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STATUTORY INSTRUMENTS

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**1992 No. 2790**

**The Statistics of Trade (Customs and Excise) Regulations 1992**

**Supplementary Declarations**

4.—(1) Subject to paragraph (4) below, unless a supplementary declaration is made in a form prescribed for the purpose in accordance with Article 12(1) of the Principal Regulation it shall be made in the form set out in the Schedule to these Regulations as is appropriate in the circumstances of the case.

(2) Supplementary declarations may be furnished to the place specified by the Commissioners in accordance with paragraph (3) of regulation 3 above by post or in person when that place is open to the public for business.

(3) Supplementary declarations sent by post shall not be presumed to have been furnished without proof of posting.

(4) The Commissioners may—

- (a) on the application of a person who is mentioned in the register of intra-Community operators; or
- (b) without application in such circumstances as they may direct, permit, subject to such conditions as they deem necessary or expedient, any person to furnish supplementary declarations by electronic means.

(5) The Commissioners may at any time for reasonable cause revoke or vary any permission given under paragraph (4) above.