



Intrastat: revised due date for submission of Intrastat declarations

Who is likely to be affected?

Businesses that are required to submit declarations of their trade with other EU Member States using an Intrastat declaration. This is limited to those with intra-EU trade in excess of £600,000 per annum for Arrivals (EU imports) and/or £250,000 per annum for Dispatches (EU exports).

General description of the measure

As part of a programme of work to modernise the Intrastat system, HM Revenue & Customs (HMRC) will amend the UK Intrastat legislation to bring forward the monthly deadline for the submission of Intrastat declarations. This deadline (often referred to as the 'due date') will change from the last day to the 21st day of the month following the reference period to which the reported trade relates.

Policy objective

This measure will ensure that the UK meets the deadline to submit trade data to the EU Commission. It will also enable HMRC to make a single release of the Overseas Trade Statistics to users.

Background to this measure

The Intrastat survey collects data on UK trade-in-goods with EU Member States and all VAT registered businesses with annual intra-EU trade above specific thresholds are required to provide detailed Intrastat declarations. This equates to around 26,000, or about 15 per cent of all VAT registered businesses with EU trade.

Between 26 July and 28 September 2010 HMRC informally consulted businesses on bringing the due to forward. Between 17 January and 4 February 2011, HMRC undertook a second informal consultation with businesses to determine how to support them through this change.

The revised UK due date (generally nine/ten days earlier) balances the interests of business against the need to provide data earlier to key users and is still more generous compared to the majority of other Member States.

The second consultation identified that, whilst the majority of respondents said they were 'very confident' or 'confident' that they would be able to implement this change in the first half of 2012, there were strong concerns shown by some who said they would have difficulties implementing this change from January 2012.

On the basis of this feedback, HMRC will implement this change from 1 April 2012.

Detailed proposal

Operative date

This measure will take effect on 1 April 2012. Intrastat declarations for the period 1 to 31 March will be due on 21 April; all subsequent declarations will be due on the 21st of the month.

Current law

Statutory Instrument (SI) 1992 No. 2790 The Statistics of Trade (Customs and Excise) Regulations 1992 (as amended by SI 2004 No. 3284) currently specify that Intrastat declarations must be submitted by the last day of the month following the end of the reference period to which the reported trade relates.

Proposed revision

A statutory instrument will be laid to mandate that Intrastat declarations are submitted by the 21st of the month following the end of the reference period to which the reported trade relates.

Summary of impacts

Exchequer impact (£m)	2011-12	2012-13	2013-14	2014-15	2015-16
	Nil	Nil	Nil	Nil	Nil
	This measure will have no Exchequer impact. No revenue is raised through the Intrastat system, therefore this measure will have no tax yield or costs.				
Economic impact	This measure is not expected to have a significant economic impact.				
Impact on individuals and households	There is no impact on individuals and households because this measure only affects businesses submitting Intrastat declarations.				
Equalities impacts	No equality groups have been identified as being impacted differently by this change.				
Impact on business including civil society organisations	This measure will only impact on businesses that are required to submit Intrastat declarations. The administrative cost to these businesses, either annual or one-off, are expected to be negligible.				
Operational impact (£m) (HMRC)	The change is not expected to have any cost impact to HMRC.				
Other impacts	<p>Small Firms Impact Test: Intrastat legislation applies to all businesses equally and it is therefore not possible to exclude small firms (those with fewer than 20 full time employees) from the scope of this legislation.</p> <p>However, as the regulatory requirement to submit Intrastat supplementary declarations does not apply to businesses with an annual value of intra-EU trade below the legally set Intrastat Exemption thresholds, many small businesses will be exempt from providing Intrastat information.</p> <p>We ensured that our informal consultations covered the whole</p>				

	range of businesses including those with only a low annual value of intra-EU trade. The informal consultations did not highlight any issues which were specific to these businesses.
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Monitoring and evaluation

The effect of the policy will be monitored as part of HMRC's normal compliance activity.

Further advice

If you have any questions about this change, please contact Margaret Kingston on 01702 366576 (email: [Margaret Kingston](#)).

Declaration

Chloe Smith MP, Economic Secretary to the Treasury has read this Tax Information and Impact Note and is satisfied that, given the available evidence, it represents a reasonable view of the likely costs, benefits and impacts of the measure.

The Statistics of Trade (Customs and Excise) (Amendment) Regulations 2012 draft Statutory Instrument<<Link to PDF created in request 1>>