



Office of the Clerk of Tynwald

Document Withdrawn

The following document was laid before
Tynwald on

21st May 2019

Motion for approval was not made

Statutory Document No. 2019/0163



Customs and Excise Act 1993

STATISTICS OF TRADE (CUSTOMS AND EXCISE) REGULATIONS (APPLICATION) ORDER 2019

Approved by Tynwald:

Coming into Operation: in accordance with article 2

The Treasury makes the following Order under sections 1 and 3 of the Customs and Excise Act 1993.

1 Title

This Order is the Statistics of Trade (Customs and Excise) Regulations (Application) Order 2019.

2 Commencement

- (1) This Order comes into operation when it is approved by Tynwald¹.
- (2) However, when it is approved this Order shall be deemed to have come into operation on exit day².

3 Interpretation

In this Order, “**exit day**” has the same meaning as in the European Union and Trade Act 2019.

4 Application of the Statistics of Trade (Customs and Excise) Regulations 1992 to the Island

- (1) The Statistics of Trade (Customs and Excise) Regulations 1992³, as amended by —

¹ Tynwald procedure - affirmative under section 3(1) of the Customs and Excise Act 1993.

² Under section 3(2) of the Customs and Excise Act 1993, an order under section 1 of that Act may be made retrospective and be deemed to have come into operation from such day or days as may be specified in the order, not being earlier than the date on which the corresponding provision had effect in the United Kingdom.

³ S.I. 1992/2790.

- (a) the Statistics of Trade (Customs and Excise) (Amendment) Regulations 1992⁴;
- (b) the Statistics of Trade (Customs and Excise) (Amendment No. 2) Regulations 1993⁵;
- (c) the Statistics of Trade (Customs and Excise) (Amendment) Regulations 1997⁶;
- (d) the Statistics of Trade (Customs and Excise) (Amendment) Regulations 2004⁷;
- (e) the Statistics of Trade (Customs and Excise) (Amendment) Regulations 2006⁸;
- (f) the Statistics of Trade (Customs and Excise) (Amendment) Regulations 2009⁹;
- (g) the Statistics of Trade (Customs and Excise) (Amendment) Regulations 2012¹⁰;
- (h) the Statistics of Trade (Customs and Excise) (Amendment) Regulations 2013¹¹;
- (i) the Statistics of Trade (Customs and Excise) (Amendment) Regulations 2014¹²; and
- (j) the Statistics of Trade (Amendment etc) (EU Exit) Regulations 2019¹³,

shall apply to the Island, as part of the law of the Island, with the following exceptions, modifications and adaptations.

- (2) In regulation 1 (citation, commencement and interpretation) —
 - (a) in paragraph (1) —
 - (i) omit the words “and shall come” to the end; and
 - (ii) omit (as a consequence of sub-paragraph (a)), in the heading “, commencement”;
 - (b) in paragraph (2) —
 - (i) in the definition of “the Act”, for “Customs and Excise Management Act 1979”, substitute **■** Customs and Excise Management Act 1986 **■**;

⁴ S.I. 1993/541.

⁵ S.I. 1993/3015.

⁶ S.I. 1997/2864.

⁷ S.I. 2004/3284.

⁸ S.I. 2006/3216.

⁹ S.I. 2009/2974.

¹⁰ S.I. 2012/532.

¹¹ S.I. 2013/3043.

¹² S.I. 2014/3135.

¹³ S.I. 2019/47.

- (ii) in the definition of “authorised person”, for “the Commissioners”, substitute **the Treasury**; and
 - (iii) in the definition of “Intrastat”, after paragraph (b), insert **as those EU Regulations have effect in the Island on or after exit day¹⁴**; and
 - (c) in paragraph (3), for “section 1 of the Act”, substitute **section 184 of the Act**.
- (3) In regulation 2 (application of Intrastat) –
- (a) for paragraph (1), substitute –
 - (1) For the purposes of the Island’s statistical territory (the Island), Intrastat is under the care and management of the Treasury.**; and
 - (b) in paragraph (5), for “the Commissioners”, substitute **the Treasury**.
- (4) For regulation 3(1) (information collected on the value added tax return), substitute –
- (1) The Treasury may treat the following information collected in accordance with regulations made under section 58 of, and paragraphs 2(1) and (11) of Schedule 12 to, the Value Added Tax Act 1996 (information collected on the VAT return) for Intrastat purposes (see Article 10(1) of the establishing Regulation) –**
 - (a) information about the value of exports of goods and related costs to Member States;
 - (b) information about the value of imports of goods and related costs from Member States.
- (5) In regulation 4 (supplementary declarations) –
- (a) for paragraph (1), substitute –
 - (1) A party that in relation to the Island is responsible for providing the information (see Article 7 of the establishing Regulation) must, save as otherwise directed by the Treasury, provide it to the Treasury in the appropriate form specified by the Treasury.**;
 - (b) in paragraph (5), for “the Commissioners”, substitute **the Treasury**;
 - (c) in paragraph (6), for “6(1)”, substitute **6(a)**;
 - (d) for paragraph (8), substitute –

¹⁴ Regulation (EC) No 638/2004 and Regulation (EC) No 1982/2004 were retained in Island law by SD 2019/0064.

- (8) Directions under paragraph (1) may be varied, replaced or revoked.
- (6) In regulations 4A (administration of rules concerning specific goods and movements) and 5 (duty to keep and retain records), for “The Commissioners”, wherever occurring, substitute **the Treasury**.
- (7) In regulation 5(2), for “they”, substitute **it**.
- (8) In regulations 6 and 8 (offences and evidence), for “the Commissioners”, wherever occurring, substitute **the Treasury**.
- (9) In regulation 6(1), after “level 4 on the standard scale”, insert **(within the meaning of section 55 of the Interpretation Act 2015)**.
- (10) In regulation 9(1) (access to recorded information), omit “or, in Scotland, a justice (within the meaning of section 462 of the Criminal Procedure (Scotland) Act 1975)”.
- (11) In regulation 10(3)(b) (access to recorded information), for “the Commissioners”, substitute **the Treasury**.
- (12) For regulation 11(3) and (4), substitute —
- (3) In this regulation, “the appropriate judicial authority” means a court of summary jurisdiction.
- (13) In regulation 12 (supplementary), for “section 167(1) or section 168(1) of the Act, section 167(2)(a) and section 168(2)(a) of the Act”, substitute **section 175(1) or section 176(1) of the Act, section 175(2)(a) and section 176(2)(a) of the Act**.
- (14) In regulation 13 (supplementary) —
- (a) for “Sections 145 to 148”, substitute **Sections 152 to 155**; and
- (b) for “Sections 150 to 154”, substitute **Sections 157 to 161**.
- (15) The text of the Statistics of Trade (Customs and Excise) Regulations 1992 as applied to the Island by this Order is attached in the Annex to this Order.

5 Revocations

The following Orders are revoked —

- (a) Statistics of Trade (Customs and Excise) Regulations (Application) Order 1993¹⁵;
- (b) the Statistics of Trade (Customs and Excise) (Amendment No. 2) Regulations 1993 (Application) Order 1994¹⁶;
- (c) Statistics of Trade (Customs and Excise) (Amendment) Regulations 1997 (Application) Order 1998¹⁷;

¹⁵ SD 267/93.

¹⁶ SD 26/94.

- (d) Statistics of Trade (Customs and Excise) (Amendment) Regulations 2004 (Application) Order 2005¹⁸;
- (e) Statistics of Trade (Customs and Excise) (Amendment) Regulations 2006 (Application) Order 2006¹⁹;
- (f) Statistics of Trade (Customs and Excise) (Amendment) Regulations 2009 (Application) Order 2009²⁰;
- (g) Statistics of Trade (Customs and Excise) (Amendment) Regulations 2012 (Application) Order 2012²¹;
- (h) Statistics of Trade (Customs and Excise) (Amendment) Regulations 2013 (Application) Order 2013²²; and
- (i) Statistics of Trade (Customs and Excise) (Amendment) Regulations 2014 (Application) Order 2014²³.

MADE 28/03/2019

A L CANNAN
Minister for the Treasury

¹⁷ SD 3/98.

¹⁸ SD 14/05.

¹⁹ SD 919/06.

²⁰ SD 856/09.

²¹ SD 0226/12.

²² SD 0430/13.

²³ SD 2014/0409.

*EXPLANATORY NOTE**(This note is not part of the Order)*

This Order applies in Island law the Statistics of Trade (Customs and Excise) Regulations 1992²⁴ (“the Regulations”), as amended by various statutory instruments, including, in particular, the Statistics of Trade (Amendment etc.) (EU Exit) Regulations 2019²⁵. It is deemed to have come into operation on exit day.

Under the terms of the Customs and Excise Agreement between the United Kingdom and the Isle of Man Governments, the Island is obliged to keep trade statistics and share them with the United Kingdom under relevant international agreements.

The Regulations make provision in relation to the collection of statistics on trade between the Island and member States of the European Union (“Intrastat”).

The Regulations require traders whose annual value of trade with member States exceeds a threshold of £250,000 for trade in goods dispatched, or £1,500,000 for goods received to provide additional statistical information to that contained in a Value Added Tax return, in a supplementary declaration.

The Regulations place the responsibility for the care and management of the Intrastat system, as it applies to trade in goods with member States, with the Treasury. They also establish the Treasury as the department to whom supplementary declarations must be sent, and permit the Treasury to take proceedings for non-compliance. The Regulations (as re-applied by this Order) enable the Treasury to collect and process trade statistics on the same basis as before the United Kingdom exited the European Union, but in the context of the United Kingdom no longer being a member State.

The Regulations, and the statutory instruments amending them, have previously been applied to the Island. This Order re-applies the Regulations (as amended) in Island law in order to consolidate the statutory instruments and to make the necessary amendments to the Regulations as a consequence of the United Kingdom’s withdrawal from the European Union. Consequently, the Orders which applied the Regulations (and the amending statutory instruments) to the Island²⁶ are revoked.

²⁴ SI 1992/2790.

²⁵ SI 2019/47.

²⁶ SD 253/09.

Annex

STATUTORY INSTRUMENTS

1992 No. 2790

STATISTICS OF TRADE

The Statistics of Trade (Customs and Excise)
Regulations 1992

<i>Made</i>	<i>6th November 1992</i>
<i>Laid before Parliament</i>	<i>10th November 1992</i>
<i>Coming into force</i>	<i>1st December 1992</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 2(2) of the European Communities Act 1972^(a), being the department designated^(b) for the purpose of that subsection in relation to the receipt, regulation and control of statistics relating to the trading of goods between the United Kingdom and other Member States of the Communities and of all other powers enabling them in that behalf, hereby make the following Regulations:-

Citation, commencement and interpretation

1. (1) These Regulations may be cited as the Statistics of Trade (Customs and Excise) Regulations 1992 ~~and shall come into force on 1st December 1992.~~

(2) In these Regulations -

"the Act" means the ~~Customs and Excise Management Act 1979~~
Customs and Excise Management 1986^(c) ;

"authorised person" means any person acting under the authority of
~~the Commissioners~~ **the Treasury**;

"document" includes in addition to a document in writing -

- (a) any photograph;
- (b) any disc, tape, sound track or other device in which sounds or other data (not being visual images) are recorded so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom; and
- (c) any film, negative, tape or other device in which one or more visual images are recorded so as to be capable (as aforesaid) of being reproduced therefrom;

"film" includes a microfilm;

(a) 1972 c.68.

(b) S.I. 1972/707.

(c) 1986 c.34.

“Intrastat” refers to the data collection system established and implemented by –

- (a) Council and European Parliament Regulation (EC) No 638/2004^(d) (“establishing Regulation”); and
- (b) Commission Regulation (EC) No 1982/2004^(e) (“implementing Regulation”);

as those EU Regulations have effect in the Island on or after exit day;

“periodic declaration” refers to the means of providing the simplified information in regulations 3(1) and 3(2) (VAT return) or to a supplementary declaration in regulation 4;

- (3) In these Regulations, unless defined above, words and expressions shall have the meanings assigned to them by ~~section 1 of the Act~~ **section 184 of the Act** or have the same meaning as in the establishing or implementing Regulation.

Application of Intrastat

2. ~~(1) — For the purposes of the United Kingdom’s Island’s statistical territory (see Article 4(1) of the establishing Regulation), Intrastat is under the care and management of the Commissioners of Customs and Excise (the Commissioners).~~

(1) For the purposes of the Island’s statistical territory (the Island), Intrastat is under the care and management of the Treasury.

(2) *Omitted.*

(3) *Omitted.*

(4) *Omitted.*

(5) For the purposes of Article 9 of the establishing Regulation (information that must or may be collected), ~~the Commissioners~~ **the Treasury** must only collect information in accordance with Regulations 3, 4 and 4A (simplified information and supplementary declaration).

Information collected on the value added tax return

3. ~~(1) — The Commissioners Treasury may treat the following information collected in accordance with regulations made under section 58 of, and Schedule 11 Schedule 12 paragraphs 2(1) and 2(11) to, the Value Added Tax Act 1994 Value Added Tax Act 1996 (information collected on the VAT return) for Intrastat purposes (see Article 10(1) of the establishing Regulation) —~~

~~(a) — information about the value of supplies of goods and related costs to other Member States;~~

~~(b) — information about the value of acquisitions of goods and related costs from other Member States.~~

^(d) OJ No. L102, 7.4.04, p.1.

^(e) OJ No. L343, 19.11.04, p.3.

(1) The Treasury may treat the following information collected in accordance with regulations made under section 58 of, and paragraphs 2(1) and (11) of Schedule 12 to, the Value Added Tax Act 1996 (information collected on the VAT return) for Intrastat purposes (see Article 10(1) of the establishing Regulation) –

- (a) information about the value of exports of goods and related costs to Member States;**
- (b) information about the value of imports of goods and related costs from Member States.**

(2) If the annual value of ‘dispatches’ (see Articles 3, 7 and 10(2) of the establishing Regulation) of a party is at or below £250,000, that party may be treated as exempt from providing Intrastat information concerning dispatches, and therefore that party is not subject to regulation 4 (supplementary declarations) in respect of such information.

(3) If the annual value of ‘arrivals’ (see Articles 3, 7 and 10(2) of the establishing Regulation) of a party is at or below £1,500,000, that party may be treated as exempt from providing Intrastat information concerning arrivals, and therefore that party is not subject to regulation 4 (supplementary declarations) in respect of such information.

Supplementary declarations

4. ~~(1) — A party in that relation to the Island is responsible for providing the information (see Article 7 of the establishing Regulation) must, save as otherwise directed by the Treasury under paragraph (11), provide it to the Treasury in the appropriate form set out in the Schedule to these Regulations (“supplementary declaration” for “arrivals” or “dispatches”).~~

(1) A party that in relation to the Island is responsible for providing the information (see Article 7 of the establishing Regulation) must, save as otherwise directed by the Treasury, provide it to the Treasury in the appropriate form specified by the Treasury.

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

(3) But that party need provide the “delivery terms” information sought by the appropriate form only if that party’s annual value of trade relevant to that form (namely, value of “arrivals” or value of “dispatches”) exceeds £24,000,000.

(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~~ **the Treasury** no later than the 21st day of the month following the end of the reference period to which it relates.

(6) 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”).

(7) *Omitted.*

~~(8) 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.~~

(8) Directions under paragraph (1) may be varied, replaced or revoked.

Administration of rules concerning specific goods and movements

4A. (1) ~~The Commissioners~~ **The Treasury** must give directions as to matters of administration for the proper application of these Regulations in the case of the rules set out in Articles 16, 17, 19, 20, 21, 22, 23 and 24 of the implementing Regulation (rules concerning specific goods and movements – staggered consignments, vessels and aircraft, goods delivered to vessels and aircraft, offshore installations, sea products, spacecraft, electricity, military goods).

(2) ~~The Commissioners~~ **The Treasury** may give such a direction in the case of the rules set out in Articles 15 and 18 of that Regulation (industrial plant, motor vehicle and aircraft parts).

(3) Regulation 4 (supplementary declarations) is subject to every current direction under this regulation.

(4) A direction is not current for the purposes of paragraph (3) to the extent that it is varied, replaced or revoked by another such direction.

Duty to keep and retain records

5. (1) Every person who is mentioned in the register of intra-Community operators, shall -

- (a) keep a copy of every periodic declaration he makes or delivers or which is made or delivered on his behalf;
- (b) keep copies of all documents which he or anyone acting on his behalf used for the purpose of compiling his periodic declarations;
- (c) produce or cause to be produced periodic declarations and documents mentioned in paragraphs (a) and (b) above when required to do so by an authorised person;
- (d) permit an authorised person exercising the powers mentioned in paragraph (c) above to make copies or extracts of those periodic declarations and documents or to remove them for a reasonable period.

(2) ~~The Commissioners~~ **The Treasury** may require periodic declarations and documents mentioned in paragraph (1) above to be preserved for such period not exceeding six years as ~~they~~ **it** may require.

(3) For the purpose of exercising any powers granted by this regulation an authorised person may at any reasonable time enter premises used in connection with the carrying on of a business by a person mentioned in the

register of intra-Community operators or another person compiling periodic declarations on his behalf.

Offences and evidence

6.
 - (1) If any person required to deliver a supplementary declaration in accordance with these Regulations fails to do so he shall be liable on summary conviction to a penalty not exceeding level 4 on the standard scale (within the meaning of section 55 of the Interpretation Act 2015).
 - (2) Any failure to deliver a supplementary declaration includes a failure to provide such supplementary declaration in the form and manner required by these Regulations.
 - (3) Subject to paragraph (4) below, for the purpose of the rules against charging more than one offence in the same information -
 - (a) failure to deliver one or more supplementary declarations of trade in goods dispatched to Member States for any given reference period shall constitute one offence; and
 - (b) failure to deliver one or more supplementary declarations of trade in goods arriving from Member States for any given reference period shall constitute one offence.
 - (4) If the failure in respect of which a person is convicted under paragraph (1) above is continued after the conviction he shall be guilty of a further offence and may on summary conviction thereof be punished accordingly.
 - (5) *Omitted.*
 - (5A) *Omitted.*
 - (6) *Omitted.*
 - (7) In any proceedings for an offence mentioned in this regulation it shall be a defence for the accused to prove that he took all reasonable precautions and exercised all due diligence to avoid the commission of such an offence by himself, any person under his control or any person to whom he transferred the task of providing information in accordance with and subject to Article 7(2) of the establishing Regulation.
 - (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~~ **the Treasury** 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.
7.
 - (1) In any legal proceedings, whether civil or criminal, where any question arises concerning a document furnished, provided, delivered or created for the purposes of the Intrastat system this regulation shall apply.
 - (2) Where any document does not consist of legible visual images its content may be proved in any proceedings by production of a copy of the information in the form of legible visual images.

8. (1) A certificate of ~~the Commissioners~~ **the Treasury** -
- (a) that a person was or was not a party responsible for providing information in accordance with the Intrastat system;
 - (b) that a person was or was not mentioned in the register of intra-Community operators;
 - (c) that any information required for purposes connected with the Intrastat system has not been given or had not been given at any date;
 - (d) that a copy produced in accordance with paragraph (2) of regulation 7 above is, both as to form and content, identical to that received by electronic means in accordance with regulation 4(1) above

shall be sufficient evidence of that fact until the contrary is proved.

(2) A photograph of any document furnished to ~~the Commissioners~~ **the Treasury** for the purposes of these Regulations and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.

(3) Any document purporting to be a certificate under paragraph (1) or (2) above shall be deemed to be such a certificate until the contrary is proved.

Access to recorded information

9. (1) Where, on an application by an authorised person, a justice of the peace ~~or, in Scotland, a justice (within the meaning of section 462 of the Criminal Procedure (Scotland) Act 1975)~~ is satisfied that there are reasonable grounds for believing -
- (a) that an offence in connection with the Intrastat system is being, has been or is about to be committed, and
 - (b) that any recorded information (including any document of any nature whatsoever) which may be required as evidence for the purpose of any proceedings in respect of such an offence is in the possession of any person,

he may make an order in accordance with this regulation.

(2) An order made in accordance with this regulation is an order that the person who appears to the justice to be in possession of the recorded information to which the application relates shall -

- (a) give an authorised person access to it, and
- (b) permit an authorised person to remove and take away any of it which he reasonably considers necessary,

not later than the end of the period of seven days beginning on the date of the order or the end of such longer period as the order may specify.

(3) The reference in sub-paragraph (2)(a) above to giving an authorised person access to the recorded information to which the application relates includes a reference to permitting the authorised person to take copies of it or to make extracts from it.

(4) Where the recorded information consists of information contained in a computer, an order made in accordance with this regulation shall have effect as an order to produce the information in a form in which it is visible and legible and, if the authorised person wishes to remove it, in a form in which it can be removed.

10. (1) An authorised person who removes anything in the exercise of a power conferred by or under regulation 9 above shall, if so requested by a person showing himself -

- (a) to be the occupier of premises from which it was removed, or
- (b) to have had custody or control of it immediately before the removal,

provide that person with a record of what he removed.

(2) The authorised person shall provide the record within a reasonable time from the making of the request for it.

(3) Subject to paragraph (7) below, if a request for permission to be granted access to anything which -

- (a) has been removed by an authorised person, and
- (b) is retained by ~~the Commissioners~~ **the Treasury** for the purpose of investigating an offence,

is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed or by someone acting on behalf of such a person, the officer shall allow the person who made the request access to it under the supervision of an authorised person.

(4) Subject to paragraph (7) below, if a request for a photograph or copy of any such thing is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed, or by someone acting on behalf of such a person, the officer shall -

- (a) allow the person who made the request access to it under the supervision of an authorised person for the purpose of photographing it or copying it; or
- (b) photograph or copy it, or cause it to be photographed or copied.

(5) Where anything is photographed or copied under sub-paragraph (4)(b) above the photograph or copy shall be supplied to the person who made the request.

(6) The photograph or copy shall be supplied within a reasonable time from the making of the request.

(7) There is no duty under this regulation to grant access to, or to supply a photograph or copy of, anything if the officer in overall charge of the investigation for the purposes of which it was removed has reasonable grounds for believing that to do so would prejudice -

- (a) that investigation;
- (b) the investigation of an offence other than the offence for the purposes of the investigation of which the thing was removed; or
- (c) any criminal proceedings which may be brought as a result of -
 - (i) the investigation of which he is in charge, or
 - (ii) any such investigation as is mentioned in subparagraph (b) above.

(8) Any reference in this regulation to the officer in overall charge of the investigation is a reference to the person whose name and address are endorsed on the order concerned as being the officer so in charge.

11. (1) Where, on an application made as mentioned in paragraph (2) below, the appropriate judicial authority is satisfied that a person has failed to comply with a requirement imposed by regulation 10 above, the authority may order that person to comply with the requirement within such time and in such manner as may be specified in the order.

(2) An application under paragraph (1) above shall be made

- (a) in the case of a failure to comply with any of the requirements imposed by paragraphs (1) and (2) of regulation 10 above, by the occupier of the premises from which the thing in question was removed or by the person who had custody or control of it immediately before it was so removed, and
- (b) in any other case, by the person who has such custody or control.

~~(3) In this regulation "the appropriate judicial authority" means -~~

- ~~(a) in England and Wales, a magistrates' court;~~
- ~~(b) in Scotland, the sheriff; and~~
- ~~(c) in Northern Ireland, a court of summary jurisdiction, as defined in Article 2(2)(a) of the Magistrates' Court (Northern Ireland) Order 1981(a).~~

~~(4) In England and Wales and Northern Ireland, an application for an order under this regulation shall be made by way of complaint, and sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954(b) shall apply as if any reference in those provisions to any enactment included a reference to this regulation.~~

(3) In this regulation, "the appropriate judicial authority" means a court of summary jurisdiction.

Supplementary

12. Where in connection with the operation of the Intrastat system a person is convicted of an offence contrary to ~~section 167(1) or section 168(1) of the Act, section 167(2)(a) and section 168(2)(a) of the Act~~ **section 175(1) or section 176(1) of the Act, section 175(2)(a) and section 176(2)(a) of the Act** shall have effect as if, in each case, for the words "6 months" there were substituted the words "3 months".

13. The following provisions of the Act shall apply to these Regulations as they apply to the customs and excise Acts –

~~Sections 145 to 148~~ **Sections 152 to 155** (proceedings for offences, etc.);

~~Sections 150 to 154~~ **Section 157 to 161** (incidental provisions as to legal proceedings, mitigation of penalties, proof and other matters).