
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.