not part of the Regulations)

Commission Regulation (EEC) No.3046/92 (OJ No.L307, 23.10.92, p. 27) implements and amends Council Regulation (EEC) No.3330/91 (OJ No.L316, 16.11.91, p. 1) on the statistics relating to the trading of goods between member states. Article 12 of Commission Regulation (EEC) No.3046/92 provides for the collection of ancillary costs information either, on every statistical return or, by way of derogation so as to reduce the burdens on businesses, on a sample survey basis, and this latter basis will be used in the United Kingdom. The Statistics of Trade (Customs and Excise) Regulations 1992 gave effect in the United Kingdom to Council Regulation (EEC) No.3330/91 insofar as this was necessary. These Regulations amend those Regulations for the purpose of permitting the Commissioners of Customs and Excise to conduct ancillary costs sample surveys in accordance with Article 12 of Commission Regulation (EEC) No.3046/92.