

Contents

| | |
|---|-----------|
| Contents | 3 |
| List of figures | 7 |
| List of tables | 9 |
| Preface | 10 |
| SECTION I: INTRODUCTION | 11 |
| Introduction | 12 |
| History of International Trade in Goods Statistics | 12 |
| Summary of the legal requirements, recommendations, encouragements and compilation rules | 15 |
| SECTION II: GUIDELINES FOR THE IMPLEMENTATION OF THE INTRASTAT AND EXTRASTAT LEGISLATION | 29 |
| The framework | 30 |
| 1.1 Legal basis | 30 |
| 1.2 Institutional arrangements | 32 |
| 1.2.1 To whom legislation is addressed | 32 |
| 1.2.2 Administrative structures in Member States | 32 |
| 1.2.3 Cooperation between institutions | 34 |
| 1.3 Scope | 35 |
| 1.3.1 Intra-EU trade statistics | 35 |
| 1.3.2 Extra-EU trade statistics | 37 |
| 1.3.3 List of exclusions and inclusions | 40 |
| 1.3.4 Special cases for recording trade transactions | 48 |
| 1.4 Statistical territory | 61 |
| 1.5 Data sources | 63 |
| 1.5.1 Intra-EU trade statistics | 63 |
| 1.5.2 Extra-EU trade statistics | 66 |
| 1.5.3 Data sources for specific goods or movements | 67 |
| 1.6 Data collection process | 70 |
| 1.6.1 Intra-EU trade statistics | 70 |
| 1.6.2 Extra-EU trade statistics | 83 |
| The data | 92 |
| 2.1 Identification number of the PSI/operator | 92 |
| 2.1.1 Intra-EU trade statistics | 92 |
| 2.1.2 Extra-EU trade statistics | 92 |
| 2.2 Reference period | 93 |
| 2.2.1 Intra-EU trade statistics | 93 |
| 2.2.2 Extra-EU trade statistics | 94 |
| 2.3 Commodity Code | 94 |
| 2.3.1 Combined Nomenclature | 94 |
| 2.3.2 TARIC | 96 |
| 2.3.3 Special Combined Nomenclature codes | 97 |
| 2.4 Partner Member State/partner country | 98 |
| 2.4.1 Geonomenclature | 98 |

| | |
|---|------------|
| 2.4.2 Intra-EU trade statistics | 99 |
| 2.4.3 Extra-EU trade | 100 |
| 2.5 Importing or exporting Member State (extra-EU trade)..... | 101 |
| 2.5.1 Member State of destination..... | 102 |
| 2.5.2 Member State of actual export..... | 102 |
| 2.6 Value | 104 |
| 2.6.1 Intra-EU trade statistics | 104 |
| 2.6.2 Extra-EU trade statistics | 111 |
| 2.7 Invoicing currency (extra-EU trade) | 114 |
| 2.8 Quantity..... | 115 |
| 2.9 Customs procedure..... | 116 |
| 2.9.1 Intra-EU trade statistics | 116 |
| 2.9.2 Extra-EU trade statistics | 117 |
| 2.10 Statistical procedure..... | 119 |
| 2.10.1 Intra-EU trade statistics | 119 |
| 2.10.2 Extra-EU trade statistics | 119 |
| 2.11 Nature of Transaction..... | 120 |
| 2.12 Preferential treatment on import..... | 131 |
| 2.13 Mode of transport | 133 |
| 2.13.1 Intra-EU trade statistics | 133 |
| 2.13.2 Extra-EU trade statistics | 133 |
| 2.14 Region..... | 135 |
| 2.14.1 Intra-EU trade statistics | 135 |
| 2.14.2 Extra-EU trade statistics | 136 |
| 2.15 Delivery terms | 136 |
| Specific goods or movements | 138 |
| 3.1 Industrial plant..... | 138 |
| 3.2 Staggered consignments | 139 |
| 3.3 Vessels and aircraft..... | 140 |
| 3.3.1 Tools to identify the economic owner | 141 |
| 3.3.2 Transactions and variables to be recorded..... | 145 |
| 3.3.3 Data sources..... | 149 |
| 3.3.4 Leasing arrangements | 151 |
| 3.4 Motor vehicle and aircraft parts..... | 153 |
| 3.5 Goods delivered to vessels and aircraft | 153 |
| 3.5.1 Data sources..... | 155 |
| 3.6 Goods delivered to and from offshore installations | 157 |
| 3.6.1 Recording difficulties and data sources | 158 |
| 3.7 Sea products | 161 |
| 3.8 Spacecraft..... | 163 |
| 3.9 Electricity and gas | 164 |
| 3.9.1 The electricity sector business model | 165 |
| 3.9.2 The gas sector business model | 166 |
| 3.9.3 VAT rules for electricity and gas supplies..... | 167 |
| 3.9.4 Data sources for recording electricity and gas..... | 167 |
| 3.10 Military goods | 170 |
| Particular trade flows | 172 |

| | |
|--|------------|
| 4.1 Goods in transit..... | 172 |
| 4.1.1 Intra-EU trade statistics — Goods in simple circulation..... | 172 |
| 4.1.2 Extra-EU trade statistics | 173 |
| 4.2 Triangular trade..... | 173 |
| 4.2.1 Triangular trade within the context of VIES | 176 |
| 4.3 Quasi-transit..... | 177 |
| Thresholds within the Intrastat system..... | 182 |
| 5.1 Exemption threshold | 183 |
| 5.1.1 How to calculate the exemption threshold | 183 |
| 5.2 Simplification threshold | 184 |
| 5.3 Individual transaction threshold..... | 185 |
| Threshold applicable in extra-EU trade..... | 186 |
| 6.1 Statistical threshold applied by NSA | 186 |
| 6.2 Thresholds applied by Customs | 187 |
| Quality | 189 |
| 7.1 Asymmetries | 190 |
| Confidentiality..... | 191 |
| 8.1 The principle of passive confidentiality..... | 191 |
| 8.2 Application of passive confidentiality in practice | 192 |
| 8.3 Transmission of confidential data to Eurostat | 193 |
| Data transmission..... | 194 |
| 9.1 Doc MET 400 | 194 |
| 9.2 Aggregated data..... | 194 |
| 9.3 Detailed data | 195 |
| 9.3.1 Transmission of revised data..... | 197 |
| 9.4 Trade by business characteristics..... | 198 |
| 9.5 Trade broken down by invoicing currency..... | 199 |
| SECTION III: METHODS AND PRACTICES FOR ENSURING DATA QUALITY | 200 |
| Intra-EU estimates for trade below the exemption threshold | 201 |
| 10.1 Introduction | 201 |
| 10.2 Overview of the different methods | 201 |
| 10.2.1 Steps for estimating below threshold trade (BTT) | 201 |
| 10.2.2 Flow charts | 202 |
| 10.2.3 Prerequisites..... | 205 |
| 10.2.4 Availability and quality of data sources | 205 |
| 10.2.5 Methodological alignments of VAT data | 205 |
| 10.3 Estimation methods..... | 206 |
| 10.3.1 Step 0 – Identification of the below threshold traders..... | 206 |
| 10.3.2 Step 1 – Estimation of the total BTT value | 206 |
| 10.3.3 Step 2 – Allocation of the BTT value by product and partner country | 210 |
| 10.3.4 Step 3 – Estimation of net mass and supplementary quantity | 217 |
| Quality check list | 218 |
| 11.1 Introduction | 218 |

| | |
|--|------------|
| 11.2 Quality check list | 219 |
| Tools for reconciliation | 227 |
| 12.1 Introduction | 227 |
| 12.2 Background | 227 |
| 12.2.1 Legal basis..... | 227 |
| 12.2.2 Recommendation and encouragement..... | 228 |
| 12.2.3 UN IMTS 2010: Cross-country data comparability | 228 |
| 12.2.4 Data sources constraints | 228 |
| 12.3 How to conduct a reconciliation exercise | 229 |
| 12.3.1 Step prior the exercise: selecting the asymmetry to be investigated | 229 |
| 12.3.2 Conducting a reconciliation exercise | 230 |
| 12.4 Causes of asymmetries and possible solutions | 234 |
| 12.4.1 Quasi-transit | 234 |
| 12.4.2 Triangular trade | 235 |
| 12.4.3 Repair versus processing | 235 |
| 12.4.4 Processing trade valuation | 235 |
| 12.4.5 Goods with embedded services..... | 236 |
| 12.4.6 Non appropriate estimation or compilation method | 236 |
| 12.4.7 Product misclassification | 237 |
| 12.4.8 Simplified product reporting..... | 237 |
| 12.4.9 Simplified partner reporting..... | 239 |
| 12.4.10 Trade below the exemption threshold..... | 239 |
| 12.4.11 CIF/FOB valuation | 239 |
| 12.4.12 Time lag | 239 |
| 12.4.13 Exchange rates..... | 240 |
| ANNEXES | 241 |
| Annex 1 — Contact details of the National authorities involved in ITGS | 242 |
| Annex 2 — Allocation of customs procedure to type of trade and statistical procedure | 246 |
| A. General remarks | 246 |
| B. Instructions for the use of this annex | 246 |
| C. SAD Box 37 — 1 st subdivision | 247 |
| D. SAD Box 1 — 1 st subdivision | 247 |
| E. Additional procedure D. E. 1/11 (SAD box 37 — 2 nd subdivision)..... | 248 |
| F. Legend to the tables..... | 249 |
| G. Allocation table for Imports/Arrivals..... | 250 |
| H. Allocation table for Exports/Dispatches..... | 256 |
| Annex 3 — Reconciliation table between ITGS and BoP statistics..... | 259 |
| Annex 4 — List of Extrastat Data Elements | 272 |
| Acronyms and abbreviations | 276 |
| Glossary | 277 |
| INDEX | 285 |