



EUROPEAN UNION AND TRADE ACT 2019 (MODIFICATION) (STATISTICS OF TRADE) REGULATIONS 2019

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Statutory Document No. 2019/0155



European Union and Trade Act 2019

EUROPEAN UNION AND TRADE ACT 2019 (MODIFICATION) (STATISTICS OF TRADE) REGULATIONS 2019

Approved by Tynwald:

Coming into Operation: in accordance with Regulation 2

The Council of Ministers makes the following Regulations under sections 12 and 15 of the European Union and Trade Act 2019.

1 Title

These Regulations are the European Union and Trade Act 2019 (Modification) (Statistics of Trade) Regulations 2019.

2 Commencement

If approved by Tynwald, these Regulations come into operation on the day after they are approved¹.

3 Modification of prescribed EU regulations and EU tertiary legislation relating to statistics of trade

- (1) The EU regulations and EU tertiary legislation specified in the Schedule relating to statistics of trade, which have been prescribed under section 7(1) of the European Union and Trade Act 2019², are modified in accordance with the Schedule.
- (2) For the purposes of the EU regulations and EU tertiary legislation specified in the Schedule, regulation 4(1) of the European Union and Trade Act 2019 (Retained Direct EU Legislation) (Customs) Regulations 2019³ is disapplied.

¹ Tynwald approval of these Regulations is required under sections 12(1) and 15(1) of the European Union and Trade Act 2019.

² The EU regulations and EU tertiary legislation specified in the Schedule were prescribed by SD 2019/0064.

³ SD 2019/0064.

MADE 8TH APRIL 2019

W GREENHOW
Chief Secretary

SCHEDULE

[Regulation 3]

MODIFICATION OF EU REGULATIONS AND EU TERTIARY LEGISLATION
RELATING TO STATISTICS OF TRADE

1 Modification of Regulation (EC) No 638/2004

- (1) Regulation (EC) No 638/2004⁴ of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91 is modified as follows.
- (2) The following Articles are revoked —
 - (a) 4;
 - (b) 9a; and
 - (c) 12 to 16.
- (3) In Article 1 —
 - (a) omit “common” and “Community”; and
 - (b) after “Member States”, insert **■**, the Island and the United Kingdom **■**.
- (4) In Article 2 —
 - (a) for paragraphs (c) to (f), substitute —

■ (c)	‘national authorities’: the Treasury;
(d)	‘Community goods’: domestic goods for the purposes of Part 1 of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island;
(e)	‘Member State of dispatch’: the Island or the United Kingdom;
(f)	‘Member State of arrival’: the Island, in cases where the goods arrive from a Member State ■ ; and
 - (b) omit paragraph (g).
- (5) In Article 3 —
 - (a) in paragraph (1), omit “between Member States”;
 - (b) in paragraphs (2) and (3), for “another Member State”, substitute **■**a Member State **■**;

⁴ OJ L102, 7.4.2004, p.1 as that Regulation was amended by Regulation (EC) No 222/2009 (OJ L87, 31.3.2009, p.160), Commission Regulation (EU) No 1093/2013 (OJ L294, 6.11.2013, p.28) and Regulation (EU) No 659/2014 (OJ L189, 27.6.2014, p.128).

- (c) in paragraphs (2)(a) and (3)(a), omit “, except goods which are in simple circulation between Member States”;
- (d) in paragraph (2)(b), omit “or the processing under customs control procedure”;
- (e) for paragraph (3)(b), substitute —
 | **33**(b) goods released for free circulation in the Member State of
 | arrival. **33**;
- (f) omit paragraph (4); and
- (g) in paragraph (5), omit “, a list of which shall be drawn up in accordance with the procedure referred to in Article 14(2), **32**.”
- (6) In Article 5 —
- (a) in paragraph (1), omit “of goods which are not the subject of a single administrative document for customs or fiscal purposes”;
- (b) omit paragraphs (2) and (2a); and
- (c) for paragraph (4), substitute —
 | **34**4. The Treasury shall organise the way Intrastat data is
 | supplied by the parties responsible for providing
 | information. **34**.
- (7) In Article 6, omit paragraphs (b) and (c).
- (8) In Article 7 —
- (a) for paragraph (1)(a) and (b), substitute —
 | **35**(a) the taxable person, for the purposes of value added tax, in
 | the Member State of dispatch, who:
 | (i) has concluded the contract, with the exception of
 | transport contracts giving rise to the dispatch of
 | goods or, failing that;
 | (ii) dispatches or provides for the dispatch of the goods
 | or, failing that;
 | (iii) is in possession of the goods which are the subject
 | of the dispatch;
 | or its value added tax representative; and
 | (b) the taxable person, for the purposes of value added tax, in
 | the Member State of arrival, who:
 | (i) has concluded the contract, with the exception of
 | transport contracts, giving rise to the delivery of
 | goods or, failing that;
 | (ii) takes delivery or provides for delivery of the goods
 | or, failing that;
 | (iii) is in possession of the goods which are the subject
 | of the delivery;

- | or its value added tax representative. **22**; and
- (b) omit paragraph (3).
- (9) In Article 8 —
- (a) in paragraph (1), after “intra-Community operators”, insert **23**(those trading within Article 1) **22**; and
- (b) omit paragraphs (2) and (3).
- (10) In Article 9 —
- (a) for paragraph (1)(a), substitute —
- 23**(a) the individual identification number allocated for value added tax, to the party responsible for providing information; **22**;
- (b) for paragraph (1)(d), substitute —
- 23**(d) the commodity, identified by the customs tariff for the purposes of Part 1 of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island (“the customs tariff”); **22**;
- (c) in paragraph (1), omit the words from “The Commission shall adopt” to “Article 14(2)”;
- (d) in paragraph (2) —
- (i) for “Member States”, substitute **23**The Treasury **22**;
- (ii) for “Combined Nomenclature”, substitute **23**customs tariff **22**; and
- (iii) omit the final sentence.
- (11) In Article 10 —
- (a) in paragraph (1) —
- (i) for “Member States”, substitute **23**the Treasury **22**; and
- (ii) omit “intra-Community”;
- (b) in paragraph (2), for “each Member State”, substitute **23**the Treasury **22**;
- (c) in paragraph (3) —
- (i) for “relevant Member State’s”, substitute **23**Island’s and the United Kingdom’s **22**; and
- (ii) omit the second sentence; and
- (d) Omit paragraphs (4) to (6).
- (12) In the Annex —
- (a) in paragraph 1(a) —
- (i) for “presumed Member State”, substitute **23**presumed country **22**; and
- (ii) for “another”, substitute **23**a **22**;

- (b) in paragraph 2(b), for “annual Commission regulation updating the Combined Nomenclature”, substitute **“customs tariff”**;
- (c) in paragraph 3(a), for “taxation purposes in accordance with Directive 2006/112/EC”, substitute **“value added tax purposes”**; and
- (d) in paragraph 3(b), omit “of the Member States”.

2 Modification of Commission Regulation (EC) No 1982/2004

- (1) Commission Regulation (EC) No 1982/2004⁵ of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92 is modified as follows.
- (2) The following Articles are revoked —
 - (a) 3 to 6; and
 - (b) 25 to 28.
- (3) In Article 2, for “to be transmitted to the Commission (Eurostat)”, substitute **“, the Island and the United Kingdom”**.
- (4) In Article 8 —
 - (a) in paragraph (1) —
 - (i) for “taxation”, wherever occurring, substitute **“value added tax”**; and
 - (ii) omit, “in accordance with Directive 77/388/EEC”;
 - (b) in paragraph (2), for “Member States”, substitute **“the Treasury”**; and
 - (c) for paragraph (3), substitute —
 - 3.** The value of the goods defined in paragraphs 1 and 2 shall be expressed in the national currency. The exchange rate to be applied shall be the official rate of exchange applicable to calculating the value for customs purposes.
- (5) After Article 9(2), insert —
 - 3.** References above and below to the CN (or to a CN Chapter, chapter or code) are references to the customs tariff, or to a corresponding provision of that tariff.
- (6) In Article 10 —

⁵ OJ L343, 19.11.2004, p.3 as that Regulation was amended by Commission Regulation (EC) No 1915/2005 (OJ L307, 25.11.2004, p.8), Commission Regulation (EU) No 91/2010 (OJ L31, 3.2.2010, p.1), Commission Regulation (EU) No 96/2010 (OJ L34, 5.2.2010, p.1) and Commission Regulation (EU) No 1093/2013 (OJ L294, 6.11.2013, p.28).

- (a) in the first paragraph, for “Member States”, substitute **“The Treasury”**; and
 - (b) for the second paragraph, substitute —
 - “The Treasury may collect code numbers in column B.”**
- (7) For Article 11, substitute —
 - “The Treasury may collect the delivery terms according to Article 9(2)(d) of Regulation (EC) No 638/2004 using the codes specified in Annex IV to this Regulation.”**
- (8) For Article 12, substitute —
 - “The Treasury may collect the mode of transport according to Article 9(2)(e) of Regulation (EC) No 638/2004 using the codes specified in Annex V to this Regulation.”**
- (9) In Article 13 —
- (a) for paragraph (1), substitute —
 - 1. The Treasury shall use the annual thresholds calculated by the Commissioners for Her Majesty’s Revenue and Customs.”**
 - (b) in paragraphs (2)(a) and (b), for “value of trade with other Member States”, substitute **“value of relevant trade”**;
 - (c) omit paragraphs (3) and (3a); and
 - (d) in paragraph (4) —
 - (i) for “EUR 200”, substitute **“£175”**; and
 - (ii) omit the second sentence (starting with “National authorities”).
- (10) Omit paragraphs (6) to (8) of Article 13a.
- (11) In Article 14, omit “for data to be transmitted to the Commission (Eurostat)”.
- (12) In Article 15 —
- (a) in paragraph (2), after “Member States”, insert **“, the Island and the United Kingdom”**; and
 - (b) in paragraph (3) —
 - (i) for “Member States”, substitute **“The Treasury when”**; and
 - (ii) for “3 million EUR”, substitute **“£2.62 million”**.
- (13) In Article 17 —
- (a) in paragraph (1)(c), after “taxable person”, insert **“(for value added tax purposes, or corresponding purposes under the law of a member State)”**;
 - (b) in paragraph (2) —

- (i) after “between Member States”, insert **63**, the Island and the United Kingdom **62**;
 - (ii) for “another Member State”, wherever occurring, substitute **63** a Member State **62**;
 - (iii) for “reporting Member State”, wherever occurring, substitute **63** Island or the United Kingdom **62**; and
 - (iv) for “in the Member State”, substitute **63** if the Island is the country **62**;
- (c) in paragraph (3) —
- (i) for the first “Member States”, substitute **63** The Treasury **62**; and
 - (ii) after “between Member States”, insert **63**, the Island and the United Kingdom **62**; and
- (d) in paragraph (4), for “of arrival and dispatch”, substitute **63** and the Island or the United Kingdom **62**.
- (14) For Article 18, substitute —
- 63** The Treasury may apply simplified provisions for motor vehicle and aircraft parts so that they correspond with provisions applied by the United Kingdom. **62**.
- (15) In Article 19 —
- (a) in paragraph (1)(b), for “Member State”, substitute **63** country **62**;
 - (b) in paragraph (2) —
 - (i) after “between Member States”, insert **63**, the Island and the United Kingdom **62**; and
 - (ii) for “reporting Member State”, substitute **63** Island **62**; and
 - (iii) for “another”, substitute **63** a **62**; and
 - (c) in paragraph (3) —
 - (i) for “Member States”, substitute **63** The Treasury **62**; and
 - (ii) omit the second sentence.
- (16) In Article 20 —
- (a) in paragraph (1)(a), after “any Member State”, insert **63**, the Island and the United Kingdom **62**;
 - (b) in paragraph (2), after “Member States”, insert **63**, the Island and the United Kingdom **62**;
 - (c) in paragraph (2) —
 - (i) for “another Member State”, wherever occurring, substitute **63** a Member State **62**; and

- (ii) for “reporting Member State”, “receiving Member State” or “dispatching Member State” wherever occurring, substitute “Island or the United Kingdom”; and
 - (d) in paragraph (3) —
 - (i) for “Member States”, substitute “The Treasury”; and
 - (ii) omit “except for goods belonging to CN chapter 27, the transmission of data on quality is optional and”.
- (17) In Article 21 —
 - (a) in paragraph (1)(b), for “Member State where”, substitute “Island if that is where”;
 - (b) in paragraph (2) —
 - (i) after “between Member States”, insert “, the Island and the United Kingdom”;
 - (ii) in subparagraph (a), for “reporting Member State’s ports”, substitute “Island’s ports”;
 - (iii) for “reporting Member State”, wherever occurring, substitute “Island”;
 - (iv) for “another Member State”, wherever occurring, substitute “a Member State”; and
 - (v) in subparagraph (b), for “another Member State’s ports”, substitute “the Island’s ports”.
 - (c) in paragraph (3), for “another Member State”, substitute “a Member State”; and
 - (d) in paragraph (4), omit “acts of Union”.
- (18) In Article 22 —
 - (a) for “two taxable persons established in different Member States”, substitute “two taxable persons, one of whom is established in the Island”;
 - (b) for “Member State”, wherever occurring, substitute “country”; and
 - (c) in paragraph (4), omit “acts of Union”.
- (19) In Article 23 —
 - (a) in paragraph (1), after “between Member States”, insert “, the Island and the United Kingdom”;
 - (b) in paragraph (2) —
 - (i) omit “Community”;
 - (ii) omit “to transmit data referred to in paragraph 1 to the Commission (Eurostat)”; and
 - (iii) for “reporting Member State”, substitute “Island”; and

- (c) omit paragraph (3).
- (20) In Article 24 —
 - (a) in paragraph (1), after “between Member States”, insert **43**, the Island and the United Kingdom **22**; and
 - (b) omit paragraph (2).
- (21) In Annex I —
 - (a) in the heading, for “to be transmitted to the Commission (Eurostat)”, substitute **43**, the Island and the United Kingdom **22**;
 - (b) in paragraph (c), omit “as a supply/acquisition”; and
 - (c) in paragraph (d) —
 - (i) for “a Member State” and “the host Member State”, substitute **43** the Island or the United Kingdom **22**; and
 - (ii) omit “other” wherever occurring.
- (22) In Annex IV —
 - (a) for “territory of the Member State concerned”, substitute **43** Island **22**;
 - (b) for “another Member State”, substitute **43** a Member State **22**; and
 - (c) for “outside the Community”, substitute **43** elsewhere **22**.

3 Modification of Regulation (EC) No 471/2009

- (1) Regulation (EC) No 471/2009⁶ of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95 is modified as follows.
- (2) In Article 1 —
 - (a) omit “common” and “Community”; and
 - (b) for “countries”, substitute **43** States **22**.
- (3) For paragraphs (b) to (f) of Article 2, substitute —
 - 43**(b) ‘statistical territory of the Community’ means the Island;
 - (c) ‘customs authorities’ means the Treasury;
 - (d) ‘customs declaration’ means the ‘customs declaration’ for the purposes of Schedule 1 to the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island;
 - (e) ‘decisions by customs’ means any official act by customs authorities relating to accepted customs declarations and having legal effect on one or more persons. **22**.

⁶ OJ L152, 16.6.2009, p.23 as that Regulation was amended by Regulation (EU) 2016/1724 (OJ L266, 30.9.2016, p.1) and Commission Regulation (EU) 2016/2119 (OJ L329, 3.12.2016, p.66).

- (4) In Article 3 —
- (a) in paragraph (1) —
 - (i) for “Member States”, wherever occurring, substitute **“the Treasury”**;
 - (ii) for “Regulation (EU) No 952/2013 of the European Parliament and of the Council ⁽¹⁾ (‘the Union Customs Code’)”, substitute **“or under the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island”**;
 - (iii) after “export”, insert **“, including under a transit procedure”**;
 - (iv) omit sub-paragraphs (b) and (c);
 - (v) in sub-paragraph (d), for “Article 270 of the Union Customs Code”, substitute **“Parts 4 and 7 of Schedule 2 to the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island”**;
 - (vi) for “laid down in of the Union Customs Code”, substitute **“laid down in or under the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island”**; and
 - (vii) for “end-use”, substitute **“use”**;
 - (b) omit paragraph (2);
 - (c) omit the second sub-paragraph of paragraph (3) (beginning with “The Commission is”);
 - (d) in paragraph (4) —
 - (i) for “the importing and exporting Member State and their national armed forces”, substitute **“the Island and Her Majesty’s armed forces”**; and
 - (ii) for “EUR 1 000”, substitute **“£873”**; and
 - (iii) omit the second sub-paragraph (beginning with “The Commission is”); and
 - (e) omit paragraph (5).
- (5) In Article 4 —
- (a) for paragraph (2), substitute —
 - 2.** Where the simplification of customs formalities and controls under the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island, results in records of the imports and exports of goods not being available at customs authorities, the economic operator, if required to make a supplementary declaration under the Statistics of Trade (Customs and Excise) Regulations 1992, as they have

- effect in the Island (“the 1992 Regulations”)⁷, to whom the simplification was granted shall provide the statistical data defined in Article 5 of this Regulation, as if it is information that must be provided under regulation 4(1) to (8) of the 1992 Regulations, and regulations 4A to 13 of the 1992 Regulations apply accordingly. **22**; and
- (b) omit paragraphs (3) to (5).
- (6) In Article 5 —
- (a) in paragraph (1) —
- (i) for “Member States shall”, substitute **23**“The Treasury shall **22**”;
- (ii) in sub-paragraph (c), for “importing or exporting Member States”, substitute **23**“the Island **22**”;
- (iii) omit sub-paragraph (f); and
- (iv) after sub-paragraph (h)(ii), insert —
- 23**(iii) and here, in Regulation (EU) 92/2010 and in Regulation (EU) No 113/2010, references to “the Combined Nomenclature”, “the CN”, a chapter of the CN, a Combined Nomenclature sub-heading or chapter, a CN code, or a TARIC sub-heading, are references to the corresponding provision in the customs tariff for Part 1 of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island; **22**;
- (b) omit paragraphs (2) and (2a);
- (c) in paragraph (4), omit the second sub-paragraph (beginning with “The Commission is”); and
- (d) omit paragraph (5).
- (7) In Article 6 —
- (a) in paragraph (1) —
- (i) for “Member States”, substitute **23**“The Treasury **22**”;
- (ii) omit sub-paragraph (b); and
- (iii) omit the second sub-paragraph;
- (b) in paragraph (2) —
- (i) for “Member States shall”, substitute **23**“The Treasury may **22**”; and
- (ii) omit the words from “To this end,” to the end of the paragraph;

⁷ The Statistics of Trade (Customs and Excise) Regulations 1992 were applied to the Island by SD 267/93.

- (c) in paragraph (3) —
 - (i) for “Member States”, substitute **“The Treasury”**; and
 - (ii) omit the second and third sub-paragraphs; and
 - (d) omit paragraph (5).
- (8) Omit Articles 7 to 13.

4 Modification of Commission Regulation (EU) No 92/2010

- (1) Commission Regulation (EU) No 92/2010⁸ of 2 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards data exchange between customs authorities and national statistical authorities, compilation of statistics and quality assessment is modified as follows.
- (2) Omit Article 1.
- (3) In Article 2 —
 - (a) for the heading, substitute —

“Compilation of statistics on imports and exports of goods”;
 - (b) for paragraph (1), substitute —
 - 1.** The Treasury shall compile monthly statistics from:
 - (a) records on imports and exports; and
 - (b) data provided by the economic operator in the case of customs simplifications under the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island.
 - (b) in paragraph (2) —
 - (i) for “National statistical authorities”, substitute **“The Treasury”**;
 - (ii) omit sub-paragraph (a);
 - (iii) in sub-paragraph (g), omit the words “where the statistics” to the end of that sub-paragraph; and
 - (iv) omit sub-paragraphs (h) to (j);
 - (c) for paragraph (4), substitute —
 - 4.** The Treasury may compile less detailed information than specified in Article 6(1) of Regulation (EC) No 471/2009 for individual transactions below the statistical threshold.
 - and
 - (d) omit paragraph (5).

⁸ OJ L31, 3.2.2010, p.4 as that Regulation was amended by Commission Implementing Regulation (EU) 2016/1253 (OJ L205, 30.7.2016, p.12).

- (4) In Article 3 —
- (a) omit paragraphs (1) to (3);
 - (b) for paragraph (4), substitute —
 - 44. The Treasury shall assess the quality of the statistics. 22;
 - and
 - (c) omit paragraph (5).

5 Modification of Commission Regulation (EU) No 113/2010

- (1) Commission Regulation (EU) No 113/2010⁹ of 9 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements is modified as follows.
- (2) In Article 4 —
- (a) for “Member State”, wherever occurring, substitute 44 Island 22;
 - (b) in paragraph (2), for “Customs Code”, substitute 44 Taxation (Cross-border Trade) Act 2018, as it has effect in the Island 22; and
 - (c) for paragraph (5), substitute —
 - 445. The statistical value shall be expressed in the national currency of the Island. Where a conversion of currency is necessary for expressing the statistical value in the national currency, the rate of exchange to be used shall be the one specified in the public notice under section 18(3) of the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island. 22.
- (3) Omit Article 6.
- (4) In Article 7, for paragraphs (2) and (3), substitute —
- 442. On import, the data on the country of origin shall indicate the country in which the goods are wholly produced or the last substantial transformation took place in accordance with the provisions of, or under, the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island, laying down the rules on non-preferential origin.
- On import, the date on the country of consignment/dispatch shall indicate the non-member country (one outside the Island and the United Kingdom, and that is not a member State) from which the goods were initially dispatched to the Island, if neither a commercial transaction (e.g. sale or processing), nor a stoppage

⁹ OJ L37, 10.2.2010, p.1.

- unrelated to the transport of goods has taken place in an intermediate non-member country (one outside the Island, the United Kingdom and that is not a member State). If such a stoppage or commercial transaction has taken place, the data shall indicate the last intermediate non-member country (one outside the Island and the United Kingdom, and that is not a member State).
3. On export, data on the country of last known destination shall indicate the last non-member country (one outside the Island and the United Kingdom, and that is not a member State) to which it is known at the time of release into the customs procedure that the goods are to be delivered. **22**.
- (5) In Article 9(2) —
- (a) omit “four digit”; and
- (b) for “Customs Code”, substitute **23** Taxation (Cross-border Trade) Act 2018, as it has effect in the Island **22**.
- (6) In Article 10(2), for “Member States”, substitute **23** The Treasury **22**.
- (7) In Article 11, for “laid down by the Customs Code”, substitute **23** laid down by, or under, the Taxation (Cross-border Trade) Act 2018, as it has effect in the Island **22**.
- (8) In Article 12, for “European Union”, wherever occurring, substitute **23** Island and the United Kingdom **22**.
- (9) In Article 14, omit, wherever occurring, “of Member States not belonging to the euro area”.
- (10) In Article 15, omit paragraphs (4), (7), (8) and (9).
- (11) In Article 16 —
- (a) omit paragraphs (3) and (4); and
- (b) for paragraph (5), substitute —
- 23**5. The data source shall be the information recorded from customs declarations. However, if the invoicing currency for exports is not available on the customs declaration, the Treasury may carry out a survey for compiling exports broken down by invoicing currency which provides statistics with accurate results. **22**.
- (12) For Article 17(2), substitute —
- 23**2. The Treasury may compile export statistics at the level of component parts on condition that the overall statistical value of a given industrial plant exceeds £2.62 million, unless it is a complete industrial plant for re-use. The compilation of the quantity shall be optional **22**.
- (13) In Article 19 —

- (a) for “importing Member State”, “exporting Member State”, “a Member State” or “European Union”, wherever occurring, substitute **“Island or the United Kingdom”**; and
 - (b) in paragraph (2)(b), omit “. If the vessel or aircraft is new, the export is recorded in the Member State of construction”.
- (14) In Article 20 —
- (a) in paragraph (2), for “exporting Member State”, substitute **“Island or the United Kingdom”**; and
 - (b) in paragraph (3) —
 - (i) for “Member States”, substitute **“The Treasury”**; and
 - (ii) omit the second sentence.
- (15) In Article 21 —
- (a) for “importing Member State” and “exporting Member State”, wherever occurring, substitute **“Island”**; and
 - (b) in paragraph (3) —
 - (i) for “Member States”, substitute **“The Treasury”**; and
 - (ii) omit the second sentence.
- (16) In Article 22 —
- (a) for “importing Member State” and “exporting Member State”, wherever occurring, substitute **“Island”**; and
 - (b) in paragraph (4), omit “acts of Union”.
- (17) In Article 23 —
- (a) in paragraph (2) —
 - (i) for “a Member State”, substitute **“the Island”**;
 - (ii) in paragraph (a), for “in the Member State where”, substitute **“if the Island is where”**; and
 - (iii) in paragraph (b), for “in the Member State of”, substitute **“if the Island was the country of”**;
 - (b) in paragraph (4), omit “acts of Union”.
- (18) In Article 24 —
- (a) in paragraph (1), for “Member State”, substitute **“Island”**; and
 - (b) omit paragraph (2).
- (19) Omit Article 25(2).
- (20) Omit Article 26 to 28.
- (21) In Annex I —
- (a) in paragraph (d), for “the Member State” and “the host member State”, substitute **“the Island and the United Kingdom”**; and
 - (b) in paragraph (k), for “1 000 EUR”, substitute **“£873”**.

6 Modification of Commission Regulation (EU) No 1106/2012

- (1) Commission Regulation (EU) No 1106/2012¹⁰ of 27 November 2012 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards the update of the nomenclature of countries and territories is modified as follows.
- (2) In Article 1, omit “the external trade statistics of the Union”, and “between Member States”.
- (3) In the Annex —
 - (a) in the heading, omit “THE EXTERNAL TRADE STATISTICS OF THE UNION AND” and “BETWEEN MEMBER STATES”;
 - (b) under “MISCELLANEOUS” —
 - (i) omit the row for “EU”;
 - (ii) for “intra-EU trade”, wherever occurring, substitute **UK-EU trade**; and
 - (iii) for “third countries”, wherever occurring, substitute **non-EU countries**.

¹⁰ OJ L328, 28.11.2012, p.7.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations modify the retained EU law, which form part of Manx law on and after exit day in the field of statistics of trade, in order to ensure that the retained EU law continues to operate effectively in the Island after the United Kingdom leaves the European Union.

The Regulations make modifications to legislation about the Intrastat system (trade in goods between the Island and EU member States) and the Extrastat system (trade in goods between the Island and countries outside the EU). This enables the Treasury to collect trade statistics on the same basis as before the United Kingdom exited the European Union. These statistics are shared with Her Majesty's Revenue and Customs who process the statistical data.