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STATUTORY INSTRUMENTS

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**2008 No. 2847**

**STATISTICS OF TRADE**

**The Statistics of Trade (Customs and Excise)  
(Amendment) (No. 2) Regulations 2008**

<i>Made</i>	- - - -	<i>3rd November 2008</i>
<i>Laid before Parliament</i>		<i>4th November 2008</i>
<i>Coming into force</i>	- -	<i>1st January 2009</i>

The Commissioners for Her Majesty's Revenue and Customs<sup>(1)</sup> are the department designated<sup>(2)</sup> for the purposes of section 2(2) of the European Communities Act 1972<sup>(3)</sup> 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, and in the 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) (No. 2) Regulations 2008 and shall come into force on 1st January 2009.

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

2.—(1) The Statistics of Trade (Customs and Excise) Regulations 1992<sup>(4)</sup> are amended as follows:

- (2) In regulation 3(2), for “£260,000” substitute “£270,000”.
- (3) In regulation 4(2), for “£14,500,000” substitute “£16,000,000”.

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(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.

(3) 1972 c.68.

(4) S.I. 1992/2790; relevant amending instruments are S.I. 2004/3284 and S.I. 2006/3216.

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**Status:** This is the original version (as it was originally made).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

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3rd November 2008

*Dave Hartnett*  
*Bernadette Kenny*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

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## EXPLANATORY NOTE

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

These Regulations, which come into force on 1st January 2009, amend the Statistics of Trade (Customs and Excise) Regulations 1992 (S.I. 1992/2790) (“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 (OJ No L 102, 7.4.04, p1) (“the establishing Regulation”) and Commission Regulation (EC) 1982/2004 (OJ No L 343, 19.11.04 p3) (“the implementing Regulation”) 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-Community 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 3(2) is amended following the annual review of the threshold in the UK required by Article 10(1) of the establishing Regulation.

Regulation 4(2) is amended to increase the threshold, also expressed in terms of annual value of intra-Community trade, above which an additional piece of information known as ‘delivery terms’ must be provided in the supplementary declaration.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sector is foreseen.