
STATUTORY INSTRUMENTS

2008 No. 557

STATISTICS OF TRADE

The Statistics of Trade (Customs and Excise) (Amendment) Regulations 2008

<i>Made</i>	- - - -	<i>5th March 2008</i>
<i>Laid before Parliament</i>		<i>5th March 2008</i>
<i>Coming into force</i>	- -	<i>1st April 2008</i>

The Commissioners for Her Majesty's Revenue and Customs⁽¹⁾ are the department designated⁽²⁾ for the purposes of section 2(2) of the European Communities Act 1972⁽³⁾ 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:

Citation and commencement

1. These Regulations may be cited as the Statistics of Trade (Customs and Excise) (Amendment) Regulations 2008 and come into force on 1st April 2008.

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

2.—(1) The Statistics of Trade (Customs and Excise) Regulations 1992⁽⁴⁾ shall be amended as follows.

(2) For the forms set out in the Schedule there shall be substituted the forms set out in the Schedule to these Regulations.

(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) By article 2 of and the Schedule to the European Communities (Designation) Order 1992, S.I.1992/707
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(3) 1972 c.68

(4) S.I.1992/2790
; relevant amending instrument is S.I.2000/3227
.

Status: This is the original version (as it was originally made).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

5th March 2008

Dave Hartnett
Mike Hanson
Two of the Commissioners for Her Majesty's
Revenue and Customs

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SCHEDULE

Regulation 2

“SCHEDULE

Regulation 4

The forms of Supplementary Declaration are set out in the following pages.

ARRIVALS		Intrastat Supplementary Declaration	
 HM Revenue & Customs INTRASTAT		For Official Use	
INTRA EU TRADE STATISTICS AND INFORMATION PROVIDED UNDER VAT REGULATIONS (1995)	Period (mm/yy) <input type="text"/> <input type="text"/>	Number of lines <input type="text"/> <input type="text"/>	
Trader Name: Address:	Agent Name: Address:	VAT number (GB) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Branch ID: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
VAT number (GB) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Branch ID: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	VAT number (GB) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Branch ID: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Commodity code <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Value £s Sterling <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Delivery terms <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Nature of transaction <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Net mass (kg) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Supplementary unit <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Goods from (country) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Trader reference <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
1 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
2 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
3 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
4 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
5 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
6 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
7 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
8 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			

When complete return to:

HM Revenue & Customs
 Sort Section, Alexander House
 21 Victoria Avenue
 Southend on Sea
 SS99 1AA

For general enquiries or to order more forms for Intrastat please contact the National Advice Service on **0845 010 9000**.

It is beneficial to submit nil returns for the months you have no trade. This prevents unnecessary enquiries and reminder letters. You can make your Intrastat declarations electronically, visit www.uktradeinfo.com and click on Intrastat.

Financial penalties may be incurred if declarations are late, incomplete or inaccurate.

Name of signatory: _____
 (in CAPITAL LETTERS)

Signature: _____

Telephone number: _____

Email address: _____

Date and Place: _____

C1500



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HMRC 02/08

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

INTRA EU TRADE STATISTICS AND INFORMATION PROVIDED UNDER VAT REGULATIONS (1995)		Supplementary Declaration (continuation sheet)	
ARRIVALS		For official use	
Period (mm/yy)	Sheet number		
Trader			
VAT number: GB		Branch ID:	
1	Commodity Code	Value £s Sterling	Delivery terms
2		Net Mass (kg)	Nature of transaction
3		Supplementary unit	Goods from (country)
4		Trader reference	
5			
6			
7			
8			
9			
10			
11			
12			

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INTRA EU TRADE STATISTICS AND INFORMATION PROVIDED UNDER VAT REGULATIONS (1995)		Intrastat Supplementary Declaration	
DISPATCHES		<small>For official use</small>	
Period (mm/yy) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Number of lines <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	 	
Trader Name: <input type="text"/> Address: <input type="text"/>		Agent Name: <input type="text"/> Address: <input type="text"/>	
VAT number (GB) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		VAT number (GB) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Commodity code			
1	<input type="text"/>	Value £s Sterling	<input type="text"/>
2	<input type="text"/>	Delivery terms	<input type="text"/>
3	<input type="text"/>	Nature of transaction	<input type="text"/>
4	<input type="text"/>	Net mass (kg)	<input type="text"/>
5	<input type="text"/>	Supplementary unit	<input type="text"/>
6	<input type="text"/>	Goods sent to (country)	<input type="text"/>
7	<input type="text"/>	Trader reference	<input type="text"/>
8	<input type="text"/>		

<p>When complete return to:</p> <p>HM Revenue & Customs Sort Section, Alexander House 21 Victoria Avenue Southend-on-Sea SS99 1AA</p>	<p>For general enquiries or to order more forms for Intrastat please contact the National Advice Service on 0845 010 9000.</p> <p>It is beneficial to submit nil returns for the months you have no trade. This prevents unnecessary enquiries and reminder letters. You can make your Intrastat declarations electronically, visit www.uktradeinfo.com and click on Intrastat.</p> <p>Financial penalties may be incurred if declarations are late, incomplete or inaccurate.</p>
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Name of signatory: _____ (in CAPITALS)	Signature: _____ Telephone number: _____ Email address: _____ Date and Place: _____
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C1501

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HMRC 04/06

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INTRA EU TRADE STATISTICS AND INFORMATION PROVIDED UNDER VAT REGULATIONS (1995)				Supplementary Declaration (continuation sheet)						
DISPATCHES				For Official Use						
Period (mm/yy)		Sheet number								
Trader										
VAT number: GB		Branch ID:								
Commodity Code										
1				Value £s Sterling	Delivery terms	Nature of transaction	Net Mass (kg)	Supplementary unit	Goods from (country)	Trader reference
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
PT										HMRC 02/08
C1501 (continuation)										

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st April 2008, amend the Statistics of Trade (Customs and Excise) Regulations 1992 (“the principal regulations”).

Regulation 2 of these regulations substitutes new forms for those set out in the Schedule to the principal regulations.

Intrastat, the regime established for the purpose of collecting Community statistics relating to the trading of goods between Member States pursuant to the provisions of Council Regulation

[\(EC\) 638/2004](#)

and Commission Regulation

[\(EC\) 1982/2004](#)

, is implemented in the United Kingdom by the principal regulations.

Intrastat information is provided by traders to the Commissioners of Her Majesty’s Revenue and Customs (the Commissioners) in their capacity as the national authority responsible for the collection of the information required by the regime. The information is provided on the forms set out in the schedule to the principal regulations.

Regulation 2 of the Value Added Tax (Amendment) Regulations 2008 (

[S.I.2008/556](#)

), which comes into force on 1st April 2008, amends the Value Added Tax Regulations 1995 (“the VAT regulations”) (

[S.I.1995/2518](#)

) by introducing a new Part, 4B, regulations 23E and 23F. Those regulations require a taxable person who is responsible for providing information for the purposes of Intrastat to provide that information to the Commissioners for the purposes of value added tax on the same occasion and using the same form as that used for Intrastat.

The headings on the forms have been altered to indicate that they are submitted not only for the purposes of the principal regulations but also for the purposes of the VAT regulations.