

2004 No. 3284

STATISTICS OF TRADE

**The Statistics of Trade (Customs and Excise) (Amendment)
Regulations 2004**

<i>Made</i> - - - -	<i>10th December 2004</i>
<i>Laid before Parliament</i>	<i>10th December 2004</i>
<i>Coming into force</i> - -	<i>1st January 2005</i>

The Commissioners of Customs and Excise are the department designated(a) for the purposes of section 2(2) of the European Communities Act 1972(b) in relation to measures relating 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 in exercise of the powers conferred by that section they make the following Regulations:

1.—(1) These Regulations may be cited as the Statistics of Trade (Customs and Excise) (Amendment) Regulations 2004 and come into force on 1st January 2005.

(2) Regulations 4(2) to 4(9) only have effect in relation to acts, or omissions, occurring after 31st December 2004 (offences and evidence).

(3) The Statistics of Trade (Customs and Excise) Regulations 1992(c) are amended as follows.

2.—(1) In regulation 1(2), for the meaning given for “Intrastat system” substitute—

““Intrastat” refers to the data collection system established and implemented by—

(a) Council and European Parliament Regulation (EC) No 638/2004(d) (“establishing Regulation”); and

(b) Commission Regulation (EC) No 1982/2004(e) (“implementing Regulation”);”.

(2) In regulation 1(2), for the meaning given for “periodic declaration” substitute—

““periodic declaration” refers to the means of providing the simplified information in regulations 3(1) and 3(2) (VAT return) or to a supplementary declaration in regulation 4;”.

(3) In regulation 1(3), after “Act” insert “or have the same meaning as in the establishing or implementing Regulation”.

3. For regulations 2 to 4, substitute—

(a) S.I. 1992/707.

(b) 1972 c. 68.

(c) S.I. 1992/2790; relevant amending instruments are S.I. 1993/541, 1993/3015, 1997/2864, 2000/3227, 2002/2498, 2003/3131.

(d) OJ No L 102, 7.4.04, p 1.

(e) OJ No L 343, 19.11.04, p 3.

“Application of Intrastat

2.—(1) For the purposes of the United Kingdom’s statistical territory (see Article 4(1) of the establishing Regulation), Intrastat is under the care and management of the Commissioners of Customs and Excise (the “Commissioners”).

(2) For the purposes mentioned in paragraph (1), the Commissioners are—

- (a) “customs” within Article 5(2) of the establishing Regulation (provision to national authority of statistical information on other goods at least once a month);
- (b) the “national authority” within—
 - (i) Articles 5(2), 8(1), 8(2), 9(1) and 11 of the establishing Regulation (other goods, etc.; register of intra-Community operators; identification of parties responsible for providing information; information that must be collected; statistical confidentiality); and
 - (ii) Articles 5, 13(4), 17(4), 21(4), 22(4) and 23(2) of the implementing Regulation (identification of persons who have declared goods for fiscal purposes; simplification for certain individual transactions; access to additional data sources in the case of vessels and aircraft, sea products, spacecraft and electricity);
- (c) the “tax administration” within—
 - (i) Articles 8(2) and 8(3) of the establishing Regulation (duty to furnish lists of persons who have declared that they have supplied goods to or acquired goods from other Member States; duty to furnish information provided for fiscal purposes which could improve quality of statistics; duty to bring the Intrastat obligations to the attention of VAT-registered traders); and
 - (ii) Article 5 of the implementing Regulation (duty to provide specified information to identify persons who have declared goods for fiscal purposes).

(3) Also, for the purposes mentioned in paragraph (1), the duties or discretions expressed in the following Articles as those of the “Member States” must be performed or exercised by the Commissioners—

- (a) Articles 10(6), 12 and 13 of the establishing Regulation (sending information on thresholds to Commission; transmission of that data; quality of that data and yearly quality report to Commission); and
- (b) Articles 10, 16(2), 18, 19(3), 20(3), 23(3), 24(2), 25(2), 25(4) to 25(7) and 26(1) of the implementing Regulation (reporting nature of transaction; application of specific rules for staggered consignments, motor vehicle and aircraft parts, goods delivered to vessels and aircraft, offshore installations, electricity, military goods; transmission of data to Commission; yearly quality report to Commission).

(4) The Commissioners may do anything necessary for and reasonably incidental to any Article mentioned in paragraphs (2) and (3).

This paragraph is additional to any other basis for their doing so.

(5) For the purposes of Article 9 of the establishing Regulation (information that must or may be collected), the Commissioners must only collect information in accordance with Regulations 3, 4 and 4A (simplified information and supplementary declaration).

Simplified information

3.—(1) The Commissioners may treat the following information collected in accordance with regulations(a) made under section 58 of and Schedule 11 paragraphs 2(1) and 2(11) to

(a) Currently S.I. 1995/2518 regulations 25(1) and 25(4), and Schedule 1 Forms No 4 and No 5 (Boxes 8 and 9); relevant amending instrument is S.I. 2004/1675.

the Value Added Tax Act 1994^(a) (information collected on VAT return) as simplified information for Intrastat purposes (see Article 10(1) of the establishing Regulation)—

- (a) information about the value of supplies of goods and related costs to other Member States;
- (b) information about the value of acquisitions of goods and related costs from other Member States.

(2) If a party's annual value of intra-Community trade is at or below £221,000, that party may be treated as providing simplified information to the Commissioners for Intrastat purposes and is not subject to regulation 4 (supplementary declarations) (and see Article 10(1) of the establishing Regulation).

(3) The threshold in paragraph (2) separately applies to a party's responsibilities for providing information about "dispatches" and "arrivals" (see Articles 3, 7 and 10(2) of the establishing Regulation).

Supplementary declarations

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 in the appropriate form set out in the Schedule to these Regulations ("supplementary declaration" for "arrivals" or "dispatches").

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

(2) But that party need provide the "delivery terms" information sought by the appropriate form only if that party's annual value of intra-Community trade relevant to that form (namely, value of "arrivals" or value of "dispatches") exceeds £14,000,000.

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).

(3) That party must deliver the completed supplementary declaration to the Commissioners no later than the final 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").

(4) That party must deliver that supplementary declaration—

- (a) to a place specified in a current Commissioners' direction, or
- (b) by means of electronic communication.

(5) A supplementary declaration sent by post is not presumed to have been delivered without proof of its posting.

(6) That party may only deliver the supplementary declaration by means of electronic communication—

- (a) if the party applies to do so and the Commissioners approve the application, or
- (b) in accordance with any current Commissioners' direction permitting that party to do so in such circumstances as the direction may specify.

(7) The Commissioners may at any time for reasonable cause revoke or vary any approval under paragraph (6)(a).

(a) 1994 c. 23.

(8) A direction under paragraph (6)(b) may include any conditions the Commissioners deem necessary or expedient for the purpose.

(9) A direction under paragraph (3), (4)(a) or (6)(b) is not current for the purposes of the relevant paragraph to the extent that it is varied, replaced or revoked by another Commissioners' direction.

Administration of rules concerning specific goods and movements

4A.—(1) The Commissioners must give directions as to matters of administration for the proper application of these Regulations in the case of the rules set out in Articles 16, 17, 19, 20, 21, 22, 23 and 24 of the implementing Regulation (rules concerning specific goods and movements – staggered consignments, vessels and aircraft, goods delivered to vessels and aircraft, offshore installations, sea products, spacecraft, electricity, military goods).

(2) The Commissioners may give such a direction in the case of the rules set out in Articles 15 and 18 of that Regulation (industrial plant, motor vehicle and aircraft parts).

(3) Regulation 4 (supplementary declarations) is subject to every current direction under this regulation.

(4) A direction is not current for the purposes of paragraph (3) to the extent that it is varied, replaced or revoked by another such direction.”.

4.—(1) In regulation 5(1)(a), for “or which is made” substitute “or delivers or which is made or delivered”.

(2) In regulation 6(1), for “furnish” substitute “deliver” and for “the Intrastat system” substitute “these Regulations”.

(3) In regulation 6(2), for the first “furnish” substitute “deliver” and for the second “furnish” substitute “provide”.

(4) In regulation 6(3)(a), for “furnish” substitute “deliver”.

(5) In regulation 6(3)(b), for “furnish” substitute “deliver” and for “received” substitute “arriving”.

(6) In regulation 6(7), for “Article 9(1) of the Principal Regulation” substitute “and subject to Article 7(2) of the establishing Regulation”.

(7) In regulation 7(1), after “furnished” insert “, provided, delivered”.

(8) In regulation 8(1)(d), for “paragraph (4) of regulation 4” substitute “regulations 4(4)(b) and 4(6)”.

(9) In regulation 8(2), after “furnished” insert “, provided or delivered”.

5. Each regulation mentioned in column (1) of the table in the Schedule is revoked to the extent specified for that regulation in column (3).

New King's Beam House, London SE1 9PJ
10th December 2004

M J Hanson
Commissioner of Customs and Excise

SCHEDULE

Regulation 5

Table

Revocation schedule

<i>(1)</i> <i>Regulations revoked</i>	<i>(2)</i> <i>References</i>	<i>(3)</i> <i>Extent of revocation</i>
The Statistics of Trade (Customs and Excise) Regulations 1992	S.I. 1992/2790	(a) The meanings given for the following in regulation 1(2) — “arrival stage”, “assimilation threshold”, “dispatch stage”, “goods”, “Member State”, “Principal Regulation”, “reference period”, “register of intra-Community operators”, “supplementary declaration” and “Threshold Regulation” (b) The expression “, or the Principal Regulation” in regulation 6(2) (c) Regulations 6(5) and 6(6)
The Statistics of Trade (Customs and Excise) (Amendment) Regulations 1993	S.I. 1993/541	Regulations 1, 2, and 7
The Statistics of Trade (Customs and Excise) (Amendment) Regulations 1997	S.I. 1997/2864	Regulations 3, 5, 6(1)(a), 7, 8, 9
The Statistics of Trade (Customs and Excise) (Amendment) Regulations 2000	S.I. 2000/3227	Regulations 3, 4, 5 and 7
The Statistics of Trade (Customs and Excise) (Amendment) Regulations 2002	S.I. 2002/2498	The whole Regulation
The Statistics of Trade (Customs and Excise) (Amendment) Regulations 2003	S.I. 2003/3131	The whole Regulation

EXPLANATORY NOTE

(This note is not part of the Regulations)

Intrastat is the system for the production of Community statistics relating to the trading of goods between member States. The existing Community Regulations are replaced by new ones^(a) that apply from 1st January 2005.

So this instrument further amends the Statistics of Trade (Customs and Excise) Regulations 1992^(b) which provides the supplementary national legislation needed to make the Community Intrastat provisions workable and enforceable in the United Kingdom.

Regulation 3 substitutes and inserts new national regulations 2 to 4A.

It enables Customs and Excise to continue as the United Kingdom's Intrastat authority. It also retains the national, annual threshold of £221,000 at or below which for Intrastat a business need only provide simplified information via its VAT return.

It retains the existing national rules for a business above that threshold to provide supplementary Intrastat declarations in a particular form (although Customs and Excise may permit delivery by electronic means). It also retains the national, annual limit of £14,000,000 above which "delivery terms" information must be provided in the supplementary declaration. It also enables Customs and Excise to permit a business to use the alternative Intrastat reference periods (which may be more convenient).

It requires and enables Customs and Excise to give directions for administering within the national scheme those Community rules to which specific goods and movements are or may be made subject^(c) (industrial plant, staggered consignments, vessels and aircraft, motor vehicle and aircraft parts, goods delivered to vessels and aircraft, offshore installations, sea products, spacecraft, electricity and military goods).

Regulations 2 and 4 make the necessary and appropriate textual changes.

Regulation 5 revokes provisions that are no longer necessary or appropriate.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business, charities or voluntary bodies.

(a) Council and European Parliament Regulation (EC) No 638/2004 (OJ No L 102, 7.4.04, p 1) and Commission Regulation (EC) No 1982/2004 (OJ No L 343, 19.11.04, p 3).

(b) S.I. 1992/2790.

(c) Chapter 5 of Commission Regulation (EC) No 1982/2004.

STATUTORY INSTRUMENTS

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£3.00

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under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.

E1705 12/2004 141705T 19585

ISBN 0-11-051094-1



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