

2021 No. 1374

STATISTICS OF TRADE

CUSTOMS AND EXCISE

**The Statistics of Trade (Customs and Excise) (Modification)
Regulations 2021**

<i>Made</i> - - - -	<i>7th December 2021</i>
<i>Laid before Parliament</i>	<i>8th December 2021</i>
<i>Coming into force</i> - -	<i>1st January 2022</i>

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 8C(1)(c) of the European Union (Withdrawal) Act 2018(a).

Citation and commencement

1. These Regulations may be cited as the Statistics of Trade (Customs and Excise) (Modification) Regulations 2021 and come into force on 1st January 2022.

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

2.—(1) The Statistics of Trade (Customs and Excise) Regulations 1992(b) are modified as follows in relation to the arrival of goods from an EU member state to a place in Northern Ireland.

(2) Regulation 3(3) (information collected on the value added tax return) has effect as if for “£1,500,000” there were substituted “£500,000”.

Penny Ciniewicz
Myrtle Lloyd

7th December 2021 Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in exercise of the powers conferred by section 8C(1)(c) of the European Union (Withdrawal) Act 2018 in order to address a matter arising out of, or related to, the Protocol on Ireland/Northern Ireland (the Protocol). Under the Protocol and section 7A of the European Union (Withdrawal) Act 2018, Regulation (EU) 2019/2152 of the European Parliament and of the Council (OJ No L 327, 17.12.19, p1) and Commission Implementing Regulation (EU)

(a) 2018 c. 16. Section 8C was inserted by section 21 of the European Union (Withdrawal Agreement) Act 2020 (c. 1). Section 20(1) of the European Union (Withdrawal) Act 2018 provides that for that Act the Commissioners for Her Majesty's Revenue and Customs are included in the expression Minister of the Crown.

(b) S.I. 1992/2790. Relevant amending instruments are S.I. 2004/3284, S.I. 2006/3216, S.I. 2009/2974, S.I. 2014/3135 and S.I. 2019/47.

2020/1197 (OJ No L271, 18.8.2020, p1) apply in Northern Ireland (the EU Regulations). The EU Regulations provide for the collection of trade statistics on movements of goods between EU member states and also Northern Ireland (but not Great Britain). The EU Regulations set a threshold under which such information need not be provided. The threshold for the collection of such information is currently implemented by the Statistics of Trade (Customs and Excise) Regulations 1992 (S.I. 1992/2790) (Statistics of trade regulations) for both arrivals of goods from EU member states into Great Britain and Northern Ireland.

These Regulations modify regulation 3(3) of the statistics of trade regulations to lower the threshold under which information on the arrival of goods into Northern Ireland from EU member states is not required from £1,500,000 to £500,000 in accordance with the EU Regulations. The threshold under which information is not required for arrivals of goods from EU member states into Great Britain will continue to be £1,500,000.

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

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