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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.