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STATUTORY INSTRUMENTS

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**1997 No. 2864**

**STATISTICS OF TRADE**

**The Statistics of Trade (Customs and Excise) (Amendment) Regulations 1997**

<i>Made</i>	- - - -	<i>1st December 1997</i>
<i>Laid before Parliament</i>		<i>4th December 1997</i>
<i>Coming into force</i>	- -	<i>1st January 1998</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 1997 and shall come into force on 1st January 1998.
2. The Statistics of Trade (Customs and Excise) Regulations 1992(3) shall be amended in accordance with regulations 3 to 7 below.
3. In regulation 1(2) the following definitions shall be omitted(4)—
  - (a) “ancillary costs sample survey”;
  - (b) “business day”;
  - (c) “commodity code”; and
  - (d) “supplementary units”.
4. In regulation 3(1) for “£195,000”, in each place where it occurs, there shall be substituted “£225,000”.
5. Regulation 4A shall be omitted(5).
- 6.—(1) Regulation 5(1) shall be amended as follows—

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(1) 1972 c. 68.  
(2) S.I. 1992/707.  
(3) S.I. 1992/2790; relevant amending instruments are S.I. 1993/541, 1996/2968.  
(4) All these definitions were inserted by regulation 3 of S.I. 1993/541.  
(5) This regulation was inserted by regulation 4 of S.I. 1993/541.

- (a) in paragraph (a), the words “and every return for the purposes of an ancillary costs sample survey” shall be omitted**(6)**;
  - (b) in paragraph (b), for the words “the documents mentioned in paragraph (a) above” there shall be substituted “his periodic declarations”**(7)**;
  - (c) in paragraph (c), for the words “any such copies as are” there shall be substituted “periodic declarations and documents”**(8)**; and
  - (d) in paragraph (d), for the words “further copies of, or of extracts from, those copies” there shall be substituted “copies or extracts of those periodic declarations and documents”**(9)**.
- (2) In regulation 5(2), for the words “the copies” there shall be substituted “periodic declarations and documents”**(10)**.
7. Regulation 6 shall be amended as follows—
- (a) paragraph (5A) shall be omitted**(11)**; and
  - (b) in paragraph (6), the words “or (5A)” shall be omitted**(12)**.
8. Regulations 3 to 6 of the Statistics of Trade (Customs and Excise) (Amendment) Regulations 1993**(13)** are hereby revoked.
9. The Statistics of Trade (Customs and Excise) (Amendment) Regulations 1996**(14)** are hereby revoked.

New King’s Beam House,  
22 Upper Ground,  
London SE1 9PJ  
1 December 1997

*Ray McAfee*  
Commissioner of Customs and Excise

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**(6)** The words to be omitted were inserted by regulation 5(1)(a) of [S.I. 1993/541](#).  
**(7)** The words to be substituted were substituted by regulation 5(1)(b) of [S.I. 1993/541](#).  
**(8)** The words to be substituted were substituted in turn by regulation 5(1)(c) of [S.I. 1993/541](#).  
**(9)** The words to be substituted were substituted in turn by regulation 5(1)(d) of [S.I. 1993/541](#).  
**(10)** The words to be substituted were substituted in turn by regulation 5(2) of [S.I. 1993/541](#).  
**(11)** Paragraph (5A) was inserted by regulation 6(a) of [S.I. 1993/541](#).  
**(12)** The words to be omitted were inserted by regulation 6(b) of [S.I. 1993/541](#).  
**(13)** [S.I. 1993/541](#).  
**(14)** [S.I. 1996/2968](#).

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st January 1998, make two changes to the Statistics of Trade (Customs and Excise) Regulations 1992 (S.I. 1992/2790) (“the 1992 Regulations”).

From 1st January 1993 the collection of statistics relating to the trading of goods between member States has been governed by Council Regulation (EEC) No. 3330/91 (OJ No. L316, 16.11.91, p.1). The 1992 Regulations gave effect in the United Kingdom to that Council Regulation insofar as this was necessary. That Council Regulation was implemented by Commission Regulation (EEC) No. 3046/92 (OJ No. L307, 23.10.92, p.27), Article 12(4) of which made provision for the collection by member States of ancillary costs information (costs connected with the supply and movement of goods), either on every statistical return or, by way of derogation so as to reduce the burdens on businesses, on a sample survey basis. This latter basis was adopted by the United Kingdom. The Statistics of Trade (Customs and Excise) (Amendment) Regulations 1993 (S.I. 1993/541) amended the 1992 Regulations for the purpose of permitting the Commissioners of Customs and Excise to conduct ancillary costs sample surveys. However, Commission Regulation (EC) No. 860/97 (OJ No. L123, 15.5.97, p.12), which comes into force on 1st January 1998, replaces Article 12 of Commission Regulation (EEC) No. 3046/92 with a simplification measure relating to the reporting of the statistical value of goods, which does not make any provision for the collection of ancillary costs information. These Regulations reverse the amendments made to the 1992 Regulations by regulations 3 to 6 of S.I. 1993/541, and restore the previous wording of regulations 1, 5 and 6 of the 1992 Regulations. These Regulations also revoke regulations 3 to 6 of S.I. 1993/541, which are now spent.

At the same time, these Regulations amend the assimilation thresholds in regulation 3(1) of the 1992 Regulations. Article 28 of Council Regulation (EEC) No. 3330/91 makes provision for the application of statistical thresholds, known as assimilation thresholds. Traders whose annual value of trade with other member States exceeds the assimilation thresholds set for trade in goods dispatched, or for goods received, are required to provide statistical information in the form of supplementary declarations. Thresholds are to be set annually in accordance with Commission Regulation (EEC) No. 2256/92 (OJ No. L219, 4.8.92, p.40). These Regulations raise the assimilation thresholds to £225,000. The thresholds were set at £195,000 by the Statistics of Trade (Customs and Excise) (Amendment) Regulations 1996 (S.I. 1996/2968), which are, accordingly, revoked by regulation 9 of these Regulations.