

**EUROPEAN LEGISLATION**

**applicable to the**

**STATISTICS RELATING TO THE TRADING OF GOODS**

July 2010



EUROPEAN COMMISSION  
EUROSTAT  
Directorate G: Business Statistics  
Unit G-4: International transactions



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**July 2010**



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# **1. Introduction**



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Statistics of the European Union relating to trade between Member States and to trade with non-member countries are based on EU legislation to ensure a harmonised approach for the production of statistics by all Member States.

European Union legislation, known as the "Acquis Communautaire", comprises *Primary legislation* and *Secondary legislation*. Primary legislation consists of the Treaties (e.g. Amsterdam, Nice, Lisbon) and other agreements possessing similar status. Secondary legislation consists of regulations, directives, decisions, recommendations and opinions based upon the Treaties. Article 338 of the *Treaty on the Functioning of the European Union* provides the legal basis for the production of European Statistics.

Secondary legislation relating to trade statistics is laid down in regulations. They are directly applicable in Member States and do not need national laws to implement them. European Union Law also takes precedence over the national laws of the Member States. European provisions, on the other hand do not interfere with the compilation methods of the data required for national needs.

The provisions on trade statistics are determined in several regulations and address intra-EU trade and extra-EU trade areas separately.

The "Basic Regulations", adopted by the Council and the European Parliament, establish the essential rules on trade statistics. The "Implementing provisions" (IP) are adopted by the Commission and define further details necessary for the implementation of certain articles of a basic regulation. The Commission, however, can provide implementing rules only for those articles of a basic regulation for which the implementing power was conferred to the Commission by the respective basic act.

The "basic" and "implementing" regulations are hierarchically interrelated. **It is recommended**, that, when consulting the legal texts, the "Basic Regulation" is examined first and thereafter, the "Implementing provisions" regarding further details.

Customs legislation and fiscal provisions governing Value Added tax (VAT) issues have direct impact on the availability and the collection of trade statistics as well. The regulations on trade statistics refer to the respective legal acts when a direct implication exists. However, in order to be able to produce trade statistics, the good knowledge of customs and VAT provisions is necessary.

The main actors referred to in the legislation are the Commission (Eurostat), the Member States, national authorities and the parties responsible for providing the information (PSI) (the traders, importers or exporters). The regulations define obligations for every stakeholder: Eurostat has to collect and publish EU statistics, Member States have to compile trade statistics in line with the established rules and transmit them to Eurostat within defined deadlines. The PSIs have the obligation to provide in due time correct information to national statistical institutes (NSIs). In certain articles the obligation to provide necessary data by other authorities to NSIs or the requirement to exchange the data is imposed on national administrations directly.

In a broader sense Eurostat is a Commission department responsible for developing work on EU trade statistics. It draws up the proposals for legislation and monitors its correct application; it provides methodological and technical assistance (e.g. develops IT tools for the collection and transmission of data) and publishes EU trade statistics.

In line with the principle of subsidiarity, the trade statistics legislation in a majority of cases imposes obligations on Member States, but leaving them to decide how to organise data collection, how to share responsibilities between national administrations in order to fulfil the requirements of European Legislation.

In some cases the legislation addresses ‘national authorities’, which are the bodies responsible in each Member State for producing European trade statistics. However, the legislation does not determine any criteria or requirements which concrete institution in Member States should take responsibilities or how it should function.

### Final note:

- The present document comprises the relevant legislation in force on the data of finalisation of this publication's text.
- Where amendments / corrections were made, a consolidated version of the legal texts is presented where available (*Consolidated versions are composed of several legal texts which were initially and officially published in different issues of the 'Official Journal'. They are combined as a 'consolidated family' in, a non-official document with the aim of providing a user friendly (easy to read) version of the legal provision*).
- Only in cases where no consolidated version exists, the amending regulation(s) are given separately.
- Some of the legal acts and communications are very large or not relevant in all their parts for trade statistics. Where a full copy would go beyond the scope of this document only the relevant articles or the preambles are reproduced in this document.
- References (links) on where to receive/download the complete texts are usually available for each legal text mentioned in the table of contents.

## **2. General Statistical Legislation**



## 2.1 Treaty on the Functioning of the European Union - Article 338 -

### *Article 338*

(ex Article 285 TEC)

1. Without prejudice to Article 5 of the Protocol on the Statute of the European System of Central Banks and of the European Central Bank, the European Parliament and the Council, acting in accordance with the ordinary legislative procedure, shall adopt measures for the production of statistics where necessary for the performance of the activities of the Union.
2. The production of Union statistics shall conform to impartiality, reliability, objectivity, scientific independence, cost-effectiveness and statistical confidentiality; it shall not entail excessive burdens on economic operators.

Valid from: 1 December 2009

Comment: The Treaty of Lisbon

- renamed the *Treaty establishing the European Community* (TEC) to *Treaty on the Functioning of the European Union* (TFEU) and
- renumbered the former Article 285 TEC to become Article 338.

Link <http://eur-lex.europa.eu/JOHtml.do?uri=OJ:C:2010:083:SOM:en:HTML>



## **2.2 Regulation (EC) No 223/2009 on European Statistics**

Valid from: 1 April 2009

Comment: Regulation (EC) No 223/2009 repealed the following acts:

- Regulation (EC, Euratom) No 1101/2008 on the transmission of data subject to statistical confidentiality to Eurostat.
- Regulation (EC) No 322/1997 on Community Statistics.
- Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32009R0223:EN:NOT>



**REGULATION (EC) No 223/2009 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**  
**of 11 March 2009**

**on European statistics and repealing Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities, Council Regulation (EC) No 322/97 on Community Statistics, and Council Decision 89/382/EEC, Euratom establishing a Committee on the Statistical Programmes of the European Communities**

(Text with relevance for the EEA and for Switzerland)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 285(1) thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Central Bank <sup>(1)</sup>,

Having regard to the opinion of the European Data Protection Supervisor <sup>(2)</sup>,

Acting in accordance with the procedure laid down in Article 251 of the Treaty <sup>(3)</sup>,

Whereas:

- (1) To ensure the coherence and comparability of European statistics produced in accordance with the principles laid down in Article 285(2) of the Treaty, cooperation and coordination should be reinforced between the authorities that contribute to the development, production and dissemination of European statistics.
- (2) To that effect, the cooperation and coordination of those authorities should be developed in a more systematic and organised manner with full respect to the national and Community powers and institutional arrangements and taking into account the need to revise the existing basic legal framework in order to adapt it to the current reality, to better respond to future challenges, and to ensure a better harmonisation of European statistics.
- (3) It is therefore necessary to consolidate the activities of the European Statistical System (ESS) and to improve its governance, in particular with a view to further clarifying the respective roles of the national statistical institutes (NSIs) and other national authorities, and of the Community statistical authority.
- (4) Because of the specificity of the NSIs and the other national authorities responsible in each Member State for developing, producing and disseminating European statistics, they should be able to receive grants without a call for proposals in accordance with Article 168(1)(d) of Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities <sup>(4)</sup>.
- (5) Taking into account the financial burden-sharing between the budgets of the European Union and the Member States relating to the implementation of the statistical programme, the Community should also, in accordance with Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities <sup>(5)</sup>, make financial contributions to the NSIs and other national authorities in order to cover fully the incremental costs that the NSIs and other national authorities may incur in the execution of the temporary direct statistical actions decided by the Commission.
- (6) The statistical authorities of the Member States of the European Free Trade Association party to the Agreement on the European Economic Area <sup>(6)</sup> and of Switzerland should, as provided respectively for in the Agreement on the European Economic Area, in particular Article 76 thereof and Protocol 30 to that Agreement, and in the Agreement between the European Community and the Swiss Confederation on cooperation in the field of statistics <sup>(7)</sup>, in particular Article 2 thereof, be closely associated with the reinforced cooperation and coordination.

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<sup>(1)</sup> OJ C 291, 5.12.2007, p. 1.

<sup>(2)</sup> OJ C 308, 3.12.2008, p. 1.

<sup>(3)</sup> Opinion of the European Parliament of 19 November 2008 (not yet published in the Official Journal) and Council Decision of 19 February 2009.

<sup>(4)</sup> OJ L 357, 31.12.2002, p. 1.

<sup>(5)</sup> OJ L 248, 16.9.2002, p. 1.

<sup>(6)</sup> OJ L 1, 3.1.1994, p. 3.

<sup>(7)</sup> OJ L 90, 28.3.2006, p. 2.

## 2.2. Regulation (EC) No 223/2009 (on European statistics)

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- (7) Furthermore, it is important to ensure close cooperation and appropriate coordination between the ESS and the European System of Central Banks (ESCB), notably to foster the exchange of confidential data between the two systems for statistical purposes, in the light of Article 285 of the Treaty and of Article 5 of the Protocol (No 18) on the Statute of the European System of Central Banks and the European Central Bank annexed to the Treaty.
- (8) European statistics will thus be developed, produced and disseminated by both the ESS and the ESCB but under separate legal frameworks reflecting their respective governance structures. This Regulation should therefore apply without prejudice to Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank <sup>(1)</sup>.
- (9) Consequently, and although the members of the ESCB do not participate in the production of European statistics pursuant to this Regulation, following an agreement between a national central bank and the Community statistical authority, within their respective spheres of competence and without prejudice to national arrangements between the national central bank and the NSI or other national authorities, data produced by the national central bank may, however, be used, directly or indirectly, by NSIs, other national authorities and the Community statistical authority, for the production of European statistics. Similarly, the members of the ESCB may, within their respective spheres of competence, use, directly or indirectly, data produced by the ESS, as long as the necessity has been justified.
- (10) In the general context of the relations between the ESS and the ESCB, the Committee on monetary, financial and balance of payments statistics established by Council Decision 2006/856/EC <sup>(2)</sup> plays an important role, in particular through the assistance provided to the Commission in drawing up and implementing work programmes concerning monetary, financial and balance of payments statistics.
- (11) International recommendations and best practices should be taken into account in the development, production and dissemination of European statistics.
- (12) It is important to ensure close cooperation and appropriate coordination between the ESS and other actors in the international statistical system in order to promote the use of international concepts, classifications and methods, in particular with a view to ensuring more coherence and better comparability between statistics at a global level.
- (13) In order to align concepts and methodologies in statistics, an adequate interdisciplinary cooperation with academic institutions should be developed.
- (14) The operation of the ESS also needs to be reviewed as more flexible development, production and dissemination methods of European statistics and clear priority-setting are required in order to reduce the burden on respondents and members of the ESS and improve the availability and timeliness of European statistics. A European approach to statistics should be designed to this end.
- (15) While European statistics are usually based on national data produced and disseminated by the national statistical authorities of all Member States, they may also be produced from non-published national contributions, subsets of national contributions, specifically designed European statistical surveys or harmonised concepts or methods.
- (16) In those specific cases, and where duly justified, it should be possible to implement a European approach to statistics, which consists of a pragmatic strategy to facilitate the compilation of European statistical aggregates, representing the European Union as a whole or the euro area as a whole, which are of particular importance for Community policies.
- (17) Joint structures, tools and processes could also be established or further developed through collaborative networks, involving the NSIs or other national authorities and the Community statistical authority and facilitating specialisation by certain Member States in specific statistical activities for the benefit of the ESS as a whole. These collaborative networks between partners of the ESS should aim to avoid duplication of work and therefore increase efficiency and reduce the response burden on economic operators.
- (18) At the same time, particular attention should be paid to coherent treatment of data collected from a variety of surveys. To this end, interdisciplinary working groups should be established.
- (19) The improved regulatory environment for European statistics should, in particular, respond to the need to minimise the response burden on survey respondents and contribute to the more general objective of a reduction of administrative burdens arising at European level, in line with the Presidency Conclusions of the European

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<sup>(1)</sup> OJ L 318, 27.11.1998, p. 8.

<sup>(2)</sup> OJ L 332, 30.11.2006, p. 21.

Council of 8 and 9 March 2007. The important role played by the NSIs and other national authorities in minimising burdens on European businesses at national level should, however, also be emphasised.

- (20) In order to enhance trust in European statistics, the national statistical authorities should in each Member State, as should the Community statistical authority within the Commission, enjoy professional independence and ensure impartiality and high quality in the production of European statistics, in accordance with the principles laid down in Article 285(2) of the Treaty as well as the principles further elaborated in the European statistics Code of Practice endorsed by the Commission in its Recommendation of 25 May 2005 on the independence, integrity and accountability of the national and Community statistical authorities (incorporating the European statistics Code of Practice). The Fundamental Principles of Official Statistics adopted by the United Nations Economic Commission for Europe on 15 April 1992 and by the United Nations Statistical Commission on 14 April 1994 should also be taken into account.
- (21) This Regulation ensures the right to respect for private and family life and to the protection of personal data, as set out in Articles 7 and 8 of the Charter of Fundamental Rights of the European Union <sup>(1)</sup>.
- (22) This Regulation also ensures the protection of individuals as regards the processing of personal data and specifies, as far as European statistics are concerned, the rules laid down in Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data <sup>(2)</sup> and in Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data <sup>(3)</sup>.
- (23) The confidential information which the national and Community statistical authorities collect for the production of European statistics should be protected, in order to gain and maintain the confidence of the parties responsible for providing that information. The confidentiality of data should satisfy the same principles in all the Member States.
- (24) For that purpose, it is necessary to establish common principles and guidelines ensuring the confidentiality of data used for the production of European statistics and the access to those confidential data with due account for technical developments and the requirements of users in a democratic society.
- (25) The availability of confidential data for the needs of the ESS is of particular importance in order to maximise the benefits of the data with the aim of increasing the quality of European statistics and to ensure a flexible response to the newly emerging Community statistical needs.
- (26) The research community should enjoy wider access to confidential data used for the development, production and dissemination of European statistics, for analysis in the interest of scientific progress in Europe. Access to confidential data by researchers for scientific purposes should therefore be improved without compromising the high level of protection that confidential statistical data require.
- (27) The use of confidential data for purposes that are not exclusively statistical, such as administrative, legal or tax purposes, or for the verification against the statistical units should be strictly prohibited.
- (28) This Regulation should apply without prejudice to Directive 2003/4/EC of the European Parliament and of the Council of 28 January 2003 on public access to environmental information <sup>(4)</sup> and to Regulation (EC) No 1367/2006 of the European Parliament and of the Council of 6 September 2006 on the application of the provisions of the Aarhus Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters to Community institutions and bodies <sup>(5)</sup>.

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<sup>(1)</sup> OJ C 364, 18.12.2000, p. 1.  
<sup>(2)</sup> OJ L 281, 23.11.1995, p. 31.  
<sup>(3)</sup> OJ L 8, 12.1.2001, p. 1.  
<sup>(4)</sup> OJ L 41, 14.2.2003, p. 26.  
<sup>(5)</sup> OJ L 264, 25.9.2006, p. 13.

## 2.2. Regulation (EC) No 223/2009 (on European statistics)

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- (29) Since the objective of this Regulation, namely the establishment of a legal framework for the development, production and dissemination of European statistics, cannot be sufficiently achieved by the Member States and can therefore be better achieved at Community level, the Community may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective, and is therefore without prejudice to national modalities, roles, and conditions specific to national statistics.
- (30) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission <sup>(1)</sup>.
- (31) In particular, the Commission should be empowered to adopt measures concerning the quality criteria for European statistics and to establish the modalities, rules and conditions under which access can be given to confidential data for scientific purposes at Community level. Since those measures are of general scope and are designed to amend non-essential elements of this Regulation by supplementing it with new non-essential elements, they must be adopted in accordance with the regulatory procedure with scrutiny provided for in Article 5a of Decision 1999/468/EC.
- (32) The measures set out in this Regulation should replace those in Regulation (EC, Euratom) No 1101/2008 of the European Parliament and of the Council <sup>(2)</sup>, Council Regulation (EC) No 322/97 <sup>(3)</sup> and Council Decision 89/382/EEC, Euratom <sup>(4)</sup>. Those acts should therefore be repealed. The implementing measures set out in Commission Regulation (EC) No 831/2002 of 17 May 2002 implementing Council Regulation (EC) No 322/97 on Community Statistics, concerning access to confidential data for scientific purposes <sup>(5)</sup> and Commission Decision 2004/452/EC of 29 April 2004 laying down a list of bodies whose researchers may access confidential data for scientific purposes <sup>(6)</sup> should continue to apply.
- (33) The Statistical Programme Committee has been consulted,

HAVE ADOPTED THIS REGULATION:

### CHAPTER I

#### GENERAL PROVISIONS

##### *Article 1*

#### **Subject matter and scope**

This Regulation establishes a legal framework for the development, production and dissemination of European statistics.

In compliance with the principle of subsidiarity and in accordance with the independence, integrity and accountability of the national and the Community authorities, European statistics are relevant statistics necessary for the performance of the activities of the Community. European statistics are determined in the European statistical programme. They shall be developed, produced and disseminated in conformity with the statistical principles as set out in Article 285(2) of the Treaty and further elaborated in the European statistics Code of Practice in accordance with Article 11. They shall be implemented in accordance with this Regulation.

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<sup>(1)</sup> OJ L 184, 17.7.1999, p. 23.

<sup>(2)</sup> OJ L 304, 14.11.2008, p. 70.

<sup>(3)</sup> OJ L 52, 22.2.1997, p. 1.

<sup>(4)</sup> OJ L 181, 28.6.1989, p. 47.

<sup>(5)</sup> OJ L 133, 18.5.2002, p. 7.

<sup>(6)</sup> OJ L 156, 30.4.2004, p. 1: corrected by OJ L 202, 7.6.2004, p. 1.

*Article 2*

**Statistical principles**

1. The development, production and dissemination of European statistics shall be governed by the following statistical principles:
  - (a) ‘professional independence’, meaning that statistics must be developed, produced and disseminated in an independent manner, particularly as regards the selection of techniques, definitions, methodologies and sources to be used, and the timing and content of all forms of dissemination, free from any pressures from political or interest groups or from Community or national authorities, without prejudice to institutional settings, such as Community or national institutional or budgetary provisions or definitions of statistical needs;
  - (b) ‘impartiality’, meaning that statistics must be developed, produced and disseminated in a neutral manner, and that all users must be given equal treatment;
  - (c) ‘objectivity’, meaning that statistics must be developed, produced and disseminated in a systematic, reliable and unbiased manner; it implies the use of professional and ethical standards, and that the policies and practices followed are transparent to users and survey respondents;
  - (d) ‘reliability’, meaning that statistics must measure as faithfully, accurately and consistently as possible the reality that they are designed to represent and implying that scientific criteria are used for the selection of sources, methods and procedures;
  - (e) ‘statistical confidentiality’, meaning the protection of confidential data related to single statistical units which are obtained directly for statistical purposes or indirectly from administrative or other sources and implying the prohibition of use for non-statistical purposes of the data obtained and of their unlawful disclosure;
  - (f) ‘cost effectiveness’, meaning that the costs of producing statistics must be in proportion to the importance of the results and the benefits sought, that resources must be optimally used and the response burden minimised. The information requested shall, where possible, be readily extractable from available records or sources.

The statistical principles set out in this paragraph are further elaborated in the Code of Practice in accordance with Article 11.

2. The development, production and dissemination of European statistics shall take into account international recommendations and best practice.

*Article 3*

**Definitions**

For the purposes of this Regulation, the following definitions shall apply:

1. ‘statistics’ means quantitative and qualitative, aggregated and representative information characterising a collective phenomenon in a considered population;
2. ‘development’ means the activities aiming at setting up, strengthening and improving the statistical methods, standards and procedures used for the production and dissemination of statistics as well as at designing new statistics and indicators;
3. ‘production’ means all the activities related to the collection, storage, processing, and analysis necessary for compiling statistics;
4. ‘dissemination’ means the activity of making statistics and statistical analysis accessible to users;
5. ‘data collection’ means surveys and all other methods of deriving information from different sources, including administrative sources;
6. ‘statistical unit’ means the basic observation unit, namely a natural person, a household, an economic operator and other undertakings, referred to by the data;

## 2.2. Regulation (EC) No 223/2009 (on European statistics)

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7. 'confidential data' means data which allow statistical units to be identified, either directly or indirectly, thereby disclosing individual information. To determine whether a statistical unit is identifiable, account shall be taken of all relevant means that might reasonably be used by a third party to identify the statistical unit;
8. 'use for statistical purposes' means the exclusive use for the development and production of statistical results and analyses;
9. 'direct identification' means the identification of a statistical unit from its name or address, or from a publicly accessible identification number;
10. 'indirect identification' means the identification of a statistical unit by any other means than by way of direct identification;
11. 'officials of the Commission (Eurostat)' means the officials of the Communities, within the meaning of Article 1 of the Staff Regulations of Officials of the European Communities, working at the Community statistical authority;
12. 'other staff of the Commission (Eurostat)' means the servants of the Communities, within the meaning of Articles 2 to 5 of the Conditions of Employment of Other Servants of the European Communities, working at the Community statistical authority.

### CHAPTER II

#### STATISTICAL GOVERNANCE

##### *Article 4*

#### **The European Statistical System**

The European Statistical System (ESS) is the partnership between the Community statistical authority, which is the Commission (Eurostat), and the national statistical institutes (NSIs) and other national authorities responsible in each Member State for the development, production and dissemination of European statistics.

##### *Article 5*

#### **National statistical institutes and other national authorities**

1. The national statistical authority designated by each Member State as the body having the responsibility for coordinating all activities at national level for the development, production and dissemination of European statistics (the NSI) shall act as the contact point for the Commission (Eurostat) on statistical matters. The Member States shall take the necessary measures to ensure the application of this provision.
2. The Commission (Eurostat) shall maintain and publish on its website a list of NSIs and other national authorities responsible for the development, production and dissemination of European statistics as designated by Member States.
3. The NSIs and the other national authorities included in the list referred to in paragraph 2 of this Article may receive grants without a call for proposals, in accordance with Article 168(1)(d) of Regulation (EC, Euratom) No 2342/2002.

##### *Article 6*

#### **Commission (Eurostat)**

1. The Community statistical authority, as designated by the Commission to develop, produce and disseminate European statistics, shall be referred to as 'the Commission (Eurostat)' in this Regulation.
2. At Community level, the Commission (Eurostat) shall ensure the production of European statistics according to established rules and statistical principles. In this respect, it shall have the sole responsibility for deciding on processes, statistical methods, standards and procedures, and on the content and timing of statistical releases.

3. Without prejudice to Article 5 of the Protocol on the Statute of the European System of Central Banks (ESCB) and the European Central Bank, the Commission (Eurostat) shall coordinate the statistical activities of the institutions and bodies of the Community, in particular with a view to ensuring consistency and quality of the data and minimising reporting burden. To that end, the Commission (Eurostat) may invite any institution or body of the Community to consult or cooperate with it for the purpose of developing methods and systems for statistical purposes in their respective field of competence. Any of those institutions or bodies which propose to produce statistics shall consult the Commission (Eurostat) and take into account any recommendation that it may make to this effect.

*Article 7*

**European Statistical System Committee**

1. The European Statistical System Committee (ESS Committee) is hereby established. It shall provide professional guidance to the ESS for developing, producing and disseminating European statistics in line with the statistical principles set out in Article 2(1).
2. The ESS Committee shall be composed of the representatives of the NSIs who are national specialists for statistics. It shall be chaired by the Commission (Eurostat).
3. The ESS Committee shall adopt its rules of procedure, which shall reflect its tasks.
4. The ESS Committee shall be consulted by the Commission in regard to:
  - (a) the measures which the Commission intends to take for the development, production and dissemination of European statistics, their justification on a cost-effectiveness basis, the means and timetables for achieving them, the response burden on survey respondents;
  - (b) proposed developments and priorities in the European statistical programme;
  - (c) initiatives to bring into practice the reprioritisation and reduction of the response burden;
  - (d) issues concerning statistical confidentiality;
  - (e) the further development of the Code of Practice; and
  - (f) any other question, in particular issues of methodology, arising from the establishment or implementation of statistical programmes that are raised by its Chair, either on its own initiative or at the request of a Member State.

*Article 8*

**Cooperation with other bodies**

The European Statistical Advisory Committee and the European Statistical Governance Advisory Board shall be consulted in accordance with their respective competence.

*Article 9*

**Cooperation with the ESCB**

To minimise the reporting burden and guarantee the coherence necessary to produce European statistics, the ESS and the ESCB shall cooperate closely, while complying with the statistical principles as set out in Article 2(1).

*Article 10*

**International cooperation**

Without prejudice to the position and the role of individual Member States, the position of the ESS as regards issues of particular relevance to European statistics at international level as well as the specific arrangements for representation in the international statistical bodies shall be prepared by the ESS Committee and coordinated by the Commission (Eurostat).

## 2.2. Regulation (EC) No 223/2009 (on European statistics)

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### *Article 11*

#### **European statistics Code of Practice**

1. The Code of Practice shall aim at ensuring public trust in European statistics by establishing how European statistics are to be developed, produced and disseminated in conformity with the statistical principles as set out in Article 2(1) and best international statistical practice.
2. The Code of Practice shall be reviewed and updated as necessary by the ESS Committee. The Commission shall publish amendments thereto.

### *Article 12*

#### **Statistical quality**

1. To guarantee the quality of results, European statistics shall be developed, produced and disseminated on the basis of uniform standards and of harmonised methods. In this respect, the following quality criteria shall apply:
  - (a) ‘relevance’, which refers to the degree to which statistics meet current and potential needs of the users;
  - (b) ‘accuracy’, which refers to the closeness of estimates to the unknown true values;
  - (c) ‘timeliness’, which refers to the period between the availability of the information and the event or phenomenon it describes;
  - (d) ‘punctuality’, which refers to the delay between the date of the release of the data and the target date (the date by which the data should have been delivered);
  - (e) ‘accessibility’ and ‘clarity’, which refer to the conditions and modalities by which users can obtain, use and interpret data;
  - (f) ‘comparability’, which refers to the measurement of the impact of differences in applied statistical concepts, measurement tools and procedures where statistics are compared between geographical areas, sectoral domains or over time;
  - (g) ‘coherence’, which refers to the adequacy of the data to be reliably combined in different ways and for various uses.
2. In applying the quality criteria laid down in paragraph 1 of this Article to the data covered by sectoral legislation in specific statistical domains, the modalities, structure and periodicity of quality reports provided for in sectoral legislation shall be defined by the Commission in accordance with the regulatory procedure referred to in Article 27(2).

Specific quality requirements, such as target values and minimum standards for the statistical production, may be laid down in sectoral legislation. Where sectoral legislation does not so provide, measures may be adopted by the Commission. Those measures, designed to amend non-essential elements of this Regulation by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 27(3).

3. Member States shall provide the Commission (Eurostat) with reports on the quality of the data transmitted. The Commission (Eurostat) shall assess the quality of data transmitted and shall prepare and publish reports on the quality of European statistics.

CHAPTER III

**PRODUCTION OF EUROPEAN STATISTICS**

*Article 13*

**European statistical programme**

1. The European statistical programme shall provide the framework for the development, production and dissemination of European statistics, the main fields and the objectives of the actions envisaged for a period not exceeding five years. It shall be decided upon by the European Parliament and the Council. Its impact and cost effectiveness shall be assessed, involving independent experts.
2. The European statistical programme shall lay down priorities concerning the needs for information for the purpose of carrying out the activities of the Community. Those needs shall be weighed against the resources needed at Community and national level to provide the required statistics, and also against the response burden and the respondent's associated costs.
3. The Commission shall introduce initiatives to set priorities and reduce the response burden for all or part of the European statistical programme.
4. The Commission shall submit the draft European statistical programme to the ESS Committee for prior examination.
5. For each European statistical programme, the Commission shall, after consulting the ESS Committee, present an intermediate progress report and a final evaluation report and shall submit them to the European Parliament and to the Council.

*Article 14*

**Implementation of the European statistical programme**

1. The European statistical programme shall be implemented by individual statistical actions which shall be decided:
  - (a) by the European Parliament and the Council;
  - (b) by the Commission, in specific and duly justified cases, in particular to meet unexpected needs, in accordance with the provisions in paragraph 2; or
  - (c) by means of agreement between the NSIs or other national authorities and the Commission (Eurostat), within their respective spheres of competence. Such agreements shall be in writing.
2. The Commission may decide on a temporary direct statistical action in accordance with the regulatory procedure referred to in Article 27(2) provided that:
  - (a) the action does not provide for data collection covering more than three reference years;
  - (b) the data are already available or accessible within the NSIs and other national authorities responsible, or can be obtained directly, using the appropriate samples for the observation of the statistical population at European level with the adequate coordination with the NSIs and other national authorities; and
  - (c) the Community shall, in accordance with Regulation (EC, Euratom) No 1605/2002 make financial contributions to the NSIs and other national authorities to cover the incremental costs incurred by them.
3. In putting forward an action to be decided under paragraph 1(a) or (b), the Commission shall provide information on:
  - (a) the reasons justifying the action, notably in the light of the aims of the Community policy concerned;
  - (b) the objectives for the action and the expected results;

## 2.2. Regulation (EC) No 223/2009 (on European statistics)

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- (c) a cost-effectiveness analysis, including an assessment of the burden on respondents and of the production costs; and
- (d) the ways in which the action is to be carried out, including its duration and the role of the Commission and the Member States.

### *Article 15*

#### **Collaborative networks**

In the individual statistical actions, synergies shall be developed, when possible, within the ESS through collaborative networks, by the sharing of expertise and results or by fostering specialisation on specific tasks. To this end, an adequate financial structure shall be developed.

The outcome of those actions, such as joint structures, tools, processes and methods shall be made available throughout the ESS. The initiatives for the creation of collaborative networks as well as the outcomes shall be examined by the ESS Committee.

### *Article 16*

#### **European approach to statistics**

1. In specific and duly justified cases and within the framework of the European statistical programme, the European approach to statistics aims at:
  - (a) maximising the availability of statistical aggregates at European level and improving the timeliness of European statistics;
  - (b) reducing the burden on the respondents, the NSIs and other national authorities based on a cost-effectiveness analysis.
2. The cases where the European approach to statistics is relevant include:
  - (a) the production of European statistics by use of:
    - (i) non-published national contributions or national contributions from a subset of Member States;
    - (ii) specifically designed survey schemes;
    - (iii) partial information by modelling techniques;
  - (b) the dissemination of statistical aggregates at European level by applying specific statistical disclosure control technique without national dissemination provisions being impaired.
3. Measures to implement the European approach to statistics shall be carried out with the full involvement of Member States. The measures for the implementation of the European approach to statistics shall be laid down in the individual statistical actions referred to in Article 14(1).
4. If necessary, a coordinated release and revision policy shall be established in cooperation with Member States.

### *Article 17*

#### **Annual work programme**

Each year, before the end of May, the Commission shall submit to the ESS Committee its work programme for the following year. The Commission shall take the utmost account of the comments of the ESS Committee. That work programme shall be based on the European statistical programme and shall indicate, in particular:

- (a) the actions which the Commission considers to have priority, bearing in mind Community policy needs and both national and Community financial constraints as well as the response burden;
- (b) initiatives regarding the review of priorities and the reduction of the response burden; and
- (c) the procedures and any legal instruments envisaged by the Commission for implementation of the programme.

#### CHAPTER IV

#### **DISSEMINATION OF EUROPEAN STATISTICS**

##### *Article 18*

##### **Dissemination measures**

1. The dissemination of European statistics shall be undertaken in full compliance with the statistical principles, as set out in Article 2(1), particularly in respect of protecting statistical confidentiality and ensuring equality of access as required under the principle of impartiality.
2. The dissemination of European statistics shall be carried out by the Commission (Eurostat), the NSIs and other national authorities, within their respective spheres of competence.
3. Member States and the Commission, within their respective spheres of competence, shall provide the necessary support to ensure equality of access to European statistics for all users.

##### *Article 19*

##### **Public use files**

Data on individual statistical units may be disseminated in the form of a public use file consisting of anonymised records which have been prepared in such a way that the statistical unit cannot be identified, either directly or indirectly, when account is taken of all relevant means that might reasonably be used by a third party.

If the data have been transmitted to the Commission (Eurostat) the explicit approval of the NSI or other national authority which provided the data is required.

#### CHAPTER V

#### **STATISTICAL CONFIDENTIALITY**

##### *Article 20*

##### **Protection of confidential data**

1. The following rules and measures shall apply to ensure that confidential data are exclusively used for statistical purposes and to prevent their disclosure.
2. Confidential data obtained exclusively for the production of European statistics shall be used by the NSIs and other national authorities and by the Commission (Eurostat) exclusively for statistical purposes unless the statistical unit has unambiguously given its consent to the use for any other purposes.
3. Statistical results which may make it possible to identify a statistical unit may be disseminated by the NSIs and other national authorities and the Commission (Eurostat) in the following exceptional cases:
  - (a) where specific conditions and modalities are determined by an act of the European Parliament and of the Council acting in accordance with Article 251 of the Treaty and the statistical results are amended in such a way that their dissemination does not prejudice statistical confidentiality whenever the statistical unit has so requested; or

## 2.2. Regulation (EC) No 223/2009 (on European statistics)

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- (b) where the statistical unit has unambiguously agreed to the disclosure of data.
4. Within their respective spheres of competence, the NSIs and other national authorities and the Commission (Eurostat) shall take all necessary regulatory, administrative, technical and organisational measures to ensure the physical and logical protection of confidential data (statistical disclosure control).

The NSIs and other national authorities and the Commission (Eurostat) shall take all necessary measures to ensure the harmonisation of principles and guidelines as regards the physical and logical protection of confidential data. Those measures shall be adopted by the Commission in accordance with the regulatory procedure referred to in Article 27(2).

5. Officials and other staff of the NSIs and other national authorities having access to confidential data shall be subject to compliance with such confidentiality, even after cessation of their functions.

### *Article 21*

#### **Transmission of confidential data**

1. Transmission of confidential data from an ESS authority, as referred to in Article 4, that collected the data to another ESS authority may take place provided that this transmission is necessary for the efficient development, production and dissemination of European statistics or for increasing the quality of European statistics.
2. Transmission of confidential data between an ESS authority that collected the data and an ESCB member may take place provided that this transmission is necessary for the efficient development, production and dissemination of European statistics or for increasing the quality of European statistics, within the respective spheres of competence of the ESS and the ESCB, and that this necessity has been justified.
3. Any further transmission beyond the first transmission shall require the explicit authorisation of the authority that collected the data.
4. National rules on statistical confidentiality shall not be invoked to prevent the transmission of confidential data under paragraphs 1 and 2 where an act of the European Parliament and of the Council acting in accordance with Article 251 of the Treaty provides for the transmission of such data.
5. Confidential data transmitted in accordance with this Article shall be used exclusively for statistical purposes and only accessible to staff working in statistical activities within their specific domain of work.
6. The provisions on statistical confidentiality provided for in this Regulation shall apply to all confidential data transmitted within the ESS and between the ESS and the ESCB.

### *Article 22*

#### **Protection of confidential data in the Commission (Eurostat)**

1. Confidential data shall be accessible, subject to the exceptions laid down in paragraph 2, only to officials of the Commission (Eurostat) within their specific domain of work.
2. The Commission (Eurostat) may in exceptional cases grant access to confidential data to its other staff and to other natural persons working for the Commission (Eurostat) under contract within their specific domain of work.
3. Persons having access to confidential data shall use these data exclusively for statistical purposes. They shall be subject to this restriction even after cessation of their functions.

*Article 23*

**Access to confidential data for scientific purposes**

Access to confidential data which only allow for indirect identification of the statistical units may be granted to researchers carrying out statistical analysis for scientific purposes by the Commission (Eurostat) or by the NSIs or other national authorities, within their respective spheres of competence. If the data have been transmitted to the Commission (Eurostat) the approval of the NSI or other national authority which provided the data is required.

The modalities, rules and conditions for access at Community level shall be established by the Commission. Those measures, designed to amend non-essential elements of this Regulation by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 27(3).

*Article 24*

**Access to administrative records**

In order to reduce the burden on respondents, the NSIs and other national authorities and the Commission (Eurostat) shall have access to administrative data sources, from within their respective public administrative system, to the extent that these data are necessary for the development, production and dissemination of European statistics.

The practical arrangements and the conditions for achieving effective access shall be determined where necessary by each Member State and the Commission, within their respective spheres of competence.

*Article 25*

**Data from public sources**

Data obtained from sources lawfully available to the public and which remain available to the public according to national legislation shall not be considered confidential for the purpose of dissemination of statistics obtained from those data.

*Article 26*

**Violation of statistical confidentiality**

Member States and the Commission shall take appropriate measures to prevent and sanction any violations of statistical confidentiality.

CHAPTER VI

**FINAL PROVISIONS**

*Article 27*

**Committee**

1. The Commission shall be assisted by the ESS Committee.
2. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.

3. Where reference is made to this paragraph, Article 5a(1) to (4) and Article 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

**2.2. Regulation (EC) No 223/2009**  
(on European statistics)

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*Article 28*

**Repeal**

1. Regulation (EC, Euratom) No 1101/2008 is hereby repealed.

References to the repealed Regulation shall be construed as references to this Regulation.

References to the Committee on Statistical Confidentiality established under the repealed Regulation shall be construed as references to the ESS Committee established by Article 7 of this Regulation.

2. Regulation (EC) No 322/97 is hereby repealed.

References to the repealed Regulation shall be construed as references to this Regulation.

3. Decision 89/382/EEC, Euratom is hereby repealed.

References to the Statistical Programme Committee shall be construed as references to the ESS Committee established by Article 7 of this Regulation.

*Article 29*

**Entry into force**

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Strasbourg, 11 March 2009.

*For the European Parliament*  
*The President*

H.-G. PÖTTERING

*For the Council*  
*The President*

A. VONDRA

**2.3 Council Decision (1999/468/EC) on the exercise of implementing powers conferred to the Commission****- consolidated version of 23 July 2006 -**

Valid from: 18 July 1999  
23 July 2006 (last amendment)

Comment: Relevance for Intrastat / Extrastat legislation:

- The Commission may exercise its implementing powers under the Regulatory Procedure (Article 5) and the newly introduced Regulatory Procedure with scrutiny (Article 5a). The latter giving the European Parliament the right to oppose a measure proposed by the Commission.
- last amended by Council Decision 2006/512/EC of 17 July 2006.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:01999D0468-20060723:EN:NOT>



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► **B**

**COUNCIL DECISION**

**of 28 June 1999**

**laying down the procedures for the exercise of implementing powers conferred on the Commission (\*)**

(1999/468/EC)

(OJ L 184, 17.7.1999, p. 23)

Amended by:

	Official Journal		
	No	page	date
► <b><u>M1</u></b> Council Decision 2006/512/EC, of 17 July 2006	L 200	11	22.7.2006

(\*) Three statements in the Council minutes relating to this Decision are set out in OJ C 203 of 17 June, page 1.

**2.3. Council Decision 1999/468/EC**  
IP powers conferred on the Commission

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▼B

**COUNCIL DECISION**

**of 28 June 1999**

**laying down the procedures for the exercise of implementing powers  
conferred on the Commission <sup>(1)</sup>**

(1999/468/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular the third indent of Article 202 thereof,

Having regard to the proposal from the Commission <sup>(2)</sup>,

Having regard to the opinion of the European Parliament <sup>(3)</sup>,

Whereas:

- (1) in the instruments which it adopts, the Council has to confer on the Commission powers for the implementation of the rules which the Council lays down; the Council may impose certain requirements in respect of the exercise of these powers; it may also reserve to itself the right, in specific and substantiated cases, to exercise directly implementing powers;
- (2) the Council adopted Decision 87/373/EEC of 13 July 1987 laying down the procedures for the exercise of implementing powers conferred on the Commission <sup>(4)</sup>; that Decision has provided for a limited number of procedures for the exercise of such powers;
- (3) declaration No 31 annexed to the Final Act of the Intergovernmental Conference which adopted the Amsterdam Treaty calls on the Commission to submit to the Council a proposal amending Decision 87/373/EEC;
- (4) for reasons of clarity, rather than amending Decision 87/373/EEC, it has been considered more appropriate to replace that Decision by a new Decision and, therefore, to repeal Decision 87/373/EEC;
- (5) the first purpose of this Decision is, with a view to achieving greater consistency and predictability in the choice of type of committee, to provide for criteria relating to the choice of committee procedures, it being understood that such criteria are of a non-binding nature ► **M1** with the exception of those governing the regulatory procedure with scrutiny ◀;
- (6) in this regard, the management procedure should be followed as regards management measures such as those relating to the application of the common agricultural and common fisheries policies or to the implementation of programmes with substantial budgetary implications; such management measures should be taken by the Commission by a procedure ensuring decision-making within suitable periods; however, where non-urgent measures are referred to the Council, the Commission should exercise its discretion to defer application of the measures;
- (7) the regulatory procedure should be followed as regards measures of general scope designed to apply essential provisions of basic instruments, including measures concerning the protection of the health or safety of humans, animals or plants, as well as measures designed to adapt or update certain non-essential provisions of a basic instrument; such implementing measures should be adopted by an effective procedure which complies in full with the Commission's right of initiative in legislative matters;

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<sup>(1)</sup> Three statements in the Council minutes relating to this Decision are set out in OJ C 203 of 17 June, page 1.

<sup>(2)</sup> OJ C 279, 8.9.1998, p. 5.

<sup>(3)</sup> Opinion delivered on 6 May 1999 (not yet published in the Official Journal)

<sup>(4)</sup> OJ L 197, 18.7.1987, p. 33.

**▼M1**

- (7a) it is necessary to follow the regulatory procedure with scrutiny as regards measures of general scope which seek to amend nonessential elements of a basic instrument adopted in accordance with the procedure referred to in Article 251 of the Treaty, *inter alia* by deleting some of those elements or by supplementing the instrument by the addition of new nonessential elements. This procedure should enable the two arms of the legislative authority to scrutinise such measures before they are adopted. The essential elements of a legislative act may only be amended by the legislator on the basis of the Treaty;

**▼B**

- (8) the advisory procedure should be followed in any case in which it is considered to be the most appropriate; the advisory procedure will continue to be used in those cases where it currently applies;
- (9) the second purpose of this Decision is to simplify the requirements for the exercise of implementing powers conferred on the Commission as well as to improve the involvement of the European Parliament in those cases where the basic instrument conferring implementation powers on the Commission was adopted in accordance with the procedure laid down in Article 251 of the Treaty; it has been accordingly considered appropriate to reduce the number of procedures as well as to adjust them in line with the respective powers of the institutions involved and notably to give the European Parliament an opportunity to have its views taken into consideration by, respectively, the Commission or the Council in cases where it considers that, respectively, a draft measure submitted to a committee or a proposal submitted to the Council under the regulatory procedure exceeds the implementing powers provided for in the basic instrument;

**▼M1**

- (10) the third purpose of this Decision is to improve information to the European Parliament by providing that the Commission should inform it on a regular basis of committee proceedings, that the Commission should transmit to it documents related to activities of committees and inform it whenever the Commission transmits to the Council measures or proposals for measures to be taken; particular attention will be paid to the provision of information to the European Parliament on the proceedings of committees in the framework of the regulatory procedure with scrutiny,

**▼B**

- (11) the fourth purpose of this Decision is to improve information to the public concerning committee procedures and therefore to make applicable to committees the principles and conditions on public access to documents applicable to the Commission, to provide for a list of all committees which assist the Commission in the exercise of implementing powers and for an annual report on the working of committees to be published as well as to provide for all references to documents related to committees which have been transmitted to the European Parliament to be made public in a register;
- (12) the specific committee procedures created for the implementation of the common commercial policy and the competition rules laid down by the Treaties that are not currently based upon Decision 87/373/EEC are not in any way affected by this Decision,

HAS DECIDED AS FOLLOWS:

*Article 1*

Other than in specific and substantiated cases where the basic instrument reserves to the Council the right to exercise directly certain implementing powers itself, such powers shall be conferred on the Commission in accordance with the relevant provisions in the basic instrument. These provisions shall stipulate the essential elements of the powers thus conferred.

Where the basic instrument imposes specific procedural requirements for the adoption of implementing measures, such requirements shall be in conformity with the procedures provided for by Articles 3, 4, 5 ►M1, 5a ◀ and 6.

**2.3. Council Decision 1999/468/EC**  
IP powers conferred on the Commission

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*Article 2*

**▼M1**

1. Without prejudice to paragraph 2, the choice of procedural methods for the adoption of implementing measures shall be guided by the following criteria:
  - (a) management measures, such as those relating to the application of the common agricultural and common fisheries policies, or to the implementation of programmes with substantial budgetary implications, should be adopted by use of the management procedure;
  - (b) measures of general scope designed to apply essential provisions of basic instruments, including measures concerning the protection of the health or safety of humans, animals or plants, should be adopted by use of the regulatory procedure; where a basic instrument stipulates that certain non-essential provisions of the instrument may be adapted or updated by way of implementing procedures, such measures should be adopted by use of the regulatory procedure;
  - (c) without prejudice to points (a) and (b), the advisory procedure shall be used in any case in which it is considered to be the most appropriate.

**▼M1**

2. Where a basic instrument, adopted in accordance with the procedure referred to in Article 251 of the Treaty, provides for the adoption of measures of general scope designed to amend non-essential elements of that instrument, *inter alia* by deleting some of those elements or by supplementing the instrument by the addition of new non-essential elements, those measures shall be adopted in accordance with the regulatory procedure with scrutiny.

**▼B**

*Article 3*

**Advisory procedure**

1. The Commission shall be assisted by an advisory committee composed of the representatives of the Member States and chaired by the representative of the Commission.
2. The representative of the Commission shall submit to the Committee a draft of the measures to be taken. The committee shall deliver its opinion on the draft, within a time-limit which the chairman may lay down according to the urgency of the matter, if necessary by taking a vote.
3. The opinion shall be recorded in the minutes; in addition, each Member State shall have the right to ask to have its position recorded in the minutes.
4. The Commission shall take the utmost account of the opinion delivered by the committee. It shall inform the committee of the manner in which the opinion has been taken into account.

*Article 4*

**Management procedure**

1. The Commission shall be assisted by a management committee composed of the representatives of the Member States and chaired by the representative of the Commission.

**▼B**

2. The representative of the Commission shall submit to the committee a draft of the measures to be taken. The committee shall deliver its opinion on the draft within a time-limit which the chairman may lay down according to the urgency of the matter. The opinion shall be delivered by the majority laid down in Article 205(2) ►M1 and (4) ◄ of the Treaty, in the case of decisions which the Council is required to adopt on a proposal from the Commission. The votes of the representatives of the Member States within the committee shall be weighted in the manner set out in that Article. The chairman shall not vote.
3. The Commission shall, without prejudice to Article 8, adopt measures which shall apply immediately. However, if these measures are not in accordance with the opinion of the committee, they shall be communicated by the Commission to the Council forthwith. In that event, the Commission may defer application of the measures which it has decided on for a period to be laid down in each basic instrument but which shall in no case exceed three months from the date of such communication.
4. The Council, acting by qualified majority, may take a different decision within the period provided for by paragraph 3.

*Article 5***Regulatory procedure**

1. The Commission shall be assisted by a regulatory committee composed of the representatives of the Member States and chaired by the representative of the Commission.
2. The representative of the Commission shall submit to the committee a draft of the measures to be taken. The committee shall deliver its opinion on the draft within a time-limit which the chairman may lay down according to the urgency of the matter. The opinion shall be delivered by the majority laid down in Article 205(2) ►M1 and (4) ◄ of the Treaty in the case of decisions which the Council is required to adopt on a proposal from the Commission. The votes of the representatives of the Member States within the Committee shall be weighted in the manner set out in that Article. The chairman shall not vote.
3. The Commission shall, without prejudice to Article 8, adopt the measures envisaged if they are in accordance with the opinion of the committee.
4. If the measures envisaged are not in accordance with the opinion of the committee, or if no opinion is delivered, the Commission shall, without delay, submit to the Council a proposal relating to the measures to be taken and shall inform the European Parliament.
5. If the European Parliament considers that a proposal submitted by the Commission pursuant to a basic instrument adopted in accordance with the procedure laid down in Article 251 of the Treaty exceeds the implementing powers provided for in that basic instrument, it shall inform the Council of its position.
6. The Council may, where appropriate in view of any such position, act by qualified majority on the proposal, within a period to be laid down in each basic instrument but which shall in no case exceed three months from the date of referral to the Council.

If within that period the Council has indicated by qualified majority that it opposes the proposal, the Commission shall re-examine it. It may submit an amended proposal to the Council, re-submit its proposal or present a legislative proposal on the basis of the Treaty.

If on the expiry of that period the Council has neither adopted the proposed implementing act nor indicated its opposition to the proposal for implementing measures, the proposed implementing act shall be adopted by the Commission.

## 2.3. Council Decision 1999/468/EC

IP powers conferred on the Commission

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### ▼M1

#### *Article 5a*

##### **Regulatory procedure with scrutiny**

1. The Commission shall be assisted by a Regulatory Procedure with Scrutiny Committee composed of the representatives of the Member States and chaired by the representative of the Commission.
2. The representative of the Commission shall submit to the Committee a draft of the measures to be taken. The Committee shall deliver its opinion on the draft within a time-limit which the chairman may lay down according to the urgency of the matter. The opinion shall be delivered by the majority laid down in Article 205(2) and (4) of the Treaty in the case of decisions which the Council is required to adopt on a proposal from the Commission. The votes of the representatives of the Member States within the Committee shall be weighted in the manner set out in that Article. The chairman shall not vote.
3. If the measures envisaged by the Commission are in accordance with the opinion of the Committee, the following procedure shall apply:
  - (a) the Commission shall without delay submit the draft measures for scrutiny by the European Parliament and the Council;
  - (b) the European Parliament, acting by a majority of its component members, or the Council, acting by a qualified majority, may oppose the adoption of the said draft by the Commission, justifying their opposition by indicating that the draft measures proposed by the Commission exceed the implementing powers provided for in the basic instrument or that the draft is not compatible with the aim or the content of the basic instrument or does not respect the principles of subsidiarity or proportionality;
  - (c) if, within three months from the date of referral to them, the European Parliament or the Council opposes the draft measures, the latter shall not be adopted by the Commission. In that event, the Commission may submit to the Committee an amended draft of the measures or present a legislative proposal on the basis of the Treaty;
  - (d) if, on expiry of that period, neither the European Parliament nor the Council has opposed the draft measures, the latter shall be adopted by the Commission.
4. If the measures envisaged by the Commission are not in accordance with the opinion of the Committee, or if no opinion is delivered, the following procedure shall apply:
  - (a) the Commission shall without delay submit a proposal relating to the measures to be taken to the Council and shall forward it to the European Parliament at the same time;
  - (b) the Council shall act on the proposal by a qualified majority within two months from the date of referral to it;
  - (c) if, within that period, the Council opposes the proposed measures by a qualified majority, the measures shall not be adopted. In that event, the Commission may submit to the Council an amended proposal or present a legislative proposal on the basis of the Treaty;
  - (d) if the Council envisages adopting the proposed measures, it shall without delay submit them to the European Parliament. If the Council does not act within the two-month period, the Commission shall without delay submit the measures for scrutiny by the European Parliament;

**▼M1**

- (e) the European Parliament, acting by a majority of its component members within four months from the forwarding of the proposal in accordance with point (a), may oppose the adoption of the measures in question, justifying their opposition by indicating that the proposed measures exceed the implementing powers provided for in the basic instrument or are not compatible with the aim or the content of the basic instrument or do not respect the principles of subsidiarity or proportionality;
  - (f) if, within that period, the European Parliament opposes the proposed measures, the latter shall not be adopted. In that event, the Commission may submit to the Committee an amended draft of the measures or present a legislative proposal on the basis of the Treaty;
  - (g) if, on expiry of that period, the European Parliament has not opposed the proposed measures, the latter shall be adopted by the Council or by the Commission, as the case may be.
5. By way of derogation from paragraphs 3 and 4, a basic instrument may in duly substantiated exceptional cases provide:
- (a) that the time-limits laid down in paragraphs 3(c), 4(b) and 4(e) shall be extended by an additional month, when justified by the complexity of the measures; or
  - (b) that the time-limits laid down in paragraphs 3(c), 4(b) and 4(e) shall be curtailed where justified on the grounds of efficiency.
6. A basic instrument may provide that if, on imperative grounds of urgency, the timelimits for the regulatory procedure with scrutiny referred to in paragraphs 3, 4 and 5 cannot be complied with, the following procedure shall apply:
- (a) if the measures envisaged by the Commission are in accordance with the opinion of the Committee, the Commission shall adopt the measures, which shall immediately be implemented. The Commission shall without delay communicate them to the European Parliament and to the Council;
  - (b) within a time-limit of one month following that communication, the European Parliament, acting by a majority of its component members, or the Council, acting by a qualified majority, may oppose the measures adopted by the Commission, on the grounds that the measures exceed the implementing powers provided for in the basic instrument or are not compatible with the aim or the content of the basic instrument or do not respect the principles of subsidiarity or proportionality;
  - (c) in the event of opposition by the European Parliament or the Council, the Commission shall repeal the measures. It may however provisionally maintain the measures in force if warranted on health protection, safety or environmental grounds. In that event, it shall without delay submit to the Committee an amended draft of the measures or a legislative proposal on the basis of the Treaty. The provisional measures shall remain in force until they are replaced by a definitive instrument.

**▼B***Article 6***Safeguard procedure**

The following procedure may be applied where the basic instrument confers on the Commission the power to decide on safeguard measures:

- (a) the Commission shall notify the Council and the Member States of any decision regarding safeguard measures. It may be stipulated that before adopting its decision, the Commission shall consult the Member States in accordance with procedures to be determined in each case;

## 2.3. Council Decision 1999/468/EC

IP powers conferred on the Commission

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### ▼B

- (b) Any Member State may refer the Commission's decision to the Council within a time-limit to be determined within the basic instrument in question;
- (c) the Council, acting by a qualified majority, may take a different decision within a time-limit to be determined in the basic instrument in question. Alternatively, it may be stipulated in the basic instrument that the Council, acting by qualified majority, may confirm, amend or revoke the decision adopted by the Commission and that, if the Council has not taken a decision within the abovementioned timelimit, the decision of the Commission is deemed to be revoked.

#### Article 7

1. Each committee shall adopt its own rules of procedure on the proposal of its chairman, on the basis of standard rules of procedure which shall be published in the *Official Journal of the European Communities*.

Insofar as necessary existing committees shall adapt their rules of procedure to the standard rules of procedure.

2. The principles and conditions on public access to documents applicable to the Commission shall apply to the committees.
3. The European Parliament shall be informed by the Commission of committee proceedings on a regular basis ► **M1** following arrangements which ensure that the transmission system is transparent and that the information forwarded and the various stages of the procedure are identified ◀. To that end, it shall receive agendas for committee meetings, draft measures submitted to the committees for the implementation of instruments adopted by the procedure provided for by Article 251 of the Treaty, and the results of voting and summary records of the meetings and lists of the authorities and organisations to which the persons designated by the Member States to represent them belong. The European Parliament shall also be kept informed whenever the Commission transmits to the Council measures or proposals for measures to be taken.
4. The Commission shall, within six months of the date on which this Decision takes effect, publish in the *Official Journal of the European Communities*, a list of all committees which assist the Commission in the exercise of implementing powers. This list shall specify, in relation to each committee, the basic instrument(s) under which the committee is established. From 2000 onwards, the Commission shall also publish an annual report on the working of committees.
5. The references of all documents sent to the European Parliament pursuant to paragraph 3 shall be made public in a register to be set up by the Commission in 2001.

#### Article 8

If the European Parliament indicates, in a Resolution setting out the grounds on which it is based, that draft implementing measures, the adoption of which is contemplated and which have been submitted to a committee pursuant to a basic instrument adopted under Article 251 of the Treaty, would exceed the implementing powers provided for in the basic instrument, the Commission shall re-examine the draft measures. Taking the Resolution into account and within the time-limits of the procedure under way, the Commission may submit new draft measures to the committee, continue with the procedure or submit a proposal to the European Parliament and the Council on the basis of the Treaty.

The Commission shall inform the European Parliament and the committee of the action which it intends to take on the Resolution of the European Parliament and of its reasons for doing so.

*Article 9*

Decision 87/373/EEC shall be repealed.

*Article 10*

This Decision shall take effect on the day following that of its publication in the *Official Journal of the European Communities*.



**2.4 Rules of Procedure of the "*Committee for the Statistics on the Trading of Goods between Member States*"**

Valid from: 1 January 2010



**RULES OF PROCEDURE OF THE  
COMMITTEE FOR THE STATISTICS ON THE TRADING OF  
GOODS BETWEEN MEMBER STATES**

**as adopted in the meeting on 11<sup>th</sup> November 2009**

THE COMMITTEE FOR THE STATISTICS ON THE TRADING OF GOODS BETWEEN MEMBER STATES,

Having regard to Regulation (EC) No 638/2004 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<sup>1</sup> and in particular Article 14 thereof,

Having regard to Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission<sup>2</sup>, and in particular Article 7(1) thereof,

Having regard to the standard rules of procedure published by the Commission<sup>3</sup>

HAS ADOPTED THE FOLLOWING RULES OF PROCEDURE:

*Article 1*

**Convening a meeting**

1. A committee meeting is convened by the Chairman, either on his or her own initiative, or at the request of a simple majority of committee members.
2. Joint meetings of the committee with other committees may be convened to discuss issues coming within their respective areas of responsibility.

*Article 2*

**Agenda**

1. The Chairman shall draw up the agenda and submit it to the committee.
  2. The agenda shall make a distinction between:
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<sup>1</sup> OJ L 102, 7.4.2004, p. 1

<sup>2</sup> OJ L 184, 17.7.1999, p.23

<sup>3</sup> OJ C 38, 6.2.2001, p. 3.

## 2.4. Rules of procedure

### INTRASTAT

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- a) proposed measures about which the committee is asked to give an opinion, in accordance with the **regulatory procedure or the regulatory procedure with scrutiny** provided for in Article 14(2) and (3) of Regulation (EC) No 638/2004 of the European Parliament and of the Council.
- b) other issues put to the committee for information or a simple exchange of views, either on the Chairman's initiative, or at the written request of a committee member.

#### *Article 3*

##### **Documentation to be sent to committee members**

1. The Chairman shall send the invitation to the meeting, the agenda and proposed measures about which the committee's opinion is required and any other working documents to the committee members in accordance with Article 13(2), as a general rule, no later than 14 calendar days before the date of the meeting<sup>4</sup>.
2. In urgent cases, and where the measures to be adopted must be applied immediately, the Chairman may, at the request of a committee member or on his or her own initiative, shorten the period laid down in the above paragraph to 5 calendar days before the date of the meeting<sup>4</sup>.
3. In cases of extreme urgency<sup>5</sup>, the Chairman may depart from the periods laid down in paragraphs 1 and 2 above. If the placing of another point onto the agenda is requested during the course of a meeting, the approval of a simple majority of committee members is required.

#### *Article 4*

##### **Informing the European Parliament**

1. The Commission shall send the agenda and the proposals submitted to the committees with regard to implementing measures for acts adopted in accordance with the procedure laid down in Article 251 of the Treaty to the European Parliament for information, within the same timeframe and under the same conditions as they are sent to the Permanent Representations.
2. The Commission shall send the overall result of voting, the attendance list referred to in Article 12 and the summary report of the meetings referred to in Article 11(2) to the European Parliament within 14 calendar days of each committee meeting.

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<sup>4</sup> A shorter timeframe may be set when, in a particular area, rapid action is properly requested and when measures have to be applied immediately

<sup>5</sup> In particular if there is a threat to human or animal health.

*Article 5***Opinion of the Committee**

1. When the committee's opinion is required under the regulatory procedure or the regulatory procedure with scrutiny, this is determined by means of a majority vote, as provided for in Article 205(2) and (4) of the Treaty.
2. The Chairman, on his own initiative or at the request of a committee member, may postpone the vote on a particular agenda point until the end of the meeting or a later meeting:
  - if a substantive change is made to the proposal during the meeting,
  - if the text of the proposal has been submitted to the committee during the meeting,
  - if a new point has been added to the agenda, in accordance with Article 3(3).

If there are specific difficulties, the Chairman may extend the meeting until the following day.

3. If a committee member so requests, voting on an issue can be postponed if the documents relating to a specific agenda point have not been sent to the members within the timeframe laid down in Article 3(1) and (2).

However, at the proposal of the Chairman or the request of a committee member, the committee may decide by a simple majority of members to keep this point on the agenda because of the urgency of the matter.

4. If the committee has not issued an opinion within the timeframe laid down by the Chairman, the latter may extend this period, except in cases of urgency, no longer than the end of the next meeting. If necessary, the written procedure provided for in Article 9 of these rules of procedure may be applied.

*Article 6***Representation and quorum**

1. Each Member State delegation is considered to be one committee member. Each delegation can only be represented by one person. Each Member State shall inform the Chairman in writing of the name of the person it has designated to represent it, before the meeting takes place. The reimbursement of travel expenses by the Commission is limited to one person.

However, with the Chairman's permission, the delegations may be accompanied by experts, at the expense of the Member State concerned. The Chairman's permission may be exercised in a way that the delegations give prior notice to the Secretariat of the committee whom they wish to participate. If the Chairman does not object to the participation of an expert in advance of the committee meeting, the permission is considered to be granted.

2. A Member State delegation may, if necessary, represent a maximum of one other Member State. The Permanent Representation of the Member State that is being represented must inform the Chairman of this in writing.

## 2.4. Rules of procedure

### INTRASTAT

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3. The quorum required for the committee's deliberations about proposed measures, within the meaning of Article 2(2a), to be valid is that permitting a majority opinion to be issued.

#### *Article 7*

##### **Working groups**

1. The committee may create working groups, chaired by a representative of the Commission, to examine particular issues.
2. The groups must report back to the committee. To this end, they may appoint a *rapporteur*.

#### *Article 8*

##### **Admission of third parties**

1. The Chairman may decide to invite experts to talk on particular matters, at the request of a member or on his or her own initiative.
2. The representatives of EFTA/EEA States are welcome to attend the committee meetings, in accordance with the Agreement on the European Economic Area<sup>6</sup>, in particular Protocol 30 on specific provisions on the organisation of cooperation in the field of statistics<sup>7</sup>.
3. Representatives of third countries or organisations may also be invited to attend the meetings of the committee
4. Experts and representatives of third countries or organisations must withdraw when the committee moves to a vote.

#### *Article 9*

##### **Written procedure**

1. If necessary and justified, the committee's opinion can be obtained by a written procedure. To this end, the Chairman shall send or make available to the committee members the proposed measures on which their opinion is sought, in accordance with Article 13(2). Any committee member who does not express his or her opposition or intention to abstain before the deadline laid down in the letter is considered to have given his or her tacit agreement to the proposal; the response period must not be less than 14 calendar days.

In cases of urgency or extreme urgency, the deadlines stated in Article 3(2) and (3) shall apply.

The Chairman shall inform the Committee of the results of the written procedure.

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<sup>6</sup> OJ L 1, 3.1. 1994, p. 3

<sup>7</sup> OJ L 1, 3.1.1994, p. 197. Protocol as last amended by Decision of the EEA Joint Committee No 99/2000 (OJ L 7, 11.1.2001, p. 29).

2. However, if a committee member requests that the proposed measures be examined at a committee meeting, the written procedure shall be terminated without result; the Chairman shall then call a committee meeting as soon as possible.

#### *Article 10*

##### **Secretarial support**

1. The Commission shall provide secretarial support for the committee and, if necessary, the working groups created in accordance with Article 7 above.
2. Any exchange of information and documentation concerning the work of the committee between the Chairman and the members of the committee shall, as far as possible, be made using electronic data exchange.

#### *Article 11*

##### **Minutes and summary report of the meeting**

1. The minutes of each meeting shall be drawn up under the auspices of the Chairman. These minutes shall contain, in particular, the opinions expressed on the proposed measures mentioned in Article 2(2a) above and, if necessary, the opinions expressed on issues mentioned in Article 2(2b). The text of the opinions shall be given in a separate annex. The minutes shall be sent to the members of the committee within 15 working days.

The committee members shall send any written comments they may have on the minutes to the Chairman within 15 working days of receipt of the minutes. The committee shall be informed of this; if there are any disagreements, the proposed amendment shall be discussed by the committee. If the disagreement persists, the proposed amendment shall be annexed to the minutes. If no comment is sent within 15 working days, the minutes are deemed to be approved.

2. A summary report for the European Parliament shall be drawn up under the auspices of the Chairman. This report shall briefly describe each agenda point and the result of the vote on the proposed measures submitted to the committee. It shall not mention the individual position of Member States in the committee's discussions.

#### *Article 12*

##### **Attendance list**

1. At each meeting, the Chairman shall draw up an attendance list specifying the authorities or bodies to which the persons appointed by the Member States to represent them belong.
2. At the beginning of every meeting, any committee member whose participation in the work of the committee would constitute a conflict of interest with regard to a particular agenda point must inform the Chairman of this situation.

Members of delegations who do not belong to a particular authority or organisation of a Member State must sign a declaration stating that their participation does not raise any conflict of interest.

## 2.4. Rules of procedure

INTRASTAT

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In the event of such a conflict of interest, the member concerned must withdraw his or her participation whilst the relevant agenda points are being dealt with, at the request of the Chairman.

### *Article 13*

#### **Correspondence**

1. Correspondence relating to the committee shall be addressed to the Commission, for the attention of the committee Chairman.
2. Correspondence for committee members shall be addressed to the Permanent Representations, if possible by e-mail; at the request of a Member State, a copy shall be sent directly to the person designated for this purpose by that Member State.

### *Article 14*

#### **Transparency**

1. The principles and conditions concerning public access to the committee's documents shall be the same as those defined in Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents<sup>8</sup>. It is for the Commission to take a decision on requests for access to those documents. If the request is addressed to a Member State, that Member State shall apply Article 5 of the above mentioned Regulation.
  2. The committee's discussions shall be kept confidential.
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<sup>8</sup> OJ L 145, 31.5.2001, p. 43

**2.5 Rules of Procedure for the "*Committee on Statistics Relating to the Trading of Goods with non-member Countries*"**

Valid from: 1 January 2010



**RULES OF PROCEDURE OF THE  
COMMITTEE ON STATISTICS RELATING TO THE TRADING OF  
GOODS WITH NON-MEMBER COUNTRIES**

**as adopted in the meeting on 11<sup>th</sup> November 2009**

THE COMMITTEE ON STATISTICS RELATING TO THE TRADING OF GOODS WITH  
NON-MEMBER COUNTRIES,

Having regard to Regulation (EC) No 471/2009 of the European Parliament and of the  
Council on Community statistics relating to external trade with non-member countries and  
repealing Council Regulation (EC) No 1172/95<sup>1</sup>, and in particular Article 11 thereof,

Having regard to Council Decision 1999/468/EC of 28 June 1999 laying down the procedures  
for the exercise of implementing powers conferred on the Commission<sup>2</sup>, and in particular  
Article 7(1) thereof,

Having regard to the standard rules of procedure published by the Commission<sup>3</sup>,

HAS ADOPTED THE FOLLOWING RULES OF PROCEDURE:

*Article 1*

**Convening a meeting**

1. A committee meeting is convened by the Chairman, either on his or her own initiative, or  
at the request of a simple majority of committee members.
2. Joint meetings of the committee with other committees may be convened to discuss issues  
coming within their respective areas of responsibility.

*Article 2*

**Agenda**

1. The Chairman shall draw up the agenda and submit it to the committee.
2. The agenda shall make a distinction between:
  - (a) proposed measures about which the committee is asked to give an opinion, in  
accordance with the **regulatory procedure or the regulatory procedure with**

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<sup>1</sup> OJ L 152, 16.6.2009, p. 23

<sup>2</sup> OJ L 184, 17.7.1999, p.23

<sup>3</sup> OJ C 38, 6.2.2001, p. 3.

## 2.5. Rules of procedure

### EXTRASTAT

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**scrutiny** provided for in Article 11(2) and (3) of Regulation (EC) No 471/2009 of the European Parliament and of the Council.

- (b) other issues put to the committee for information or a simple exchange of views, either on the Chairman's initiative, or at the written request of a committee member.

#### *Article 3*

##### **Documentation to be sent to committee members**

1. The Chairman shall send the invitation to the meeting, the agenda and proposed measures about which the committee's opinion is required and any other working documents to the committee members in accordance with Article 13(2), as a general rule, no later than 14 calendar days before the date of the meeting<sup>4</sup>.
2. In urgent cases, and where the measures to be adopted must be applied immediately, the Chairman may, at the request of a committee member or on his or her own initiative, shorten the period laid down in the above paragraph to 5 calendar days before the date of the meeting<sup>4</sup>.
3. In cases of extreme urgency<sup>5</sup>, the Chairman may depart from the periods laid down in paragraphs 1 and 2 above. If the placing of another point onto the agenda is requested during the course of a meeting, the approval of a simple majority of committee members is required.

#### *Article 4*

##### **Informing the European Parliament**

1. The Commission shall send the agenda and the proposals submitted to the committee with regard to implementing measures for acts adopted in accordance with the procedure laid down in Article 251 of the Treaty to the European Parliament for information, within the same timeframe and under the same conditions as they are sent to the Permanent Representations.
2. The Commission shall send the overall result of voting, the attendance list referred to in Article 12 and the summary report of the meetings referred to in Article 11(2) to the European Parliament within 14 calendar days of each committee meeting.

#### *Article 5*

##### **Opinion of the Committee**

1. When the committee's opinion is required under the regulatory procedure or the regulatory procedure with scrutiny, this is determined by means of a majority vote, as provided for in Article 205(2) and (4) of the Treaty.

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<sup>4</sup> A shorter timeframe may be set when, in a particular area, rapid action is properly requested and when measures have to be applied immediately.

<sup>5</sup> In particular if there is a threat to human or animal health.

2. The Chairman, on his own initiative or at the request of a committee member, may postpone the vote on a particular agenda point until the end of the meeting or a later meeting:
- if a substantive change is made to the proposal during the meeting,
  - if the text of the proposal has been submitted to the committee during the meeting,
  - if a new point has been added to the agenda, in accordance with Article 3(3).

If there are specific difficulties, the Chairman may extend the meeting until the following day.

3. If a committee member so requests, voting on an issue can be postponed if the documents relating to a specific agenda point have not been sent to the members within the timeframe laid down in Article 3(1) and (2).

However, at the proposal of the Chairman or the request of a committee member, the committee may decide by a simple majority of members to keep this point on the agenda because of the urgency of the matter.

4. If the committee has not issued an opinion within the timeframe laid down by the Chairman, the latter may extend this period, except in cases of urgency, no longer than the end of the next meeting. If necessary, the written procedure provided for in Article 9 of these rules of procedure may be applied.

#### *Article 6*

#### **Representation and quorum**

1. Each Member State delegation is considered to be one committee member. Each delegation can only be represented by one person. Each Member State shall inform the Chairman in writing of the name of the person it has designated to represent it, before the meeting takes place. The reimbursement of travel expenses by the Commission is limited to one person.

However, with the Chairman's permission, the delegations may be accompanied by experts, at the expense of the Member State concerned. The Chairman's permission may be exercised in a way that the delegations give prior notice to the Secretariat of the committee whom they wish to participate. If the Chairman does not object to the participation of an expert in advance of the committee meeting, the permission is considered to be granted.

2. A Member State delegation may, if necessary, represent a maximum of one other Member State. The Permanent Representation of the Member State that is being represented must inform the Chairman of this in writing.
3. The quorum required for the committee's deliberations about proposed measures, within the meaning of Article 2(2a), to be valid is that permitting a majority opinion to be issued.

## 2.5. Rules of procedure

### EXTRASTAT

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#### *Article 7*

##### **Working groups**

1. The committee may create working groups, chaired by a representative of the Commission, to examine particular issues.
2. The groups must report back to the committee. To this end, they may appoint a *rapporteur*.

#### *Article 8*

##### **Admission of third parties**

1. The Chairman may decide to invite experts to talk on particular matters, at the request of a member or on his or her own initiative.
2. The representatives of EFTA/EEA States are welcome to attend the committee meetings, in accordance with the Agreement on the European Economic Area<sup>6</sup>, in particular Protocol 30 on specific provisions on the organisation of cooperation in the field of statistics<sup>7</sup>.
3. Representatives of third countries or organisations may also be invited to attend the meetings of the committee.
4. Experts and representatives of third countries or organisations must withdraw when the committee moves to a vote.

#### *Article 9*

##### **Written procedure**

1. If necessary and justified, the committee's opinion can be obtained by a written procedure. To this end, the Chairman shall send or make available to the committee members the proposed measures on which their opinion is sought, in accordance with Article 13(2). Any committee member who does not express his or her opposition or intention to abstain before the deadline laid down in the letter is considered to have given his or her tacit agreement to the proposal; the response period must not be less than 14 calendar days.

In cases of urgency or extreme urgency, the deadlines stated in Article 3(2) and (3) shall apply.

The Chairman shall inform the Committee of the results of the written procedure.

2. However, if a committee member requests that the proposed measures be examined at a committee meeting, the written procedure shall be terminated without result; the Chairman shall then call a committee meeting as soon as possible.

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<sup>6</sup> OJ L 1, 3.1.1994, p. 3

<sup>7</sup> OJ L 1, 3.1.1994, p. 197. Protocol as last amended by Decision of the EEA Joint Committee No 99/2000 (OJ L 7, 11.1.2001, p. 29).

*Article 10*

**Secretarial support**

1. The Commission shall provide secretarial support for the committee and, if necessary, the working groups created in accordance with Article 7 above.
2. Any exchange of information and documentation concerning the work of the committee between the Chairman and the members of the committee shall, as far as possible, be made using electronic data exchange.

*Article 11*

**Minutes and summary report of the meeting**

1. The minutes of each meeting shall be drawn up under the auspices of the Chairman. These minutes shall contain, in particular, the opinions expressed on the proposed measures mentioned in Article 2(2a) above, and, if necessary, the opinions expressed on issues mentioned in Article 2(2b). The text of the opinions shall be given in a separate annex. The minutes shall be sent to the members of the committee within 15 working days.

The committee members shall send any written comments they may have on the minutes to the Chairman within 15 working days of receipt of the minutes. The committee shall be informed of this; if there are any disagreements, the proposed amendment shall be discussed by the committee. If the disagreement persists, the proposed amendment shall be annexed to the minutes. If no comment is sent within 15 working days, the minutes are deemed to be approved.

2. A summary report for the European Parliament shall be drawn up under the auspices of the Chairman. This report shall briefly describe each agenda point and the result of the vote on the proposed measures submitted to the committee. It shall not mention the individual position of Member States in the committee's discussions.

*Article 12*

**Attendance list**

1. At each meeting, the Chairman shall draw up an attendance list specifying the authorities or bodies to which the persons appointed by the Member States to represent them belong.
2. At the beginning of every meeting, any committee member whose participation in the work of the committee would constitute a conflict of interest with regard to a particular agenda point must inform the Chairman of this situation.

Members of delegations who do not belong to a particular authority or organisation of a Member State must sign a declaration stating that their participation does not raise any conflict of interest.

In the event of such a conflict of interest, the member concerned must withdraw his or her participation whilst the relevant agenda points are being dealt with, at the request of the Chairman.

## 2.5. Rules of procedure

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#### *Article 13*

#### **Correspondence**

1. Correspondence relating to the committee shall be addressed to the Commission, for the attention of the committee Chairman.
2. Correspondence for committee members shall be addressed to the Permanent Representations, if possible by e-mail; at the request of a Member State, a copy shall be sent directly to the person designated for this purpose by that Member State.

#### *Article 14*

#### **Transparency**

1. The principles and conditions concerning public access to the committee's documents shall be the same as those defined in Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents<sup>8</sup>. It is for the Commission to take a decision on requests for access to these documents. If the request is addressed to a Member State, that Member State shall apply Article 5 of the abovementioned Regulation.
  2. The committee's discussions shall be kept confidential.
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<sup>8</sup> OJ L 145, 31.5.2001, p. 43.

### **3. Intrastat**



**3.1. Regulation (EC) No 638/2004 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**

**- consolidated version of 1 January 2009 -**

Valid from: 1 January 2005

Comment: The Intrastat Basic Regulation:

- repealed Regulation (EEC) No 3330/91.
- was last amended by Regulation (EC) No 222/2009 of 11 March 2009, valid from 1 January 2010.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:02004R0638-20090101:EN:NOT>



This document is meant purely as a documentation tool and the institutions do not assume any liability for its contents

► **B** REGULATION (EC) No 638/2004 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

(OJ L 102, 7.4.2004, p. 1)

Amended by:

Official Journal

No page date

► **M1** Regulation (EC) No 222/2009 of the European Parliament and of the Council of 11 March 2009

L 87 160 31.3.2009



**REGULATION (EC) No 638/2004 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**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN  
UNION,

Having regard to the Treaty establishing the European Community, and in particular  
Article 285(1) thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Economic and Social Committee <sup>(1)</sup>,

Acting in accordance with the procedure laid down in Article 251 of the Treaty <sup>(2)</sup>,

Whereas:

- (1) Council Regulation (EEC) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States <sup>(3)</sup> introduced a completely new system of data collection, which has been simplified on two occasions. In order to improve the transparency of this system and to make it easier to understand, Regulation (EEC) No 3330/91 should be replaced by this Regulation.
- (2) This system should be retained, as a sufficiently detailed level of statistical information is still required for the Community policies involved in the development of the internal market and for Community enterprises to analyse their specific markets. Aggregated data also need to be available quickly in order to analyse the development of the Economic and Monetary Union. Member States should have the possibility of collecting information which meets their specific needs.
- (3) There is, however, a need to improve the wording of the rules on compiling statistics relating to the trading of goods between Member States so that they can be more easily understood by the companies responsible for providing the data, the national services collecting the data and users.

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<sup>(1)</sup> OJ C 32, 5.2.2004, p. 92.

<sup>(2)</sup> Opinion of the European Parliament of 16 December 2003 (not yet published in the Official Journal) and Council Decision of 22 March 2004.

<sup>(3)</sup> OJ L 316, 16.11.1991, p. 1. Regulation as last amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p.1).

**▼B**

- (4) A system of thresholds should be retained, but in a simplified form, in order to provide a satisfactory response to users' needs whilst reducing the burden of response on the parties responsible for providing statistical information, particularly small and medium-sized enterprises.
- (5) A close link should be maintained between the system for collecting statistical information and the fiscal formalities which exist in the context of trade of goods between Member States. This link makes it possible, in particular, to check the quality of the information collected.
- (6) The quality of the statistical information produced, its evaluation by means of common indicators and transparency in this field are important objectives, which call for regulation at Community level.
- (7) Since the objective of the planned action, namely the creation of a common legal framework for the systematic production of Community statistics relating to the trading of goods between Member States, cannot be sufficiently achieved at national level and can be better achieved at Community level, the Community may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is required to achieve this objective.
- (8) Council Regulation (EC) No 322/97 of 17 February 1997 on Community statistics<sup>(1)</sup> provides a reference framework for this Regulation. However, the very detailed level of information in the field of statistics relating to the trading of goods requires specific rules with regard to confidentiality.
- (9) It is important to ensure the uniform application of this Regulation and, in order to do so, to make provision for a Community procedure to help determine the implementing arrangements within an appropriate timescale and to make the necessary technical adaptations.
- (10) The measures necessary for implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission <sup>(2)</sup>,

HAVE ADOPTED THIS REGULATION:

*Article 1***Subject matter**

This Regulation establishes a common framework for the systematic production of Community statistics relating to the trading of goods between Member States.

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<sup>(1)</sup> OJ L 52, 22.2.1997, p. 1. Regulation amended by Regulation (EC) No 1882/2003.  
<sup>(2)</sup> OJ L 184, 17.7.1999, p. 23.

▼**B**

*Article 2*

**Definitions**

For the purpose of this Regulation, the following definitions shall apply:

- (a) ‘goods’: all movable property, including electric current;
- (b) ‘specific goods or movements’: goods or movements which, by their very nature, call for specific provisions, and in particular industrial plants, vessels and aircraft, sea products, goods delivered to vessels and aircraft, staggered consignments, military goods, goods to or from offshore installations, spacecraft, motor vehicle and aircraft parts and waste products;
- (c) ‘national authorities’: national statistical institutes and other bodies responsible in each Member State for producing Community statistics relating to the trading of goods between Member States;
- (d) ‘Community goods’:
  - (i) goods entirely obtained in the customs territory of the Community, without addition of goods from third countries or territories which are not part of the customs territory of the Community;
  - (ii) goods from third countries or territories which are not part of the customs territory of the Community, which have been released for free circulation in a Member State;
  - (iii) goods obtained in the customs territory of the Community either from the goods referred to exclusively in point (ii) or from the goods referred to in points (i) and (ii);
- (e) ‘Member State of dispatch’: the Member State as defined by its statistical territory from which goods are dispatched to a destination in another Member State;
- (f) ‘Member State of arrival’: the Member State as defined by its statistical territory in which goods arrive from another Member State;
- (g) ‘goods in simple circulation between Member States’: Community goods dispatched from one Member State to another, which, on the way to the Member State of destination, travel directly through another Member State or stop for reasons related only to the transport of the goods.

*Article 3*

**Scope**

1. Statistics relating to the trading of goods between Member States shall cover dispatches and arrivals of goods.
2. Dispatches shall cover the following goods leaving the Member State of dispatch for a destination in another Member State:
  - (a) Community goods, except goods which are in simple circulation between Member States;

**▼B**

- (b) goods placed in the Member State of dispatch under the inward processing customs procedure or the processing under customs control procedure.
3. Arrivals shall cover the following goods entering the Member State of arrival, which were initially dispatched from another Member State:
- (a) Community goods, except goods which are in simple circulation between Member States;
  - (b) goods formerly placed in the Member State of dispatch according to the inward processing customs procedure or the processing according to customs control procedure, which are maintained according to the inward processing customs procedure or the processing according to customs control procedure or released for free circulation in the Member State of arrival.

**▼M1**

4. The Commission may adopt different or specific rules applying to specific goods or movements. Those measures, designed to amend nonessential elements of this Regulation, *inter alia*, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 14(3).

**▼B**

5. Some goods, a list of which shall be drawn up in accordance with the procedure referred to in Article 14(2), shall be excluded from the statistics for methodological reasons.

*Article 4***Statistical territory**

- 1. The statistical territory of the Member States shall correspond to their customs territory as defined in Article 3 of Council Regulation (EEC) No 2913/92 (1) of 12 October 1992 establishing the Community Customs Code.
- 2. By way of derogation from paragraph 1, the statistical territory of Germany shall include Heligoland.

*Article 5***Data sources**

- 1. A specific data collection system, hereinafter referred to as the 'Intrastat' system, shall apply for the provision of the statistical information on dispatches and arrivals of Community goods which are not the subject of a single administrative document for customs or fiscal purposes.
- 2. The statistical information on dispatches and arrivals of other goods shall be provided directly by customs to the national authorities, at least once a month.
- 3. For specific goods or movements, sources of information other than the Intrastat system or customs declarations may be used.

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#### ▼ **B**

4. Each Member State shall organise the way Intrastat data is supplied by the parties responsible for providing information. To facilitate the task of these parties, the conditions for increased use of automatic data processing and electronic data transmission shall be promoted by the Commission (Eurostat) and the Member States.

#### *Article 6*

##### **Reference period**

1. The reference period for the information to be provided in accordance with Article 5 shall be the calendar month of dispatch or arrival of the goods.

#### ▼ **M1**

2. The reference period may be adapted by the Commission to take into account the linkage with value added tax (VAT) and customs obligations. Those measures, designed to amend non-essential elements of this Regulation, *inter alia*, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 14(3).

#### ▼ **B**

#### *Article 7*

##### **Parties responsible for providing information**

#### ▼ **M1**

1. The parties responsible for providing the information for the Intrastat system shall be:
  - (a) the taxable person as defined in Title III of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax <sup>(1)</sup>, 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 tax representative in accordance with Article 204 of Directive 2006/112/EC; and
  - (b) the taxable person as defined in Title III of Directive 2006/112/EC, 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 tax representative in accordance with Article 204 of Directive 2006/112/EC.

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<sup>(1)</sup> OJ L 347, 11.12.2006, p. 1.

**▼B**

2. The parties responsible for providing information may transfer the task to a third party, but such transfer shall in no way reduce the responsibility of the said party.
3. Failure by any party responsible for providing information to fulfil his/her obligations under this Regulation shall render him/her liable to the penalties which the Member States shall lay down.

*Article 8***Registers**

1. National authorities shall set up and manage a register of intra-Community operators containing at least the consignors, upon dispatch, and the consignees, upon arrival.
2. In order to identify the parties responsible for providing information referred to in Article 7 and to check the information which is provided, the tax administration responsible in each Member State shall furnish the national authority:

**▼M1**

- (a) at least once a month, with the lists of taxable persons who have declared that, during the period in question, they have supplied goods to other Member States or acquired goods from other Member States. The lists shall show the total values of the goods declared by each taxable person for fiscal purposes;

**▼B**

- (b) on its own initiative or at the request of the national authority, with any information provided for fiscal purposes which could improve the quality of statistics.

The arrangements for the communication of the information shall be determined in accordance with the procedure referred to in Article 14(2).

This information shall be treated by the national authority in accordance with the rules applied to it by the tax administration.

3. The tax administration shall bring to the attention of VAT-registered traders the obligations which they may incur as parties responsible for providing the information required by Intrastat.

*Article 9***Intrastat information to be collected**

1. The following information shall be collected by the national authorities:

**▼M1**

- (a) the individual identification number allocated to the party responsible for providing information in accordance with Article 214 of Directive 2006/112/EC;

**▼B**

- (b) the referene period;
- (c) the flow (arrival, dispatch);

**▼B**

- (d) the commodity, identified by the eight-digit code of the Combined Nomenclature as defined in Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on Common Customs Tariff <sup>(1)</sup>;
- (e) the partner Member State;
- (f) the value of goods;
- (g) the quantity of the goods;
- (h) the nature of the transaction.

**▼M1**

Definitions of the statistical data referred to in points (e) to (h) are given in the Annex. Where necessary, the Commission shall determine the arrangements for the collection of that information, particularly the codes to be employed. Those measures, designed to amend nonessential elements of this Regulation, inter alia, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 14(3).

**▼B**

2. Member States may also collect additional information, for example:
- (a) the identification of the goods, at a more detailed level than the Combined Nomenclature;
  - (b) the country of origin, on arrival;
  - (c) the region of origin, on dispatch, and the region of destination, on arrival;
  - (d) the delivery terms;
  - (e) the mode of transport;
  - (f) the statistical procedure.

Definitions of the statistical data referred to in points (b) to (f) are given in the Annex. Where necessary, the arrangements for the collection of this information, particularly the codes to be employed, shall be determined in accordance with the procedure referred to in Article 14(2).

*Article 10*

**Simplification within the Intrastat system**

1. In order to satisfy users' needs for statistical information without imposing excessive burdens on economic operators, Member States shall define each year thresholds expressed in annual values of intra-Community trade, below which parties are exempted from providing any Intrastat information or may provide simplified information.

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<sup>(1)</sup> OJ L 256, 7.39.1987, p.1. Regulation as last amended by Commission Regulation (EC) No 2344/2003 (OJ L 346, 31.12.2003, p. 38).

**▼B**

2. The thresholds shall be defined by each Member State, separately for arrivals and dispatches.

**▼M1**

3. The thresholds below which parties are exempted from providing any Intrastat information shall be set at a level that ensures that the value of at least 97 % of the total dispatches and at least 95 % of the total arrivals of the relevant Member State's taxable persons is covered.

The Commission shall adapt those Intrastat coverage rates to technical and economic developments, whenever it is possible to reduce them while maintaining statistics which meet the quality indicators and standards in force. Those measures, designed to amend non-essential elements of this Regulation, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 14(3).

**▼B**

4. Member States may define other thresholds below which parties may benefit from the following simplification:
  - (a) exemption from providing information about the quantity of the goods;
  - (b) exemption from providing information about the nature of the transaction;
  - (c) possibility of reporting a maximum of 10 of the detailed relevant subheadings of the Combined Nomenclature, that are the most used in terms of value, and regrouping the other products in accordance with rules determined in accordance with the procedure referred to in Article 14(2).

**▼M1**

The Commission shall specify the conditions for defining those thresholds. Those measures, designed to amend non-essential elements of this Regulation, *inter alia*, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 14(3).

5. Member States may under certain conditions, which meet quality requirements, simplify the information to be provided for small individual transactions. The conditions shall be defined by the Commission. Those measures, designed to amend non-essential elements of this Regulation, *inter alia*, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 14(3).

**▼B**

6. The information on the thresholds applied by the Member States shall be sent to the Commission (Eurostat) no later than 31 October of the year preceding the year to which they apply.

▼ **M1**

*Article 11*

**Statistical confidentiality**

Only where the party or parties that have provided information so request shall the national authorities decide whether statistical results which may make it possible to identify the said provider(s) are to be disseminated or are to be amended in such a way that their dissemination does not prejudice statistical confidentiality.

▼ **B**

*Article 12*

**Transmission of data to the Commission**

1. Member States shall transmit to the Commission (Eurostat) the monthly results of their statistics relating to the trading of goods between Member States no later than:

▼ **M1**

- (a) 40 calendar days after the end of the reference month for the aggregated data to be defined by the Commission. Those measures, designed to amend non-essential elements of this Regulation, *inter alia*, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 14(3).

▼ **B**

- (b) 70 calendar days after the end of the reference month in the case of detailed results including the information referred to in Article 9(1), first subparagraph, points (b) to (h).

As regards the value of the goods, the results shall include the statistical value only, as defined in the Annex.

Member States shall transmit to the Commission (Eurostat) the data which are confidential.

2. Member States shall provide the Commission (Eurostat) with monthly results which cover their total trade in goods by using estimates, where necessary.  
▶ **M1** The results of the estimates shall comply with criteria defined by the Commission. Those measures, designed to amend non-essential elements of this Regulation, *inter alia*, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 14(3). ◀
3. Member States shall transmit the data to the Commission (Eurostat) in electronic form, in accordance with an interchange standard. The practical arrangements for the transmission of data shall be determined in accordance with the procedure referred to in Article 14(2).

**▼M1**

4. Member States shall transmit to the Commission (Eurostat) annual statistics on trade by business characteristics, namely economic activity carried out by the enterprise according to the section or two-digit level of the common statistical classification of economic activities in the European Community (NACE), as established by Regulation (EC) No 1893/2006 of the European Parliament and of the Council <sup>(1)</sup>, and size-class measured in terms of number of employees.

Those statistics shall be compiled by linking data on business characteristics recorded according to Regulation (EC) No 177/2008 of the European Parliament and of the Council of 20 February 2008 establishing a common framework for business registers for statistical purposes <sup>(2)</sup> with the statistics referred to in Article 3 of this Regulation.

Implementing provisions for compiling those statistics shall be determined by the Commission. Those measures, designed to amend non-essential elements of this Regulation, *inter alia*, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 14(3).

*Article 13***Quality**

1. For the purposes of this Regulation, the following quality criteria shall apply to the statistics to be transmitted:
  - (a) ‘relevance’, which refers to the degree to which statistics meet current and potential needs of the users;
  - (b) ‘accuracy’, which refers to the closeness of estimates to the unknown true values;
  - (c) ‘timeliness’, which refers to the period between the availability of the information and the event or phenomenon it describes;
  - (d) ‘punctuality’, which refers to the delay between the date of release of the data and the target date (the date by which the data should have been delivered);
  - (e) ‘accessibility’ and ‘clarity’, which refer to the conditions and modalities by which users can obtain, use and interpret data;
  - (f) ‘comparability’, which refers to the measurement of the impact of differences in applied statistical concepts, measurement tools and procedures where statistics are compared between geographical areas, sectoral domains or over time;
  - (g) ‘coherence’, which refers to the adequacy of the data to be reliably combined in different ways and for various uses.
2. Member States shall provide the Commission (Eurostat) with an annual report on the quality of the statistics transmitted.
3. In applying the quality criteria laid down in paragraph 1 to the statistics covered by this Regulation, the modalities and structure of the quality reports shall be defined in accordance with the regulatory procedure referred to in Article 14(2).

The Commission (Eurostat) shall assess the quality of the statistics transmitted.

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<sup>(1)</sup> OJ L 393, 30.12.2003, p. 1.

<sup>(2)</sup> OJ L 61, 5.3.2008, p. 6.

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#### ▼ M1

4. The Commission shall determine any measures necessary to ensure the quality of the statistics transmitted according to the quality criteria. Those measures, designed to amend non-essential elements of this Regulation, *inter alia*, by supplementing it, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 14(3).

#### ▼ B

##### *Article 14*

##### **Committee procedure**

1. The Commission shall be assisted by a Committee for the statistics on the trading of goods between Member States.
2. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.

#### ▼ M1

3. Where reference is made to this paragraph, Article 5a(1) to (4), and Article 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

#### ▼ B

##### *Article 15*

##### **Repeal**

1. Regulation (EEC) No 3330/91 is hereby repealed.
2. References to the repealed regulation shall be construed as being made to this Regulation.

##### *Article 16*

##### **Entry into force**

This Regulation shall enter into force on the 20th day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2005.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

**▼B***ANNEX***DEFINITIONS OF STATISTICAL DATA****1. Partner Member State**

- (a) The partner Member State is the Member State of consignment, on arrival. This means the presumed Member State of dispatch in cases where goods enter directly from another Member State. Where, before reaching the Member State of arrival, goods have entered one or more Member States in transit and have been subject in those States to halts or legal operations not inherent in their transport (e.g. change of ownership), the Member State of consignment shall be taken as the last Member State where such halts or operations occurred.
- (b) The partner Member State is the Member State of destination, on dispatch. This means the last Member State to which it is known, at the time of dispatch, that the goods are to be dispatched.

**2. Quantity of the goods**

The quantity of the goods can be expressed in two ways:

- (a) the net mass, which means the actual mass of the goods excluding all packaging;
- (b) the supplementary units, which mean the possible units measuring quantity other than net mass, as detailed in the annual Commission regulation updating the Combined Nomenclature.

**3. Value of the goods**

The value of the goods can be expressed in two ways:

**▼M1**

- (a) the taxable amount, which is the value to be determined for taxation purposes in accordance with Directive 2006/112/EC;

**▼B**

- (b) the statistical value, which is the value calculated at the national borders of the Member States. It includes only incidental expenses (freight, insurance) incurred, in the case of dispatches, in the part of the journey located on the territory of the Member State of dispatch and, in the case of arrivals, in the part of the journey located outside the territory of the Member State of arrival. It is said to be a fob value (free on board) for dispatches, and a cif value (cost, insurance, freight) for arrivals.

**4. Nature of the transaction**

The nature of transaction means the different characteristics (purchase/sale, work under contract, etc.) which are deemed to be useful in distinguishing one transaction from another.

▼**B**

5. **Country of origin**

- (a) The country of origin, on arrivals only, means the country where the goods originate.
- (b) Goods which are wholly obtained or produced in a country originate in that country.
- (c) Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working in a company equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.

6. **Region of origin or destination**

- (a) The region of origin, on dispatch, means the region of the Member State of dispatch where the goods were produced or were erected, assembled, processed, repaired or maintained; failing that, the region of origin is the region where the goods were dispatched, or, failing that, the region where the commercial process took place.
- (b) The region of destination, on arrival, means the region of the Member State of arrival where the goods are to be consumed or erected, assembled, processed, repaired or maintained; failing that, the region of destination is the region to which the goods are to be dispatched, or, failing that, the region where the commercial process is to take place.

7. **Delivery terms**

The delivery terms mean those provisions of the sales contract which lay down the obligations of the seller and the buyer respectively, in accordance with the Incoterms of the International Chamber of Commerce (cif, fob, etc.).

8. **Mode of transport**

The mode of transport is determined by the active means of transport by which the goods are presumed to be going to leave the statistical territory of the Member State of dispatch, on dispatch, and by the active means of transport by which the goods are presumed to have entered the statistical territory of the Member State of arrival, on arrival.

9. **Statistical procedure**

The statistical procedure means the different characteristics which are deemed to be useful in distinguishing different types of arrivals/dispatches for statistical purposes.

**3.2. Commission Regulation (EC) No 1982/2004 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**

**- consolidated version of 1 January 2010 -**

Valid from: 1 January 2005

Comment: The Intrastat Implementing Provisions repealed regulations (EC) No 1901/2000 and (EEC) No 3590/92

The consolidated version contains the amendments by:

- Commission Regulation (EC) No 1915/2005 (amendments with regard to the simplification of the recording of the quantity and specifications on particular movements of goods), valid from 1 January 2006.
- Commission Regulation (EU) No 91/2010 (amendments as regards the list of goods excluded from statistics, the communication of information by the tax administration and quality assessment); valid from 1 January 2010.
- Commission Regulation (EU) No 96/2010 (amendments as regards the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes); valid from 1 January 2010.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:02004R1982-20100101:EN:NOT>



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► **B**

**COMMISSION REGULATION (EC) No 1982/2004**

**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**

(OJ L 343, 19.11.2004, p. 3)

Amended by:

Official Journal

No page date

- |  |       |   |            |
|--|-------|---|------------|
| ► <b><u>M1</u></b> Commission Regulation (EC) No 1915/2005 of 24 November 2005 | L 307 | 8 | 25.11.2005 |
| ► <b><u>M2</u></b> Commission Regulation (EU) No 91/2010 of 2 February 2010    | L 31  | 1 | 3.2.2010   |
| ► <b><u>M3</u></b> Commission Regulation (EU) No 96/2010 of 4 February 2010    | L 34  | 1 | 5.2.2010   |

Corrected by:

- **C1** Corrigendum, OJ L 368, 15.12.2004, p. 54 (1982/2004)

### 3.2. Regulation (EC) No 1982/2004

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#### COMMISSION REGULATION (EC) No 1982/2004 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**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States <sup>(1)</sup> and in particular Articles 3(4) and (5), 6(2), 8(2), 9, 10, 12 and 13(3) thereof,

Whereas:

- (1) Statistics relating to the trading of goods between Member States are based on the Regulation (EC) No 638/2004 of the European Parliament and of the Council which reconsiders the statistical provisions with a view to improving transparency and facilitating comprehension and which is adapted to meet current data requirements. Particular implementation arrangements are assigned to the Commission in accordance with Article 14(2) of the said Regulation. Therefore it is necessary to adopt a new Commission Regulation which should refer in a restrictive manner to the assigned responsibility and specify the implementing provisions. Commission Regulations (EC) No 1901/2000 of 7 September 2000 laying down certain provisions for the implementation of Council Regulation (EEC) No 3330/91 on the statistics relating to the trading of goods between Member States <sup>(2)</sup> and (EEC) No 3590/92 of 11 December 1992 concerning the statistical information media for statistics on trade between Member States <sup>(3)</sup> should therefore be repealed.
- (2) For methodological reasons a number of types of goods and movements should be exempted. It is necessary to draw up a comprehensive list of those goods to be excluded from the statistics to be sent to the Commission (Eurostat).
- (3) Goods are to be included in trade statistics at the time when they enter or leave the statistical territory of a country. However, special arrangements are needed when data collection takes account of fiscal and customs procedures.
- (4) A link between value added tax information and Intrastat declarations should be maintained in order to check the quality of the collected information. It is appropriate to determine the information to be transmitted by the national tax administration to the national authorities responsible for statistics.
- (5) Common definitions and concepts should apply to data collected within the Intrastat system in order to facilitate a harmonised application of the system.



- (6) With a view to transparency and equal treatment of the companies, harmonised and accurate provisions should be applied for the setting up of thresholds.
- (7) Appropriate provisions have to be determined for some specific goods and movements in order to ensure that the necessary information is collected in a harmonised way.
- (8) Common and appropriate timetables as well as provisions on adjustments and revisions have to be included in order to satisfy users' needs for timely and comparable figures.
- (9) A regular assessment of the system is planned in order to improve the data quality and ensure the transparency of the functioning of the system.
- (10) The measures provided for in this Regulation are in accordance with the opinion of the Committee on the statistics relating to the trading of goods between Member States,

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<sup>(1)</sup> OJ L 102, 7.4.2004, p. 1.

<sup>(2)</sup> OJ L 228, 8.9.2000, p. 28. Regulation as last amended by Regulation (EC) 2207/20063 (OJ L 330, 18.12.2003, p. 15).

<sup>(3)</sup> OJ L 364, 12.12.1992, p. 32.

HAS ADOPTED THIS REGULATION:

CHAPTER 1

**GENERAL PROVISIONS**

*Article 1*

**Subject matter**

This Regulation sets up the necessary measures for implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council.

*Article 2*

**Excluded goods**

The goods listed in Annex I to this Regulation shall be excluded from statistics relating to the trading of goods between Member States to be transmitted to the Commission (Eurostat).

*Article 3*

**Period of reference**

1. Member States may adapt the period of reference for Community goods on which VAT becomes chargeable on intra-Community acquisitions according to Article 6(2) of Regulation (EC) No 638/2004.

The reference period may then be defined as the calendar month during which the chargeable event occurs.

**▼B**

2. Member States may adapt the period of reference where the Customs declaration is used in support of the information according to Article 6(2) of Regulation (EC) No 638/2004.

The reference period may then be defined as the calendar month during which the declaration is accepted by Customs.

CHAPTER 2

**COMMUNICATION OF INFORMATION BY THE TAX ADMINISTRATION**

*Article 4*

1. The parties responsible for providing the information for the Intrastat System have the obligation to prove, at the request of the national authority, the correctness of the provided statistical information.
2. The obligation according to paragraph 1 is limited to data which the provider of statistical information has to deliver to the competent tax administration in connection with his or her intra-Community movements of goods.

**▼M2**

*Article 5*

**Information on VAT returns**

1. The tax administration responsible in each Member State shall provide the national authorities with the following information in order to identify persons who have declared intra-EU acquisitions and supplies of goods for fiscal purposes:
  - (a) full name of the taxable person;
  - (b) full address, including post code;

### 3.2. Regulation (EC) No 1982/2004

#### INTRASTAT IP

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- (c) identification number according to Article 9(1)(a) of Regulation (EC) No 638/2004.
2. The tax administration responsible in each Member State shall provide to the national authorities, for each taxable person:
- (a) the taxable amount of intra-EU acquisitions and supplies of goods collected from VAT returns in accordance with Article 251 of Council Directive 2006/112/EC <sup>(1)</sup>;
- (b) the tax period.

#### *Article 6*

##### **Information on recapitulative VAT statements**

1. For each taxable person, the tax administration responsible in each Member State shall provide the national authorities with at least:

#### ▼ **M2**

- (a) The information on intra-EU supplies collected from the recapitulative VAT statements in accordance with Article 264 of Directive 2006/112/EC, and in particular:
- the VAT identification number of each national supplier,
  - the VAT identification number of the partner Member State acquirer,
  - the taxable amount between each national supplier and partner Member State acquirer;
- (b) information on intra-EU acquisitions communicated by all other Member States in accordance with Articles 23 and 24 of Council Regulation (EC) No 1798/2003 <sup>(2)</sup>, and in particular:
- the VAT identification number of each national acquirer,
  - the total taxable amount by national acquirer aggregated by partner Member State.
2. On receipt of the information, the tax administration responsible in each Member State shall make it available to the national authorities without delay.

#### ▼ **B**

### CHAPTER 3

#### **COLLECTION OF INTRASTAT INFORMATION**

#### *Article 7*

##### **Partner Member State and country of origin**

The partner Member States and where collected, the country of origin shall be reported according to the version of the nomenclature of countries and territories in force.

#### *Article 8*

##### **Value of the goods**

1. The value of the goods shall be the taxable amount which is the value to be determined for taxation purposes in accordance with Directive 77/388/EEC.

For products subject to duties, the amount of these duties shall be excluded.

Whenever the taxable amount does not have to be declared for taxation purposes, a positive value has to be reported which shall correspond to the invoice value, excluding VAT, or, failing this, to an amount which would have been invoiced in the event of any sale or purchase.

In the case of processing, the value to be collected, with a view to and following such operations, shall be the total amount which would be invoiced in case of sale or purchase.

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<sup>(1)</sup> OJ L 347, 11.12.2006, p. 1.

<sup>(2)</sup> OJ L 264, 5.10.2003, p. 1.

**▼B**

2. Additionally, Member States may also collect the statistical value of the goods, as defined in the Annex to Regulation (EC) No 638/2004, from part of the providers of information whose trade shall amount to a maximum of 70 % of the relevant Member State's total trade expressed in value.
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:
  - (a) the rate of exchange applicable for determining the taxable amount for taxation purposes, when this is established; or
  - (b) the official rate of exchange at the time of completing the declaration or that applicable to calculating the value for customs purposes, in the absence of any special provisions decided by the Member States.

**▼M1***Article 9***Quantity of the goods**

1. The net mass shall be given in kilograms. However, where there is a supplementary unit mentioned according to paragraph 2, it is not mandatory to request the specification of net mass from the parties responsible for providing information.
2. The supplementary units shall be mentioned in accordance with the information set out in the Combined Nomenclature hereinafter referred to as 'CN' as established by Council Regulation (EEC) No 2658/87 <sup>(1)</sup> opposite the subheadings concerned, the list of which is published in Part I 'Preliminary provisions' of the said Regulation.

**▼B***Article 10***Nature of transaction**

The nature of transaction shall be reported according to the codes specified in the list of Annex III to this Regulation. Member States shall apply the codes of column A or a combination of the code numbers in column A and their subdivisions in column B indicated in this list.

**▼M1**

Member States may collect code numbers for national purposes in column B provided that only the code numbers of column A are transmitted to the Commission.

**▼B***Article 11***Delivery terms**

Member States which collect the delivery terms according to Article 9(2)(d) of Regulation (EC) No 638/2004 may use the codes specified in Annex IV to this Regulation.

*Article 12***Mode of transport**

Member States which collect the mode of transport according to Article 9(2)(e) of Regulation (EC) No 638/2004 may use the codes specified in Annex V to this Regulation.

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<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 493/2005 (OJ L 82, 31.3.2005, p. 1).

CHAPTER 4  
**SIMPLIFICATION WITHIN INTRASTAT**

*Article 13*

1. Member States shall calculate their thresholds for the year following the current calendar year on the basis of the latest available results for their trade with other Member States over a period of at least 12 months. The provisions adopted at the start of a year shall apply for the whole year.
2. The value of the trade of a party responsible for providing information is considered to be above the thresholds:
  - (a) when the value of trade with other Member States during the previous year exceeds the applicable thresholds, or
  - (b) when the cumulative value of trade with other Member States since the beginning of the year of application exceeds the applicable thresholds. In that case, information shall be provided from the month in which thresholds are exceeded.
3. Parties responsible for providing information according to the simplified rules of Article 10(4)(c) of Regulation (EC) No 638/2004 shall use the code 9950 00 00 for reporting the residual products.

**▼M3**

- 3a. Member States applying the thresholds in accordance with the simplified rules of Article 10(4) of Regulation (EC) No 638/2004 shall ensure that the value of the trade of the parties benefiting from the simplification shall amount to a maximum of 6 % of the value of their total trade.

**▼B**

4. For individual transactions whose value is less than EUR 200, the parties responsible for providing information may report the following simplified information:
  - the product code 9950 00 00,
  - the partner Member State,

**▼B**

- the value of the goods.

National authorities:

- (a) may refuse or limit application of this simplification if they consider that the aim of maintaining a satisfactory quality of statistical information overrides the desirability of reducing the reporting burden;
- (b) may require parties responsible for providing information to ask in advance to be allowed to make use of the simplification.

**▼M3**

CHAPTER 4a

**TRADE BY BUSINESS CHARACTERISTICS**

*Article 13a*

**Compilation of statistics on trade by business characteristics**

1. National authorities shall compile annual statistics on trade by business characteristics.
2. The statistical units shall be enterprises as defined in the Annex to Council Regulation (EEC) No 696/93 <sup>(1)</sup>.
3. Statistical units are constructed by linking the identification number allocated to the party responsible for providing information pursuant to Article 9(1)(a) of Regulation (EC) No 638/2004 with the legal unit of the

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<sup>(1)</sup> OJ L 76, 30.3.1993, p. 1.

Business Register in accordance with the variable 1.7a referred to in the Annex to Regulation (EC) No 177/2008 of the European Parliament and of the Council <sup>(1)</sup>.

4. The following characteristics shall be compiled:
  - (a) trade flow;
  - (b) statistical value;
  - (c) partner Member State;
  - (d) commodity code, according to the section or two-digit level as defined in the Annex to Regulation (EC) No 451/2008 of the European Parliament and of the Council <sup>(2)</sup>;
  - (e) number of enterprises;
  - (f) activity carried out by the enterprise according to the section or two-digit level of the statistical classification of economic activity (NACE) as laid down in Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council <sup>(3)</sup>;

### ▼ **M3**

- (g) size class, measured in terms of the number of employees according to the definitions of characteristics for structural business statistics as laid down in Annex I to Commission Regulation (EC) No 250/2009 <sup>(4)</sup>.
5. The following datasets shall be compiled:
  - (a) matching rates between trade and business registers;
  - (b) trade by activity and enterprise size class;
  - (c) share of largest enterprises in terms of value of trade by activity;
  - (d) trade by partner Member State and activity;
  - (e) trade by number of partner Member States and activity;
  - (f) trade by commodity and activity.
6. The first reference year for which annual statistics are to be compiled shall be 2009. Member States shall provide data for every calendar year thereafter.
7. Statistics shall be transmitted within 18 months of the end of the reference year.
8. Member States shall ensure that statistics are provided in such a way that dissemination by the Commission (Eurostat) does not make it possible to identify an enterprise or trader. National authorities shall specify what data are affected by confidentiality provisions.

### ▼ **B**

## CHAPTER 5

### RULES CONCERNING SPECIFIC GOODS AND MOVEMENTS

#### *Article 14*

In addition to the provisions of the Regulation (EC) No 638/2004, specific goods and movements shall be subject to the rules set out in this Chapter for data to be transmitted to the Commission (Eurostat).

#### *Article 15*

#### **Industrial plant**

1. For the purpose of this Article:

<sup>(1)</sup> OJ L 61, 5.3.2008, p. 6.

<sup>(2)</sup> OJ L 145, 4.6.2008, p. 65.

<sup>(3)</sup> OJ L 393, 30.12.2006, p. 1.

<sup>(4)</sup> OJ L 86, 31.3.2009, p. 1.

### 3.2. Regulation (EC) No 1982/2004

#### INTRASTAT IP

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- (a) 'industrial plant' is a combination of machines, apparatus, appliances, equipment, instruments and materials which together make up large-scale, stationary units producing goods or providing services;
  - (b) 'component part' means a delivery for an industrial plant which is made up of goods which all belong to the same chapter of the CN.
2. Statistics on trade between Member States may cover only dispatches and arrivals of component parts used for the construction of industrial plants or the re-use of industrial plants.

#### ▼ B

3. Member States applying paragraph 2 may apply the following particular provisions on condition that the overall statistical value of a given industrial plant exceeds 3 million EUR, unless they are complete industrial plants for re-use:
- (a) 'industrial plant' is a combination of machines, apparatus, appliances, equipment, instruments and materials which together make up large-scale, stationary units producing goods or providing services;
  - (b) 'component part' means a delivery for an industrial plant which is made up of goods which all belong to the same chapter of the CN.
2. Statistics on trade between Member States may cover only dispatches and arrivals of component parts used for the construction of industrial plants or the re-use of industrial plants.
3. Member States applying paragraph 2 may apply the following particular provisions on condition that the overall statistical value of a given industrial plant exceeds 3 million EUR, unless they are complete industrial plants for re-use:
- (a) The commodity codes shall be composed as follows:
    - the first four digits shall be 9880,
    - the fifth and the sixth digits shall correspond to the CN chapter to which the goods of the component part belong,
    - the seventh and the eighth digits shall be 0.
  - (b) The quantity shall be optional.

#### *Article 16*

#### **Staggered consignments**

1. For the purpose of this Article 'staggered consignments' means the delivery of components of a complete item in an unassembled or disassembled state which are shipped during more than one reference period for commercial or transport-related reasons.

#### ▼ M3

2. The reference period for arrivals or dispatches of staggered consignments may be adjusted so that data are reported only once, in the month when the last consignment is received or dispatched.

#### *Article 17*

#### **Vessels and aircraft**

1. For the purposes of this Article:
- (a) 'vessel' means vessels considered as seagoing in accordance with CN Chapter 89, tugs, warships and floating structures;
  - (b) 'aircraft' means aeroplanes falling within CN codes 8802 30 and 8802 40;
  - (c) 'economic ownership' means the right of a taxable person to claim the benefits associated with the use of a vessel or aircraft in the course of an economic activity by virtue of accepting the associated risks.

**▼ M3**

2. Statistics relating to the trading of goods between Member States on vessels and aircraft shall cover only the following dispatches and arrivals:
  - (a) the transfer of economic ownership of a vessel or aircraft from a taxable person established in another Member State to a taxable person established in the reporting Member State. This transaction shall be treated as an arrival;
  - (b) the transfer of economic ownership of a vessel or aircraft from a taxable person established in the reporting Member State to a taxable person established in another Member State. This transaction shall be treated as a dispatch. Where the vessel or aircraft is new the dispatch is recorded in the Member State of construction;
  - (c) the arrivals and dispatches of vessels or aircraft before or following processing under contract as defined in Annex III, footnote 2.
3. Member States shall apply the following specific provisions on statistics relating to the trading of goods between Member States on vessels and aircraft:
  - (a) the quantity shall be expressed in number of items and any other supplementary units laid down in the CN, for vessels, and in net mass and supplementary units, for aircraft;
  - (b) the statistical value shall be the total amount that would be invoiced – transport and insurance costs excluded – in the event of sale or purchase of the whole vessel or aircraft;
  - (c) the partner Member State shall be:
    - (i) the Member State where the taxable person transferring the economic ownership of the vessel or aircraft is established, on arrival, or the taxable person to whom the economic ownership of the vessel or aircraft is transferred, on dispatch, for the movements referred to in paragraphs 2(a) and (b);
    - (ii) the Member State of construction, on arrival in the case of new vessels or aircraft;
    - (iii) the Member State where the taxable person who exercises economic ownership of the vessel or aircraft is established, on arrival, or the Member State undertaking the processing under contract, on dispatch, for movements referred to in paragraph 2(c);
  - (d) the reference period for arrivals and dispatches referred to in paragraphs 2(a) and (b) shall be the month when the transfer of economic ownership takes place.
4. At the request of the national authorities, the authorities responsible for managing the ships and aircraft registers shall provide all the information available to identify a change of economic ownership of a vessel or aircraft between taxable persons established in Member States of arrival and dispatch.

**▼ B***Article 18***Motor vehicle and aircraft parts**

Member States may apply simplified national provisions for motor vehicle and aircraft parts, provided that they keep the Commission (Eurostat) informed on their particular practice before application.

*Article 19***Goods delivered to vessels and aircraft**

1. For the purposes of this Article:
  - (a) ‘delivery of goods to vessels and aircraft’ means the delivery of products for the crew and passengers, and for the operation of the engines, machines and other equipment of vessels or aircraft;
  - (b) a vessel or aircraft shall be deemed to belong to the Member State where the taxable person who exercises economic ownership of the vessel or aircraft as defined in Article 17(1)(c) is established.

**▼ M3****▼ B**

### 3.2. Regulation (EC) No 1982/2004

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2. Statistics relating to the trading of goods between Member States shall cover only dispatches of goods delivered on the territory of the reporting Member State to vessels and aircraft belonging to another Member State. Dispatches shall cover all goods defined in Article 3(2)(a) and (b) of Regulation (EC) No 638/2004.
3. Member States shall use the following commodity codes for goods delivered to vessels and aircraft:
  - 9930 24 00 goods from CN chapters 1 to 24,

#### ▼ C1

- 9930 27 00 goods from CN chapter 27,

#### ▼ B

- 9930 99 00: goods classified elsewhere.

The transmission of data on the quantity is optional. However, the data on net mass shall be transmitted on goods belonging to chapter 27.

In addition, the simplified partner country code 'QR' may be used.

#### ▼ M3

#### *Article 20*

#### **Goods delivered to and from offshore installations**

1. For the purposes of this Article:
  - (a) 'offshore installation' means equipment and devices installed and stationary in the sea outside the statistical territory of any Member State;
  - (b) 'goods delivered to offshore installations' means the delivery of products for the crew and for the operation of engines, machines and other equipment of offshore installation;

#### ▼ M3

- (c) 'goods obtained from or produced by offshore installations' means products extracted from the seabed or subsoil, or manufactured by the offshore installation.
2. Statistics relating to the trading of goods between Member States shall record:
  - (a) an arrival, where goods are delivered from:
    - (i) another Member State to an offshore installation established in an area where the reporting Member State has exclusive rights to exploit that seabed or subsoil;
    - (ii) an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil to the reporting Member State;
    - (iii) an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil to an offshore installation in an area where the receiving Member State has exclusive rights to exploit that seabed or subsoil;
  - (b) a dispatch, where goods are delivered to:
    - (i) another Member State from an offshore installation established in an area where the reporting Member State has exclusive rights to exploit that seabed or subsoil;
    - (ii) an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil from the reporting Member State;
    - (iii) an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil from an offshore installation established in an area where the dispatching Member State has exclusive rights to exploit that seabed or subsoil.
3. Member States shall use the following commodity codes for goods delivered to offshore installations:
  - 9931 24 00: goods from CN chapters 1 to 24,
  - 9931 27 00: goods from CN chapter 27,
  - 9931 99 00: goods classified elsewhere.

For those deliveries, except for goods belonging to CN chapter 27, the transmission of data on quantity is optional and the simplified partner Member State code 'QV' may be used.

*Article 21*

**Sea products**

1. For the purposes of this Article:
  - (a) 'sea products' means fishery products, minerals, salvage and all other products which have not yet been landed by seagoing vessels;
  - (b) a vessel shall be deemed to belong to the Member State where the taxable person who exercises the economic ownership of the vessel defined in Article 17(1)(c) is established.

**▼M3**

2. Statistics relating to the trading of goods between Member States on sea products shall cover the following arrivals and dispatches:
  - (a) the landing of sea products in the reporting Member State's ports, or their acquisition by vessels belonging to the reporting Member State from vessels belonging to another Member State. These transactions shall be treated as arrivals;
  - (b) the landing of sea products in another Member State's ports from a vessel belonging to the reporting Member State, or their acquisition by vessels belonging to another Member State from vessels belonging to the reporting Member State. These transactions shall be treated as dispatches.
3. On arrival, the partner Member State shall be a Member State where the taxable person who exercises the economic ownership of the vessel, which is carrying out the capturing, is established and, on dispatch, another Member State where the sea products are landed or where the taxable person who exercises the economic ownership of the vessel, acquiring the sea products, is established.
4. Provided that there is no conflict with other acts of Union law, national authorities shall have access to all available data sources that they may need to apply this Article, in addition to those of the Intrastat system or customs declaration.

*Article 22*

**Spacecraft**

1. For the purposes of this Article:
  - (a) 'spacecraft' means vehicles which are able to travel outside the earth's atmosphere;
  - (b) 'economic ownership' means the right of a taxable person to claim the benefits associated with the use of a spacecraft in the course of an economic activity by virtue of accepting the associated risks.
2. The launching of a spacecraft for which economic ownership has been transferred between two taxable persons established in different Member States shall be recorded:
  - (a) as a dispatch in the Member State of construction of the finished spacecraft;
  - (b) as an arrival in the Member State where the new owner is established.
3. The following specific provisions shall apply to the statistics referred to in paragraph 2:
  - (a) the data on the statistical value shall be defined as the value of the spacecraft, excluding transport and insurance costs;
  - (b) the data on the partner Member State shall be the Member State of construction of the finished spacecraft, on arrival, and the Member State where the new owner is established, on dispatch.
4. Provided that there is no conflict with other acts of Union law, national authorities shall have access to all available data sources that they may need to apply this Article, in addition to those of the Intrastat system or customs declarations.

### 3.2. Regulation (EC) No 1982/2004

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#### ▼ B

##### *Article 23*

#### ▼ M1

##### **Electricity and gas**

1. Statistics relating to the trading of goods between Member States shall cover dispatches and arrivals of electricity and natural gas.
2. Provided that there is no conflict with other Community legislation, national authorities shall have access to all available additional data sources other than those of the Intrastat System or the Single Administrative Document for customs or fiscal purposes which they may need to transmit data referred to in paragraph 1 to the Commission (Eurostat). National authorities may require that information is provided directly by operators established in the reporting Member State which own or operate the national transmission network for electricity or natural gas.

#### ▼ B

3. The statistical value transmitted to the Commission (Eurostat) may be based on estimates. Member States have to inform the Commission (Eurostat) on the methodology used for the estimate before application.

##### *Article 24*

##### **Military goods**

1. Statistics relating to the trading of goods between Member States shall cover dispatches and arrivals of goods intended for military use.
2. Member States may transmit less detailed information than indicated in Article 9(1) points (b) to (h) of Regulation (EC) No 638/2004 when the information falls under military secrecy in compliance with the definitions in force in the Member States. However, as a minimum, data on the total monthly statistical value of the dispatches and arrivals shall be transmitted to the Commission (Eurostat).

#### CHAPTER 6

#### DATA TRANSMISSION TO EUROSTAT

#### ▼ M3

##### *Article 25*

1. Aggregated results referred to in Article 12(1)(a) of Regulation (EC) No 638/2004 are defined, for each flow, as the total value of trade with other Member States. In addition, Member States belonging to the euro area shall provide a breakdown by products of their trade outside the euro area according to sections of the Standard International Trade Classification in force.
2. Member States shall take all the necessary measures to ensure that the trade data collected from companies above the established thresholds according to Article 13 are exhaustive and comply with the quality criteria specified in Article 13 of Regulation (EC) No 638/2004.

#### ▼ M3

3. Adjustments made in application of Article 12 of Regulation (EC) No 638/2004 shall be transmitted to Eurostat with at least a breakdown by partner Member State and commodity code at chapter level of the CN.
4. Where statistical value not collected, Member States shall estimate the statistical value of the goods.
5. Member States shall estimate the net mass whenever it is not collected from the parties responsible for providing information pursuant to Article 9(1). The Commission (Eurostat) shall provide Member States with the coefficients needed to estimate the net mass.
6. Member States that have adjusted the reference period in accordance with Article 3(1) shall ensure that monthly results are transmitted to the Commission (Eurostat), using estimates if necessary, where the reference period for fiscal purposes does not correspond to a calendar month.
7. Member States shall transmit data declared confidential to the Commission (Eurostat) so that they may be published at least at chapter level of the CN provided confidentiality is thereby ensured.

8. Where monthly results already transmitted to the Commission (Eurostat) are subject to revision, Member States shall transmit the revised results no later than the month following availability of the revised data.

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## CHAPTER 7

**QUALITY REPORT****▼M2***Article 26*

1. In line with the quality criteria defined in Article 13 of Regulation (EC) No 638/2004, the Commission (Eurostat) shall carry out an annual quality assessment based on quality indicators and requirements agreed beforehand with the national authorities.
2. The Commission (Eurostat) shall prepare a partially pre-filled draft quality report for each Member State. Draft quality reports shall be sent to the Member States by 30 November, following the reference year.
3. Member States shall supply the Commission (Eurostat) with their completed quality reports within eight weeks of receipt of the pre-filled draft quality reports.
4. The Commission (Eurostat) shall assess the quality of the statistics transmitted on the basis of data and quality reports provided by the Member States and prepare an assessment report for each Member State.
5. The Commission (Eurostat) shall prepare and disseminate a summary quality report covering all the Member States. It will include the main quality indicators and the information collected by means of the quality reports.

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## CHAPTER 8

**FINAL PROVISIONS***Article 27*

Regulation (EC) No 1901/2000 and Regulation (EEC) No 3590/92 are hereby repealed with effect from 1 January 2005.

*Article 28*

This Regulation shall enter into force on the twentieth day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2005.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

▼ M2

*ANNEX I*

**List of goods excluded from statistics relating to the trading of goods  
between Member States to be transmitted to the Commission (Eurostat)**

- (a) monetary gold;
- (b) means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees;
- (c) goods for or following temporary use (e.g. hire, loan, operational leasing), provided all the following conditions are met:
  - no processing is or was planned or carried out,
  - the expected duration of the temporary use was or is not intended to be longer than 24 months,
  - the dispatch/arrival has not to be declared as a supply/acquisition for VAT purposes;
- (d) goods moving between:
  - a Member State and its territorial enclaves in other Member States, and
  - the host Member State and territorial enclaves of other Member States or international organisations.

Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country;
- (e) goods used as carriers of customised information, including software;
- (f) software downloaded from the Internet;
- (g) goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that the movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as:
  - advertising material,
  - commercial samples;
- (h) goods for and after repair and replacement parts that are incorporated in the framework of the repair and replaced defective parts;
- (i) means of transport travelling in the course of their work, including spacecraft launchers at the time of launching.

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▼ M3

## ANNEX III

## List of nature of transactions codes

A	B
1. Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7 and 8)	1. Outright purchase/sale 2. Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent 3. Barter trade (compensation in kind) 4. Financial leasing (hire-purchase) <sup>(1)</sup> 9. Other
2. Return and replacement of goods free of charge after registration of the original transaction	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned 9. Other
3. Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)	
4. Operations with a view to processing <sup>(2)</sup> under contract (no transfer of ownership to the processor)	1. Goods expected to return to the initial Member State of dispatch 2. Goods not expected to return to the initial Member State of dispatch
5. Operations following processing under contract (no transfer of ownership to the processor)	1. Goods returning to the initial Member State of dispatch 2. Goods not returning to the initial Member State of dispatch
6. Particular transactions recorded for national purposes	
7. Operations under joint defence projects or other joint intergovernmental production programs	

**3.2. Regulation (EC) No 1982/2004**INTRASTAT IP

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A	B
8. Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued	
9. Other transactions which cannot be classified under other codes	1. Hire, loan, and operational leasing longer than 24 months 2. Other

- (<sup>1</sup>) Financial leasing covers operations where the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of contract the lessee becomes the legal owner of the goods.
- (<sup>2</sup>) Processing covers operations (transformation, construction, assembling, enhancement, renovation ...) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor's own account are not covered by this item and should be registered under item 1 of column A.
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▼**B**

## ANNEX IV

## Coding of delivery terms

Incoterm Code	Meaning	
	Incoterm ICC/ECE Geneva	Place to be indicated, when required
EXW	ex-works	location of works
FCA	free carrier	agreed place
FAS	free alongside ship	agreed port of loading
FOB	free on board	agreed port of loading
CFR	cost and freight (C&F)	agreed port of destination
CIF	cost, insurance and freight	agreed port of destination
CPT	carriage paid to	agreed place of destination
CIP	carriage and insurance paid to	agreed place of destination
DAF	delivered at frontier	agreed place of delivery at frontier
DES	delivered ex-ship	agreed port of destination
DEQ	delivered ew-quay	after customs clearance, agreed port
DDU	delivered duty unpaid	agreed place of destination in arriving country
DDP	delivered duty paid	agreed place of delivery in arriving country
XXX	delivery terms other than the above	Precise statement of terms specified in the contract

Additional information (when required):

1. place located in the territory of the Member State concerned
2. place located in another Member State
3. other (place located outside the Commission)

**3.2. Regulation (EC) No 1982/2004**

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*ANNEX VI*

**Coding of mode of transport**

Code	Title
1	Sea transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations
8	Inland waterway transport
9	Own propulsion

## **4. Extrastat**



**4.1 Regulation (EC) No 471/2009 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**

Valid from: 1 January 2010

Comment: This Extrastat Basic Regulation repealed Regulation (EC) No 1172/1995.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32009R0471:EN:NOT>



**REGULATION (EC) No 471/2009 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**  
**(Text with EEA relevance)**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 285(1) thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Central Bank <sup>(1)</sup>,

Acting in accordance with the procedure laid down in Article 251 of the Treaty <sup>(2)</sup>,

Whereas:

- (1) The statistical information on Member States' trade flows with non-member countries is of essential importance for the Community's economic and trade policies and for analysing market developments for individual goods. The transparency of the statistical system should be improved to enable it to react to the changing administrative environment and to satisfy new user requirements. Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading of goods by the Community and its Member States with non-member countries <sup>(3)</sup> should therefore be replaced by a new Regulation in conformity with the requirements set out in Article 285(2) of the Treaty.
- (2) External trade statistics are based on data obtained from customs declarations, as provided for in Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code <sup>(4)</sup> (hereinafter referred to as the Customs Code). Progress in European integration and the resulting changes in customs clearance, including single authorisations for the use of the simplified declaration or the local clearance procedure, as well as centralised clearance, which will emanate from the current process of modernisation of the Customs Code as laid down in Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (Modernised Customs Code) <sup>(5)</sup> (hereinafter referred to as the Modernised Customs Code) warrant a number of changes. In particular, they make it necessary to adjust the way external trade statistics are compiled, to reconsider the concept of the importing or exporting Member State, and to define more precisely the data source for compiling Community statistics.
- (3) Simplifications of customs formalities and controls under the Modernised Customs Code can lead to customs declarations not being available. In order to keep the compilation of external trade statistics complete, measures should be adopted which ensure that those economic operators who benefit from the simplification provide statistical data.
- (4) Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade <sup>(6)</sup> will set up an electronic customs system for the exchange of data contained in customs declarations. In order to record the physical trade flow of goods between Member States and non-member countries and to ensure that data on imports and exports is available in the Member State concerned, arrangements between customs and statistical authorities are necessary and should be specified. This includes rules on the exchange of data between Member States' administrations. This data exchange system should benefit as far as possible from the infrastructure established by the customs authorities.

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<sup>(1)</sup> OJ C 70, 15.3.2008, p. 1.

<sup>(2)</sup> Opinion of the European Parliament of 23 September 2008 (not yet published in the Official Journal), Council Common Position of 16 February 2009 (OJ C 75 E, 31.3.2009, p. 58) and Position of the European Parliament of 2 April 2009 (not yet published in the Official Journal).

<sup>(3)</sup> OJ L 118, 25.5.1995, p. 10.

<sup>(4)</sup> OJ L 302, 19.10.1992, p. 1.

<sup>(5)</sup> OJ L 145, 4.6.2008, p. 1.

<sup>(6)</sup> OJ L 23, 26.1.2008, p. 21.

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- (5) In order to allocate Community exports and imports to a given Member State, it is necessary to compile data on the 'Member State of destination', for imports, and the 'Member State of actual export', for exports. In the medium term, those Member States should become the importing and the exporting Member State for external trade statistics purposes.
- (6) For the purposes of this Regulation, goods for external trade purposes should be classified in accordance with the Combined Nomenclature established by Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff <sup>(1)</sup> (hereinafter referred to as the Combined Nomenclature).
- (7) To meet the needs of the European Central Bank and of the Commission for information on the share of the euro in international trade in goods, the invoicing currency of exports and imports should be reported at an aggregated level.
- (8) For the purposes of trade negotiations and internal market management, the Commission should be provided with detailed information on the preferential treatment of goods imported into the Community.
- (9) External trade statistics provide data for the compilation of balance of payments and national accounts. The characteristics which make it possible to adapt them to balance of payments purposes should become part of the mandatory and standard data set.
- (10) Member States' statistics on customs warehouses and free zones are not the subject of harmonised provisions. However, the compilation for national purposes of these statistics remains optional.
- (11) Member States should provide Eurostat with annual aggregated data on trade broken down by business characteristics, one of the uses of which is to facilitate the analysis of how European companies operate in the context of globalisation. The link between business and trade statistics is established by merging data on the importer and the exporter available on the customs declaration with data requested by Regulation (EC) No 177/2008 of the European Parliament and of the Council of 20 February 2008 establishing a common framework for business registers for statistical purposes <sup>(2)</sup>.
- (12) Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics <sup>(3)</sup> provides a reference framework for the provisions laid down in this Regulation. However, the very detailed level of information on trade in goods requires specific confidentiality rules if these statistics are to be relevant.
- (13) The transmission of data subject to statistical confidentiality is governed by the rules set out in Regulation (EC) No 223/2009 and in Council Regulation (Euratom, EEC) No 1588/90 of 11 June 1990 on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities <sup>(4)</sup>. Measures which are taken in accordance with those Regulations ensure the physical and logical protection of confidential data and ensure that no unlawful disclosure and non-statistical use occur when Community statistics are produced and disseminated.
- (14) In the production and dissemination of Community statistics under this Regulation, the national and Community statistical authorities should take account of the principles set out in the European Statistics Code of Practice, which was adopted by the Statistical Programme Committee on 24 February 2005 and appended to the Recommendation of the Commission of 25 May 2005 on the independence, integrity and accountability of the national and Community statistical authorities.
- (15) Specific provisions should be formulated to remain in force until such time as changes in customs legislation result in additional data on the customs declaration and until Community legislation requires the electronic exchange of customs data.

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<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> OJ L 61, 5.3.2008, p. 6.

<sup>(3)</sup> OJ L 87, 31.3.2009, p. 164.

<sup>(4)</sup> OJ L 151, 15.6.1990, p. 1.

- (16) Since the objective of this Regulation, namely establishing the common framework for the systematic production of Community external trade statistics, cannot be sufficiently achieved by the Member States and can therefore, by reason of the scale and effects of the action, be better achieved at Community level, the Community may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.
- (17) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission <sup>(1)</sup>.
- (18) In particular, the Commission should be empowered to adapt the list of customs procedures or customs-approved treatment or use which determine an export or import for external trade statistics; to adopt different or specific rules for goods or movements which, for methodological reasons, call for specific provisions; to adapt the list of goods and movements excluded from external trade statistics; to specify the data sources other than the customs declaration for records on imports and exports of specific goods or movements; to specify the statistical data, including the codes to be used; to establish requirements for data related to specific goods or movements; to establish requirements on the compilation of statistics; to specify the characteristics of samples; to establish the reporting period and the level of aggregation for partner countries, goods and currencies; and also to adapt the deadline for transmitting statistics, content, coverage and revision conditions for statistics already transmitted; and to establish the deadline for transmitting statistics on trade by business characteristics and statistics on trade broken down by invoicing currency. Since those measures are of general scope and are designed to amend non-essential elements of this Regulation, *inter-alia* by supplementing it with new non-essential elements, they must be adopted in accordance with the regulatory procedure with scrutiny provided for in Article 5a of Decision 1999/468/EC,

HAVE ADOPTED THIS REGULATION:

*Article 1*

**Subject matter**

This Regulation establishes a common framework for the systematic production of Community statistics relating to trade in goods with non-member countries (hereinafter referred to as external trade statistics).

*Article 2*

**Definitions**

For the purposes of this Regulation, the following definitions shall apply:

- (a) 'goods' means all movable property, including electricity;
- (b) 'statistical territory of the Community' means the 'customs territory of the Community' as defined in the Customs Code with the addition of the Island of Heligoland in the territory of the Federal Republic of Germany;
- (c) 'national statistical authorities' means the national statistical institutes and other bodies responsible in each Member State for producing external trade statistics;
- (d) 'customs authorities' means the 'customs authorities' as defined in the Customs Code;
- (e) 'customs declaration' means the 'customs declaration' as defined in the Customs Code;
- (f) 'decision by customs' means any official act by customs authorities relating to accepted customs declarations and having legal effect on one or more persons.

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<sup>(1)</sup> OJ L 184, 17.7.1999, p. 23.

*Article 3*

**Scope**

1. External trade statistics shall record imports and exports of goods.

An export shall be recorded by Member States in the event that goods leave the statistical territory of the Community in accordance with one of the following customs procedures or customs-approved treatment or use, laid down in the Customs Code:

- (a) exportation;
- (b) outward processing;
- (c) re-exportation following either inward processing or processing under customs control.

An import shall be recorded by Member States in the event that goods enter the statistical territory of the Community in accordance with one of the following customs procedures laid down in the Customs Code:

- (a) release for free circulation;
- (b) inward processing;
- (c) processing under customs control.

2. The measures designed to amend non-essential elements of this Regulation relating to the adaptation of the list of customs procedures or customs-approved treatment or use referred to in paragraph 1 in order to take into account changes in the Customs Code or provisions deriving from international conventions, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 11(3).
3. For methodological reasons, certain goods or movements call for specific provisions. This concerns industrial plants, vessels and aircraft, sea products, goods delivered to vessels and aircraft, staggered consignments, military goods, goods to or from offshore installations, spacecraft, electricity and gas and waste products (hereinafter referred to as specific goods or movements).

The measures designed to amend non-essential elements of this Regulation, inter alia by supplementing it, relating to specific goods and movements and to different or specific provisions applicable to them, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 11(3).

4. For methodological reasons, certain goods or movements shall be excluded from external trade statistics. This concerns monetary gold and means of payment which are legal tender; goods the intended use of which is diplomatic or similar nature; movements of goods between the importing and exporting Member State and their national armed forces stationed abroad as well as certain goods acquired and disposed of by foreign armed forces; particular goods which are not the subject of a commercial transaction; movements of satellite launchers before their launching; goods for and after repair; goods for or following temporary use; goods used as carriers of customised information and downloaded information; and goods declared orally to customs authorities which either are of a commercial nature, provided that their value does not exceed the statistical threshold of EUR 1 000 in value or 1 000 kg in net mass, or are of a non-commercial nature.

The measures designed to amend non-essential elements of this Regulation, inter alia, by supplementing it, relating to the exclusion of goods or movements from external trade statistics, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 11(3).

*Article 4***Data source**

1. The data source for records on the imports and exports of goods referred to in Article 3(1) shall be the customs declaration, including possible amendments or changes to statistical data resulting from decisions by customs pertaining to it.
2. Where the further simplification of customs formalities and controls pursuant to Article 116 of the Modernised Customs Code results in records on the imports and exports of goods not being available at customs authorities, the economic operator to whom the simplification was granted shall provide the statistical data defined in Article 5 of this Regulation.
3. Member States may continue to use other data sources for the compilation of their national statistics until the date of implementation of a mechanism for mutual data exchange by electronic means referred to in Article 7(2).
4. For specific goods or movements as referred to in Article 3(3), data sources other than the customs declaration can be used.
5. The measures designed to amend non-essential elements of this Regulation, inter alia by supplementing it, relating to the data collection according to paragraphs 2 and 4 of this Article, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 11(3). These measures shall take the utmost account of the necessity to set up an efficient system which would minimise the administrative burden on economic operators and administrations.

*Article 5***Statistical data**

1. Member States shall obtain the following set of data from records on imports and exports referred to in Article 3(1):
  - (a) the trade flow (import, export);
  - (b) the monthly reference period;
  - (c) the statistical value of the goods at the national border of the importing or exporting Member States;
  - (d) the quantity expressed in net mass and in a supplementary unit if indicated on the customs declaration;
  - (e) the trader, being the importer/consignee on import and the exporter/consignor on export;
  - (f) the importing or exporting Member State, being the Member State where the customs declaration is lodged, if indicated on the customs declaration:
    - (i) on import, the Member State of destination;
    - (ii) on export, the Member State of actual export;
  - (g) the partner countries, that is:
    - (i) on import, the country of origin and the country of consignment/dispatch;
    - (ii) on export, the country of last known destination;

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- (h) the goods according to the Combined Nomenclature, being:
    - (i) on import, the goods code of the TARIC subheading;
    - (ii) on export, the goods code of the Combined Nomenclature subheading;
  - (i) the customs procedure code to be used for determining the statistical procedure;
  - (j) the nature of the transaction if indicated on the customs declaration;
  - (k) the preferential treatment on import where granted by customs authorities;
  - (l) the invoicing currency if indicated on the customs declaration;
  - (m) the mode of transport, detailing:
    - (i) the mode of transport at the frontier;
    - (ii) the internal mode of transport;
    - (iii) the container.
2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, relating to further specification of the data referred to in paragraph 1 of this Article, including the codes to be used, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 11(3).
  3. Where not otherwise stated and without prejudice to customs legislation, the data shall be contained in the customs declaration.
  4. For specific goods or movements as referred to in Article 3(3) and data provided in accordance with Article 4(2), limited sets of data may be required.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, relating to these limited sets of data, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 11(3).

#### *Article 6*

##### **Compilation of external trade statistics**

1. Member States shall compile for each monthly reference period statistics on imports and exports of goods expressed in value and quantity by:
  - (a) goods code;
  - (b) importing/exporting Member States;
  - (c) partner countries;
  - (d) statistical procedure;
  - (e) nature of the transaction;
  - (f) preferential treatment on import;
  - (g) mode of transport.

Implementing provisions for compiling the statistics may be determined by the Commission in accordance with the procedure referred to in Article 11(2).

2. Member States shall compile annual statistics on trade by business characteristics, namely the economic activity carried out by the enterprise according to the section or two-digit level of the common statistical classification of economic activities in the European Community (NACE) and size-class measured in terms of number of employees.

The statistics shall be compiled by linking data on business characteristics recorded according to Regulation (EC) No 177/2008 with the data recorded according to Article 5(1) of this Regulation on imports and exports. To this end, national customs authorities shall provide the relevant traders' identification number to national statistical authorities.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, relating to the linking of the data and these statistics to be compiled, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 11(3).

3. Every two years Member States shall compile statistics on trade broken down by invoicing currency.

Member States shall compile the statistics using a representative sample of records on imports and exports from customs declarations which contain the data on the invoicing currency. If the invoicing currency for exports is not available on the customs declaration, a survey shall be carried out to collect the required data.

The measures designed to amend non-essential elements of this Regulation, inter alia by supplementing it, relating to the characteristics of the sample, the reporting period and the level of aggregation for partner countries, goods and currencies, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 11(3).

4. The compilation by Member States of additional statistics for national purposes may be determined where the data are available on the customs declaration.
5. Member States shall not be obliged to compile and transmit to the Commission (Eurostat) external trade statistics on statistical data which, according to the Customs Code or to national instructions, are not yet recorded nor can be straightforwardly deduced from other data on the customs declaration lodged at their customs authorities. The transmission of the following data is therefore optional for Member States:
  - (a) on import, the Member State of destination;
  - (b) on export, the Member State of actual export;
  - (c) the nature of the transaction.

#### *Article 7*

#### **Data exchange**

1. Without delay and at the latest during the month following the month the customs declarations were accepted or were subject to decisions by customs pertaining to them, national statistical authorities shall obtain from customs authorities the records on imports and exports based on the declarations which are lodged with those authorities.

The records shall contain at least those statistical data listed in Article 5 which are, according to the Customs Code or to national instructions, available on the customs declaration.

2. With effect from the date of implementation of a mechanism for mutual data exchange by electronic means, customs authorities shall ensure that records on imports and exports are transmitted to the national statistical authority of the Member State which is indicated on the record as:
  - (a) on import, the Member State of destination;
  - (b) on export, the Member State of actual export.

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The mechanism for mutual data exchange shall be implemented at the latest when Title I, Chapter 2, Section 1 of the Modernised Customs Code is applicable.

3. Implementing provisions for determining the transmission referred to in paragraph 2 of this Article may be determined in accordance with the procedure referred to in Article 11(2).

#### Article 8

##### Transmission of external trade statistics to the Commission (Eurostat)

1. Member States shall transmit to the Commission (Eurostat) the statistics referred to in Article 6(1) no later than 40 days after the end of each monthly reference period.

Member States shall ensure that the statistics contain information on all imports and exports in the reference period in question, making adjustments where records are not available.

Member States shall transmit updated statistics when statistics already transmitted are subject to revisions.

Member States shall include in the results transmitted to the Commission (Eurostat) any statistical information which is confidential.

The measures designed to amend non-essential elements of this Regulation, inter alia by supplementing it, relating to the adaptation of the deadline for transmitting statistics, content, coverage and revision conditions for the statistics already transmitted, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 11(3).

2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, relating to the deadline for transmitting statistics on trade by business characteristics referred to in Article 6(2) and statistics on trade broken down by invoicing currency referred to in Article 6(3), shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 11(3).
3. Member States shall transmit the statistics in electronic form, in accordance with an interchange standard. The practical arrangements for the transmission of the results may be determined in accordance with the procedure referred to in Article 11(2).

#### Article 9

##### Quality assessment

1. For the purpose of this Regulation, the following quality criteria shall apply to the statistics to be transmitted:
  - (a) 'relevance', which refers to the degree to which statistics meet current and potential needs of the users;
  - (b) 'accuracy', which refers to the closeness of estimates to the unknown true values;
  - (c) 'timeliness', which refers to the period between the availability of the information and the event or phenomenon it describes;
  - (d) 'punctuality', which refers to the delay between the date of release of the data and the target date (the date by which the data should have been delivered);
  - (e) 'accessibility' and 'clarity', which refer to the conditions and modalities by which users can obtain, use and interpret data;
  - (f) 'comparability', which refers to the measurement of the impact of differences in applied statistical concepts, measurement tools and procedures when statistics are compared between geographical areas, sectoral domains or over time;

- (g) 'coherence', which refers to the adequacy of the data to be reliably combined in different ways and for various uses.
2. Member States shall provide the Commission (Eurostat) with a report on the quality of the statistics transmitted every year.
  3. In applying the quality criteria laid down in paragraph 1 of this Article to the statistics covered by this Regulation, the modalities and structure of the quality reports shall be defined in accordance with the procedure referred to in Article 11(2).

The Commission (Eurostat) shall assess the quality of the statistics transmitted.

*Article 10*

**Dissemination of external trade statistics**

1. At Community level, external trade statistics compiled in accordance with Article 6(1) and transmitted by the Member States shall be disseminated by the Commission (Eurostat) by the Combined Nomenclature subheading at least.

Only where an importer or exporter so requests shall the national authorities of a given Member State decide whether the external trade statistics of that Member State which may make it possible to identify that importer or exporter are to be disseminated or are to be amended in such a way that their dissemination does not prejudice statistical confidentiality.

2. Without prejudice to data dissemination at national level, detailed statistics by the TARIC subheading and preferences shall not be disseminated by the Commission (Eurostat) if their disclosure would undermine the protection of the public interest as regards the commercial and agricultural policies of the Community.

*Article 11*

**Committee procedure**

1. The Commission shall be assisted by the Committee on statistics relating to the trading of goods with non-member countries.
2. Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.

3. Where reference is made to this paragraph, Article 5a(1) to (4), and Article 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

*Article 12*

**Repeal**

Regulation (EC) No 1172/95 shall be repealed with effect from 1 January 2010.

It shall continue to apply to data pertaining to reference periods before 1 January 2010.

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##### *Article 13*

##### **Entry into force**

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2010.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Strasbourg, 6 May 2009.

*For the European Parliament*

*The President*

H.-G. PÖTTERING

*For the Council*

*The President*

J. KOHOUT

**4.2 Commission Regulation (EU) No 92/2010 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**

Valid from: 1 January 2010

Comment: These Extrastat Implementing Provisions relate primarily to:

- data exchange between customs authorities and national statistical authorities.
- compilation of statistics.
- quality assessment.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32010R0092:EN:NOT>



**COMMISSION REGULATION (EU) No 92/2010**  
**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**

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 471/2009 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 <sup>(1)</sup>, and in particular Article 6(1), Article 7(3), Article 8(3) and Article 9(3) thereof,

Whereas:

- (1) Regulation (EC) No 471/2009 establishes a common framework for the systematic production of European statistics relating to the trading of goods with non-member countries.
- (2) It is necessary to specify the procedures for data exchange between customs authorities and national statistical authorities in order to ensure the comprehensive compilation of external trade statistics.
- (3) Provisions should be established on the compilation of monthly statistics in order to obtain harmonised and comparable results from all Member States, including rules for adjustments on delayed or incomplete records and data affected by confidentiality provisions.
- (4) In order to be able to assess the quality of the statistics transmitted to the Commission (Eurostat), implementing measures are necessary concerning the modalities and structure of the quality report.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Committee on statistics relating to the trading of goods with non-member countries,

HAS ADOPTED THIS REGULATION:

*Article 1*

**Data exchange modalities between customs authorities and national statistical authorities**

1. National customs authorities shall provide their national statistical authorities without delay and at the latest during the month following the month the customs declarations were accepted or were subject to decisions by customs pertaining to them, with the records on imports and exports from customs declarations lodged with them.
2. With effect from the date of implementation of the mechanism for mutual data exchange by electronic means pursuant to Article 7(2) of Regulation (EC) No 471/2009, customs authorities shall provide daily copies of the data from customs declarations lodged with them to the customs authority of the Member State indicated on the record as:
  - (a) the Member State of destination, on import;
  - (b) the Member State of actual export, on export.

The customs authority in the Member State of destination, on import, and the Member State of actual export, on export, shall forward the import and export records from these customs declarations without delay, and at the latest during the month following the month the customs declarations were accepted or were subject to decisions by customs pertaining to them, to their national statistical authorities.

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<sup>(1)</sup> OJ L 152, 16.6.2009, p. 23.

#### 4.2. Regulation (EU) No 92/2010 EXTRASTAT IP "data exchange, quality"

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3. The customs authorities shall provide the national statistical authorities with revised records on imports and exports where statistical data already provided are amended or changed.
4. The customs authorities shall verify, at the request of the national statistical authorities, the correctness and completeness of the records on imports and exports provided by them.

##### *Article 2*

#### **Compilation of European statistics on imports and exports of goods**

1. National statistical authorities shall compile monthly statistics from:
  - (a) records on imports and exports provided by customs authorities pursuant to Article 1;
  - (a) records on imports and exports provided by customs authorities pursuant to Article 1;
  - (b) data provided by the economic operator in the case of customs simplifications pursuant to Article 4(2) of Regulation (EC) No 471/2009;
  - (c) data sources for specific goods and movements pursuant to Article 4(4) of Regulation (EC) No 471/2009.
2. National statistical authorities shall compile external trade statistics by:
  - (a) compiling Member State, indicating the Member State reporting external trade statistics to Eurostat;
  - (b) reference period;
  - (c) trade flow;
  - (d) statistical value in national currency without decimals;
  - (e) quantity expressed in kg without decimals;
  - (f) quantity expressed in supplementary units;
  - (g) goods code;
  - (h) Member State where the customs declaration is lodged;
  - (i) Member State of destination on import. However, for those import records where customs data on the Member State of destination are not available, the country code QV should be indicated when it is presumed that the Member State of destination is different from the Member State where the customs declaration is lodged;
  - (j) Member State of actual export on export. However, for those export records where customs data on the Member State of actual export are not available, the country code QV should be indicated when it is presumed that the Member State of actual export is different from the Member State where the customs declaration is lodged;
  - (k) country of origin on import;
  - (l) country of consignment/dispatch on import. However, if the the country of consignment/dispatch is a Member State, the country of origin shall be indicated in the case of non-EU origin or, failing this, the country code QW shall be used;
  - (m) country of last known destination on export;
  - (n) statistical procedure;

- (o) nature of transaction code either with one or two digits. However, for those records where customs data on the nature of transaction are not available, the code 0 should be indicated at one digit level;
  - (p) granted preference code on import;
  - (q) mode of transport at the frontier;
  - (r) internal mode of transport;
  - (s) container.
3. The statistics shall contain adjustments on delayed or incomplete records. The adjustments shall indicate the statistical value at least with a breakdown by partner country, goods code at chapter level of the Combined Nomenclature and monthly reference period. The adjustments shall be on the basis of sound and competent appraisal or scientific methods.
  4. Member States may compile less detailed information than specified in Article 6(1) of Regulation (EC) No 471/2009 for individual transactions below the statistical value threshold. However, as a minimum, data on the total monthly statistical value of both imports and exports shall be transmitted to the Commission (Eurostat).
  - (5) The statistics shall contain data affected by confidentiality provisions in the compiling Member State. National statistical authorities shall flag the data to be considered as confidential in such a way that as much information as possible can be disseminated, at least at chapter level of the Combined Nomenclature, provided confidentiality is thereby ensured.

#### *Article 3*

#### **Quality assessment**

1. In line with the quality criteria defined in Article 9(1) of Regulation (EC) No 471/2009, the Commission (Eurostat) shall carry out an annual quality assessment based on quality indicators and requirements agreed beforehand with the national statistical authorities.
2. The Commission (Eurostat) shall prepare a partially prefilled draft quality report for each Member State. Draft quality reports shall be sent to the Member States by 30 November, following the reference year.
3. Member States shall supply the Commission (Eurostat) with their completed quality reports within 8 weeks of receipt of the pre-filled draft quality reports.
4. The Commission (Eurostat) shall assess the quality of the statistics transmitted on the basis of data and quality reports provided by the Member States and prepare an assessment report for each Member State.
5. The Commission (Eurostat) shall prepare and disseminate a summary quality report covering all the Member States. It will include the main quality indicators and the information collected by means of the quality reports.

#### *Article 4*

#### **Entry into force**

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2010.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 2 February 2010.

*For the Commission*  
*The President*  
José Manuel BARROSO



**4.3 Commission Regulation (EU) No 113/2010 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**

Valid from: 1 January 2010

Comment: These Extrastat Implementing Provisions repeal Regulation (EC) No 1917/2000 and relate primarily to

- trade coverage.
- definition of the data.
- compilation of statistics on trade by business characteristics.
- compilation of statistics by invoicing currency.
- specific goods or movements.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32010R0113:EN:NOT>



## II

*(Non-legislative acts)*

## REGULATIONS

## COMMISSION REGULATION (EU) No 113/2010

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**

**(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 471/2009 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 <sup>(1)</sup>, and in particular Article 3(2), (3) and (4), Article 4(5), Article 5(2) and (4), Article 6(2) and (3) and Article 8(1) and (2) thereof,

Whereas:

- (1) Regulation (EC) No 471/2009 establishes a common framework for the systematic production of European statistics relating to the trading of goods with non-member countries.
- (2) It is necessary to align the scope of external trade statistics with specific customs procedures in order to avoid double counting of trade flows, and to specify the goods or movements exempted from external trade statistics for methodological reasons.
- (3) For the purpose of harmonised compilation of external trade statistics, the data from records on imports and exports, including the codes to be used, should be specified.
- (4) Provisions applicable to specific goods or movements should be established for methodological reasons.
- (5) In order to ensure harmonised compilation of statistics on trade by business characteristics and aggregated statistics on trade broken down by invoicing currency, the methodology for production of these statistics should be defined.
- (6) Provisions relating to the transmission of data by Member States to the Commission (Eurostat) and to the revision of statistics should be laid down in order to ensure comparable and accurate figures.
- (7) The codes of nature of transaction should be amended in order to identify goods for processing under contract returning to the initial country of exports.
- (8) Measures should be adopted which ensure the provision of statistical data when further simplifications of customs formalities and controls would lead to non-availability of customs data, in particular simplifications pursuant to Article 116 of Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (Modernised Customs Code) <sup>(2)</sup>.

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<sup>(1)</sup> OJ L 152, 16.6.2009, p. 23.

<sup>(2)</sup> OJ L 145, 4.6.2008, p. 1.

**4.3. Regulation (EU) No 113/2010**  
EXTRASTAT IP "data definition, specific movements"

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(9) Commission Regulation (EC) No 1917/2000 of 7 September 2000 laying down certain provisions for the implementation of Council Regulation (EC) No 1172/95 as regards statistics on external trade <sup>(1)</sup> should consequently be repealed.

(10) The measures provided for in this Regulation are in accordance with the opinion of the Committee on statistics relating to the trading of goods with non- member countries,

HAS ADOPTED THIS REGULATION:

CHAPTER 1

**GENERAL PROVISIONS**

*Article 1*

**Excluded goods and movements**

The goods and movements listed in Annex I shall be excluded from external trade statistics.

CHAPTER 2

**DATA DEFINITION AND SPECIFICATION**

*Article 2*

**Trade flow codes**

The following codes shall be used for data derived from customs records on the trade flow:

- 1 — when an import is recorded,
- 2 — when an export is recorded.

*Article 3*

**Reference period**

1. The reference period shall indicate the calendar year and month in which the goods are imported or exported.

When the customs declaration is the source for records on imports and exports, the reference period shall indicate the calendar year and month when the declaration is accepted by customs authorities.

2. The data on the reference period shall be a six-digit numerical code, where the first four digits indicate the year and the last two digits indicate the month.

*Article 4*

**Statistical value**

1. The statistical value shall be based on the value of the goods at the time and place the goods cross the border of the Member State of destination on import and of the Member State of actual export on export.

The statistical value shall be calculated on the basis of the value of the goods referred to in paragraph 2 and, where necessary, adjusted for the costs of transport and insurance according to paragraph 4.

2. With respect to the valuation principles laid down in the agreement on the implementation of Article VII of the General Agreement on Tariffs and Trade (WTO customs valuation agreement), the value of the goods for imports or exports shall be:

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<sup>(1)</sup> OJ L 229, 9.9.2000, p. 14.

(a) in the event of a sale or purchase, the price actually paid or payable for the imported or exported goods, excluding arbitrary or fictitious values;

(b) in other cases, the price which would have been paid in the event of sale or purchase.

The customs value shall be used if determined according to the Customs Code for goods released for free circulation.

3. The value of goods involved in processing operations shall be determined on a gross basis as follows:
  - (a) the value of the unprocessed goods shall be established for goods with a view to processing;
  - (b) the value of the unprocessed goods plus the added value of the processing activity shall be established for goods following processing.
4. The value as referred to in paragraphs 2 and 3 shall be adjusted, where necessary, in such a way that the statistical value contains solely and entirely the costs of transport and insurance performed to deliver the goods from the place of their departure:
  - (a) to the border of the Member State of destination on import (CIF-type value);
  - (b) to the border of the Member State of actual export on export (FOB-type value).
5. The statistical value shall be expressed in the national currency of the Member State where the customs declaration is lodged. 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:
  - (a) the rate applicable according to the provisions on currency conversion laid down in the Customs Code at the time the customs declaration is accepted; or failing this
  - (b) the reference rate applicable at the time the goods are imported or exported set by the European Central Bank for Member States belonging to the euro area or the official rate set by Member States not belonging to the euro area.

#### *Article 5*

#### **Quantity**

The data on the quantity shall be indicated as follows:

- (a) the net mass expressed in kilograms, which is the mass of the goods excluding all packaging; and
- (b) where applicable, the supplementary unit expressed in the respective measurement unit, according to the Combined Nomenclature in force.

#### *Article 6*

#### **Importing and exporting Member States**

1. The data on the importing or exporting Member States shall be coded in accordance with the nomenclature of countries and territories for the external trade statistics of the European Union and statistics of trade between Member States as laid down by the Commission, hereinafter referred to as the 'Geonomenclature'.
2. The data on the Member State where the customs declaration is lodged shall indicate the Member State with whose customs administration the customs declaration is lodged, or if a simplified procedure as defined in the Customs Code is used, to whose customs administration the supplementary declaration is submitted, including, if allowed by the customs authorities, the respective entry in the declarant's records.

### 4.3. Regulation (EU) No 113/2010

#### EXTRASTAT IP "data definition, specific movements"

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3. On import, the data on the Member State of destination shall indicate the Member State to which it is known, at the time of release into the customs procedure, that the goods will be dispatched without any commercial transactions or other operations which change the legal status of the goods taking place in any intermediate Member State.

Failing that, the data shall indicate the Member State where the goods are located at the time of release into the customs procedure.

Where goods are imported with a view to processing under customs supervision, the Member State of destination shall be the Member State where the first processing activity is carried out.

4. On export, the data on the Member State of actual export shall indicate the Member State from which it is known, at the time of release into the customs procedure, the goods are dispatched without any commercial transaction or other operations which change the legal status of the goods taking place in any intermediate Member State before release into the customs procedure.

Where goods are exported following processing under customs supervision, the Member State where the last processing activity was carried out shall be the Member State of actual export.

#### *Article 7*

##### **Partner countries**

1. The data on the partner countries shall be coded in accordance with the Geonomenclature in force.
2. 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 the Customs Code laying down the rules on non-preferential origin.

The data on the country of consignment/dispatch shall indicate the non-member country from which goods were dispatched to the Member State of destination without any commercial transactions or other operations which change the legal status of the goods taking place in any intermediate non-member country.

3. On export, data on the country of last known destination shall indicate the last non-member country to which it is known at the time of release into the customs procedure or customs approved treatment that the goods are to be delivered.

#### *Article 8*

##### **Goods code**

The data on the goods shall be coded:

- (a) on imports, according to the goods code of the Taric subheading;
- (b) on exports, according to the goods code of the Combined Nomenclature subheading.

#### *Article 9*

##### **Statistical procedure**

1. The statistical procedure shall identify the different characteristics used in distinguishing trade transactions, in particular according to their placement under a customs procedure.

2. The statistical procedure code shall be a code derived, if applicable, from the four digit code indicating the declared procedure pursuant to the Customs Code. The following codes shall be used:

- 1 — normal imports or exports,
- 2 — imports or exports covered by the customs inward processing procedure,
- 3 — imports or exports covered by the customs outward processing procedure,
- 9 — imports or exports not recorded from customs declarations.

*Article 10*

**Nature of transaction**

1. The nature of transaction shall identify the different characteristics which are required to determine the scope of trade in goods based on customs declarations, in order to reconcile trade statistics for Balance of Payments and National Accounts purposes and for other characteristics of statistical relevance.
2. The data on the nature of transaction shall be coded as specified in Annex II. Member States shall apply the codes in column A or a combination of the codes in column A and their subdivisions in column B indicated in that Annex.

*Article 11*

**Preferential treatment on imports**

1. The data on preferential treatment shall be the tariff treatment indicated by the preference code according to the classification laid down by the Customs Code.
2. The data shall refer to the preferential treatment applied or granted by the customs authorities.

*Article 12*

**Mode of transport**

1. The data on the mode of transport at the frontier and the internal mode of transport shall be coded as set out in Annex III.

The mode of transport at the frontier shall indicate the active means of transport by which, on export, the goods are presumed to leave the statistical territory of the European Union and, on import, the goods are presumed to have entered the statistical territory of the European Union.

The internal mode of transport shall indicate, if applicable, the active means of inland transport by which the goods reach the place of arrival, on import, or are presumed to have left the place of departure, on export.

2. The following codes shall be used for the data on the container:

0 — if goods are not transported in containers when crossing the border of the statistical territory of the European Union,

1 — if goods are transported in containers when crossing the border of the statistical territory of the European Union.

*Article 13*

**Trader identification**

The data on the trader shall be an appropriate identification number assigned to the importer/consignee, on import, and to the exporter/consignor, on export.

### 4.3. Regulation (EU) No 113/2010 EXTRASTAT IP "data definition, specific movements"

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#### *Article 14*

##### **Invoicing currency**

The data on the invoicing currency shall be derived, if applicable, from the customs declaration and coded as follows:

- 0 — where the currency is indicated in the national currency of Member States not belonging to the euro area,
- 1 — where the currency is indicated in euro,
- 2 — where the currency is indicated in US dollars,
- 3 — where the currency is indicated in a currency other than the national currency of Member States not belonging to the euro area, euro or US dollars.

#### CHAPTER 3

### **COMPILATION OF STATISTICS ON TRADE BY BUSINESS CHARACTERISTICS AND STATISTICS ON TRADE BROKEN DOWN BY INVOICING CURRENCY**

#### *Article 15*

##### **Compilation of statistics on trade by business characteristics**

1. National statistical authorities shall compile annual statistics on trade by business characteristics.
2. The statistical units shall be enterprises as defined in the Annex to Council Regulation (EEC) No 696/93 <sup>(1)</sup>.
3. Statistical units are constructed by linking the trader identification number according to Article 13 with the legal unit of the Business Register according to the variable 1.7a referred to in the Annex to Regulation (EC) No 177/2008 of the European Parliament and of the Council <sup>(2)</sup>.
4. In order to ensure the identification of the trader and to manage the link with the Business Register, national statistical authorities shall have access to the registration and identification data of economic operators provided for under customs provisions of the European Union. The authorities responsible for assigning the Economic Operator Registration Identification number shall, at the request of the national statistical authorities, provide access to data listed in Annex 38d to Commission Regulation (EEC) No 2454/93 <sup>(3)</sup>.
5. The following characteristics shall be compiled:
  - (a) trade flow;
  - (b) statistical value;
  - (c) partner country;
  - (d) goods code, according to the section or two-digit level as defined in the Annex to Regulation (EC) No 451/2008 of the European Parliament and of the Council <sup>(4)</sup>;
  - (e) number of enterprises;

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<sup>(1)</sup> OJ L 76, 30.3.1993, p. 1.

<sup>(2)</sup> OJ L 61, 5.3.2008, p. 6.

<sup>(3)</sup> OJ L 253, 11.10.1993, p. 1.

<sup>(4)</sup> OJ L 145, 4.6.2008, p. 65.

- (f) activity carried out by the enterprise according to the section or two-digit level of the statistical classification of economic activity (NACE) as laid down in Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council <sup>(1)</sup>;
- (g) size class, measured in terms of number of employees according to the definitions of characteristics for structural business statistics as laid down in Annex I to Commission Regulation (EC) No 250/2009 <sup>(2)</sup>.
6. The following datasets shall be compiled:
- (a) matching rates between trade and business registers;
- (b) trade by activity and enterprise size class;
- (c) share of largest enterprises in terms of value of trade by activity;
- (d) trade by partner country and activity;
- (e) trade by number of partner countries and activity;
- (f) trade by goods and activity.
7. The first reference year for which annual statistics are to be compiled shall be 2010. Member States shall provide data for every calendar year thereafter.
8. The statistics shall be transmitted within 18 months of the end of the reference year.
9. Member States shall ensure that statistics are provided in such a way that dissemination by the Commission (Eurostat) does not make it possible to identify an enterprise or trader. National statistical authorities shall specify what data are affected by confidentiality provisions.

*Article 16*

**Compilation of statistics on trade broken down by invoicing currency**

1. National statistical authorities shall compile annual statistics on trade broken down by invoicing currency.
2. The statistics shall contain the following characteristics:
- (a) trade flow;
- (b) statistical value;
- (c) invoicing currency according to the coding in Article 14;
- (d) total and a product breakdown according to sections and divisions of the Standard International Trade Classification (SITC) in force, indicating the following codes:
- 1 — raw materials without oil according to SITC section 0- 4 excluding division 33,
- 2 — oil according to SITC division 33,
- 3 — manufactured products according to SITC sections 5-8.
3. The first reference year for which annual statistics shall be compiled is 2010. Member States shall compile the data for every second calendar year thereafter.
4. The statistics shall be transmitted to the Commission (Eurostat) within three months of the end of the reference year.

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<sup>(1)</sup> OJ L 393, 30.12.2006, p. 1.

<sup>(2)</sup> OJ L 86, 31.3.2009, p. 1.

#### 4.3. Regulation (EU) No 113/2010

##### EXTRASTAT IP "data definition, specific movements"

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5. The data source shall be the information recorded from customs declarations according to Article 4(1) of Regulation (EC) No 471/2009. However, if the invoicing currency for exports is not available on the customs declaration, Member States shall carry out a survey for compiling exports broken down by invoicing currency which provides statistics with accurate results.

#### CHAPTER 4

#### SPECIFIC GOODS OR MOVEMENTS

##### *Article 17*

#### **Industrial plants**

1. For the purposes of this Article:
  - (a) 'industrial plant' means a combination of machines, apparatus, appliances, equipment, instruments and materials which together make up large-scale, stationary units producing goods or providing services;
  - (b) 'component part' means a delivery for an industrial plant which is made up of goods which all belong to the same chapter of the CN;
  - (c) goods code of a component part shall be composed as follows:
    - (i) the first four digits shall be 9880;
    - (ii) the fifth and the sixth digits shall correspond to the CN chapter to which the goods of the component part belong;
    - (iii) the seventh and the eighth digits shall be 0.
2. Member States may compile export statistics at the level of component parts on condition that the overall statistical value of a given industrial plant exceeds 3 million EUR, unless it is a complete industrial plant for re-use. The compilation of the quantity shall be optional.

##### *Article 18*

#### **Staggered consignments**

1. For the purposes of this Article 'staggered consignments' means the delivery of components of a complete item in an unassembled or disassembled state which is shipped during more than one reference period for commercial or transport-related reasons.
2. The reference period for imports or exports of staggered consignments may be adjusted so that data are reported only once, in the month when the last consignment is imported or exported.

##### *Article 19*

#### **Vessels and aircraft**

1. For the purposes of this Article:
  - (a) 'vessel' means vessels considered as sea-going according to CN Chapter 89, tugs, warships and floating structures;
  - (b) 'aircraft' means aeroplanes falling within CN code 8802 30 and 8802 40;
  - (c) 'economic ownership' means the right of a natural or legal person to claim the benefits associated with the use of a vessel or aircraft in the course of an economic activity by virtue of accepting the associated risks.
2. External trade statistics shall cover only the following imports and exports of vessels and aircraft:

- (a) the transfer of economic ownership of a vessel or aircraft from a natural or legal person established in a non-member country to a natural or legal person established in the importing Member State; this transaction shall be treated as an import;
  - (b) the transfer of economic ownership of a vessel or aircraft from a natural or legal person established in the exporting Member State to a natural or legal person established in a non-member country; this transaction shall be treated as an export. If the vessel or aircraft is new, the export is recorded in the Member State of construction;
  - (c) the import and export of vessels or aircraft before or following processing under contract as defined in Annex II, note 2.
3. External trade statistics relating to trade in vessels and aircraft shall be compiled as follows:
- (a) the quantity shall be expressed in number of items and any other supplementary units laid down in the CN, for vessels, and in net mass and supplementary units, for aircraft;
  - (b) transport and insurance costs shall be excluded from the statistical value;
  - (c) the partner country shall be:
    - (i) the non-member country where the natural or legal person transferring the economic ownership of the vessel or aircraft is established, on import, or the natural or legal person to whom the economic ownership of the vessel or aircraft is transferred, on export, for movements referred to in paragraph 2(a) and (b);
    - (ii) the non-member country of construction, on import, in the case of new vessels or aircraft constructed outside the European Union;
    - (iii) the non-member country where the natural or legal person who exercises the economic ownership of the vessel or aircraft is established, on import, or the non-member country undertaking the processing under contract, on export, for movements referred to in paragraph 2(c);
  - (d) the reference period for imports and exports referred to in paragraph 2(a) and (b) shall be the month when the transfer of economic ownership takes place.
4. At the request of the national statistical authorities, the authorities responsible for managing the ships and aircraft registers shall provide all information available in order to identify a change of economic ownership of a vessel or aircraft between a natural or legal person established in a Member State and a natural or legal person established in a non-member country.

*Article 20*

**Goods delivered to vessels and aircraft**

1. For the purposes of this Article:
  - (a) 'delivery of goods to vessels and aircraft' means the delivery of products for the crew and passengers, and for the operation of the engines, machines and other equipment of vessels or aircraft;
  - (b) vessels or aircraft shall be deemed to belong to the country where the natural or legal person who exercises the economic ownership of the vessel or aircraft as defined in Article 19(1)(c) is established.
2. External trade statistics shall cover exports of goods delivered from the territory of the exporting Member State to vessels and aircraft belonging to a non-member country.

### 4.3. Regulation (EU) No 113/2010 EXTRASTAT IP "data definition, specific movements"

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3. Member States may use the following goods codes for goods delivered to vessels and aircraft:

- 9930 24 00: goods from CN Chapters 1 to 24,
- 9930 27 00: goods from CN Chapter 27,
- 9930 99 00: goods classified elsewhere.

The transmission of data on the quantity is optional, except for goods belonging to CN Chapter 27.

In addition, the simplified partner country code 'QS' may be used.

#### *Article 21*

#### **Goods delivered to and from offshore installations**

1. For the purposes of this Article:

- (a) 'offshore installation' means the equipment and devices installed and stationary in the sea outside the statistical territory of any given country;
- (b) 'goods delivered to offshore installations' means the delivery of products for the crew and for the operation of the engines, machines and other equipment of the offshore installation;
- (c) 'goods obtained from or produced by offshore installations' means products extracted from the seabed or subsoil, or manufactured by the offshore installation.

2. External trade statistics shall record:

- (a) an import, where goods are delivered from:
  - (i) a non-member country to an offshore installation established in an area where the importing Member State has exclusive rights to exploit that seabed or subsoil;
  - (ii) an offshore installation established in an area where a non-member country has exclusive rights to exploit that seabed or subsoil to the importing Member State;
  - (iii) an offshore installation established in an area where a non-member country has exclusive rights to exploit that seabed or subsoil to an offshore installation in an area where the importing Member State has exclusive rights to exploit that seabed or subsoil;
- (b) an export, where goods are delivered to:
  - (i) a non-member country from an offshore installation established in an area where the exporting Member State has exclusive rights to exploit that seabed or subsoil; EN L 37/6 Official Journal of the European Union 10.2.2010

(ii) an offshore installation established in an area where a non-member country has exclusive rights to exploit that seabed or subsoil from the exporting Member State;

(iii) an offshore installation established in an area where a non-member country has exclusive rights to exploit that seabed or subsoil from an offshore installation established in an area where the exporting Member State has exclusive rights to exploit that seabed or subsoil.

3. Member States may use the following goods codes for goods delivered to offshore installations:

— 9931 24 00: goods from CN Chapters 1 to 24,

— 9931 27 00: goods from CN Chapter 27,

— 9931 99 00: goods classified elsewhere.

The transmission of data on the quantity is optional, except for goods belonging to CN Chapter 27. In addition, the simplified partner country code 'QW' may be used.

#### *Article 22*

#### **Sea products**

1. For the purposes of this Article:

(a) 'sea products' means fishery products, minerals, salvage and all other products which have not yet been landed by sea-going vessels;

(b) vessels shall be deemed to belong to the country where the natural or legal person who exercises the economic ownership of the vessel as defined in Article 19(1)(c) is established.

2. External trade statistics shall cover the following imports and exports of sea products:

(a) the landing of sea products in the ports of the importing Member State, or their acquisition by vessels belonging to the importing Member State from vessels belonging to a non-member country; these transactions being treated as imports;

(b) the landing of sea products in the ports of a non-member country from a vessel belonging to the exporting Member State, or their acquisition by vessels belonging to a non-member country from vessels belonging to the exporting Member State; these transactions being treated as exports.

3. The partner country shall be, on import, the non-member country where the natural or legal person who exercises the economic ownership of the vessel which is carrying out the capturing is established and, on export, the non-member country where the sea products are landed or where the natural or legal person who exercises the economic ownership of the vessel acquiring the sea products is established.

4. Provided that there is no conflict with other acts of Union law, national statistical authorities shall have access to data sources in addition to customs declarations, such as information on declarations of national registered vessels on sea products landed in non-member countries.

#### *Article 23*

#### **Spacecraft**

1. For the purposes of this Article:

(a) 'spacecraft' means vehicles which are able to travel outside the earth's atmosphere;

#### 4.3. Regulation (EU) No 113/2010 EXTRASTAT IP "data definition, specific movements"

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- (b) 'economic ownership' means the right of a natural or legal person to claim the benefits associated with the use of a spacecraft in the course of an economic activity by virtue of accepting the associated risks.
2. The launching of a spacecraft for which economic ownership has been transferred between a natural or legal person established in a non-member country and a natural or legal person established in a Member State shall be recorded:
- (a) as an import in the Member State where the new owner is established;
- (b) as an export in the Member State of construction of the finished spacecraft.
3. The following specific provisions shall apply to the statistics referred to in paragraph 2:
- (a) the data on the statistical value shall be defined as the value of the spacecraft, excluding transport and insurance costs;
- (b) the data on the partner country shall be the non-member country of construction of the finished spacecraft, on import, and the non-member country where the new owner is established, on export.
4. Provided that there is no conflict with other acts of Union law, national statistical authorities shall have access to all available data sources, necessary for the compliance with this Article, in addition to customs declarations.

##### *Article 24*

#### **Electricity and gas**

1. In addition to customs declarations, national statistical authorities may require that relevant information for recording imports and exports of electricity and gas between the statistical territory of the Member State and non-member countries be provided directly by operators who own or operate a transmission network for electricity or gas.
2. The statistical value transmitted to the Commission (Eurostat) may be based on estimates. Member States shall inform the Commission (Eurostat) of the methodology used for the estimation before application.

##### *Article 25*

#### **Military goods**

1. External trade statistics shall cover imports and exports of goods intended for military use.
2. Member States may transmit less detailed information than indicated in Article 6(1) of Regulation (EC) No 471/2009 when the information falls under military secrecy in compliance with the definitions in force in the Member State. However, as a minimum, data on the total monthly statistical value of the imports and exports shall be transmitted to the Commission (Eurostat).

#### CHAPTER 5

#### **FINAL PROVISIONS**

##### *Article 26*

#### **Transmission of European statistics on imports and exports of goods**

1. Member States shall take all necessary measures to ensure that the data transmitted to the Commission (Eurostat) are exhaustive and comply with the quality criteria as specified in Article 9(1) of Regulation (EC) No 471/2009.
2. The statistics transmitted to the Commission (Eurostat) shall be expressed in national currency of compiling Member State.
3. Where monthly results already transmitted to the Commission (Eurostat) are subject to revisions, Member States shall transmit the revised results no later than in the month following the availability of the revised data.

*Article 27*

**Repeal**

Regulation (EC) No 1917/2000 is hereby repealed with effect from 1 January 2010.

It shall continue to apply to data pertaining to reference periods before 1 January 2010.

*Article 28*

**Entry into force**

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2010.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 9 February 2010.

*For the Commission*

*The President*

José Manuel BARROSO

**4.3. Regulation (EU) No 113/2010**  
EXTRASTAT IP "data definition, specific movements"

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*ANNEX I*

**LIST OF GOODS AND MOVEMENTS EXCLUDED FROM EXTERNAL TRADE STATISTICS**

- (a) monetary gold;
- (b) means of payment which are legal tender and securities, including means which are payments for services such as postage, taxes, user fees;
- (c) goods for or following temporary use (e.g. hire, loan, operational leasing), provided all the following conditions are met:
  - no processing is or was planned or carried out,
  - the expected duration of the temporary use was or is not intended to be longer than 24 months,
  - no change of ownership took place or is intended to take place;
- (d) goods moving between:
  - the Member State and its territorial enclaves in non-member countries, and
  - the host Member State and territorial enclaves of non-member countries or international organisations.

Territorial enclaves include embassies and national armed forces stationed outside the territory of the mother country;
- (e) goods used as carriers of customised information including software;
- (f) software downloaded from the Internet;
- (g) goods supplied free of charge which are themselves not the subject of a commercial transaction, provided that their movement is with the sole intention of preparing or supporting an intended subsequent trade transaction by demonstrating the characteristics of goods or services such as: — advertising material, — commercial samples;
- (h) goods for and after repair and replacement parts that are incorporated in the framework of the repair and the replaced defective parts;
- (i) means of transport travelling in the course of their work, including spacecraft launchers at the time of launching;
- (j) goods declared orally to Customs authorities which are either of a commercial nature provided that their value does not exceed the statistical threshold of 1 000 EUR or 1 000 kilograms or of a non-commercial nature;
- (k) goods released for free circulation after being subject to the customs procedures of inward processing or processing under customs control.

## EXTRASTAT IP "data definition, specific movements"

## ANNEX II

## LIST OF NATURE OF TRANSACTIONS CODES

A	B
1. Transactions involving actual or intended transfer of ownership from residents to non-residents against financial or other compensation (except the transactions listed under 2, 7, 8)	1. Outright purchase/sale 2. Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent 3. Barter trade (compensation in kind) 4. Financial leasing (hire-purchase) <sup>(1)</sup> 9. Other
2. Return and replacement of goods free of charge after registration of the original transaction.	1. Return of goods 2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned 9. Other
3. Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)	
4. Operations with a view to processing <sup>(2)</sup> under contract (no transfer of ownership to the processor)	1. Goods expected to return to the initial country of export 2. Goods not expected to return to the initial country of export
5. Operations following processing under contract (no transfer of ownership to the processor)	1. Goods returning to the initial country of export 2. Goods not returning to the initial country of export
6. Particular transactions recorded for national purposes	
7. Operations under joint defence projects or other joint intergovernmental production programmes	
8. Transactions involving the supply of building materials and technical equipment under a general construction or civil engineering contract for which no separate invoicing of the goods is required and an invoice for the total contract is issued	
9. Other transactions which cannot be classified under other codes	1. Hire, loan, and operational leasing longer than 24 months 9. Other

<sup>(1)</sup> Financial leasing covers operations where the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.

<sup>(2)</sup> Processing covers operations (transformation, construction, assembling, enhancement, renovation ...) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor's own account are not covered by this item and should be registered under item 1 of column A.

**4.3. Regulation (EU) No 113/2010**  
EXTRASTAT IP "data definition, specific movements"

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*ANNEX III*

**CODING OF MODE OF TRANSPORT**

Code	Title
1	Sea transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations
8	Inland waterway transport
9	Own propulsion

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# **5. Combined Nomenclature (CN)**



**5.1 Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff**

Valid from: 1 January 1988

Comment: This regulation requires that the "*The Commission shall adopt each year, a regulation reproducing the complete version of the Combined Nomenclature*".

For the complete version of the Combined Nomenclature, refer to topic 5.2.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:01987R2658-20000101:EN:NOT>





## 5.1. Regulation (EEC) No 2658/87

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### ▼ B

#### COUNCIL REGULATION (EEC) No 2658/87

of 23 July 1987

#### on the tariff and statistical nomenclature and on the Common Customs Tariff

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

### ▼ M1

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28, 43 and 113 thereof,

### ▼ B

Having regard to the Act of Accession of Spain and Portugal,

Having regard to the proposal from the Commission <sup>(1)</sup>,

Having regard to the opinion of the European Parliament <sup>(2)</sup>,

Having regard to the opinion of the Economic and Social Committee <sup>(3)</sup>,

Whereas the European Economic Community is based on a customs union involving the use of a common customs tariff;

Whereas the collection and exchange of data on the statistics of external trade of the Community can best be achieved through the use of a combined nomenclature replacing the existing Common Customs Tariff and Nimex nomenclatures, in order to meet tariff and statistical requirements simultaneously;

Whereas the Community is a signatory to the International Convention on the Harmonized Commodity Description and Coding System, known as the 'harmonized system', which is intended to replace the Convention of 15 December 1950 on Nomenclature for the Classification of Goods in Customs Tariffs; whereas, as a consequence, the said combined nomenclature must be established on the basis of the harmonized system;

Whereas it is appropriate to allow Member States to create national statistical subdivisions;

Whereas certain specific Community measures cannot be dealt with in the framework of the combined nomenclature; whereas it is therefore necessary to create additional Community subdivisions and to include them in an integrated tariff of the European Communities (Taric); whereas the efficient management of the Taric requires a system for immediate updating; whereas it is therefore necessary that the Commission should be empowered to manage the Taric;

Whereas Spain and Portugal will not be able to use the Taric layout in the same manner as the other Member States because of the transitional tariff arrangements provided for in the Act of Accession; whereas it is appropriate that these two Member States should be authorized not to apply the Taric for the periods during which the transitional arrangements apply;

Whereas it appears appropriate that Member States should be able to insert further subdivisions after the Taric subheadings in order to meet additional national requirements; whereas these subdivisions should be identified by appropriate code numbers in accordance with the provisions of Commission Regulation (EEC) No 2793/86 of 22 July 1986 laying down the codes to be used in the forms laid down in Regulations (EEC) No 678/85, (EEC) No 1900/85 and (EEC) No 222/77 <sup>(4)</sup>;

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<sup>(1)</sup> OJ No C 154, 12.6.1987, p. 6.

<sup>(2)</sup> OJ No C 190, 20.7.1987.

<sup>(3)</sup> Opinion delivered on 1 July 1987 (not yet published in the Official Journal).

<sup>(4)</sup> OJ No L 263, 15.9.1986, p. 74.

▼ **B**

Whereas it is essential that the combined nomenclature and any other nomenclature wholly or partly based on it, or which adds subdivisions to it, should be applied in a uniform manner by all the Member States; whereas provisions to this effect must be able to be adopted at Community level; whereas, furthermore, the Community provisions ensuring uniform application of the nomenclature of the Common Customs Tariff contained in Decision 86/98/ECSC <sup>(1)</sup> are applicable to products falling within the province of the Treaty establishing the European Coal and Steel Community;

Whereas the preparation and application of these provisions requires close cooperation between the Member States and the Commission; whereas the implementation of these provisions must be carried out rapidly in view of the serious economic consequences that any delay might entail;

Whereas, in order to ensure uniform application of the combined nomenclature, it is necessary for the Commission to be assisted by a committee responsible for all questions relating to the combined nomenclature, to the Taric and to all other nomenclatures based on the combined nomenclature; whereas this Committee must be operational as soon as possible prior to the date of application of the combined nomenclature;

Whereas, in order to define the scope of the combined nomenclature, it is desirable to lay down preliminary provisions, additional section and chapter notes and suitable footnotes;

Whereas the Common Customs Tariff consists not only of the conventional and autonomous duties and other relevant charges fixed in Annex I to this Regulation on the basis of the combined nomenclature, but also of the tariff measures contained in the Taric and other Community legislation;

Whereas in fixing the conventional rates of duty it is appropriate to take account of GATT (General Agreement on Tariffs and Trade) negotiations;

Whereas the transition from the former nomenclature to the combined nomenclature may involve difficulties with the application of origin rules in respect of certain preference systems, in particular where the third country involved has not adopted the harmonized system; whereas it is appropriate in these circumstances to provide for suitable measures intended to remedy these difficulties;

Whereas, although the nomenclature and the rates of customs duties relating to products covered by the Treaty establishing the European Coal and Steel Community do not form part of the Common Customs Tariff, it is nevertheless appropriate to include the conventional rates for these products for information in this Regulation;

Whereas, following the setting-up of the combined nomenclature, numerous Community acts in particular in the field of the common agricultural policy must be adapted to take into account the use of this nomenclature; whereas these adaptations do not as a general rule call for any amendment of substance; whereas for purposes of simplification it is appropriate to enable the Commission to adopt the necessary technical amendments to the acts in question;

Whereas the entry into force of this Regulation involves the repeal of Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff <sup>(2)</sup> and of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff <sup>(3)</sup>, as last amended by Regulation (EEC) No 2055/84 <sup>(4)</sup>,

▼ **B**

HAS ADOPTED THIS REGULATION:

*Article 1*▼ **M5**

1. A goods nomenclature, hereinafter called the 'Combined Nomenclature', or in abbreviated form 'CN', which meets at one and the same time, the requirements of the Common Customs Tariff, the external trade statistics of the Community and other Community policies concerning the importation or exportation of goods shall be established by the Commission.

<sup>(1)</sup> OJ No L 81, 26.3.1986, p. 29.

<sup>(2)</sup> OJ No L 172, 22.7.1968, p. 1.

<sup>(3)</sup> OJ No L 14, 21.1.1969, p. 1.

<sup>(4)</sup> OJ No L 191, 19.7.1984, p. 1.

## 5.1. Regulation (EEC) No 2658/87

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### ▼ B

2. The combined nomenclature shall comprise:
  - (a) the harmonized system nomenclature;
  - (b) Community subdivisions to that nomenclature, referred to as 'CN subheadings' in those cases where a corresponding rate of duty is specified;
  - (c) preliminary provisions, additional section or chapter notes and footnotes relating to CN subheadings.

### ▼ M5

3. The Combined Nomenclature is reproduced in Annex I. The rates of duty of the Common Customs Tariff and, where applicable, the supplementary statistical units as well as other necessary information are laid down in the said Annex.

The Annex comprises the conventional rates of duty.

However, whenever autonomous rates of duty are lower than the conventional rates of duty or where conventional rates of duty do not apply, the autonomous rates are also shown in the said Annex.

#### *Article 2*

An Integrated Tariff of the European Communities, hereinafter referred to as the 'Taric', which meets the requirements of the Common Customs Tariff, external trade statistics, the commercial, agricultural and other Community policies concerning the importation or exportation of goods, shall be established by the Commission.

The tariff shall be based on the Combined Nomenclature and include:

- (a) the measures contained in this Regulation;
- (b) the additional Community subdivisions, referred to as 'Taric subheadings', which are needed for the implementation of specific Community measures listed in Annex II;
- (c) any other information necessary for the implementation or management of the Taric codes and additional codes as defined in Article 3(2) and (3);
- (d) the rates of customs duty and other import and export charges,
- (e) measures shown in Annex II applicable on the importation and exportation of specific goods.

#### *Article 3*

1. Each CN subheading shall have an eight digit code number:
  - (a) the first six digits shall be the code numbers relating to the headings and subheadings of the harmonized system nomenclature;
  - (b) the seventh and eighth digits shall identify the CN subheadings. When a heading or subheading of the harmonized system is not further subdivided for Community purposes, the seventh and eighth digits shall be '00'.

▼ **M4**

2. The Taric subheadings shall be identified by the 9<sup>th</sup> and 10<sup>th</sup> digits which, together with the code numbers referred to in paragraph 1, form the Taric code numbers. In the absence of a Community subdivision, the 9<sup>th</sup> and 10<sup>th</sup> digits shall be '00'.
3. Exceptionally, additional Taric codes of four characters may be used for the application of specific Community measures which are not coded, or not entirely coded, at the 9<sup>th</sup> and 10<sup>th</sup> digit level.

▼ **M5**:*Article 5*

1. The Taric shall be used by the Commission and the Member States for the application of Community measures concerning importation into and exportation from the Community.
2. Taric Codes and Taric additional codes shall be applied to the importation and, where applicable, to the exportation of goods covered by the corresponding subheadings.
3. Member States may add subdivisions or additional codes for national purposes. Identifying codes shall be assigned to such subdivisions or additional codes in accordance with Regulation (EEC) No 2454/93.

*Article 6*

The Taric shall be established, updated, managed and disseminated by the Commission, which shall, wherever possible, use computerised means. The Commission shall, in particular, take the necessary steps to:

- (a) integrate all measures contained in this Regulation or shown in Annex II thereto into the Taric,
- (b) attribute Taric codes and Taric additional codes,
- (c) update the Taric immediately,
- (d) disseminate in electronic format changes to the Taric immediately.

▼ **M3**▼ **B***Article 8*

The committee ► **M3** provided for in Article 247 of the Community Customs Code ◀ may examine any matter referred to it by its chairman, either on his own initiative or at the request of a representative of a Member State:

- (a) concerning the combined nomenclature;
- (b) concerning the Taric nomenclature and any other nomenclature which is wholly or partly based on the combined nomenclature or which adds any subdivisions to it, and which is established by specific Community provisions with a view to the application of tariff or other measures relating to trade in goods.

## 5.1. Regulation (EEC) No 2658/87

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### Article 9

1. Measures relating to the matters set out below shall be adopted in accordance with the procedure defined in Article 10:

#### ▼ M5

- (a) application of the Combined Nomenclature and the Taric, concerning in particular:
  - the classification of goods in the nomenclatures referred to in Article 8;
  - explanatory notes;
  - the creation, if necessary, and for the purpose of responding to the Community's own needs, of statistical subheadings in the Taric, when to do so appears more appropriate than in the CN;

#### ▼ B

- (b) amendments to the combined nomenclature to take account of changes in requirements relating to statistics or to commercial policy;
- (c) amendments to Annex II;
- (d) amendments to the combined nomenclature and adjustments to duties in accordance with decisions adopted by the Council or the Commission;
- (e) amendments to the combined nomenclature intended to adapt it to take account of technological or commercial developments or aimed at the alignment or clarification of texts;
- (f) amendments to the combined nomenclature resulting from changes to the harmonized system nomenclature;

#### ▼ M5

- (g) questions relating to the application, functioning and management of the harmonised system to be discussed within the Customs Cooperation Council, as well as their implementation by the Community.

2. The provisions adopted under paragraph 1 shall not amend:

- the rates of customs duties;
- agricultural duties, refunds or other amounts applicable within the framework of the common agricultural policy or within that of specific schemes applicable to certain goods resulting from the processing of agricultural products;
- quantitative restrictions laid down under Community provisions;
- nomenclatures adopted within the framework of the common agricultural policy.

#### ▼ B

3. If necessary, amendments to CN subheadings shall be immediately included as Taric subheadings. They shall only be included in the CN under the conditions referred to in Article 12.

▼ **M5***Article 10*

1. The Commission shall be assisted by the Customs Code Committee set up by Article 247 of Regulation (EEC) No 2913/92 <sup>(1)</sup>.
2. Where reference is made to this paragraph, Articles 4 and 7 of Decision 1999/468/EC <sup>(2)</sup> shall apply.

The period laid down in Article 4(3) of Decision 1999/468/EC shall be set at three months.

▼ **M3**▼ **M5***Article 12*

1. The Commission shall adopt each year, a regulation reproducing the complete version of the Combined Nomenclature, together with the rates of duty in accordance with Article 1, as resulting from measures adopted by the Council or the Commission. The said Regulation shall be published not later than 31 October in the *Official Journal of the European Communities* and it shall apply from 1 January of the following year.
2. Measures and information concerning the Common Customs Tariff or Taric shall, whenever possible, be disseminated in electronic format by using computerised means.
3. In order to ensure the uniform application of the Common Customs Tariff and the Taric, the Commission shall promote coordination and harmonisation of practices in Member States' customs laboratories, using wherever possible, computerised means.

▼ **B***Article 14*

Where a tariff preference is granted on the basis of rules of origin derived from the nomenclature of the Customs Cooperation Council in force on 31 December 1987, those rules shall remain applicable in accordance with the Community acts in force on that date.

*Article 15*

1. The codes and the descriptions of goods established on the basis of the combined nomenclature shall replace those established on the basis of the nomenclatures of the Common Customs Tariff and the Nimexe, without prejudice to international agreements concluded by the Community before the entry into force of this Regulation, and to acts taken in implementation thereof, which refer to the said nomenclatures.

Community acts which include the tariff or statistical nomenclature shall be amended accordingly by the Commission.

2. References to the Nimexe in the various Community acts in force shall be deemed to refer to the combined nomenclature.

*Article 16*

Regulations (EEC) No 950/68 and (EEC) No 97/69 are hereby replaced.

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<sup>(1)</sup> OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 955/1999 (OJ L 119, 7.5.1999, p. 1).

<sup>(2)</sup> OJ L 184, 17.7.1999, p. 23.

## 5.1. Regulation (EEC) No 2658/87

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### *Article 17*

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

Articles 1 to 5 and 12 to 16 shall not apply until 1 January 1988.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

**5.2 Commission Regulation (EC) No 948/2009 of 30 September 2009 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff**

**"Combined Nomenclature (CN) 2010"**

Valid from: 1 January 2010 – 31 December 2010

Comment: This regulation amends (replaces) Annex I of Regulation (EEC) No 2658/87 referred to under topic 5.1. It contains all CN codes and the respective classification rules.

The following pages contain only a short excerpt from this annex which has a size of about 900 pages.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32009R0948:EN:NOT>



## I

*(Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory)*

## REGULATIONS

## COMMISSION REGULATION (EC) No 948/2009

Of 30 September 2009

amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the

## Common Customs Tariff

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff <sup>(1)</sup>, and in particular Articles 9 and 12 thereof,

Whereas:

- (1) Regulation (EEC) No 2658/87 established a goods nomenclature, hereinafter referred to as the 'Combined Nomenclature', to meet, at one and the same time, the requirements of the Common Customs Tariff, the external trade statistics of the Community, and other Community policies concerning the importation or exportation of goods.
- (2) In the interests of legislative simplification, it is appropriate to modernise the Combined Nomenclature and to adapt its structure.
- (3) It is necessary to amend the Combined Nomenclature, in order to take account of the following: changes in requirements relating to statistics and to commercial policy, changes made in order to fulfil international commitments, technological and commercial developments, and the need to align or clarify texts.
- (4) In accordance with Article 12 of Regulation (EEC) No 2658/87, Annex I to that Regulation should be replaced, with effect from 1 January 2010, by a complete version of the Combined Nomenclature, together with the autonomous and conventional rates of duty resulting from measures adopted by the Council or by the Commission.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

*Article 1*

Annex I to Regulation (EEC) No 2658/87 is replaced by the text set out in the Annex to this Regulation.

*Article 2*

This Regulation shall enter into force on the 1 January 2010.

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<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

**5.2. Regulation (EC) No 948/2009**

CN 2010

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This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 30 September 2009.

*For the Commission*

László KOVÁCS

*Member of the Commission*

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**5.3 Commission Communication (2000/C 150/03) of 30 May 2000:  
Code of conduct for the management of the Combined Nomenclature  
(CN)**

Comment: This communication applies to the proceedings for modification, creation or deletion of a CN subheading (=CN-code).

Link: <http://eur-lex.europa.eu/JOHtml.do?uri=OJ:C:2000:150:SOM:EN:HTML>



## COMMISSION COMMUNICATION

## CODE OF CONDUCT FOR THE MANAGEMENT OF THE COMBINED NOMENCLATURE (CN)

(2000/C 150/03)

## INTRODUCTION

The 'Communication from the Commission to the Council and the European Parliament: Report on the results of the second phase of SLIM (Simpler legislation for the internal market) and the follow-up of the implementation of the first phase recommendations' includes recommendations by the CN-SLIM team.

Recommendation No 4 in the report of the CN-SLIM team on the simplification and modernisation of the CN used in external trade is to establish a 'code of conduct' for the management of the CN (e.g. with regard to the process for maintaining, creating and deleting CN codes).

Various recommendations made by the CN-SLIM team are appropriate for inclusion in such a code of conduct.

Consequently, the Commission, having heard the views of the Customs Code Committee (Tariff and statistical nomenclature section) and of representatives of European Federations, has established a code of conduct for the management of the CN.

## BACKGROUND

**History**

On 1 January 1988 the Community introduced the concept of the Combined Nomenclature (CN) having the aim of facilitating trade and the collection and exchange of data on the statistics of the external trade of the Community. It resulted from a merger between the nomenclatures of the Common Customs Tariff (the CCT) and the NIMEXE (the Community's statistical nomenclature).

Over the years, a significant number of CN subheadings have enriched the harmonised system, HS nomenclature. Owing to the increase in CN subheadings and the structure of the CN, providers of statistical data have expressed difficulties in determining

the correct CN subheading to be used in their statistical declarations.

A decrease in the number of CN subheadings remains one of the measures proposed as part of the SLIM initiative, with the aim of reducing the burdens on European businesses and, in

particular, on small and medium-sized enterprises.

**Legal framework**

According to Article 23 of the Treaty, the Community is based on a customs union involving the use of a Common Customs Tariff (CCT).

Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff <sup>(1)</sup>, provides the legal framework for the Combined Nomenclature (CN). Hence, the CN was established to meet, at the one and the same time, the requirements of both the CCT and of the external trade statistics of the Community.

The CN is based on the nomenclature annexed to the international Convention on the Harmonised Commodity Description and Coding System (HS) issued under the auspices of the World Customs Organisation (WCO), to which the Community is a signatory.

By virtue of Article 21 of Council Regulation (EEC) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States <sup>(2)</sup> and Article 8 of Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading of goods by the Community and its Member States with non-member countries <sup>(3)</sup>, the CN is used for the description of goods in the statistical data medium to be transmitted to the

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<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> OJ L 316, 6.11.1991, p. 1.

<sup>(3)</sup> OJ L 118, 25.5.1995, p. 10.

### 5.3. Commission Communication 2000/C 150/03

#### Code of conduct CN management

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competent statistical departments in Member States. Hence, the CN constitutes one of the main elements of Intrastat declarations made by economic operators within the framework of intra-Community trade. Furthermore, statistics on external trade and on intra-Community trade that are disseminated to the public are based on the CN.

Article 20 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code <sup>(1)</sup>, confirms that the CCT comprises the CN. In accordance with Annexes 37 and 38 to Commission Regulation (EEC) No 2454/93 <sup>(2)</sup> implementing that Regulation, the CN code constitutes one of the essential elements in the single administrative document submitted to customs by economic operators and used by customs in their monitoring of external trade flows.

#### **Main objectives of the CN**

The CN reflects the Community's WTO tariff commitments (e.g. the results of the Uruguay Round multilateral trade negotiations (1986 to 1994)), as well as other amendments to the CN and adjustments of duties in accordance with decisions taken by the Council or the Commission.

It incorporates, as appropriate, WCO recommendations and various Community policy requirements.

In order to meet the requirements of the external and internal trade statistics of the Community and the needs for statistical data, the CN includes subdivisions to the HS nomenclature. Such subdivisions are maintained, created or deleted to meet the requirements of users of the statistical data collected, established and disseminated by reference to the CN.

For statistical purposes, the drafting and maintenance of correlation tables between the CN and other goods' nomenclatures is an important task.

#### **Objectives and principles with regard to the code of conduct**

The main objective of the code of conduct is to eliminate unwarranted growth of the CN and to reduce the size of that nomenclature. The process should lead to a modernisation of the CN, taking into consideration technological or commercial developments.

Application of the code of conduct should ensure a better discipline in the management of the CN.

It constitutes an instrument for transparency with regard to the parties interested in the CN and contributes to ensuring objectivity in the Commission's decision-making, after having obtained the Committee's opinion.

In applying the 'code of conduct', the diversity of the interests involved, the needs for simplification and for modernisation of the CN, and the difficulties inherent in its management should be respected by requiring an overall vision of its aims and the close cooperation of the parties concerned.

A maximum threshold for the number of CN codes cannot be fixed arbitrarily. Instead, a certain degree of flexibility should be exercised, within the spirit of legislative simplification, in order to take account of the divergent needs of the parties concerned with the CN, mainly the Commission, the Member States and European Federations.

#### **International aspects**

Within the framework of the WCO the Commission shall take into account the principles of stability, modernisation and simplification when updating the HS nomenclature.

Commission services involved in international trade negotiations should take into account, as far as possible, the objective of simplifying and facilitating the use of the CN, e.g. by promoting tariff concessions facilitating the merger of CN subheadings.

Whenever the customs duty difference is marginal, and tariff concessions are subject to a reduction over time pursuant to international trade agreements, modernisation of the CN should be envisaged under certain conditions, and in particular those provided for in Article 9(2) of Regulation (EEC) No 2658/87.

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<sup>(1)</sup> OJ L 302, 19.10.1992, p. 1.

<sup>(2)</sup> OJ L 253, 11.10.1993, p. 1.

**Other customs nomenclatures**

The principles established by this code of conduct should apply, where appropriate, to the management of other customs nomenclatures such as TARIC.

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**CODE OF CONDUCT****1. DEFINITIONS****1.1. In this notice the following definitions and abbreviations apply:**

Committee:	Customs Code Committee, Tariff and Statistical Nomenclature Section
European Federations:	Federations at European level acting in their capacity as representatives of the economic operators using the CN and as representatives for providers and users of trade statistics based on the CN
Interested parties:	Directorate-General Taxation and Customs Union and Eurostat as Directorates-General for the Commission responsible for the management of the CN the Committee Commission services presenting requests to amend the CN for Community policy reasons Member States administrations European Federations
EC:	European Community
CN:	Combined Nomenclature
HS:	Harmonised System
HS 4:	HS four digit headings
HS 6:	HS six digit subheadings
WCO:	World Customs Organisation
WTO:	World Trade Organisation

**2. SCOPE**

- 2.1. This code of conduct for the management of the CN (e.g. with regard to the process of maintaining, creating and deleting CN subheadings to the HS nomenclature) seeks to facilitate the management of the CN subheadings to the HS nomenclature reproduced in Annex I to Regulation (EEC) No 2658/87.
- 2.2. In the preparation of the yearly draft Commission decision concerning the modification of the CN, the Commission's services will follow the principles recalled by this code, and will proceed within the framework of the procedures and time schedule provided for in this code. It gives guidance to all interested parties who wish to make a request for modification, creation or deletion of any CN subheading, on how to act in order to ensure that their request will be taken into consideration.
- 2.3. It applies to any request for modification, creation or deletion of any CN subheadings.

## 5.3. Commission Communication 2000/C 150/03

### Code of conduct CN management

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#### 3. PRINCIPLES

##### 3.1. Content

3.1.1. The CN subheadings to the HS nomenclature should reflect:

- (a) the EC's international commitments (for example WTO tariff concessions and WCO recommendations),
- (b) various EC policy requirements expressed by the competent Commission departments (where the needs are not met elsewhere),
- (c) legitimate needs of a Community nature for specific sectors expressed by Member States and by European Federations.

##### 3.2. Modernisation

3.2.1. The modernisation of the CN will involve creation or deletion of CN subheadings, changes to the CN subheading structure or modifications of descriptions, in particular in accordance with Article 9(1) of Regulation (EEC) No 2658/87.

3.2.2. In modernising the CN, due account shall be taken of nomenclatures related to the CN (e.g. Prodcod).

##### 3.3. The nomenclature

3.3.1. When amending the nomenclature structure of the CN, the code number allocated to a CN subheading should be maintained, where the coverage of the CN subheading remains the same or the change in coverage is a minor one.

3.3.2. A CN subheading cannot be deleted unless it has been in force for at least two calendar years.

3.3.3. Descriptions in the CN should be clear, precise and concise, and if necessary accompanied by legal notes.

3.3.4. The products to be covered by a CN subheading should be clearly identifiable or recognisable on the basis of objective and measurable criteria.

3.3.5. The descriptions in the CN should observe the parallelism between the different Community language versions of the CN and coherence in the terminology used.

3.3.6. The tariff annexes to the CN should normally be used only for products which are the subject of specific WTO tariff measures and for which the creation of CN subheadings is not deemed necessary.

3.3.7. TARIC subheadings for statistical purposes shall reflect the needs of the Community. Such subheadings shall enter into force on the first day of a month, apply on a monthly basis for at least one year and be subject to the normal review cycle for CN codes.

##### 3.4. Statistical criteria for the maintenance or creation of CN subheadings

3.4.1. Eurostat shall consider the definition of statistical thresholds to assist in the process of determining whether a CN subheading should be deleted, maintained or created.

3.4.2. Eurostat shall inform other Commission services and Member States of such statistical thresholds.

3.4.3. Eurostat will establish periodically a list of CN subheadings where the trade volume is below the statistical threshold for submission to other Commission services and the Committee.

##### 3.5. Other criteria for the maintenance or creation of CN subheadings

3.5.1. CN subheadings which are no longer needed for statistical or other reasons shall be deleted whenever they are subjected to the same customs duties.

3.5.2. A CN subheading may be created or maintained even though the volume of trade is below the statistical threshold in question, provided that it is supported by the Commission services or by the Member States representing a qualified majority.

#### 4. PROCEDURE

##### 4.1. Submission of requests

- 4.1.1. Requests to amend the CN may be formulated by interested parties as defined above.
- 4.1.2. Other concerned parties which are not referred to above should present requests via the appropriate European Federation or via the administration of the Member State where they are established.
- 4.1.3. Requests to amend the CN shall be submitted to the Commission for examination, for the attention of the responsible service:
  - requests of statistical nature shall be addressed for the attention of Eurostat,
  - other requests than those of a statistical nature shall be for the attention of DG Taxation and Customs Union <sup>(1)</sup>.
- 4.1.4. With a view to examining proposals to amend the CN to enter into force on 1 January, requests for such proposed amendments should be submitted at the latest on 30 April of the year preceding its entry into force.

##### 4.2. Presentational requirements

- 4.2.1. A request for amendment to the CN should contain the following information:
  - (a) a statement of the reasons for the request,
  - (b) an indication of the envisaged CN subheadings by reference to the HS 4 or HS 6 level,
  - (c) details of the volume of trade, expressed in euro or in statistical units with regard to the products for which new CN subheadings are being requested or for which the deletion or the merger of CN subheadings is proposed, including forecasts of developments in trade,
  - (d) details of the type of product in question, supported if necessary by drawings, sketches, photographs, illustrations, samples, as well as details of the text of the international or national standards.
- 4.2.2. Any proposal to amend the CN, submitted by the Commission to the Committee for examination and an opinion, should contain the following information:
  - (a) identification of the origin of the proposal (Commission, Member State, European Federation or other);
  - (b) reasons for the proposal;
  - (c) details of the proposed new structure at HS 4 or HS 6 level compared with the existing structure, including, if necessary, duty rates and supplementary units;
  - (d) comments by the Commission departments.
- 4.2.3. Proposals should also, where appropriate, contain the following information:
  - (a) statistical trade data on the CN subheadings concerned, both current and if possible covering the three previous years, together with forecasts of future trade development (e.g. for the next two years);
  - (b) reference(s) to the previous Commission documents on the same or similar questions;
  - (c) Annexes with technical documentation.
- 4.3. Treatment of a request by the Committee
- 4.3.1. The Commission will inform the Committee of requests received to amend the CN.
- 4.3.2. The Commission will inform parties having requested an amendment to the CN of progress made on their proposals.
- 4.3.3. Proposals to amend the CN, supported by Member States representing a qualified majority and endorsed by the relevant Commission services, shall be incorporated in the draft regulation.

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<sup>(1)</sup> All requests concerning amendments to the HS nomenclature shall be submitted to the Commission for the attention of DG Taxation and Customs Union. Those requests will be examined in collaboration with Eurostat and the various interested parties.

### **5.3. Commission Communication 2000/C 150/03**

#### Code of conduct CN management

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- 4.3.4. The draft regulation updating the CN shall be submitted to the Committee, in accordance with Article 10 of Regulation (EEC) No 2658/87, for its opinion at a meeting to be held, normally in June and at the latest on 30 September of the year preceding its entry into force.
- 4.3.5. If necessary, the Commission will establish working parties, chaired by the Commission and including representatives of Member States and of European Federations.
- 4.3.6. Recommendations to amend the CN resulting from the activities of a working party should be submitted to the Committee for consideration.
- 4.4. **Commission procedure**
  - 4.4.1. The Commission shall adopt the regulation updating the CN, in accordance with Article 12 of Regulation (EEC) No 2658/87, with a view to facilitating and ensuring its timely dissemination, in particular to the providers of statistical data, for publication in the Official Journal of the European Communities at the latest latest by 31 October and subsequent dissemination in electronic format, whenever possible, soon thereafter.

**5.4 Commission Notice (2002/C 256/01) of 23 October 2002:  
Explanatory Notes to the Combined Nomenclature of the European  
Communities (CN)**

Comment: The Commission adopts the *Explanatory Notes to the Combined Nomenclature* following consideration by the *Tariff and Statistical Nomenclature Section of the Customs Code*.

The Explanatory notes are an interpretation of the CN; they shall assure its uniform application by providing provide guidance and examples.

The following page is only first page this document which as a size of about 350 pages.

Link: <http://eur-lex.europa.eu/JOHtml.do?uri=OJ:C:2002:256:SOM:EN:HTML>



**I**

(Information)

**COMMISSION**

**EXPLANATORY NOTES TO THE COMBINED NOMENCLATURE  
OF THE EUROPEAN COMMUNITIES**

(2002/C 256/01)

**Publication made in accordance with Article 10 (1) of Council Regulation (EEC) No 2658/87 of  
23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff  
(OJ L 256, 7.9.1987, p. 1), as last amended by Regulation (EC) No 969/2002  
(OJ L 149, 7.6.2002, p. 20)**



**6. Nomenclature of  
Countries and Territories  
(*Geonomenclature*)**



**6.1 Commission Regulation (EC) No 1833/2006 of 13 December 2006 on the nomenclature of countries and territories for the external trade statistics of the Community and statistics of trade between Member States**

**("Geonomenclature")**

Valid from: 1 January 2007

Comment: The Commission regularly draws up a new version of the Geonomenclature codes which take account of developments and changes affecting certain codes.

The codes are used for designating countries for Extra- and Intra-EU trade statistics.

They are also used to identify countries in the relevant boxes (data elements) of the customs declaration.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32006R1833:EN:NOT>



**COMMISSION REGULATION (EC) No 1833/2006****of 13 December 2006****on the nomenclature of countries and territories for the external trade statistics of the Community  
and statistics of trade between Member States****(Text with EEA relevance)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading of goods by the Community and its Member States with non-member countries <sup>(1)</sup>, and in particular Article 9 thereof,

Whereas:

- (1) Commission Regulation (EC) No 750/2005 of 18 May 2005 on the nomenclature of countries and territories for the external trade statistics of the Community and statistics of trade between Member States <sup>(2)</sup> set out the version of that nomenclature which was valid as of 1 June 2005.
- (2) The alphabetical coding of countries and territories must be based on the current version of standard ISO alpha 2, insofar as it is compatible with the requirements of Community legislation and the statistical requirements of the Community. Commission Regulation (EC) No 2286/2003 of 18 December 2003 <sup>(3)</sup> amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code provided for a transitional period for the adaptation of automated customs clearance systems. Whereas that period has now expired, it is no longer necessary to use the numerical codes in parallel with the alphabetical codes.
- (3) Montenegro has become an independent State.
- (4) It is therefore appropriate to draw up a new version of the nomenclature which takes account of these developments and of changes affecting certain codes.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Statistics Relating to the Trading of Goods with Non-Member Countries,

HAS ADOPTED THIS REGULATION:

*Article 1*

The version of the nomenclature of countries and territories for the external trade statistics of the Community and statistics of trade between Member States which shall be valid as from 1 January 2007 is set out in the Annex hereto.

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<sup>(1)</sup> OJ L 118, 25.5.1995, p. 10. Regulation as last amended by Regulation (EC) No 1882/2003 of the European Parliament and the Council (OJ L 284, 31.10.2003, p. 1).

<sup>(2)</sup> OJ L 126, 19.5.2005, p. 12.

<sup>(3)</sup> OJ L 343, 31.12.2003, p. 1. Regulation as last amended by Regulation (EC) No 215/2006 (OJ L 38, 9.2.2006, p. 11).

**6.1. Regulation (EC) No 1833/2006 (Geonomenclature)**

Geonomenclature

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*Article 2*

This Regulation shall enter into force on 1 January 2007.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 13 December 2006.

*For the Commission*  
Joaquín ALMUNIA  
*Member of the Commission*

## ANNEX

**NOMENCLATURE OF COUNTRIES AND TERRITORIES FOR THE EXTERNAL TRADE STATISTICS  
OF THE COMMUNITY AND STATISTICS OF TRADE BETWEEN MEMBER STATES**

(Version valid with effect from 1 January 2007)

Code	Text	Description
<b>AD</b>	Andorra	
<b>AE</b>	United Arab Emirates	Abu Dhabi, Ajman, Dubai, Fujairah, Ras al Khaimah, Sharjah and Umm al Qaiwain
<b>AF</b>	Afghanistan	
<b>AG</b>	Antigua and Barbuda	
<b>AI</b>	Anguilla	
<b>AL</b>	Albania	
<b>AM</b>	Armenia	
<b>AN</b>	Netherlands Antilles	Bonaire, Curaçao, Saba, St Eustatius and southern part of St Martin
<b>AO</b>	Angola	Including Cabinda
<b>AQ</b>	Antarctica	Territory south of 60° south latitude; not including the French Southern Territories (TF), Bouvet Island (BV), South Georgia and South Sandwich Islands (GS)
<b>AR</b>	Argentina	
<b>AS</b>	American Samoa	
<b>AT</b>	Austria	
<b>AU</b>	Australia	
<b>AW</b>	Aruba	
<b>AZ</b>	Azerbaijan	
<b>BA</b>	Bosnia and Herzegovina	
<b>BB</b>	Barbados	
<b>BD</b>	Bangladesh	
<b>BE</b>	Belgium	
<b>BF</b>	Burkina Faso	
<b>BG</b>	Bulgaria	
<b>BH</b>	Bahrain	
<b>BI</b>	Burundi	
<b>BJ</b>	Benin	
<b>BM</b>	Bermuda	
<b>BN</b>	Brunei Darussalam	Often referred to as Brunei
<b>BO</b>	Bolivia	

**6.1. Regulation (EC) No 1833/2006 (Geonomenclature)**

## Geonomenclature

Code	Text	Description
<b>BR</b>	Brazil	
<b>BS</b>	Bahamas	
<b>BT</b>	Bhutan	
<b>BV</b>	Bouvet Island	
<b>BW</b>	Botswana	
<b>BY</b>	Belarus	Often referred to as Belorussia
<b>BZ</b>	Belize	
<b>CA</b>	Canada	
<b>CC</b>	Cocos Islands (or Keeling Islands)	
<b>CD</b>	Congo, Democratic Republic of	Formerly Zaire
<b>CF</b>	Central African Republic	
<b>CG</b>	Congo	
<b>CH</b>	Switzerland	Including the German territory of Büsingen and the Italian municipality of Campione d'Italia
<b>CI</b>	Côte d'Ivoire	Often referred to as Ivory Coast
<b>CK</b>	Cook Islands	
<b>CL</b>	Chile	
<b>CM</b>	Cameroon	
<b>CN</b>	China	
<b>CO</b>	Colombia	
<b>CR</b>	Costa Rica	
<b>CU</b>	Cuba	
<b>CV</b>	Cape Verde	
<b>CX</b>	Christmas Island	
<b>CY</b>	Cyprus	
<b>CZ</b>	Czech Republic	
<b>DE</b>	Germany	Including the island of Heligoland; excluding the territory of Büsingen
<b>DJ</b>	Djibouti	
<b>DK</b>	Denmark	
<b>DM</b>	Dominica	
<b>DO</b>	Dominican Republic	
<b>DZ</b>	Algeria	
<b>EC</b>	Ecuador	Including the Galápagos Islands
<b>EE</b>	Estonia	
<b>EG</b>	Egypt	
<b>ER</b>	Eritrea	

Code	Text	Description
<b>ES</b>	Spain	Including the Balearic Islands and the Canary Islands; excluding Ceuta and Melilla
<b>ET</b>	Ethiopia	
<b>FI</b>	Finland	Including the Åland Islands
<b>FJ</b>	Fiji	
<b>FK</b>	Falkland Islands (Malvinas)	
<b>FM</b>	Micronesia, Federated States of	Chuuk, Kosrae, Pohnpei and Yap
<b>FO</b>	Faroe Islands	
<b>FR</b>	France	Including Monaco and the French overseas departments (French Guiana, Guadeloupe, Martinique and Réunion).
<b>GA</b>	Gabon	
<b>GB</b>	United Kingdom	Great Britain, Northern Ireland, Channel Islands and Isle of Man
<b>GD</b>	Grenada	Including Southern Grenadines
<b>GE</b>	Georgia	
<b>GH</b>	Ghana	
<b>GI</b>	Gibraltar	
<b>GL</b>	Greenland	
<b>GM</b>	Gambia	
<b>GN</b>	Guinea	
<b>GQ</b>	Equatorial Guinea	
<b>GR</b>	Greece	
<b>GS</b>	South Georgia and South Sandwich Islands	
<b>GT</b>	Guatemala	
<b>GU</b>	Guam	
<b>GW</b>	Guinea-Bissau	
<b>GY</b>	Guyana	
<b>HK</b>	Hong Kong	Hong Kong Special Administrative Region of the People's Republic of China
<b>HM</b>	Heard Island and McDonald Islands	
<b>HN</b>	Honduras	Including Swan Islands
<b>HR</b>	Croatia	
<b>HT</b>	Haiti	
<b>HU</b>	Hungary	
<b>ID</b>	Indonesia	

**6.1. Regulation (EC) No 1833/2006 (Geonomenclature)**

## Geonomenclature

Code	Texte	Description
<b>IE</b>	Ireland	
<b>IL</b>	Israel	
<b>IN</b>	India	
<b>IO</b>	British Indian Ocean Territory	Chagos Archipelago
<b>IQ</b>	Iraq	
<b>IR</b>	Iran, Islamic Republic of	
<b>IS</b>	Iceland	
<b>IT</b>	Italy	Including Livigno; excluding the municipality of Campione d'Italia
<b>JM</b>	Jamaica	
<b>JO</b>	Jordan	
<b>JP</b>	Japan	
<b>KE</b>	Kenya	
<b>KG</b>	Kyrgyz, Republic	
<b>KH</b>	Cambodia	
<b>KI</b>	Kiribati	
<b>KM</b>	Comoros	Anjouan, Grande Comore and Mohéli
<b>KN</b>	St Kitts and Nevis	
<b>KP</b>	Korea, Democratic People's Republic of	Often referred to as North Korea
<b>KR</b>	Korea, Republic of	Often referred to as South Korea
<b>KW</b>	Kuwait	
<b>KY</b>	Cayman Islands	
<b>KZ</b>	Kazakhstan	
<b>LA</b>	Lao People's Democratic Republic	Often referred to as Laos
<b>LB</b>	Lebanon	
<b>LC</b>	Saint Lucia	
<b>LI</b>	Liechtenstein	
<b>LK</b>	Sri Lanka	
<b>LR</b>	Liberia	
<b>LS</b>	Lesotho	
<b>LT</b>	Lithuania	
<b>LU</b>	Luxembourg	
<b>LV</b>	Latvia	
<b>LY</b>	Libyan Arab Jamahiriya	Often referred to as Libya
<b>MA</b>	Morocco	
<b>MD</b>	Moldova, Republic of	
<b>ME</b>	Montenegro	

Code	Texte	Description
<b>MG</b>	Madagascar	
<b>MH</b>	Marshall Islands	
<b>MK</b>	Former Yugoslav Republic of Macedonia <sup>(1)</sup>	
<b>ML</b>	Mali	
<b>MM</b>	Myanmar	Often referred to as Burma
<b>MN</b>	Mongolia	
<b>MO</b>	Macao	Special Administrative Region of the People's Republic of China
<b>MP</b>	Northern Mariana Islands	
<b>MR</b>	Mauritania	
<b>MS</b>	Montserrat	
<b>MT</b>	Malta	Including Gozo and Comino
<b>MU</b>	Mauritius	Mauritius, Rodrigues Island, Agalega Islands and Cargados Carajos Shoals (St Brandon Islands)
<b>MV</b>	Maldives	
<b>MW</b>	Malawi	
<b>MX</b>	Mexico	
<b>MY</b>	Malaysia	Peninsular Malaysia and Eastern Malaysia (Labuan, Sabah and Sarawak)
<b>MZ</b>	Mozambique	
<b>NA</b>	Namibia	
<b>NC</b>	New Caledonia	Including Loyalty Islands (Lifou, Maré and Ouvéa)
<b>NE</b>	Niger	
<b>NF</b>	Norfolk Island	
<b>NG</b>	Nigeria	
<b>NI</b>	Nicaragua	Including Corn Islands
<b>NL</b>	Netherlands	
<b>NO</b>	Norway	Including Svalbard Archipelago and Jan Mayen Island
<b>NP</b>	Nepal	
<b>NR</b>	Nauru	
<b>NU</b>	Niue	
<b>NZ</b>	New Zealand	Excluding Ross Dependency (Antarctica)
<b>OM</b>	Oman	
<b>PA</b>	Panama	Including former Canal zone
<b>PE</b>	Peru	
<b>PF</b>	French Polynesia	Marquesas Islands, Society Islands (including Tahiti), Tuamotu Archipelago, Gambier Islands and Austral Islands. Also Clipperton Island.

**6.1. Regulation (EC) No 1833/2006 (Geonomenclature)**

## Geonomenclature

Code	Text	Description
<b>PG</b>	Papua New Guinea	Eastern part of New Guinea; Bismarck Archipelago (including New Britain, New Ireland), Lavongai (New Hanover) and Admiralty Islands); Northern Solomon Islands (Bougainville and Buka); Trobriand Islands, Woodlark Island; d'Entrecasteaux Islands and Louisiade Archipelago
<b>PH</b>	Philippines	
<b>PK</b>	Pakistan	
<b>PL</b>	Poland	
<b>PM</b>	Saint Pierre and Miquelon	
<b>PN</b>	Pitcairn	Including the Ducie, Henderson and Oeno Islands
<b>PS</b>	Occupied Palestinian Territory	West Bank (including East Jerusalem) and Gaza Strip
<b>PT</b>	Portugal	Including Azores and Madeira
<b>PW</b>	Palau	
<b>PY</b>	Paraguay	
<b>QA</b>	Qatar	
<b>RO</b>	Romania	
<b>RU</b>	Russian Federation	Often referred to as Russia
<b>RW</b>	Rwanda	
<b>SA</b>	Saudi Arabia	
<b>SB</b>	Solomon Islands	
<b>SC</b>	Seychelles	Mahé Island, Praslin Island, La Digue, Frégate and Silhouette; Amirante Islands (including Desroches, Alphonse, Platte and Coëtivy); Farquhar Islands (including Providence); Aldabra Islands and Cosmoledo Islands
<b>SD</b>	Sudan	
<b>SE</b>	Sweden	
<b>SG</b>	Singapore	
<b>SH</b>	Saint Helena	Including Ascension Island and Tristan da Cunha Islands
<b>SI</b>	Slovenia	
<b>SK</b>	Slovakia	
<b>SL</b>	Sierra Leone	
<b>SM</b>	San Marino	
<b>SN</b>	Senegal	
<b>SO</b>	Somalia	
<b>SR</b>	Suriname	
<b>ST</b>	Sao Tome and Principe	
<b>SV</b>	El Salvador	
<b>SY</b>	Syrian Arab Republic	Often referred to as Syria
<b>SZ</b>	Swaziland	

Code	Text	Description
<b>TC</b>	Turks and Caicos Islands	
<b>TD</b>	Chad	
<b>TF</b>	French Southern Territories	Including Kerguelen Islands, Amsterdam Island, Saint Paul Island, Crozet Archipelago
<b>TG</b>	Togo	
<b>TH</b>	Thailand	
<b>TJ</b>	Tajikistan	
<b>TK</b>	Tokelau	
<b>TL</b>	Timor-Leste	
<b>TM</b>	Turkmenistan	
<b>TN</b>	Tunisia	
<b>TO</b>	Tonga	
<b>TR</b>	Turkey	
<b>TT</b>	Trinidad and Tobago	
<b>TV</b>	Tuvalu	
<b>TW</b>	Taiwan	Separate customs territory of Taiwan, Penghu, Kinmen and Matsu
<b>TZ</b>	Tanzania, United Republic of	Tanganyika, Zanzibar Island and Pemba
<b>UA</b>	Ukraine	
<b>UG</b>	Uganda	
<b>UM</b>	United States Minor Outlying Islands	Including Baker Island, Howland Island, Jarvis Island, Johnston Atoll, Kingman Reef, Midway Islands, Navassa Island, Palmyra Atoll and Wake Island
<b>US</b>	United States	Including Puerto Rico
<b>UY</b>	Uruguay	
<b>UZ</b>	Uzbekistan	
<b>VA</b>	Holy See (Vatican City State)	
<b>VC</b>	St Vincent and the Grenadines	
<b>VE</b>	Venezuela	
<b>VG</b>	Virgin Islands, British	
<b>VI</b>	Virgin Islands (US)	
<b>VN</b>	Viet-Nam	
<b>VU</b>	Vanuatu	
<b>WF</b>	Wallis and Futuna	Including Alofi Island
<b>WS</b>	Samoa	Formerly known as Western Samoa
<b>XC</b>	Ceuta	

**6.1. Regulation (EC) No 1833/2006 (Geonomenclature)**

## Geonomenclature

Code	Text	Description
<b>XK</b>	Kosovo	As defined by United Nations Security Council Resolution 1244 of 10 June 1999.
<b>XL</b>	Melilla	Including Peñón de Vélez de la Gomera, Peñón de Alhucemas and Chafarinas Islands
<b>XS</b>	Serbia	
<b>YE</b>	Yemen	Formerly North Yemen and South Yemen
<b>YT</b>	Mayotte	Grande-Terre and Pamandzi
<b>ZA</b>	South Africa	
<b>ZM</b>	Zambia	
<b>ZW</b>	Zimbabwe	

**MISCELLANEOUS**

<b>EU</b>	European Community	Code reserved, in trade with non-member countries, for the declaration of the origin of goods according to the conditions laid down in the relevant Community provisions. Code not to be used for statistical purposes.
<b>QQ</b> or <b>QR</b> or <b>QS</b>	Stores and provisions  Stores and provisions within the framework of intra-Community trade  Stores and provisions within the framework of trade with third countries	Optional heading  Optional heading  Optional heading
<b>QU</b> or <b>QV</b> or <b>QW</b>	Countries and territories not specified  Countries and territories not specified in the framework of intra-Community trade  Countries and territories not specified within the framework of trade with third countries	Optional heading  Optional heading  Optional heading

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<b>QX</b> or	Countries and territories not specified for commercial or military reasons	Optional heading
<b>QY</b> or	Countries and territories not specified for commercial or military reasons in the framework of intra-Community trade	Optional heading
<b>QZ</b>	Countries and territories not specified for commercial or military reasons in the framework of trade with third countries	Optional heading

(<sup>1</sup>) Provisional Code does not affect the definitive denomination of the country to be attributed after the conclusion of the negotiations currently taking place in the United Nations.

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# **7. Basic Customs Legislation**



**7.1 Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the  
Community Customs Code**

**- consolidated version of 1 January 2007 -**

Valid from: 1 January 1994

Comment: This regulation will be replaced by the Modernised Customs Code at the latest in June 2013 (-> 7.3 "Modernised Customs Code").

The following topics contain articles relevant for trade statistics.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:01992R2913-20070101:EN:NOT>



**7.1.1 Customs territory**

Referred to in: Article 4 of Regulation (EC) No 638/2004 (Intrastat)

Article 2 (b) of Regulation (EC) No 450/2009 (Extrastat)

*Article 3*

1. The customs territory of the Community shall comprise:
  - the territory of the Kingdom of Belgium,
  - the territory of the Kingdom of Denmark, except the Faroe Islands and Greenland,
  - the territory of the Federal Republic of Germany, except the Island of Heligoland and the territory of Büsingen (Treaty of 23 November 1964 between the Federal Republic of Germany and the Swiss Confederation),
  - the territory of the Hellenic Republic,
  - the territory of the Kingdom of Spain, except Ceuta and Melilla,
  - the territory of the French Republic, except the overseas territories and Saint-Pierre and Miquelon and Mayotte
  - the territory of Ireland,
  - the territory of the Italian Republic, except the municipalities of Livigno and Campione d'Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio,
  - the territory of the Grand Duchy of Luxembourg,
  - the territory of the Kingdom of the Netherlands in Europe,
  - the territory of the Republic of Austria,
  - the territory of the Portuguese Republic,
  - the territory of the Republic of Finland,
  - the territory of the Kingdom of Sweden,
  - the territory of the United Kingdom of Great Britain and Northern Ireland and of the Channel Islands and the Isle of Man,
  - the territory of the Czech Republic,
  - the territory of the Republic of Estonia,
  - the territory of the Republic of Cyprus,
  - the territory of the Republic of Latvia,
  - the territory of the Republic of Lithuania,
  - the territory of the Republic of Hungary,
  - the territory of the Republic of Malta,
  - the territory of the Republic of Poland,
  - the territory of the Republic of Slovenia,
  - the territory of the Slovak Republic,
  - the territory of the Republic of Bulgaria,
  - the territory of Romania.

### **7.1.1. Regulation (EEC No 2913/1992**

CCC – Customs territory

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2. The following territories situated outside the territory of the Member States shall, taking the conventions and treaties applicable to them into account, be considered to be part of the customs territory of the Community:
  - (a) FRANCE

The territory of the principality of Monaco as defined in the Customs Convention signed in Paris on 18 May 1963 (Official Journal of the French Republic of 27 September 1963, p. 8679)
  - (b) CYPRUS

The territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia as defined in the Treaty concerning the Establishment of the Republic of Cyprus, signed in Nicosia on 16 August 1960 (United Kingdom Treaty Series No 4 (1961) Cmnd. 1252).
3. The customs territory of the Community shall include the territorial waters, the inland maritime waters and the airspace of the Member States, and the territories referred to in paragraph 2, except for the territorial waters, the inland maritime waters and the airspace of those territories which are not part of the customs territory of the Community pursuant to paragraph 1.

**7.1.2 Customs Authorities**

Referred to in: Article 5 (2) of Regulation (EC) No 638/2004 (Intrastat)

Article 2 (d) of Regulation (EC) No 450/2009 (Extrastat)

*Article 4*

For the purposes of this Code, the following definitions shall apply:

...

(3) "Customs authorities" means the authorities responsible inter alia for applying customs rules.

...



**7.1.3 Customs declaration**

Referred to in: Articles 2 (e) and 4 (1) of Regulation (EC) 450/2009 (Extrastat)

*Article 4*

For the purposes of this Code, the following definitions shall apply:

...

- (17) "Customs declaration" means the act whereby a person indicates in the prescribed form and manner a wish to place goods under a given customs procedure.

...

*Note: find a specimen of the customs declaration "SAD" under annex 10.1 and the list of customs procedures under 7.2.1*



**7.1.4 Origin of Goods**

Referred to in: Article 7 (2) of Regulation (EU) No 113/2010 (Extrastat)  
*"Non-preferential origin"*

*Article 23*

1. Goods originating in a country shall be those wholly obtained or produced in that country.
2. The expression "goods wholly obtained in a country" means:
  - (a) mineral products extracted within that country;
  - (b) vegetable products harvested therein;
  - (c) live animals born and raised therein;
  - (d) products derived from live animals raised therein;
  - (e) products of hunting or fishing carried on therein;
  - (f) products of sea-fishing and other products taken from the sea outside a country's territorial sea by vessels registered or recorded in the country concerned and flying the flag of that country;
  - (g) goods obtained or produced on board factory ships from the products referred to in subparagraph (f) originating in that country, provided that such factory ships are registered or recorded in that country and fly its flag;
  - (h) products taken from the seabed or subsoil beneath the seabed outside the territorial sea provided that that country has exclusive rights to exploit that seabed or subsoil;
  - (i) waste and scrap products derived from manufacturing operations and used articles, if they were collected therein and are fit only for the recovery of raw materials;
  - (j) goods which are produced therein exclusively from goods referred to in subparagraphs (a) to (i) or from their derivatives, at any stage of production.
3. For the purposes of paragraph 2 the expression "country" covers that country's territorial sea.

*Article 24*

Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose and resulting in the manufacture of a new product or representing an important stage of manufacture.



**7.1.5 Value of goods**

Referred to in: Last sentence of Article 4 (2) of Regulation (EU) No 113/2010  
(Extrastat)

*VALUE OF THE GOODS FOR CUSTOMS PURPOSES*

*(Articles 28 – 36)*

*Article 29*

1. The customs value of imported goods shall be the transaction value, that is, the price actually paid or payable for the goods when sold for export to the customs territory of the Community, adjusted, where necessary, in accordance with Articles 32 and 33, [...]



**7.2 Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code**

**- consolidated version of 1 July 2010 -**

Valid from: 1 January 1994

Comment: This regulation implements the Community Customs Code (->7.1).

The following topics contain articles relevant for trade statistics.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:01993R2454-20010701:EN:NOT>



**7.2.1 Annex 38 - customs procedure (codes)**

Referred to in: Articles 3 (1), 5 (1) i) of Regulation (EC) No 471/2009 (Extrastat)  
Article 9 (2) of Regulation (EU) No 113/2010 (Extrastat)

**Extract from annex 38 \*****Box 37: Procedure****A. First subdivision**

The codes to be entered in this subdivision are four-digit codes, composed of a two-digit code representing the procedure requested, followed by a second two-digit code representing the previous procedure. The list of two-digit codes is given below.

Previous procedure' means the procedure under which the goods were placed before being placed under the procedure requested.

It should be noted that where the previous procedure is a warehousing procedure or temporary importation, or where the goods have come from a free zone, the relevant code should be used only where the goods have not been placed under a customs procedure with economic impact (inward processing, outward processing or processing under customs control).

For example: re-export of goods imported under the customs inward processing procedure (suspension system) and subsequently placed under the customs warehousing procedure = 3151 (not 3171). (First operation = 5100; second operation = 7151: re-export = 3151).

Similarly, where goods previously temporarily exported are re-imported, placing under one of the abovementioned suspensive procedures is to be regarded as simple importation under that procedure. Indication of the 're-importation' aspect is to be given only when the goods are released for free circulation.

For example: entry for home use with simultaneous entry for free circulation of goods exported under the customs outward processing procedure and placed under a customs warehousing procedure on re-importation = 6121 (not 6171). (First operation: temporary export for outward processing = 2100; second operation: storage in customs warehouse = 7121; third operation: entry for home use + entry for free circulation = 6121).

The codes marked in the list below with the letter (a) cannot be used as the first two digits of the procedure code, but only to indicate the previous procedure.

For example: 4054 = entry for free circulation and home use of goods previously placed under the IP — suspension system in another Member State.

\* Source: Consolidated version (01993R2454-20090701); codes 49, 76 and 77, as amended by Regulation (EU) No 169/2010, valid from 2010; note that the codes or text might be subject to changes

### 7.2.1. Regulation (EEC) No 2454/93

CCIP – Annex 38: "customs procedure codes"

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#### List of procedures for coding purposes

Two of these basic elements must be combined to produce a four-digit code.

**00** This code is used to indicate that there is no previous procedure (a)

---

**01** Free circulation of goods simultaneously redispached in the context of trade between parts of the customs territory of the Community in which the provisions of Directive 77/388/EEC are applicable and parts of that territory in which these provisions do not apply, or in the context of trade between the parts of that territory where these provisions do not apply.

Free circulation of goods simultaneously redispached in the context of trade between the Community and the countries with which it has formed a customs union.

Example: Goods arriving from a third country, released for free circulation in France and sent on to the Channel Islands.

---

**02** Free circulation of goods with a view to applying the inward processing procedure (drawback system).

Explanation: Inward processing (drawback system) in accordance with Article 114(1)(b) of the Code.

---

**07** Free circulation with simultaneous placing of goods under a warehousing procedure other than a customs warehousing procedure.

Explanation: This code is to be used where the goods are released for free circulation but where VAT and possibly excise duties have not been paid.

Examples:

Imported machines are released for free circulation but VAT has not been paid. While the goods are placed in a tax warehouse or approved area, payment of the VAT is suspended

Imported cigarettes are released for free circulation but VAT and excise duties have not been paid. While the goods are stored in a tax warehouse or approved area, payment of the VAT and excise duties is suspended.

---

**10** Permanent export.

Example:

Normal export of Community goods to a third country, but also export of Community goods to parts of the customs territory of the Community to which the provisions of Council Directive 77/388/EEC do not apply (OJ L 145, 13.6.1977, p. 1).

---

**11** Export of compensating products obtained from equivalent goods under the inward processing procedure (suspension system) before entering import goods for the procedure.

Explanation: Prior export (EX-IM) in accordance with Article 115(1)(b) of the Code.

Example:

Export of cigarettes manufactured from Community tobacco leaves before placing of tobacco leaves from a third country under the inward processing procedure.

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**21** Temporary export under the outward processing procedure.

Example: Explanation: Outward processing procedure under Articles 145 to 160 of the Code. See also code 22.

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- 
- 22** Temporary export other than that referred to under code 21.

Example:

The simultaneous application to textile products of the outward processing procedure and the economic outward processing procedure (Council Regulation (EC) No 3036/94).

---

- 23** Temporary export for return in the unaltered state.

Example: Temporary export for exhibitions of articles such as samples, professional equipment, etc.

---

- 31** Re-export.

Explanation: Re-export of non-Community goods following a suspensive arrangement with economic impact.

Example: Goods are placed under a customs warehousing procedure and subsequently declared for re-export.

---

- 40** Simultaneous release for free circulation and home use of goods which are not the subject of a VAT-exempt supply.

Example: Goods coming from a third country with payment of the customs duties and VAT.

---

- 41** Simultaneous release for free circulation and home use of goods placed under the inward processing procedure (drawback system).

Example: Inward processing procedure with payment of customs duties and national taxes on import.

---

- 42** Simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State.

Example: Import of goods with exemption from VAT through a tax representative.

---

- 43** Simultaneous release for free circulation and home use of goods subject to specific measures connected with the collection of an amount during the transitional period following the accession of new Member States.

Example:

Release for free circulation of agricultural products subject, during a special transitional period following the accession of new Member States, to a special customs procedure or special measures between the new Member States and the rest of the Community of the kind applied in their time to ES and PT.

---

- 45** Release of goods for free circulation and home use for either VAT or excise duties and their placing under the tax warehouse procedure.

Explanation: VAT or excise exemption by placing the goods under a fiscal warehouse procedure.

Examples:

Cigarettes imported from a third country are released for free circulation and VAT has been paid. While the goods are in the tax warehouse or approved area, the payment of excise duties is suspended.

Cigarettes imported from a third country are released for free circulation and excise duties are paid. While the goods are in the tax warehouse or approved area the payment of VAT is suspended.

---

### 7.2.1. Regulation (EEC) No 2454/93

CCIP – Annex 38: "customs procedure codes"

---

- 48** Entry for home use with simultaneous release for free circulation of replacement goods under the customs outward processing procedure prior to the export of the temporary export goods.

Explanation:

Standard exchange system (IM-EX), prior importation in accordance with Article 154(4) of the Code.

---

- 49** Entry for home use of Community goods in the context of trade between parts of the customs territory of the Community in which the provisions of Directive 77/388/EEC are applicable and parts of that territory in which those provisions do not apply, or in the context of trade between the parts of that territory where these provisions do not apply.

Entry for home use of goods in the context of trade between the Community and the countries with which it has formed a customs union.

Explanation:

Import with entry for home use of goods from parts of the Community to which the Sixth VAT Directive (77/388/EEC) does not apply. The use of the SAD is laid down in Article 206.

Examples:

Goods arriving from Martinique and entered for home use in Belgium.

Goods coming from Andorra and entered for home use in Germany.

---

- 51** Inward processing procedure (suspension system).

Explanation: Inward processing (suspension system) in accordance with Article 114(1)(a) and (2)(a) of the Code.

---

- 53** Import under temporary import procedure.

Example: Temporary importation, e.g. for an exhibition.

---

- 54** Inward processing (suspension system) in another Member State (without their being released for free circulation in that Member State).(a)

Explanation: This code is used to record the operation for the purposes of statistics on intra-Community trade.

Example:

Goods from a third country are placed under inward processing in Belgium (5100). After undergoing inward processing, they are dispatched to Germany for release for free circulation (4054) or further processing (5154).

---

- 61** Re-importation with simultaneous release for free circulation and home use of goods which are not the subject of a VAT-exempt supply.
- 

- 63** Re-importation with simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State.

Example: Re-importation after outward processing or temporary export, with any VAT debt being charged to a tax representative.

---

- 
- 68** Re-importation with partial entry for home use and simultaneous entry for free circulation and placing of goods under a warehousing procedure other than a customs warehousing procedure.

Example: Processed alcoholic beverages are re-imported and placed in an excise warehouse.

---

- 71** Placing of goods under the customs warehousing procedure.

Explanation:

Placing of goods under the customs warehousing procedure. This in no way precludes the simultaneous placement of goods in, say, an excise or VAT warehouse.

---

- 76** Placing of goods under the customs warehousing procedure in order to obtain payment of special export refunds prior to exportation.

Example: Boned meat of adult male bovine animals placed under the customs warehousing procedure prior to export (Article 4 of Commission Regulation (EC) No 1741/2006 of 24 November 2006 laying down the conditions for granting the special export refund on boned meat of adult male bovine animals placed under the customs warehousing procedure prior to export

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- 77** Manufacturing of goods under supervision by the customs authorities and under customs control (within the meaning of Article 4(13) and (14) of the Code) prior to exportation and payment of export refunds.

Example: Preserved beef and veal products manufactured under supervision by the customs authorities and under customs control prior to export (Articles 2 and 3 of Commission Regulation (EC) No 1731/2006 of 23 November 2006 on special detailed rules for the application of export refunds in the case of certain preserved beef and veal products

---

- 78** Entry of goods for a free zone subject to type II controls.
- 

- 91** Placing of goods under processing under customs control.
- 

- 92** Processing under customs control in another Member State (without release for free circulation in that Member State).(a)

Explanation: This code is used to record the operation for the purposes of statistics on intra-Community trade.

Example: Goods from a third country are processed under customs control in Belgium (9100). After undergoing processing, they are dispatched to Germany for release for free circulation (4092) or further processing (9192).

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## B. Second subdivision

1. Where this box is used to specify a Community procedure, a code composed of an alphabetic character followed by two alpha-numeric characters must be used, the first character of which identifies a category of measures in the following manner:



**7.2.2 Annex 38 – Preferences**

Referred to in: Articles 5 (1) i), 10 (2) of Regulation (EC) No 471/2009 (Extrastat)

Article 9 (11) of Regulation (EU) No 113/2010 (Extrastat)

**Extract from annex 38 \*****Box 36: Preference**

This box is for three-digit codes comprising a single-digit component from 1) and a two-digit component from 2).

The relevant codes are given below:

**1. First digit of the code**

- 1 Tariff arrangement erga omnes
- 2 Generalised System of Preferences (GSP)
- 3 Tariff preferences other than those mentioned under code 2
- 4 Customs duties under the provisions of customs union agreements concluded by the European Union

**2. Next two digits**

- 00 None of the following
- 10 Tariff suspension
- 15 Tariff suspension with specified end-use
- 18 Tariff suspension with certificate confirming the special nature of the product
- 19 Temporary suspension for products imported with a certificate of airworthiness
- 20 Tariff quota
- 23 Tariff quota with specified end-use
- 25 Tariff quota with certificate confirming the special nature of the product
- 28 Tariff quota following outward processing
- 40 Special end-use resulting from the Common Customs Tariff
- 50 Certificate confirming the special nature of the product

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\* Source: Consolidated version (01993R2454-20090701) ; code "4", as amended by Regulation (EU) No 169/2010, valid from 1 July 2010; note that the codes or texts might be subject to changes



**7.2.3 EORI number**

Referred to in: Article 15 (4) of Regulation (EU) No 113/2010 (Extrastat)

**Article 1**

...

16. EORI number (Economic Operators Registration and Identification number) means:

a number, unique in the European Community, assigned by a Member State customs authority or designated authority or authorities to economic operators and to other persons in accordance with the rules laid down in Chapter 6

**Article 4k**

1. The EORI number shall be used for the identification of economic operators and other persons in their relations with the customs authorities.

The structure of the EORI number shall comply with the criteria set out in Annex 38.

[...]

**Article 4o**

1. Member States shall cooperate with the Commission with a view to developing a central electronic information and communication system which contains the data listed in Annex 38d provided by all the Member States.

2. The customs authorities shall cooperate with the Commission to process and to exchange between customs authorities and between the Commission and customs authorities, the registration and identification data listed in Annex 38d of economic operators and other persons, by using the system referred to in paragraph 1.

Data other than the data listed in Annex 38d shall not be processed in the central system.

3. Member States shall ensure that their national systems are kept up to date, and are complete and accurate.

4. Member States shall upload on a regular basis to the central system the data listed in points 1 to 4 of Annex 38d concerning economic operators and other persons whenever new EORI numbers are assigned or changes in that data occur.

5. Member States shall also upload on a regular basis to the central system, where available in the national systems, the data listed in points 5 to 12 of Annex 38d concerning economic operators and other persons whenever new EORI numbers are assigned or changes in that data occur.

6. Only EORI numbers assigned in accordance with Article 4l(1) to (5) shall be uploaded to the central system, together with other data listed in Annex 38d.

### **7.2.3. Regulation (EEC) No 2454/93**

CCIP – EORI number

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7. Where it is established that an economic operator or a person other than an economic operator ceases the activities referred to in Article 1(12), Member States shall reflect this in the data listed in point 11 of Annex 38d.

**ANNEX 38d**

(referred to in Article 4o)

Data processed in the central system provided for in Article 4o(1)

1. EORI number as referred to in Article 1(16).
2. Full name of the person.
3. Address of establishment/address of residence: the full address of the place where the person is established/resides, including the identifier of the country or territory (ISO alpha 2 country code, if available, as defined in Annex 38, Title II, box 2.).
4. VAT identification number(s), where assigned by Member States.
5. Where appropriate, the legal status as mentioned in the document of establishment.
6. Date of establishment or, in the case of a natural person, date of birth.
7. Type of person (natural person, legal person, association of persons as referred to in Article 4(1) of the Code) in a coded form. The relevant codes are given below:
  - (1) Natural person
  - (2) Legal person
  - (3) Association of persons as referred to in Article 4(1) of the Code
8. Contact information: contact person name, address and any of the following: telephone number, fax number, e-mail address.
9. In the case of a person not established in the customs territory of the Community: identification number(s), where assigned to the person concerned for customs purposes by the competent authorities in a third country with which an Agreement on Mutual Administrative Assistance in customs matters is in force. This identification number(s) shall include the identifier of the country or territory (ISO alpha 2 country code, if available, as defined in Annex 38, Title II, box 2).
10. Where appropriate, principal economic activity code at 4 digit level in accordance with the Statistical Classification of Economic Activities in the European Community (NACE) listed in the business register of the Member State concerned.
11. Expiry date of the EORI number, where applicable.
12. Consent, if given, to disclosure of personal data listed in points 1, 2 and 3.



**7.3 Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (Modernised Customs Code)**

Valid from: expected to be about mid 2013

Comment: The Modernised Customs Code will replace regulation (EEC) No 2913/92, the Community Customs Code (->7.1).

The following topics contain articles relevant for trade statistics.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32008R0450:EN:NOT>



**7.3.1 Self assessment**

Referred to in: Article 4 (2) of Regulation (EC) No 471/2009,  
consideration (8) of Regulation (EU) No 113/2010 (Extrastat)

*Article 116***Simplification of customs formalities and controls**

1. Customs authorities may authorise simplifications, other than as referred to under Section 3 of this Chapter, of the customs formalities and controls.
2. The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down in particular rules in respect of the following:  
...
  - (d) the conditions under which an economic operator may be authorised to carry out certain customs formalities which should in principle be carried out by the customs authorities, including the **self-assessment** of import and export duties, and to perform certain controls under customs supervision;



**7.3.2 Centralised Customs Clearance**

Referred to in: Consideration (2) of Regulation (EC) No 471/2009,

Article 1 (2) of Regulation (EU) No 92/2010 (Extrastat)  
*(customs data exchange between Member States also for  
statistical purposes)*

*Article 106***Centralised clearance**

1. Customs authorities may authorise a person to lodge, or make available, at the customs office responsible for the place where he is established a customs declaration for goods which are presented to customs at another customs office. In such cases, the customs debt shall be deemed to be incurred at the customs office at which the customs declaration is lodged or made available.
2. The customs office at which the customs declaration is lodged or made available shall carry out the formalities for the verification of the declaration, the recovery of the amount of import or export duty corresponding to any customs debt and for granting release of the goods.
3. The customs office at which the goods are presented shall, without prejudice to its own controls for security and safety purposes, carry out any examination justifiably requested by the customs office at which the customs declaration is lodged or made available and shall allow release of the goods, taking into account information received from that office

...



# **8. Basic Fiscal (VAT) Legislation**



**8.1 Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax**

**"VAT directive"**

**- consolidated version of 9 April 2010 -**

Valid from: 1 January 2010

Comment: This directive is a recast of Council Directive 77/388/EEC incorporating also other relevant EU VAT provisions.

The following topics contain articles relevant for trade statistics.

Link: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:02006L0112-20100409:EN:NOT>



**8.1.1 Taxable person**

Referred to in: Article 7 (1) of Regulation (EC) No 638/2004 (Intrastat)

## TITLE III

**TAXABLE PERSONS***Article 9*

1. "Taxable person" shall mean any person who, independently, carries out in any place any economic activity, whatever the purpose or results of that activity. Any activity of producers, traders or persons supplying services, including mining and agricultural activities and activities of the professions, shall be regarded as 'economic activity'. The exploitation of tangible or intangible property for the purposes of obtaining income there from on a continuing basis shall in particular be regarded as an economic activity.
2. In addition to the persons referred to in paragraph 1, any person who, on an occasional basis, supplies a new means of transport, which is dispatched or transported to the customer by the vendor or the customer, or on behalf of the vendor or the customer, to a destination outside the territory of a Member State but within the territory of the Community, shall be regarded as a taxable person.

*Article 10*

The condition in Article 9(1) that the economic activity be conducted 'independently' shall exclude employed and other persons from VAT in so far as they are bound to an employer by a contract of employment or by any other legal ties creating the relationship of employer and employee as regards working conditions, remuneration and the employer's liability.



**8.1.2 VAT identification number**

Referred to in: Article 9 (1) a) of Regulation (EC) No 638/2004 (Intrastat)

*Article 214*

1. Member States shall take the measures necessary to ensure that the following persons are identified by means of an individual number:

- (a) every taxable person, with the exception of those referred to in Article 9(2), who within their respective territory carries out supplies of goods or services in respect of which VAT is deductible, other than supplies of goods or services in respect of which VAT is payable solely by the customer or the person for whom the goods or services are intended, in accordance with Articles 194 to 197 and Article 199;
- (b) every taxable person, or non-taxable legal person, who makes intra-Community acquisitions of goods subject to VAT pursuant to Article 2(1)(b) and every taxable person, or non-taxable legal person, who exercises the option under Article 3(3) of making their intra-Community acquisitions subject to VAT;
- (c) every taxable person who, within their respective territory, makes intra-Community acquisitions of goods for the purposes of transactions which relate to the activities referred to in the second subparagraph of Article 9(1) and which are carried out outside that territory;
- (d) every taxable person who within their respective territory receives services for which he is liable to pay VAT pursuant to Article 196;
- (e) every taxable person, established within their respective territory, who supplies services within the territory of another Member State for which VAT is payable solely by the recipient pursuant to Article 196.

[...]

*Article 215*

Each individual VAT identification number shall have a prefix in accordance with ISO code 3166 — alpha 2 — by which the Member State of issue may be identified.

Nevertheless, Greece may use the prefix "EL".

*Article 216*

Member States shall take the measures necessary to ensure that their identification systems enable the taxable persons referred to in Article 214 to be identified and to ensure the correct application of the transitional arrangements for the taxation of intra-Community transactions, as referred to in Article 402.



**8.1.3 Taxable amount**

Referred to in: No. 3 a) of the Annex of Regulation (EC) No 638/2004,  
Art. 8 (1) of Regulation (EC) No 1982/2004 (Intrastat)

## CHAPTER 2

**Supply of goods or services***Article 73*

In respect of the supply of goods or services, other than as referred to in Articles 74 to 77, the taxable amount shall include everything which constitutes consideration obtained or to be obtained by the supplier, in return for the supply, from the customer or a third party, including subsidies directly linked to the price of the supply.

...

*Article 76*

In respect of the supply of goods consisting in transfer to another Member State, the taxable amount shall be the purchase price of the goods or of similar goods or, in the absence of a purchase price, the cost price, determined at the time the transfer takes place.

## CHAPTER 3

**Intra-Community acquisition of goods***Article 83*

In respect of the intra-Community acquisition of goods, the taxable amount shall be established on the basis of the same factors as are used in accordance with Chapter 2 to determine the taxable amount for the supply of the same goods within the territory of the Member State concerned. In the case of the transactions, to be treated as intra-Community acquisitions of goods, referred to in Articles 21 and 22, the taxable amount shall be the purchase price of the goods or of similar goods or, in the absence of a purchase price, the cost price, determined at the time of the supply.



**8.1.4 Reference period - chargeable event**

Referred to in: Articles 6, 9 (1) b) of Regulation (EC) No 638/2004,  
Articles 3, 5 (2) b) of Regulation (EC) No 1982/2004 (Intrastat)

CHAPTER 3

**Intra-Community acquisition of goods**

*Article 68*

The chargeable event shall occur when the intra-Community acquisition of goods is made.

The intra-Community acquisition of goods shall be regarded as being made when the supply of similar goods is regarded as being effected within the territory of the relevant Member State.

*Article 69*

1. In the case of the intra-Community acquisition of goods, VAT shall become chargeable on the 15th day of the month following that in which the chargeable event occurs.
2. By way of derogation from paragraph 1, VAT shall become chargeable on issue of the invoice provided for in Article 220, if that invoice is issued before the 15th day of the month following that in which the chargeable event occurs.



**8.1.5 VIES**

Referred to in: Article 6 of Regulation (EC) No 1982/2004 (Intrastat)

**Recapitulative statements***Article 262*

Every taxable person identified for VAT purposes shall submit a recapitulative statement of the following:

- (a) the acquirers identified for VAT purposes to whom he has supplied goods in accordance with the conditions specified in Article 138(1) and (2)(c);
- (b) the persons identified for VAT purposes to whom he has supplied goods which were supplied to him by way of intra-Community acquisitions referred to in Article 42;
- (c) the taxable persons, and the non-taxable legal persons identified for VAT purposes, to whom he has supplied services, other than services that are exempted from VAT in the Member State where the transaction is taxable, and for which the recipient is liable to pay the tax pursuant to Article 196.

*Article 264*

1. The recapitulative statement shall set out the following information:

- (a) the VAT identification number of the taxable person in the Member State in which the recapitulative statement must be submitted and under which he has carried out the supply of goods in accordance with the conditions specified in Article 138(1) and under which he effected taxable supplies of services in accordance with the conditions laid down in Article 44;
- (b) the VAT identification number of the person acquiring the goods or receiving the services in a Member State other than that in which the recapitulative statement must be submitted and under which the goods or services were supplied to him;
- (c) the VAT identification number of the taxable person in the Member State in which the recapitulative statement must be submitted and under which he has carried out a transfer to another Member State, as referred to in Article 138(2)(c), and the number by means of which he is identified in the Member State in which the dispatch or transport ended;
- (d) for each person who acquired goods or received services, the total value of the supplies of goods and the total value of the supplies of services carried out by the taxable person;

#### **8.1.5. VAT Directive 2006/112/EC**

VIIES

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- (e) in respect of supplies of goods consisting in transfers to another Member State, as referred to in Article 138(2)(c), the total value of the supplies, determined in accordance with Article 76;
  - (f) the amounts of adjustments made pursuant to Article 90.
2. The value referred to in paragraph 1(d) shall be declared for the period of submission established in accordance with Article 263(1) to(1c) during which VAT became chargeable. The amounts referred to in paragraph 1(f) shall be declared for the period of submission established in accordance with Article 263(1) to (1c) during which the person acquiring the goods was notified of the adjustment.

**8.1.6 Invoice (invoiced amount)**

Referred to in: Article 8, annex III, code '8.', Regulation (EC) No 1982/2004  
(Intrastat)

**Content of invoices***Article 226*

Without prejudice to the particular provisions laid down in this Directive, only the following details are required for VAT purposes on invoices issued pursuant to Articles 220 and 221:

- (1) the date of issue;
- (2) a sequential number, based on one or more series, which uniquely identifies the invoice;
- (3) the VAT identification number referred to in Article 214 under which the taxable person supplied the goods or services;
- (4) the customer's VAT identification number, as referred to in Article 214, under which the customer received a supply of goods or services in respect of which he is liable for payment of VAT, or received a supply of goods as referred to in Article 138;
- (5) the full name and address of the taxable person and of the customer;
- (6) the quantity and nature of the goods supplied or the extent and nature of the services rendered;
- (7) the date on which the supply of goods or services was made or completed or the date on which the payment on account referred to in points (4) and (5) of Article 220 was made, in so far as that date can be determined and differs from the date of issue of the invoice;
- (8) the taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit price;
- (9) the VAT rate applied;
- (10) the VAT amount payable, except where a special arrangement is applied under which, in accordance with this Directive, such a detail is excluded;
- (11) in the case of an exemption or where the customer is liable for payment of VAT, reference to the applicable provision of this Directive, or to the corresponding national provision, or any other reference indicating that the supply of goods or services is exempt or subject to the reverse charge procedure;
- (12) in the case of the supply of a new means of transport made in accordance with the conditions specified in Article 138(1) and (2)(a), the characteristics as identified in point (b) of Article 2(2);

#### **8.1.6. VAT Directive 2006/112/EC**

##### Invoice

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- (13) where the margin scheme for travel agents is applied, reference to Article 306, or to the corresponding national provisions, or any other reference indicating that the margin scheme has been applied;
- (14) where one of the special arrangements applicable to second-hand goods, works of art, collectors' items and antiques is applied, reference to Articles 313, 326 or 333, or to the corresponding national provisions, or any other reference indicating that one of those arrangements has been applied
- (15) where the person liable for payment of VAT is a tax representative for the purposes of Article 204, the VAT identification number, referred to in Article 214, of that tax representative, together with his full name and address.

**8.1.7 VAT return**

Referred to in: Article 5 of Regulation (EC) No 1982/2004 (Intrastat)

**Returns***Article 250*

1. Every taxable person shall submit a VAT return setting out all the information needed to calculate the tax that has become chargeable and the deductions to be made including, in so far as is necessary for the establishment of the basis of assessment, the total value of the transactions relating to such tax and deductions and the value of any exempt transactions.
2. Member States shall allow, and may require, the VAT return referred to in paragraph 1 to be submitted by electronic means, in accordance with conditions which they lay down.

*Article 251*

In addition to the information referred to in Article 250, the VAT return covering a given tax period shall show the following:

- (a) the total value, exclusive of VAT, of the supplies of goods referred to in Article 138 in respect of which VAT has become chargeable during this tax period;

[...]

- (c) the total value, exclusive of VAT, of the intra-Community acquisitions of goods, or transactions treated as such, pursuant to Articles 21 or 22, made in the Member State in which the return must be submitted and in respect of which VAT has become chargeable during this tax period;

*Article 252*

1. The VAT return shall be submitted by a deadline to be determined by Member States. That deadline may not be more than two months after the end of each tax period.
2. The tax period shall be set by each Member State at one month, two months or three months.

Member States may, however, set different tax periods provided that those periods do not exceed one year.



# **9. European Statistics Code of Practice**



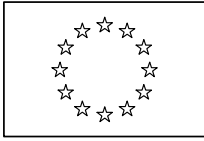
**9.1 COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND TO THE COUNCIL on the independence, integrity and accountability of the national and Community statistical authorities (COM(2005) 217 of 25 May 2005)**

**- CODE OF PRACTISE -**

Comment: The Code is a self-regulatory instrument, as it was prepared and endorsed by the principal producers of European statistics, namely the national statistical institute. It consists of 15 principles to be applied in connection with the production of statistics.

Link: [http://epp.eurostat.ec.europa.eu/portal/page/portal/quality/code\\_of\\_practice/quality\\_framework\\_for\\_european\\_statistics](http://epp.eurostat.ec.europa.eu/portal/page/portal/quality/code_of_practice/quality_framework_for_european_statistics)





COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 25.5.2005  
COM(2005) 217 final

**COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN  
PARLIAMENT AND TO THE COUNCIL**

**on the independence, integrity and accountability of the national and Community  
statistical authorities**

**RECOMMENDATION OF THE COMMISSION**

**on the independence, integrity and accountability of the national and Community  
statistical authorities**

### COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND TO THE COUNCIL

#### on the independence, integrity and accountability of the national and Community statistical authorities

#### 1. INTRODUCTION

On 22 December 2004, the Commission adopted a Communication to the Council and the European Parliament entitled 'Towards a European Governance Strategy for Fiscal Statistics'. In that Communication, a consistent strategy was proposed for strengthening the European Union's governance of fiscal statistics along the following three lines of action: building up the legislative framework, improving the operational capacities of the relevant Commission services, and establishing European standards on the independence of the national and Community statistical authorities. On 17 February 2005, the Council (ECOFIN meeting) welcomed this overall strategy and, in particular, the work that was already in progress on a code for European standards for the statistical authorities.

In order to implement this strategy, the Commission presented a proposal for a Council Regulation amending Regulation (EC) No 3605/93 as regards the quality of statistical data in the context of the excessive deficit procedure<sup>1</sup>. This proposal was adopted by the Commission on 2 March 2005 and is currently under examination by the legislative authority. The proposal reinforces and clarifies the role of Eurostat as the statistical authority in the context of the statistics related to the excessive deficit procedure. The practical modalities for the implementation of the Regulation, and in particular for the conduct of the envisaged in-depth monitoring visits, will be specified once the Regulation is approved.

Regarding the reinforcement of the operational capacity of the Commission services, and in addition to an increased mobilisation of the existing expertise as provided for in the proposal for a Regulation, the Commission has already taken a number of measures. For instance, a new unit specifically dealing with the validation of economic and fiscal accounts has been created in Eurostat. Furthermore, Eurostat has conducted an internal redeployment of staff in order to reinforce the activities linked to the validation of economic and fiscal accounts.

This Communication on the independence, integrity and accountability of the national and Community statistical authorities, including the accompanying Recommendation of the Commission, corresponds to the third action line of the strategy announced by the Commission. It constitutes the response to the invitation sent on 2 June 2004 to the Commission by the Council to put forward a proposal, by June 2005, to develop minimum European standards, and also to the Council's invitation of 17 February 2005 to enhance the independence of Eurostat in the performance of its tasks. Indeed, both aspects reflect the selfsame issue of the production of statistics for Community policy purposes.

As a whole, the European Statistical System operates efficiently and in a satisfactory manner, and satisfies to a great extent the requirements of independence, integrity and accountability.

The massive quantity and variety of statistics produced and disseminated by the national and the Community statistical authorities within that System, covering statistics well beyond the fiscal field, complies with strict requirements on quality and reliability.

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<sup>1</sup> COM(2005) 71.

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The Code of Practice on European Statistics, presented in this Communication, as a self-regulatory instrument containing standards for the independence of the national and Community statistical authorities provides a further guarantee for the good functioning of the European Statistical System and the production of high quality and reliable statistics. The Communication also presents proposals related to the monitoring of the implementation of the Code and considerations about the usefulness of an effective external advisory body for the European Statistical System. It also considers the need for setting statistical priorities, in particular with the objective of reducing the regulatory burden on statistical respondents and outlines a number of guiding principles for a rebalancing of these priorities. Finally, it includes a Recommendation aimed at promoting the Code, both in the Member States and inside the Commission, through its political endorsement.

## **2. INDEPENDENCE, INTEGRITY AND ACCOUNTABILITY OF THE NATIONAL AND COMMUNITY STATISTICAL AUTHORITIES**

### **2.1. Background and purpose of the Code of Practise**

The Code is a self-regulatory instrument, as it was prepared and endorsed by the principal producers of European statistics, namely the national statistical institutes. In fact, an initial outline of principles was discussed on 17 November 2004 with the Member States in the Statistical Programme Committee (SPC). Subsequently, a working group was entrusted by the SPC with the task of finalising a proposal for a Code, which was unanimously endorsed by the SPC on 24 February 2005, thus expressing its attachment to the Code as a self-regulatory instrument.

The Code of Practice consists of 15 principles to be applied in connection with the production of Community statistics. It has a dual purpose: on the one hand, to improve trust and confidence in the statistical authorities by proposing certain institutional and organisational arrangements and, on the other hand, to reinforce the quality of the statistics they produce and disseminate, by promoting the coherent application of best international statistical principles, methods and practices by all producers of official statistics in Europe.

The Code represents, in its substance, the response to the invitation of 2 June 2004 from the Council and, in certain respects, exceeds the required minimum standards. Member States should therefore be invited to acknowledge the importance of the Code of Practice and to take the measures required to ensure its correct implementation by the relevant authorities concerned, as well as to promote it among users and data providers. The Commission likewise intends to make sure that these principles are respected as far as Eurostat is concerned. Lastly, this paper proposes measures aimed at monitoring and reviewing the implementation of the standards of the Code.

### **2.2. The scope of the Code**

The Code deals primarily with the production of official statistics within the European Statistical System (ESS). The ESS refers to the existing partnership comprising Eurostat, the national statistical institutes and other national statistical bodies responsible in each Member State for producing and disseminating statistics necessary for the performance of the activities of the European Union. The statistics covered by the Code are those referred to in the Council Regulation on Community Statistics<sup>2</sup>, i.e. statistics produced and disseminated by national statistical authorities and the Community statistical authority (Eurostat) in conformity with Article 285(2) of the EC Treaty. It is important to underline that the Code covers the whole spectrum of statistics produced at Community level, going far beyond the sphere of economic and fiscal statistics.

However, it should also be borne in mind that a number of other institutions and bodies outside the ESS provide official statistics at European level. For instance, the European System of Central Banks (ESCB) produces a wide range of European statistics in the economic and monetary field. The European Central

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<sup>2</sup> Council Regulation (EC) No 322/97 of 17 February 1997 on Community statistics (OJ L 52, 22.2.1997, p. 1.)

## 9.1. European Statistics Code of Practice

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Bank (ECB), assisted by the national central banks, collects either from the competent national authorities or directly from economic agents the statistical information which is necessary for the tasks of the ESCB. The collection of statistical information by the ECB is governed by a specific Council Regulation<sup>3</sup>.

Although the standards contained in the Code are meant to be a source of inspiration for all institutions and bodies producing official statistics, whether or not they belong to the ESS, they do not affect the existing rules that relate to these institutions or bodies. Although the Code's title covers the wide range of "European statistics" as being those defined as Community statistics in the current legal framework, at the same time it signals the ambition to move towards Europe-wide standards.

### 2.3. The principles laid down by the Code

The document is structured around 15 principles. These principles mirror to a large extent the existing international standards, such as the Fundamental Principles of Official Statistics adopted by the United Nations Statistical Commission, in its Special Session of 11-15 April 1994.

The principles are grouped in three sections addressing respectively the institutional environment, the statistical processes and outputs. A mechanism of peer reviews based on indicators has also been included.

#### 2.3.1. The principle of independence

In the statistical sector, independence has first and foremost an operational dimension. That means it essentially governs the way statistical authorities function or operate for the production and dissemination of statistics.

The principle of scientific independence is enshrined in the Treaty (Article 285(2)) and refers to objectivity in the statistical production process. Article 10 of Council Regulation (EC) No 322/97 specifies that *"impartiality is an objective and independent manner of producing Community statistics, free from any pressure from political or other interest groups, particularly as regards the selection of techniques, definitions and methodologies best suited to the attainment of the objectives as set out (...)"*.

The Code takes the principle of independence further by introducing the concept of professional independence, which refers specifically also to dissemination and availability of statistics. The Code establishes the principle of professional independence in the following terms: *"the professional independence of statistical authorities from other policy, regulatory or administrative departments and bodies, as well as from private sector operators, ensures the credibility of European Statistics"*. Indicators to monitor the application of this principle, which is also applicable to Eurostat, include (i) the specification in law of the elements of independence, (ii) the status and the functional responsibilities of the heads of statistical authorities, including the decisions on statistical methods, standards and procedures (iii) the decisions on the content and timing of statistical releases and (iv) the publication of statistical work programmes.

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<sup>3</sup> Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank (OJ L 318, 27.11.1998, p. 8).

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The existing legislation satisfies the scientific independence requirement, i.e. the functional requirements for the production of high-quality statistics. The introduction of additional considerations on professional independence by the Code further reinforces the overall independence whilst respecting the different and sometimes diverging legal and administrative arrangements in the Member States, as an expression of their respective political and cultural traditions. Through the enhancement of this independence, it is expected that trust and public confidence in official statistics will increase.

### 2.3.2. *The issues of integrity and accountability*

The issues of integrity and accountability are fundamentally of a horizontal nature. They do not constitute specific statistical principles, explicitly recognised in the Code; however, integrity is supported by such underlying concepts as legality, legitimacy, justification and equity. Integrity and accountability of both national and Community statistical authorities are reinforced by the surveillance mechanisms provided for in the Code, which result in increased transparency.

The Code includes monitoring indicators for every single principle. These indicators cover, for example, the exclusive responsibility of the heads of statistical bodies for the production and methodology of statistics (under professional independence - see Principle 1). The use of external experts to review the key statistical outputs (under Principle 4), the user satisfaction surveys (under Principle 11) and the requirement to take due account of the users' needs (under Principle 13) are additional elements of integrity and accountability. Moreover, integrity and accountability are also strengthened through peer reviews, which are envisaged as part of the monitoring arrangements.

## 2.4. **Implementing the Code and monitoring its implementation**

The Commission has adopted a Recommendation in order to increase the impact of the self-regulatory character of the Code. To balance such an endorsement with the requirement of accountability, the Commission will monitor adherence to the Code within the ESS. The Commission will set up a reporting system based on information to be provided by the Member States. To this end the Commission will coordinate the development of appropriate instruments, benchmarking and peer reviews based on indicators, while ensuring that the proportionality principle is respected.

The monitoring of the Code's implementation shall follow a gradual approach over three years. During the first year of implementation, initial self-assessment reports will be produced by both the Member States and Eurostat. These reports will be transmitted to the SPC.

Furthermore, Member States will be encouraged to develop some methods and best practices, which will be taken into account during the ensuing stages. During the second year of implementation, interim self-assessment reports will be prepared in a more structured format, following more specific guidelines established by Eurostat and the SPC on the basis of the experience gained during the first year. Lastly, final self-assessment reports will have to be presented by the Member States and Eurostat during the third year of implementation of the Code. These reports will follow a common format and will be complemented by peer review assessments carried out with the assistance of a Task Force composed of representatives of NSIs and possibly by an external advisory body (see point 2.5 below). Finally, they will be transmitted to the SPC and possibly this external advisory body and made public. The reports transmitted by the statistical authorities should be produced under the responsibility of the Head of the statistical authority.

Taking into account the outcome of the combined self-assessment and peer review process, the Commission will report on the implementation of the Code by the Member States and by Eurostat respectively. Three years after the adoption of this Recommendation and after consulting the SPC and possibly the external advisory body (see point 2.5 below), it will present a report to the European Parliament and the Council on the progress of the implementation and, where necessary, include appropriate proposals.

## 9.1. European Statistics Code of Practice

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### 2.5. The need for an active role by an external advisory body to enhance independence, integrity and accountability of the European Statistical System

In view of reinforcing the governance of the European Statistical System, in line with the principles set in the Code of Practice and the elements contained in this Communication, an external advisory body would be useful. Such body could enhance the credibility of the efforts undertaken to strengthen the independence, integrity and accountability of the national institutes, Eurostat and the ESS, for the accomplishment of their mission and as far as Community statistics are concerned, as called for by the ECOFIN Council.

In particular, such body could provide the Commission with useful input in carrying out the mandate assigned to it by the Treaty, namely the monitoring of the observance of the fundamental statistical principles as laid down in Article 285(2) of the EC Treaty, and restated by the Code of Practice. Accordingly, this body could be entrusted with an active role to oversee how the Code is implemented by the ESS as a whole, as well to provide advise on statistical priorities consistent with the principles presented in point 2.6 below.

This external advisory body should be composed of high-level personalities. The total number of members should be limited to a level that ensures an operational and effective body. One group of members would be appointed by the Council, from among persons having a well-established qualification or interest in the field of statistics and representing civil society (e.g. scientific community, business associations, unions, etc.), with account being taken of the need to ensure adequate coverage of the various statistical domains. Other members would be drawn from EU institutions and bodies (European Parliament, Council, Commission, European Central Bank, Statistical Programme Committee) and be directly appointed by them. The chairman will have to be an eminent, highly regarded person.

At present there is a Committee, the European Advisory Committee on statistical information in the economic and social spheres (CEIES)<sup>4</sup>, which at least partly fulfils this role<sup>5</sup>. Such Committee, which assists both the Council and the Commission, was set up in 1991 to voice the interests of the users, thus ensuring that user requirements and the costs borne by the information producers are taken into account. While this body has proven useful, its role, mandate, compositions and procedures could be revisited<sup>6</sup>, in order to contribute optimally to the objectives of the European Statistical System.

A reformed CEIES could play the role envisaged for external advisory body. In that case, its current assignments and responsibilities including giving its opinion on the statistical work programmes, would be extended. The Commission is ready to consider proposing a reform of the CEIES along these lines.

### 2.6. Principles for a rebalancing of statistical priorities

Producing statistics of high quality and reliability requires to balance data requirements with the resources made available to the statistical authorities and the burden on the respondents. Principle 9 of the Code provides that statistical authorities should set targets for the reduction of the burden on respondents over time. A number of indicators are specified in order to ensure that the reporting burden is not excessive for respondents. This includes in particular the use of best estimates and approximations, access to administrative sources or data sharing within statistical authorities.

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<sup>4</sup> Council Decision 91/116/EEC of 25 February 1991 setting up the European Advisory Committee on statistical information in the economic and social spheres (OJ L 59, 6.3.1991, p. 21).

<sup>5</sup> There exists also another body, the Statistical Programme Committee (composed of the Directors-General of the statistical institutes of the Member States), which assists the Commission in the general coordination of the multi-annual statistical programmes and is consulted extensively by the Commission on a wide range of issues (Council Decision 89/382/EEC, Euratom of 19 June 1989, establishing a Committee on the Statistical Programmes of the European Communities - OJ L 181, 28.6.1989, p. 47).

<sup>6</sup> There is anyway a need to reform the CEIES, arising from a number of factors, including the enlargement of the European Union (applying the existing rules would make the CEIES “nonoperational”), recent developments related to the functioning of the ESS, more effective involvement of all the stakeholders, the need for an increased efficiency.

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Freeing up capacities would then allow statistical authorities to concentrate all their efforts on statistical activities clearly identified as a priority. Indeed, the ECOFIN Council concluded in February 2005 that “national statistical offices’ capacity to meet high statistical standards depends crucially on the ability to prioritise the burden from EU statistical requirements on authorities. Priority setting in this respect would also need to be conducive to a reduced regulatory burden on respondents. Therefore, and in line with the ECOFIN Council conclusions of 2 June 2004, ministers are looking forward to discussing in June 2005 proposals by the Economic and Financial Committee on the rebalancing of statistical priorities”.

Priority setting may also lead to simplified legislation. In that respect, it has to be recalled that, on the basis of suggestions from the Member States to identify EU legislation that might benefit from simplification, the Council (Competitiveness meeting) identified in November 2004, 15 priorities for simplification.

At the same time, the setting of statistical priorities should not prevent the European Commission to propose statistical measures necessary for the performance of any of the activities of the Community, as foreseen by the Treaty. In this context, the Commission considers that some general principles can be followed for the precise identification of ‘positive’ and ‘negative’ priorities in defining the statistical programmes.

The first category of principles would relate to users’ needs. The benefits of European statistics are to be mainly derived from their relevance for policy-making at the European level. Purely national needs cannot be a reason to continue with statistics at Community level.

The second category of principles would relate to cost assessment. The question of the cost of statistical activities is a very complex one, and proposals need to be examined with the greatest care. In most cases the burden of implementation will fall on the Member States.

The third category would cover specific issues. The re-balancing process should take into account the trade-off between timeliness and quality: high-frequency data should cover the main breakdowns, while more details would be provided at a lower frequency. The prioritisation process could also investigate whether efficiency gains are possible by focusing more strongly on the European aggregates or, for data considered of lower priority and not pertaining to fiscal surveillance, by differentiating, as far as reporting obligations are concerned, between Member States with high and low weights in the aggregate.

### **3. THE RECOMMENDATION**

#### **3.1. Why a Recommendation?**

In the December 2004 Communication on a European Governance Strategy for Fiscal Statistics, it was announced that various possible legal instruments would be examined when addressing the issue of minimum standards for the institutional set-up of statistical authorities. From that examination, which also revealed a wide variety of institutional set-ups of the statistical authorities in the Member States, it appears that proposing a legally-binding instrument would not be appropriate for the moment. Therefore, and in the light of the achievements of the statistical authorities in adopting a Code as a self-regulatory instrument, the Commission considers that adopting a Recommendation is the appropriate and proportionate instrument at this point in time.

However, this does not exclude the possibility of other instruments being envisaged in the future. On the basis of what is achieved and the experience that is acquired through the implementation of the Code, the Commission may consider a proposal for a legally binding instrument, for instance in the form of a directive, at a later stage.

### 3.2. Purpose of the Recommendation

The Recommendation has a dual purpose. On the one hand, the aim is to recommend to Member States that they acknowledge the importance of the Code and take the measures required to ensure that it is correctly implemented by the relevant authorities, as well as to promote it among users and data providers. On the other hand, the Commission will take appropriate actions, in particular to monitor observance of the Code within the European Statistical System.

Additionally, the Commission intends to take similar measures within its own sphere of competence and to enhance the independence of Eurostat in the performance of its tasks by ensuring that, as the Community's statistical authority, it likewise adheres to the standards contained in the Code. The independence of Eurostat in the fulfilment of its mission is already formally established. A Commission Decision of 21 April 1997 on the role of Eurostat as regards the production of Community statistics<sup>7</sup> was aimed at implementing the abovementioned Council Regulation (EC) No 322/97 (the so-called 'Statistical Law') within the internal organization of the Commission. That Decision defines the role and the responsibilities of Eurostat, as the Community statistical authority, and in particular the technical autonomy enjoyed by Eurostat in the performance of its tasks. According to the same text, Eurostat fulfils a coordinating role within the Commission for the production of statistics. A further positive indication of Eurostat's functional independence, which is enshrined in legislation, is the fact that Eurostat officials enjoy a privileged status compared to other Commission officials in that they alone can access confidential statistical data<sup>8</sup>. The implementation of the Code by Eurostat and the measures the Commission may take to facilitate and monitor this implementation will certainly contribute to reassert and further enhance the independence of the Community statistical authority.

The objective of this Recommendation is therefore to promote the standards contained in that Code and to recommend to take appropriate actions with a view to ensuring effective implementation of these standards by both the national and the Community statistical authorities.

Furthermore, the Commission intends this Recommendation to be followed by supporting measures to facilitate the implementation of the Code. These measures will include, where necessary, detailed protocols or guidelines and a broader consultation of stakeholders. These activities will also further improve the quality of statistics at European level, while taking into account cost-effectiveness considerations as well as the burden on respondents. To this end initial findings will be gathered in the framework of the Principal European Economic Indicators (PEEI). Lastly, the Commission takes note that the users to whom the Code is addressed need to be able to recognise statistical information that is produced in accordance to the principles of this Code. The Commission will therefore launch appropriate measures which will allow the identification of official European statistics, thus improving transparency and quality of data dissemination.

### CONCLUSION

The Recommendation and the attached Code focus on Europe-wide standards with the objective of reinforcing the independence, integrity and accountability of the statistical authorities. They represent the response to the invitation addressed by the Council to the Commission to make proposals in this area. The Recommendation constitutes a further step in the continuing process of enhancing statistical governance in Europe.

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<sup>7</sup> OJ L 112, 29.4.1997, p. 56.

<sup>8</sup> Council Regulation (Euratom, EEC) No 1588/90 of 11 June 1990 on the transmission of data subject to statistical confidentiality to the Statistical Office of the European Communities (OJ L 151, 15.6.1990, p. 1.)

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**RECOMMENDATION OF THE COMMISSION****on the independence, integrity and accountability of the national and Community  
statistical authorities  
(Text with EEA relevance)**

## THE COMMISSION OF THE EUROPEAN COMMUNITIES

Having regard to the Treaty establishing the European Community, and in particular Article 211 thereof,

Whereas:

- (1) Official statistics play a central role in democratic societies as they provide public authorities, policy makers, economic and social actors as well as all citizens, with objective and impartial information, on the basis of which informed decisions may be taken and issues openly debated.
- (2) In order to fulfil that role, official statistics must be produced and disseminated according to common standards guaranteeing compliance with the principles of impartiality, reliability, objectivity, scientific independence, cost-effectiveness and statistical confidentiality;
- (3) At the same time the role of European statistics is becoming increasingly important in the context of a relaunched Lisbon strategy<sup>9</sup> and the Integrated Guidelines for Growth and Jobs (2005-2008)<sup>10</sup>; high-quality statistics are also needed in order to monitor and review the implementation of other key policy initiatives at European level such as the sustainable development strategy, the common immigration and asylum policy, etc.
- (4) In that context, the specific role of fiscal data and government accounts is even more essential for economic and monetary surveillance and the proper implementation of the Stability and Growth Pact; in particular, statistical data used in the framework of the excessive deficit procedure are to be of the highest quality possible.
- (5) On 22 December 2004, the Commission adopted a Communication to the Council and the European Parliament entitled 'Towards a European governance strategy for fiscal statistics'<sup>11</sup>, proposing a consistent strategy for strengthening the European Union's governance of fiscal statistics along three lines of action.
- (6) First, and following the invitation made by the Council, monitoring by the Commission of the quality of reported fiscal data has to be reinforced; to that effect, a proposal for a Council Regulation amending Regulation (EC) No 3605/93 as regards the quality of statistical data in the context of the excessive deficit procedure<sup>12</sup> was adopted by the Commission on 2 March 2005 and is currently under discussion.
- (7) Second, the operational capacities of the Commission in the statistical field have to be strengthened ; in the specific context of statistical monitoring under the excessive deficit procedure, regular dialogue visits and in-depth monitoring visits are required and all existing expertise has to be mobilised, including at national level.

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<sup>9</sup> COM(2005) 24, 2.2.2005 : Working together for growth and jobs – A new start for the Lisbon strategy.

<sup>10</sup> COM(2005) 141, 12.4.2005: Integrated Guidelines for Growth and Jobs (2005-2008) including a Commission Recommendation on the broad guidelines for the economic policies of the Member States and the Community and a Proposal for a Council Decision on guidelines for the employment policies of the Member States.

<sup>11</sup> COM(2004) 832.

<sup>12</sup> OJ C , p. .

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- (8) Third, there is a need to establish Europe-wide standards as regards the independence, integrity and accountability of the national statistical institutes in response to the invitation addressed to the Commission by the Council on 2 June 2004 to present by June 2005 a proposal to develop minimum European standards for the institutional setup of statistical authorities, which reinforce the independence, integrity and accountability of the Member States' national statistical institutes.
- (9) In response to this invitation, on 17 November 2004 the Member States discussed in the Statistical Programme Committee the basic principles to be developed in a Code of Practice, and agreed to study the principles further and to establish indicators allowing the implementation of the Code to be monitored.
- (10) A working group was subsequently entrusted by the Statistical Programme Committee with the task of finalising a proposal for a code of practice on European statistics.
- (11) The resulting Code of Practice was unanimously endorsed by the Statistical Programme Committee on 24 February 2005, thus demonstrating that the principles it contains are shared by all the statistical institutes, which should then be invited to follow the Code as a guiding instrument.
- (12) The existing institutional set-up of the statistical authorities varies significantly across Member States, owing to the different and sometimes diverging legal and administrative arrangements in the Member States, which reflect their respective political and cultural traditions.
- (13) In the light of the achievements made by the statistical authorities through the adoption of the Code as a self-regulatory instrument and the expectation that they will implement it, it is considered that this Recommendation is appropriate and proportionate.
- (14) This Code of Practice has the dual purpose of, on the one hand, improving trust and confidence in statistical authorities by proposing certain institutional and organisational arrangements and, on the other hand, reinforcing the quality of the statistics they produce and disseminate, by promoting the coherent application of best international statistical principles, methods and practices by all producers of official statistics in Europe .
- (15) Member States should therefore be recommended to recognise the importance of the Code of Practice and take the measures required to ensure its correct implementation by the relevant authorities concerned, as well as to promote it among users and data providers.
- (16) It has to be noted that the Commission intends to take similar measures in parallel within its own sphere of competence and in particular to monitor observance of the Code of Practice, within the European Statistical System,

### I. HEREBY RECOMMENDS THAT MEMBER STATES:

- A. recognise in the attached Code a common set of standards at European level for the statistical authorities;
- B. ensure that the principles of the Code are respected by their statistical authorities with a view to producing and disseminating high- quality, harmonised Community statistics and to contributing in general to the proper functioning of the European statistical system as a whole;
- C. ensure that their statistical services are professionally organised and resourced to produce Community statistics in a manner that guarantees independence, integrity and accountability, on the basis of the guidelines provided by the Code;
- D. raise awareness of the existence of this Code and its contents among statistical respondents and data providers, as well as all users of statistics, using appropriate information and dissemination channels;
- E. promote an extensive exchange of information and expertise within the European statistical system, based on the experience gained through the implementation of the Code;
- F. support, and intensify where necessary, the wide-ranging co-operation between statistical authorities within the European Statistical System, as well as with statistical authorities of international bodies and organisations;

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- G. provide the information necessary to enable the Commission to monitor adherence to the principles laid down in the Code.

II. RECOGNISES IN THE ATTACHED CODE A COMMON SET OF STANDARDS AT EUROPEAN LEVEL FOR THE STATISTICAL AUTHORITIES AND IN THIS

CONTEXT:

- A. will ensure that the principles of the Code are respected by Eurostat with a view to producing and disseminating high-quality, harmonised Community statistics and to contributing in general to the proper functioning of the European statistical system as a whole;
- B. will ensure that Eurostat, as the statistical authority of the European Union, is professionally organised and resourced to produce Community statistics in a manner that guarantees independence, integrity and accountability, and will take the appropriate measures accordingly, on the basis of its own internal organisation powers;
- C. will take appropriate measures to facilitate the implementation of the Code in the European Statistical System, in particular towards developing official Community statistics so that information produced in observance of this Code can be recognised by the users.

III. FURTHERMORE INTENDS:

- A. to develop tools for improving at European level the quality of Community statistics, taking into account their cost-effectiveness;
- B. to set up a reporting system to monitor adherence to the Code within the European Statistical System in line with the proportionality principle;
- C. to consider proposing an external advisory body, possibly a reformed European Advisory Committee on Statistical Information in the Economic and Social Spheres, with a view to conferring on that body an active role in monitoring the implementation of the Code and, consequently, the enhancement of independence, integrity and accountability, and in expressing opinions on the balancing of the priorities of the statistical programmes;
- D. to present to the European Parliament and to the Council, within three years of the adoption of this Recommendation and after consultation of the Statistical Programme Committee and possibly of the external advisory body mentioned above, a report on progress in the implementation of this Code in the European Statistical System, based in particular on self-assessments and peer reviews and including, where necessary, proposals to enhance independence, integrity and accountability.

Done at Brussels,

*For the Commission*

*The President*

**EUROPEAN STATISTICS CODE OF PRACTICE**

**adopted by the Statistical Programme Committee on 24 February 2005**

**Preamble**

Definitions: For the purpose of this document:

*European Statistics* shall mean Community Statistics as defined in Council regulation (EC) No 322/97 of 17 February 1997 on Community Statistics, produced and disseminated by national statistical authorities and the Community's statistical authority (Eurostat) in conformity with Article 285(2) of the Treaty.

The *Statistical Authority* shall mean, at national level, the National Statistical Institute (NSI) and other statistical bodies in charge of producing and disseminating European Statistics and, at Community level, Eurostat.

The *European Statistical System*, hereinafter referred to as the ESS, shall mean the partnership comprising Eurostat, National Statistical Institutes and other national statistical bodies responsible in each Member State for producing and disseminating European Statistics.

In coherence with the Treaty establishing the European Community, and in particular Article 285(2) thereof, with the Council regulation (EC) No 322/97 of 17 February 1997 on Community Statistics, and with the Fundamental Principles of Official Statistics adopted by the United Nations Statistical Commission on 14 April 1994, the present Code of Practice has the dual purpose of:

- Improving trust and confidence in the independence, integrity and accountability of both National Statistical Authorities and Eurostat, and in the credibility and quality of the statistics they produce and disseminate (*i.e. an external focus*);
- Promoting the application of best international statistical principles, methods and practices by all producers of European Statistics to enhance their quality (*i.e. an internal focus*).

The Code is addressed for implementation to:

- *Governance authorities* (i.e. Governments, Ministries, Commission, Council) – to provide guidelines for them to ensure that their statistical services are professionally organised and resourced to produce credible European Statistics in a manner that guarantees independence, integrity and accountability;
- *Statistical authorities and their staff* - to provide a benchmark of statistical principles, values and best practices that should help them in producing and disseminating high quality, harmonised European Statistics.

It is addressed for information to:

- *Users* - to show that European and national statistical authorities are impartial and that the statistics they produce and disseminate are trustworthy, objective and reliable;
- *Data providers* - to show that the confidentiality of the information they provide is protected, and that excessive demands will not be placed on them.

The Code of Practice is based on 15 *Principles*. Governance authorities and statistical authorities in the European Union commit themselves to adhering to the principles fixed in this code and to reviewing its implementation periodically by the use of *Indicators of Good Practice* for each of the 15 Principles, which are to be used as references.

The Statistical Programme Committee established by Council Decision 89/382/EEC of 19 June 1989 will regularly carry out peer review monitoring of the implementation of the present Code.

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### **Institutional Environment**

Institutional and organisational factors have a significant influence on the effectiveness and credibility of a statistical authority producing and disseminating European Statistics. The relevant issues are professional independence, mandate for data collection, adequacy of resources, quality commitment, statistical confidentiality, impartiality and objectivity.

**Principle 1: Professional Independence** - *The professional independence of statistical authorities from other policy, regulatory or administrative departments and bodies, as well as from private sector operators, ensures the credibility of European Statistics.*

#### Indicators

- The independence of the statistical authority from political and other external interference in producing and disseminating official statistics is specified in law.
- The head of the statistical authority has sufficiently high hierarchical standing to ensure senior level access to policy authorities and administrative public bodies. He/She should be of the highest professional calibre.
- The head of the statistical authority and, where appropriate, the heads of its statistical bodies have responsibility for ensuring that European Statistics are produced and disseminated in an independent manner.
- The head of the statistical authority and, where appropriate, the heads of its statistical bodies have the sole responsibility for deciding on statistical methods, standards and procedures, and on the content and timing of statistical releases.
- The statistical work programmes are published and periodic reports describe progress made.
- Statistical releases are clearly distinguished and issued separately from political/policy statements.
- The statistical authority, when appropriate, comments publicly on statistical issues, including criticisms and misuses of official statistics.

**Principle 2: Mandate for Data Collection** - *Statistical authorities must have a clear legal mandate to collect information for European statistical purposes. Administrations, enterprises and households, and the public at large may be compelled by law to allow access to or deliver data for European statistical purposes at the request of statistical authorities.*

#### Indicators

- The mandate to collect information for the production and dissemination of official statistics is specified in law.
- The statistical authority is allowed by national legislation to use administrative records for statistical purposes.
- On the basis of a legal act, the statistical authority may compel response to statistical surveys.

**Principle 3: Adequacy of Resources** - *The resources available to statistical authorities must be sufficient to meet European Statistics requirements.*

#### Indicators

- Staff, financial, and computing resources, adequate both in magnitude and in quality, are available to meet current European Statistics needs.
- The scope, detail and cost of European Statistics are commensurate with needs. – Procedures exist to assess and justify demands for new European Statistics against their cost.
- Procedures exist to assess the continuing need for all European Statistics, to see if any can be discontinued or curtailed to free up resources.

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**Principle 4: Quality Commitment** - *All ESS members commit themselves to work and co-operate according to the principles fixed in the Quality Declaration of the European Statistical System.*

### Indicators

- Product quality is regularly monitored according to the ESS quality components.
- Processes are in place to monitor the quality of the collection, processing and dissemination of statistics.
- Processes are in place to deal with quality considerations, including tradeoffs within quality, and to guide planning for existing and emerging surveys.
- Quality guidelines are documented and staff are well trained. These guidelines are spelled out in writing and made known to the public.
- There is a regular and thorough review of the key statistical outputs using external experts where appropriate.

**Principle 5: Statistical Confidentiality** - *The privacy of data providers (households, enterprises, administrations and other respondents), the confidentiality of the information they provide and its use only for statistical purposes must be absolutely guaranteed.*

### Indicators

- Statistical confidentiality is guaranteed in law.
- Statistical authority staff sign legal confidentiality commitments on appointment.
- Substantial penalties are prescribed for any wilful breaches of statistical confidentiality.
- Instructions and guidelines are provided on the protection of statistical confidentiality in the production and dissemination processes. These guidelines are spelled out in writing and made known to the public.
- Physical and technological provisions are in place to protect the security and integrity of statistical databases.
- Strict protocols apply to external users accessing statistical microdata for research purposes.

**Principle 6: Impartiality and Objectivity** - *Statistical authorities must produce and disseminate European Statistics respecting scientific independence and in an objective, professional and transparent manner in which all users are treated equitably.*

### Indicators

- Statistics are compiled on an objective basis determined by statistical considerations.
- Choices of sources and statistical techniques are informed by statistical considerations.
- Errors discovered in published statistics are corrected at the earliest possible date and publicised.
- Information on the methods and procedures used by the statistical authority are publicly available.
- Statistical release dates and times are pre-announced.
- All users have equal access to statistical releases at the same time and any privileged pre-release access to any outside user is limited, controlled and publicised. In the event that leaks occur, pre-release arrangements should be revised so as to ensure impartiality.
- Statistical releases and statements made in Press Conferences are objective and nonpartisan.

### **Statistical Processes**

European and other international standards, guidelines and good practices must be fully observed in the processes used by the statistical authorities to organise, collect, process and disseminate official statistics. The credibility of the statistics is enhanced by a reputation for good management and efficiency. The relevant aspects are sound methodology, appropriate statistical procedures, non excessive burden on respondents and cost effectiveness.

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**Principle 7: Sound Methodology** - *Sound methodology must underpin quality statistics. This requires adequate tools, procedures and expertise.*

Indicators

- The overall methodological framework of the statistical authority follows European and other international standards, guidelines, and good practices.
- Procedures are in place to ensure that standard concepts, definitions and classifications are consistently applied throughout the statistical authority.
- The business register and the frame for population surveys are regularly evaluated and adjusted if necessary in order to ensure high quality.
- Detailed concordance exists between national classifications and sectorisation systems and the corresponding European systems.
- Graduates in the relevant academic disciplines are recruited.
- Staff attend international relevant training courses and conferences, and liaise with statistician colleagues at international level in order to learn from the best and to improve their expertise.
- Co-operation with the scientific community to improve methodology is organised and external reviews assess the quality and effectiveness of the methods implemented and promote better tools, when feasible.

**Principle 8: Appropriate Statistical Procedures** – *Appropriate statistical procedures, implemented from data collection to data validation, must underpin quality statistics.*

Indicators

- Where European Statistics are based on administrative data, the definitions and concepts used for the administrative purpose must be a good approximation to those required for statistical purposes.
- In case of statistical surveys, questionnaires are systematically tested prior to the data collection.
- Survey designs, sample selections, and sample weights are well based and regularly reviewed, revised or updated as required.
- Field operations, data entry, and coding are routinely monitored and revised as required.
- Appropriate editing and imputation computer systems are used and regularly reviewed, revised or updated as required.
- Revisions follow standard, well-established and transparent procedures.

**Principle 9: Non-Excessive Burden on Respondents** - *The reporting burden should be proportionate to the needs of the users and should not be excessive for respondents. The statistical authority monitors the response burden and sets targets for its reduction over time.*

Indicators

- The range and detail of European Statistics demands is limited to what is absolutely necessary.
- The reporting burden is spread as widely as possible over survey populations through appropriate sampling techniques.
- The information sought from businesses is, as far as possible, readily available from their accounts and electronic means are used where possible to facilitate its return.
- Best estimates and approximations are accepted when exact details are not readily available.
- Administrative sources are used whenever possible to avoid duplicating requests for information.
- Data sharing within statistical authorities is generalised in order to avoid multiplication of surveys.

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**Principle 10: Cost Effectiveness** - *Resources must be effectively used.*

### Indicators

- Internal and independent external measures monitor the statistical authority's use of resources.
- Routine clerical operations (e.g. data capture, coding, validation) are automated to the extent possible.
- The productivity potential of information and communications technology is being optimised for data collection, processing and dissemination.
- Proactive efforts are being made to improve the statistical potential of administrative records and avoid costly direct surveys.

### **Statistical Output**

Available statistics must meet users' needs. Statistics comply with the European quality standards and serve the needs of European institutions, governments, research institutions, business concerns and the public generally. The important issues concern the extent to which the statistics are relevant, accurate and reliable, timely, coherent, comparable across regions and countries, and readily accessible by users.

**Principle 11: Relevance** - *European Statistics must meet the needs of users.*

### Indicators

- Processes are in place to consult users, monitor the relevance and practical utility of existing statistics in meeting their needs, and advise on their emerging needs and priorities.
- Priority needs are being met and reflected in the work programme.
- User satisfaction surveys are undertaken periodically.

**Principle 12: Accuracy and Reliability** - *European Statistics must accurately and reliably portray reality.*

### Indicators

- Source data, intermediate results and statistical outputs are assessed and validated.
- Sampling errors and non-sampling errors are measured and systematically documented according to the framework of the ESS quality components.
- Studies and analyses of revisions are carried out routinely and used internally to inform statistical processes.

**Principle 13: Timeliness and Punctuality** - *European Statistics must be disseminated in a timely and punctual manner.*

### Indicators

- Timeliness meets the highest European and international dissemination standards.
- A standard daily time is set for the release of European Statistics.
- Periodicity of European Statistics takes into account user requirements as much as possible.
- Any divergence from the dissemination time schedule is publicised in advance, explained and a new release date set.
- Preliminary results of acceptable aggregate quality can be disseminated when considered useful.

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**Principle 14: Coherence and Comparability** - *European Statistics should be consistent internally, over time and comparable between regions and countries; it should be possible to combine and make joint use of related data from different sources.*

Indicators

- Statistics are internally coherent and consistent (e.g. arithmetic and accounting identities observed).
- Statistics are coherent or reconcilable over a reasonable period of time.
- Statistics are compiled on the basis of common standards with respect to scope, definitions, units and classifications in the different surveys and sources.
- Statistics from the different surveys and sources are compared and reconciled.
- Cross-national comparability of the data is ensured through periodical exchanges between the European Statistical System and other statistical systems; methodological studies are carried out in close co-operation between the Member States and Eurostat.

**Principle 15: Accessibility and Clarity** – *European Statistics should be presented in a clear and understandable form, disseminated in a suitable and convenient manner, available and accessible on an impartial basis with supporting metadata and guidance.*

Indicators

- Statistics are presented in a form that facilitates proper interpretation and meaningful comparisons.
- Dissemination services use modern information and communication technology and, if appropriate, traditional hard copy.
- Custom-designed analyses are provided when feasible and are made public.
- Access to microdata can be allowed for research purposes. This access is subject to strict protocols.
- Metadata are documented according to standardised metadata systems.
- Users are kept informed on the methodology of statistical processes and the quality of statistical outputs with respect to the ESS quality criteria.

## 9.1. European Statistics Code of Practice

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**Principle 10: Cost Effectiveness** - *Resources must be effectively used.*

### Indicators

- Internal and independent external measures monitor the statistical authority's use of resources.
- Routine clerical operations (e.g. data capture, coding, validation) are automated to the extent possible.
- The productivity potential of information and communications technology is being optimised for data collection, processing and dissemination.
- Proactive efforts are being made to improve the statistical potential of administrative records and avoid costly direct surveys.

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**Principle 11: Relevance** - *European Statistics must meet the needs of users.*

### Indicators

- Processes are in place to consult users, monitor the relevance and practical utility of existing statistics in meeting their needs, and advise on their emerging needs and priorities.
- Priority needs are being met and reflected in the work programme.
- User satisfaction surveys are undertaken periodically.

**Principle 12: Accuracy and Reliability** - *European Statistics must accurately and reliably portray reality.*

### Indicators

- Source data, intermediate results and statistical outputs are assessed and validated.
- Sampling errors and non-sampling errors are measured and systematically documented according to the framework of the ESS quality components.
- Studies and analyses of revisions are carried out routinely and used internally to inform statistical processes.

**Principle 13: Timeliness and Punctuality** - *European Statistics must be disseminated in a timely and punctual manner.*

### Indicators

- Timeliness meets the highest European and international dissemination standards.
- A standard daily time is set for the release of European Statistics.
- Periodicity of European Statistics takes into account user requirements as much as possible.
- Any divergence from the dissemination time schedule is publicised in advance, explained and a new release date set.
- Preliminary results of acceptable aggregate quality can be disseminated when considered useful.

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**Principle 14: Coherence and Comparability** - *European Statistics should be consistent internally, over time and comparable between regions and countries; it should be possible to combine and make joint use of related data from different sources.*

Indicators

- Statistics are internally coherent and consistent (e.g. arithmetic and accounting identities observed).
- Statistics are coherent or reconcilable over a reasonable period of time.
- Statistics are compiled on the basis of common standards with respect to scope, definitions, units and classifications in the different surveys and sources.
- Statistics from the different surveys and sources are compared and reconciled.
- Cross-national comparability of the data is ensured through periodical exchanges between the European Statistical System and other statistical systems; methodological studies are carried out in close co-operation between the Member States and Eurostat.

**Principle 15: Accessibility and Clarity** – *European Statistics should be presented in a clear and understandable form, disseminated in a suitable and convenient manner, available and accessible on an impartial basis with supporting metadata and guidance.*

Indicators

- Statistics are presented in a form that facilitates proper interpretation and meaningful comparisons.
- Dissemination services use modern information and communication technology and, if appropriate, traditional hard copy.
- Custom-designed analyses are provided when feasible and are made public.
- Access to microdata can be allowed for research purposes. This access is subject to strict protocols.
- Metadata are documented according to standardised metadata systems.
- Users are kept informed on the methodology of statistical processes and the quality of statistical outputs with respect to the ESS quality criteria.



# 10. Annexes



EUROPEAN COMMUNITY					1 DECLARATION		A OFFICE OF DESTINATION	
Copy for the country of destination	6	2 Consignor/Exporter <span style="float: right;">No</span>			3 Forms		4 Loading lists	
	8 Consignee <span style="float: right;">No</span>			5 Items		6 Total packages		7 Reference number
	14 Declarant/Representative <span style="float: right;">No</span>			9 Person responsible for financial settlement <span style="float: right;">No</span>		10 Country last con- signed		11 Trad./Prod. country
	18 Identity and nationality of means of transport on arrival			19 Ctr.		12 Value details		13 C.A.P.
	21 Identity and nationality of active means of transport crossing the border			20 Delivery terms		15 C. disp./exp. Code a) b)		17 Country destin. Code a) b)
	25 Mode of transport at the border			26 Inland mode of transport		16 Country of origin		17 Country of destination
	27 Place of unloading			28 Financial and banking data		22 Currency and total amount invoiced		23 Exchange rate
	29 Office of entry			30 Location of goods		24 Nature of transaction		
	31 Packages and description of goods			32 Item No		33 Commodity Code		34 Country origin Code
	44 Additional information/ Documents produced/ Certificates and authorizations			35 Gross mass (kg)		36 Preference a) b)		37 P R O C E D U R E
47 Calculation of taxes			38 Net mass (kg)		39 Quota		40 Summary declaration/Previous document	
Type			Tax base		Rate		Amount	
MP			48 Deferred payment		49 Identification of warehouse		41 Supplementary units	
Total:			42 Item price		43 V.M. Code		44 Adjustment A.I. Code	
			45 Adjustment		46 Statistical value			
			47 Identification of warehouse		48 Deferred payment		49 Identification of warehouse	
			B ACCOUNTING DETAILS					
			50 Principal <span style="float: right;">No</span>		Signature:		C OFFICE OF DEPARTURE	
51 Intended offices of transit (and country)			represented by		Place and date:			
52 Guarantee not valid for			Code		53 Office of destination (and country)			
J CONTROL BY OFFICE OF DESTINATION			54 Place and date:		Signature and name of declarant/representative:			









