
STATUTORY INSTRUMENTS

2014 No. 3135

STATISTICS OF TRADE

**The Statistics of Trade (Customs and
Excise) (Amendment) Regulations 2014**

<i>Made</i>	- - - -	<i>26th November 2014</i>
<i>Laid before Parliament</i>		<i>27th November 2014</i>
<i>Coming into force</i>	- -	<i>1st January 2015</i>

The Commissioners for Her Majesty's Revenue and Customs⁽¹⁾ make the following Regulations in exercise of the powers conferred by section 2(2) of the European Communities Act 1972⁽²⁾.

The Commissioners have been designated⁽³⁾ 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 2014 and come into force on 1st January 2015.

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

2. (1) The Statistics of Trade (Customs and Excise) Regulations 1992⁽⁴⁾ are amended as follows.
(2) In regulation 3(3), for “£1,200,000” substitute “£1,500,000”.

(1) 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.

(2) 1972 c. 68; section 2(2) has been amended by section 27(1) of the Legislative and Regulatory Reform Act 2006 (c. 51) and Part 1 of the Schedule to the European Union (Amendment) Act 2008 (c. 7).

(3) S.I. 1992/707.

(4) S.I. 1992/2790, amended by S.I. 2009/2974, 2011/1043 and 2013/3043. There are other amending instruments but none is relevant.

Status: This is the original version (as it was originally made).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

26th November 2014

Edward Troup
Ruth Owen
Two of the Commissioners for Her Majesty's
Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st January 2015, amend the Statistics of Trade (Customs and Excise) Regulations 1992 (“the Principal Regulations”).

Intrastat is the regime established for the purposes of collecting European Union statistics relating to the trading of goods between Member States. Intrastat is established by Regulation (EC) 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). This is supplemented in the United Kingdom by the Principal Regulations.

Intrastat information is provided by traders to the Commissioners for Her Majesty’s Revenue and Customs in their capacity as the national authority responsible for the collection of the information required by the regime.

These Regulations increase the threshold, expressed in terms of annual value of intra-European Union trade, at or below which a business is exempt from providing any Intrastat information. The threshold applies separately for goods dispatched and goods received.

Regulation 2(2) amends regulation 3(3) of the Principal Regulations to increase the arrivals exemption threshold.

A Tax Information and Impact Note (TIIN) covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.