

2012 No.

STATISTICS OF TRADE

**The Statistics of Trade (Customs and Excise) (Amendment)
Regulations 2012**

<i>Made</i>	- - - -	***
<i>Laid before Parliament</i>		***
<i>Coming into force</i>	- -	<i>1st April 2012</i>

The Commissioners for Her Majesty's Revenue and Customs(**a**) make the following Regulations in exercise of the powers conferred by section 2(2) of the European Communities Act 1972(**b**).

The Commissioners have been designated(**c**) for the purpose of section 2(2) in relation to the receipt, regulation and control of statistics relating to the trading of goods between the United Kingdom and other Member States.

Citation and commencement

1. These Regulations may be cited as the Statistics of Trade (Customs and Excise) (Amendment) Regulations 2012 and come into force on 1st April 2012 in relation to supplementary declarations and amended supplementary declarations made on or after this date.

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

2. The Statistics of Trade (Customs and Excise) Regulations 1992(**d**) are amended as follows.

3. For regulation 4 (supplementary declarations) substitute—

“4(1) A party that in relation to the United Kingdom is responsible for providing the information (see Article 7 of the establishing Regulation) must provide it to the Commissioners by means of electronic communication in the appropriate form specified in a current Commissioners' direction.

(2) That party must provide all the information sought by the appropriate form, in accordance with the establishing and implementing Regulations.

(a) 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. 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.

(b) 1972 c. 68; section 2(2) has been amended by section 27(1)(a) of the Legislative and Regulatory Reform Act 2006 (c. 51).

(c) S.I. 1992/707.

(d) S.I. 1992/2790, amended by S.I. 2004/3284, 2006/3216 and 2008/2847. There are other amending instruments but none is relevant.

(3) But that party need provide the “delivery terms” information sought by the appropriate form only if that party’s annual value of intra-community trade relevant to that form (namely, value of “arrivals” or value of “dispatches”) exceeds £16,000,000.

(4) That party must use the coding mentioned in Article 11 of the implementing Regulation in providing any “delivery terms” information pursuant to paragraph (1) and this paragraph (and see also Article 9(2)(d) of the establishing Regulation).

(5) That party must deliver the completed supplementary declaration to the Commissioners no later than the 21st day of the month following the end of the reference period to which it relates.

Only the reference period in Article 6(1) of the establishing Regulation applies in relation to the supplementary declaration (“calendar month of dispatch or arrival of the goods”).

But the reference periods in Article 3 of the Implementing Regulation may be used instead if a current Commissioners’ direction so permits in the interests of better administration (“calendar month” of “chargeable event” or in which “declaration is accepted”).

(6) A direction under paragraph (1) or (5) is not current for the purposes of the relevant paragraph to the extent that it is varied, replaced or revoked by another Commissioners’ direction.”

4. After paragraph (7) of regulation 6 (offences and evidence) insert—

“(8) Liability to a penalty under paragraphs (1) and (2) does not arise in relation to a failure under paragraph (1) of regulation 4 if a party satisfies the Commissioners that there is a reasonable excuse for the failure.

(9) For the purposes of paragraph (8), where a party relies on any other person to do anything, that is not a reasonable excuse unless that party took reasonable care to avoid the relevant act or failure.”

5. In paragraph (1)(d) of regulation 8 (offences and evidence), in for “regulations 4(4)(b) and 4(6)” substitute “regulation 4(1)”.

6. Omit the Schedule.

	<i>Name</i>
	<i>Name</i>
Date	Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Statistics of Trade (Customs and Excise) Regulations 1992 (the Principal Regulations) (“The Regulations”).

They amend the date on which a supplementary declaration must be made each month and require that declaration to be made by electronic communication.

Regulation 1 provides for citation and commencement.

Regulation 3 amends regulation 4 (supplementary declaration) of the Regulations to require the information contained in a supplementary declaration to be provided by electronic communication in the form specified by the Commissioners in a direction and amend the date each month on which the supplementary declaration must be made.

Regulation 4 amends regulation 6 (offences and evidence) of the Regulations to provide for a reasonable excuse for failing to provide the supplementary declaration in the prescribed manner.

Regulation 5 makes a consequential amendment to regulation 8 (offences and evidence) of the Regulations.

Regulation 6 omits the Schedule (forms of supplementary declaration) to the Regulations which contains the paper forms (arrivals and dispatches) used to make declarations delivered by post.

Two Tax Information and Impact Notes covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.