EXPLANATORY MEMORANDUM TO

THE RECOVERY OF IMPORT DUTIES AND EXPORT DUTIES (ANDORRA) (AMENDMENT) REGULATIONS 2011

2011 No. 1608

1. This explanatory memorandum has been prepared by HM Revenue and Customs and is laid before the House of Commons by Command of Her Majesty.

This memorandum contains information for the Select Committee on Statutory Instruments.

2. Purpose of the instrument

2.1 This instrument amends the Recovery of Import Duties and Export Duties (Andorra) Regulations 2010 (the "2010 Regulations", SI 2010/795) to correct an error in those Regulations. The amendments relate to regulation 24 of the 2010 Regulations, which is concerned with the application of interest. The regulation contains a definition ("the date of recognition") but makes no use of the defined expression. This instrument corrects that error, by removing the definition and rewording the operative part of regulation 24 to render a definition unnecessary.

3. Matters of special interest to the Select Committee on Statutory Instruments

3.1 The error described at paragraph 2 above was reported by the SCSI in their first report of Session 2010-11. In accordance with the relevant procedure, copies of this instrument will be issued for no charge to all who purchased a copy of SI 2010/795.

4. Legislative Context

4.1 This instrument, like the 2010 Regulations, is made by the Treasury as well as by the Commissioners for HM Revenue and Customs. That is because the instrument is not framed solely by reference to existing provisions of domestic law.

5. Territorial Extent and Application

5.1 This instrument applies to all of the United Kingdom.

6. European Convention on Human Rights

6.1 As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

7. Policy background

7.1 The purpose of this instrument is to give proper effect to the policy behind the 2010 Regulations by correcting them as described above.

8. Consultation outcome

8.1 No consultation was necessary since the instrument merely corrects a minor error in the 2010 Regulations.

9. Guidance

9.1 Existing processes are unchanged so no additional guidance is required.

10. Impact

10.1 No impact on business, charities, voluntary bodies or the public sector is foreseen, so no Impact Assessment has been prepared.

11, Regulating small business

11.1 The legislation may apply to small business but is designed to improve cross-border recovery of taxes. It does not alter the incidence of taxation or existing procedures in the UK, so no particular action has been taken for small business.

12. Monitoring & review

12.1 A specific plan is not appropriate for this instrument.

13. Contact

13.1 Robert Horwill at HM Revenue & Customs Tel: 020 7147 2447 or email: Robert.Horwill@hmrc.gsi.gov.uk can answer any queries regarding the instrument.