
STATUTORY INSTRUMENTS

2009 No. 2974

STATISTICS OF TRADE

**The Statistics of Trade (Customs and
Excise) (Amendment) Regulations 2009**

Made - - - - *9th November 2009*

Laid before Parliament *10th November 2009*

Coming into force - - *1st January 2010*

The Commissioners for Her Majesty's Revenue and Customs(**a**) make the following Regulations in exercise of the powers conferred by section 2(2) of the European Communities Act 1972(**b**).

The Commissioners have been designated(**c**) for the purposes of section 2(2) in relation to the receipt, regulation and control of statistics relating to the trading of goods between the United Kingdom and other Member States.

Citation and Commencement

1. These Regulations may be cited as the Statistics of Trade (Customs and Excise) (Amendment) Regulations 2009 and come into force on 1st January 2010.

Amendment of the Statistics of Trade (Customs and Excise) Regulations 1992

2. The Statistics of Trade (Customs and Excise) Regulations 1992(**d**) are amended as follows:

(1) For regulation 3(2) substitute:

“(2) If the annual value of intra-Community ‘dispatches’ (see Articles 3, 7, and 10(2) of the establishing Regulation) of a party is at or below £250,000, that party may be treated as exempt from providing Intrastat information concerning dispatches, and therefore that party is not subject to regulation 4 (supplementary declarations) in respect of such information.”

(a) The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) 1972 c. 68 Section 2(2) has been amended by section 27(1)(a) of the Legislative and Regulatory Reform Act 2006 (c. 51).

(c) [S.I. 1992/707](#).

(d) [S.I. 1992/2790](#), amended by [S.I. 2004/3284](#), [S.I. 2006/3216](#) and [S.I. 2008/2847](#). There are other amending instruments but none is relevant.

(2) For regulation 3(3) substitute:

“(3) If the annual value of intra-Community ‘arrivals’ (see Articles 3, 7, and 10(2) of the establishing Regulation) of a party is at or below £600,000, that party may be treated as exempt from providing Intrastat information concerning arrivals, and therefore that party is not subject to regulation 4 (supplementary declarations) in respect of such information.”

Steve Lamey

Bernadette Kenny

Two of the Commissioners for Her Majesty’s
Revenue and Customs

9th November 2009

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Statistics of Trade (Customs and Excise) Regulations 1992 (the Principal Regulations).

Intrastat is the regime established for the purposes of collecting Community statistics relating to the trading of goods between Member States. Intrastat is established by Regulation (EC) No 638/2004 of the European Parliament and of the Council (OJ No L 102, 7.4.04, p1) and implemented by Commission Regulation (EC) 1982/2004 (OJ No L 343, 19.11.04, p3). It is further implemented in the United Kingdom by the Principal Regulations.

Regulation 2 amends regulation 3(2) and 3(3) of the Principal Regulations to give the revised exemption thresholds.

An impact assessment concerning the increased threshold for arrivals information has been produced and can be found at <http://www.hmrc.gov.uk/ria/091026-intrastat-simplification.pdf>.