



STATUTORY INSTRUMENTS.

S.I. No. 396 of 2024



EUROPEAN UNION (STATISTICS) (INTRA-UNION TRADE IN GOODS)
REGULATIONS 2024

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I, SIMON HARRIS, Taoiseach, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972) and for the purpose of giving full effect to Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019¹, as amended by Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021², in so far as it relates to Article 4 and paragraphs (1)(b), (1)(d) and (2)(e) of Article 6 thereof, hereby make the following regulations:

Citation and commencement

1. (1) These Regulations may be cited as the European Union (Statistics) (Intra-Union Trade in Goods) Regulations 2024.

(2) These Regulations come into operation on 1 September 2024.

Definitions

2. (1) In these Regulations –

“Act of 1993” means the Statistics Act 1993 (No. 21 of 1993);

“Annex V” means Annex V to the Commission Implementing Regulation;

“authorised officer” means an officer of the Revenue Commissioners appointed under Regulation 10(1) to be an authorised officer for the purposes of these Regulations;

“combined nomenclature” means the nomenclature established by Council Regulation (EEC) No. 2658/87 of 23 July 1987³ that is reproduced in Annex I to that Regulation and which is in force during a reference period;

“Commission Implementing Regulation” means Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020⁴, as amended by Commission Implementing Regulation (EU) 2021/1225 of 27 July 2021⁵ and Commission Implementing Regulation (EU) 2022/2552 of 12 December 2022⁶;

“intra-Union trade in goods” shall be construed in accordance with section 3 of Chapter I of Annex V;

“Member State” means a state, other than the State, that is a Member State of the European Union;

¹ OJ No. L 327, 17.12.2019, p.1.

² OJ No. L 339, 24.9.2021, p. 33.

³ OJ No. L 256, 7.9.1987, p.1.

⁴ OJ No. L 271, 18.8.2020, p. 1.

⁵ OJ No. L 269, 28.7.2021, p. 58.

⁶ OJ No. L 336, 29.12.2022, p.1.

“nomenclature of countries and territories” means the nomenclature of countries and territories for European statistics on international trade in goods set out in Annex I of Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020⁷;

“officer of statistics” has the same meaning as it has in the Act of 1993;

“records” means any document or other written or printed material, and any other data maintained by electronic means in any form as well as information (including statistical information) stored, maintained or preserved by means of any mechanical or electronic device, whether or not stored, maintained or preserved in a legible form;

“reference period” –

- (a) in the case of specific goods or movements, means the reference period set out in Chapter III of Annex V in relation to the specific good or movement concerned, and
- (b) in any other case, has the same meaning as it has in section 5(1) of Chapter I of Annex V;

“Regulation” means Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019¹, as amended by Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021²;

“relevant information”, in relation to a reference period, means the information that is required under Regulations 4, 5 and 6 to be furnished to the Revenue Commissioners in relation to the reference period;

“relevant trader” has the meaning assigned to it by Regulation 3(1);

“specific goods or movements” means the goods or movements of goods referred to in sections 21 to 26 of Chapter III of Annex V;

“trader” means a reporting unit within the meaning of section 7 of Chapter I of Annex V.

(2) A word or expression that is used in these Regulations and used in –

- (a) the Regulation, or
- (b) the Commission Implementing Regulation,

shall have the same meaning in these Regulations as it has in the Regulation or the Commission Implementing Regulation, as the case may be, except where the context otherwise requires.

Application of Regulations

3. (1) These Regulations shall apply for a particular year to a trader (in these Regulations referred to as a “relevant trader”) who carries out intra-Union trade in goods where, in the period of the immediately preceding year, either or both of the following requirements are fulfilled in respect of the trader:

⁷ OJ No. L. 334, 13.10.2020, p.2.

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- (a) the value of goods exported by the trader to Member States or Northern Ireland exceeds €635,000;
- (b) the value of goods imported by the trader from Member States or Northern Ireland exceeds €500,000.

(2) Without prejudice to paragraph (1), where, at any time in a particular year, either or both of the requirements referred to in subparagraphs (a) or (b) of paragraph (1) are fulfilled in respect of a trader who carries out intra-Union trade in goods, these Regulations shall apply to the trader for –

- (a) the remainder of that year, and
- (b) the subsequent year.

Requirement to furnish information in respect of intra-Union exports of goods

4. A trader, who is a relevant trader by virtue of the fulfilment by the trader of the requirement referred to in Regulation 3(1)(a), shall furnish the Revenue Commissioners with information in respect of intra-Union exports of goods by the trader in a reference period that comprises the statistical data elements set out in Chapter II of Annex V which are specified in column (1) of the Table to this Regulation, subject to the matters referred to in column (2) of that Table.

Table

| | (1) | (2) |
|-----|--|--|
| 1. | Invoice value in euros | |
| 2. | Statistical value in euros | Where annual invoice value greater than €34,000,000 |
| 3. | Quantity – net mass | Where applicable according to the combined nomenclature code |
| 4. | Quantity – supplementary units | Where applicable according to the combined nomenclature code |
| 5. | Commodity code (according to the combined nomenclature code) | |
| 6. | Partner VAT number | |
| 7. | Member State of destination (according to the nomenclature of countries and territories) | |
| 8. | Country of origin (according to the nomenclature of countries and territories) | |
| 9. | Nature of transaction | |
| 10. | Mode of transport | |

| | | |
|-----|----------------|---|
| 11. | Delivery terms | Where annual invoice value greater than €34,000,000 |
|-----|----------------|---|

Requirement to furnish information in respect of intra-Union imports of goods

5. A trader, who is a relevant trader by virtue of the fulfilment by the trader of the requirement referred to in Regulation 3(1)(b), shall furnish the Revenue Commissioners with information in respect of intra-Union imports of goods by the trader in a reference period that comprises the statistical data elements set out in Chapter II of Annex V which are specified in column (1) of the Table to this Regulation, subject to the matters referred to in column (2) of that Table.

Table

| | (1) | (2) |
|-----|--|--|
| 1. | Invoice value in euros | |
| 2. | Statistical value in euros | Where annual invoice value greater than €5,000,000 |
| 3. | Quantity – net mass | Where applicable according to the combined nomenclature code |
| 4. | Quantity – supplementary units | Where applicable according to the combined nomenclature code |
| 5. | Commodity code (according to the combined nomenclature code) | |
| 6. | Member State of consignment (according to the nomenclature of countries and territories) | |
| 7. | Country of origin (according to the nomenclature of countries and territories) | |
| 8. | Nature of transaction | |
| 9. | Mode of transport | |
| 10. | Delivery terms | Where annual invoice value greater than €5,000,000 |

Requirement to furnish information in respect of specific goods or movements

6. Where the goods referred to in Regulation 4 or 5 are specific goods or movements, the obligation on a relevant trader to provide information under those Regulations shall be construed in accordance with the provisions of sections 21 to 26 of Chapter III of Annex V.

Time for furnishing of relevant information

7. A relevant trader shall, in relation to each reference period during the period of application of these Regulations, pursuant to Regulation 3(1) or (2), furnish, or arrange for the furnishing, monthly to the Revenue Commissioners, of relevant information –

- (a) in respect of the immediately preceding reference period, and
- (b) not later than the 23rd day of the month immediately following the end of that reference period.

Means by which relevant information to be furnished

8. A relevant trader shall comply with the requirement under Regulation 7 by means of completing an electronic form on the online system of the Revenue Commissioners containing such particulars as the Revenue Commissioners considers necessary and appropriate for the purposes of these Regulations.

Publication of guidelines

9. (1) The Revenue Commissioners may prepare guidelines for the purpose of providing practical guidance to traders regarding compliance with these Regulations.

(2) The Revenue Commissioners shall ensure that, as soon as practicable after the coming into operation of these Regulations, a copy of the guidelines (if any) is published on a website maintained by or on behalf of the Revenue Commissioners or in such other manner as the Taoiseach may specify.

Appointment of authorised officers

10. (1) The Revenue Commissioners may appoint such and so many officers of the Revenue Commissioners as it considers appropriate to be authorised officers for the purposes of these Regulations.

(2) A person appointed under paragraph (1) shall, on his or her appointment, be furnished with a warrant of his or her appointment and, when exercising a power conferred on him or her as an authorised officer, shall, on request by any person thereby affected, produce the warrant or a copy of it together with a form of personal identification to that person for inspection.

Powers of authorised officers

11. (1) An authorised officer may, for the purpose of ensuring that these Regulations are being complied with –

- (a) subject to paragraph (4), enter, at any reasonable time, any place at which he or she has reasonable grounds for believing that records relating to relevant information or goods are kept,
- (b) search and inspect the place and any records found there,

- (c) require any person at any such place to produce to him or her such records which are in that person's power or control and, in the case of information in a non-legible form, to reproduce it in a legible form, and to give to the authorised officer such information as he or she may reasonably require in relation to any entries in such records,
 - (d) secure for later inspection –
 - (i) any records so provided or found and any data equipment, including any computer, in which those records may be held, or
 - (ii) any such place, or part thereof, in which –
 - (I) records or data equipment are kept, or
 - (II) there are reasonable grounds for believing that such records or data equipment are kept,

for such period as the authorised officer may reasonably consider necessary for the purposes of the performance of his or her functions under these Regulations,
 - (e) inspect and take extracts from, or make copies of, any such records (including, in the case of information in a non-legible form, a copy of or extract from such information in a permanent legible form),
 - (f) remove and retain such records for such period as the authorised officer reasonably considers necessary for the purposes of the performance of his or her functions under these Regulations, or require any person at the place to retain and maintain such records for such period of time as the authorised officer reasonably considers necessary for those purposes, and
 - (g) if a person who is required under paragraph (c) to provide a particular record is unable to provide it, require the person to state, to the best of that person's knowledge and belief, where the record is located or from whom it may be obtained.
- (2) An authorised officer may, in the exercise of his or her powers under this Regulation –
- (a) operate any data equipment, including any computer, or cause any such data equipment or computer to be operated by a person accompanying the authorised officer, and
 - (b) require any person who appears to the authorised officer to be in a position to facilitate access to the records stored in any data equipment or computer or which can be accessed by the use of that data equipment or computer to give the authorised officer all reasonable assistance in relation to the operation of the data equipment or computer or access to the records stored in it, including by –

- (i) providing the records to the authorised officer in a form in which they can be taken and in which they are, or can be made, legible and comprehensible,
- (ii) giving to the authorised officer any password necessary to make the records concerned legible or comprehensible, or
- (iii) otherwise enabling the authorised officer to examine the records in a form in which they are legible and comprehensible.

(3) When exercising a power under this Regulation, an authorised officer may, subject to any warrant under paragraph (5), be accompanied by such and so many other authorised officers or members of An Garda Síochána as he or she considers appropriate.

- (4) An authorised officer shall not enter a dwelling other than –
- (a) with the consent of the occupier, or
 - (b) pursuant to a warrant under paragraph (5).

(5) If a judge of the District Court is satisfied by information on oath of an authorised officer that there are reasonable grounds for believing that –

- (a) evidence of or relating to the commission or intended commission of an offence under these Regulations, or
- (b) information required by an authorised officer for the purpose of performing his or her functions under these Regulations,

is or may be at any place, the judge may issue a search warrant.

(6) A search warrant issued under paragraph (5) shall be expressed and operate to authorise a named authorised officer, accompanied by such authorised officers or other persons as the named authorised officer thinks necessary, at any time or times within the period of validity of the warrant, on production, if so requested, of the warrant, to enter (if necessary by use of reasonable force) the place specified in the warrant and exercise all or any of the powers conferred on an authorised officer under this Regulation.

(7) The period of validity of a warrant issued under paragraph (5) shall be one month from its date of issue, but that period of validity may be extended in accordance with paragraphs (8) and (9).

(8) An authorised officer may, during the period of validity of a warrant (including such period as previously extended under paragraph (9)), apply to a judge of the District Court for an order extending the period of validity of the warrant and such an application shall be grounded upon information on oath laid by the authorised officer stating, by reference to the purpose or purposes for which the warrant was issued, the reasons why the authorised officer considers the extension to be necessary.

(9) If, on the making of an application under paragraph (8), the judge of the District Court is satisfied that there are reasonable grounds for believing, having regard to that information so laid, that further time is needed so that the purpose or purposes for which the warrant was issued can be fulfilled, the judge may make an order extending the period of validity of the warrant by such period as,

in the opinion of the judge, is appropriate and just; and where such an order is made, the judge shall cause the warrant to be suitably endorsed to indicate its extended period of validity.

(10) Nothing in paragraphs (5) to (9) prevents a judge of the District Court from issuing, on foot of a fresh application made under paragraph (5), a further warrant in relation to the same place.

(11) In this Regulation, “place” includes –

- (a) a dwelling or a part thereof,
- (b) a building or a part thereof,
- (c) any other premises or part thereof, and
- (d) a vehicle, vessel, aircraft or any other means of transport.

Legal Privilege

12. (1) Subject to paragraph (2), nothing in these Regulations shall compel the disclosure by any person of privileged legal material or authorise the taking of privileged legal material.

(2) The disclosure of information may be compelled, or possession of it taken, pursuant to these Regulations, notwithstanding that it is apprehended that the information is privileged legal material provided that the compelling of its disclosure or the taking of its possession is done by means whereby the confidentiality of the information can be maintained (as against the person compelling such disclosure or taking such possession) pending the determination by the High Court of the issue as to whether the information is privileged legal material.

(3) Without prejudice to paragraph (4), where, in the circumstances referred to in paragraph (2), information has been disclosed or taken possession of pursuant to these Regulations, the person –

- (a) to whom such information has been so disclosed, or
- (b) who has taken possession of it,

shall (unless the person has, within the period subsequently mentioned in this paragraph, been served with notice of an application under paragraph (4) in relation to the matter concerned) apply to the High Court for a determination as to whether the information is privileged legal material and an application under this section shall be made within 30 days after the disclosure or the taking of possession.

(4) A person who, in the circumstances referred to in paragraph (2), is compelled to disclose information, or from whose possession information is taken, pursuant to these Regulations, may apply to the High Court for a determination as to whether the information is privileged legal material.

(5) Pending the making of a final determination of an application under paragraph (3) or (4), the High Court may give such interim or interlocutory directions as the court considers appropriate including, without prejudice to the generality of the foregoing, directions as to –

- (a) the preservation of the information, in whole or in part, in a safe and secure place in any manner specified by the court,
- (b) the appointment of a person with suitable legal qualifications possessing the level of experience, and the independence from any interest falling to be determined between the parties concerned, that the court considers to be appropriate for the purposes of –
 - (i) examining the information, and
 - (ii) preparing a report for the court with a view to assisting or facilitating the court in the making by the court of its determination as to whether the information is privileged legal material.

(6) In this regulation –

“computer” includes a personal organiser or any other electronic means of information storage or retrieval;

“information” means information contained in a book, document or record, a computer or otherwise;

“privileged legal material” means information which, in the opinion of the High Court, a person is entitled to refuse to produce on the grounds of legal professional privilege.

Retention of records by traders

13. All records held by a relevant trader relating to relevant information or goods shall be retained for a period of not less than 2 years from the date of creation of the record.

Access to relevant information by officer of statistics

14. The Revenue Commissioners shall ensure that an officer of statistics shall –

- (a) have access to information furnished to the Revenue Commissioners by or on behalf of traders under these Regulations, and
- (b) on request, be given –
 - (i) copies of the information furnished to the Revenue Commissioners by or on behalf of traders under these Regulations, and
 - (ii) without prejudice to paragraphs (a) and (b)(i), copies of such other information as the Revenue Commissioners deems fit to give relating to goods and which has come into the possession of the Revenue Commissioners pursuant to the exercise by an authorised officer of his or her powers under Regulation 11.

Prohibition on disclosure of confidential data

15. (1) Confidential data furnished by or on behalf of a trader under these Regulations shall not be disseminated, shown or communicated to any person except as follows:

- (a) for the purposes of a prosecution for an offence under these Regulations;
- (b) for the purposes of Chapters V and VII of the Regulation;
- (c) to an officer of the Revenue Commissioners or an officer of statistics in the course of his or her duties under these Regulations;
- (d) to an officer of statistics in the course of his or her duties under the Act of 1993;
- (e) to an authorised officer in the exercise of his or her powers under Regulation 11;
- (f) with the written consent of the trader.

(2) In this Regulation, “confidential data” has the same meaning as it has in the Regulation.

Offences and penalties

16. (1) A trader who fails to comply with Regulation 7 is guilty of an offence.

(2) A trader who furnishes, or causes or arranges to be furnished to the Revenue Commissioners, information which is false, misleading or incomplete in any material respect, knowing it to be false, misleading or incomplete, is guilty of an offence.

(3) A person is guilty of an offence if he or she –

- (a) obstructs, impedes or assaults an authorised officer in the exercise of his or her powers under Regulation 11,
- (b) without reasonable excuse, fails or refuses to comply with a requirement of an authorised officer under paragraph (c), (f) or (g) of Regulation 11(1) or Regulation 11(2)(b),
- (c) alters, suppresses or destroys any records or other information which the person concerned has been required by an authorised officer to produce, or may reasonably expect to be so required to produce,
- (d) in purported compliance with a requirement under Regulation 11, gives to an authorised officer information or records which the person knows to be false or misleading in a material respect, or
- (e) falsely represents himself or herself to be an authorised officer.

(4) A trader guilty of an offence under paragraph (1) or (2) and a person guilty of an offence under paragraph (3) is liable on summary conviction to a class C fine.

(5) Where a trader is convicted of an offence under paragraph (1) and there is a continuation of the offence after his or her conviction, the trader commits a further offence on every day on which the contravention continues and for each such offence is liable on summary conviction to a fine of €60.

Liability for offences by bodies corporate

17. (1) Where an offence under these Regulations is committed by a body corporate and it is proved that the offence was committed with the consent or connivance, or was attributable to any wilful neglect, of a person who was a director, manager, secretary or other officer of the body corporate, or a person purporting to act in that capacity, that person shall, as well as the body corporate, be guilty of an offence and may be proceeded against and punished as if he or she were guilty of the first-mentioned offence.

(2) Where the affairs of a body corporate are managed by its members, paragraph (1) applies to the acts and defaults of a member in connection with his or her functions of management as if he or she were a director or manager of the body corporate.

Prosecution of offences

18. (1) Proceedings for an offence under these Regulations may be brought and prosecuted by the Revenue Commissioners.

(2) Subject to this Regulation, in proceedings for an offence under these Regulations, a certificate signed by an officer of the Revenue Commissioners which certifies that he or she has inspected the records held by the Revenue Commissioners in relation to a trader and that it appears from the records that the trader concerned (who shall be named in the certificate) –

- (a) was required under Regulation 7 to provide relevant information specified in the certificate, and failed to do so, or
- (b) failed, in a manner specified in the certificate, to furnish records or particulars in accordance with any of the provisions of these Regulations,

shall be *prima facie* evidence that the trader concerned was so required to provide the relevant information or, as the case may be, failed to furnish the records or particulars so specified.

(3) A certificate referred to in paragraph (2) shall –

- (a) indicate the rank or position in the Office of the Revenue Commissioners of the officer who has signed it, and
- (b) be admitted in evidence without proof of the signature of that officer.

(4) If, in proceedings against a person for an offence under these Regulations it is proposed to tender in evidence a certificate referred to in paragraph (2), the prosecution shall cause to be served on the person not less than 21 days before the commencement of the trial of the offence a copy of the certificate together with a notice informing the person –

- (a) that it is proposed to tender the certificate in evidence in the proceedings,
- (b) that the certificate shall not, without the leave of the Court, be admitted in evidence if the person serves on the solicitor for the prosecution not later than 7 days before the commencement of the trial of the offence a notice objecting to the admissibility of the certificate, and
- (c) that, if the person serves a notice referred to in paragraph (b) and the facts stated in the certificate are required to be proved, wholly or partly, by oral evidence at the trial of the offence, the person shall be liable to pay to the prosecution the costs and witness expenses incurred in so proving the said facts unless, in the opinion of the Court, the person had good grounds for serving the said notice.

(5) A certificate referred to in paragraph (2) shall not, without the leave of the Court, be admitted in evidence if the defendant concerned has served on the solicitor for the prosecution a notice referred to in paragraph (4) (b) within the period mentioned in that provision.

(6) If the defendant concerned has served a notice referred to in paragraph (4)(b) and the facts stated in the certificate are required to be proved, wholly or partly, by oral evidence at the trial of the offence in question, the Court shall, unless it is of the opinion that the defendant had good grounds for serving the said notice, order him or her to pay to the prosecution the costs and witness expenses incurred in so proving the said facts.

Amendment of section 33 of Act of 1993

19. Section 33(1) of the Act of 1993 is amended by the insertion of the following subparagraph after subparagraph (aa):

“(ab) for the purposes of Chapter V and Chapter VII of Regulation (EU) 2019/2152 of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics;”.

20. The European Communities (Intrastat) Regulations 2011 (S.I. No. 610 of 2011) are revoked.



GIVEN under the Official Seal of the Government,
7 August, 2024.

SIMON HARRIS,
Taoiseach.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
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