

European business statistics  
compilers' manual for  
international trade in goods  
statistics - detailed data

2022 edition



Import



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international trade in goods  
statistics – detailed data** | **2022 edition**

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## Abbreviations

<b>AES</b>	Automated exports system
<b>BoP</b>	Balance of Payments
<b>BPM6</b>	Balance of Payments and International Investment Position Manual, Sixth Edition
<b>CC</b>	Centralised clearance
<b>CCI</b>	Centralised clearance for imports
<b>CDE</b>	Customs Data Exchange
<b>CN</b>	Combined Nomenclature
<b>CPC</b>	Customs Procedure Code
<b>D.E.</b>	Data Element
<b>DG TAXUD</b>	Directorate General for Taxation and Customs Union
<b>EA</b>	Euro area
<b>EBS BA</b>	European Business Statistics Basic Act (Regulation (EU) No 2019/2152)
<b>EBS DA</b>	European Business Statistics Delegated Act (Regulation (EU) No 2021/1704)
<b>EBS GIA</b>	European Business Statistics General Implementing Act (Regulation (EU) No 2020/1197)
<b>EBS IA CDE</b>	European Business Statistics Implementing Act related to the CDE (Regulation (EU) No 2021/1225)
<b>EEZ</b>	Exclusive Economic Zone
<b>EORI</b>	Economic Operators Registration and Identification
<b>ESA</b>	European System of Accounts
<b>ESS</b>	European Statistical System
<b>EU</b>	European Union
<b>GSP</b>	Generalised System of Preferences
<b>HS</b>	Harmonised System
<b>IMTS</b>	International Merchandise Trade Statistics
<b>ITGS</b>	International Trade in Goods Statistics
<b>MDE</b>	Microdata Exchange
<b>MS</b>	Member State
<b>NA</b>	National Accounts
<b>NACE</b>	Statistical classification of economic activities in the European Community
<b>NoT</b>	Nature of Transaction
<b>NSA</b>	National Statistical Authority
<b>NSI</b>	National Statistical Institute
<b>OSS</b>	One Stop Shop
<b>SAD</b>	Single Administrative Document
<b>SASP</b>	Single Authorisation for Simplified Procedure
<b>SITC</b>	Standard International Trade Classification
<b>TARIC</b>	Tarif Intégré Communautaire
<b>TDA</b>	Transitional delegated act
<b>TSO</b>	Transmission System Operator
<b>UCC</b>	Union Customs Code
<b>UN</b>	United Nations
<b>VAT</b>	Value Added Tax
<b>VIES</b>	VAT Information Exchange System

# 1

## Introduction

### 1.1 What are European statistics on international trade in goods?

1. European statistics on international trade in goods (ITGS) measure the value and quantity of goods traded between EU Member States (intra-Union) and goods traded by EU Member States with non-EU countries (extra-Union). The term 'goods' in this context means all movable property including electricity. The term 'European' means that the statistics are compiled on the basis of the concepts and definitions set out in EU legislation.

2. European ITGS are the official harmonised source of information about exports, imports and the trade balances of the EU, its Member States and the euro area. They serve the needs of many different users, including governments, businesses, academic and researchers and the general public. The growing interest in timely and high-quality trade in goods statistics has made the harmonisation of compilation practices among EU Member States a primary necessity.

### 1.2 What is the purpose of this Compilers' Manual?

3. The purpose of this EBS Compilers' Manual (further referred to as "Manual") is to provide the compilers of European ITGS both with clarifications on how to correctly apply the EU legal provisions and with recommendations on how to further improve and harmonise the compilation practices where the legislation has left room for subsidiarity.

4. Based on concrete examples, clear text and definitions and systematic legislative references, the Manual is meant to serve as a practical reference document for all National Statistical Authorities (NSAs) involved in the compilation of European ITGS. The relevant legislation is explained in a systematic and comprehensive approach which should facilitate the application of the legal provisions and ensure harmonisation of compilation practices among the Member States.

5. The Manual provides clarifications and recommendations on how to apply the legal provisions on the statistics on intra- and extra-Union trade in goods. The ITGS methodology and legislation are closely aligned to the [International Merchandise Trade Statistics \(IMTS\) concepts and definitions](#) adopted in 2010 by the United Nations (UN) Statistical Commission.

6. This Manual was produced by Eurostat Unit G5: *Trade in goods*, in close cooperation with the ITGS experts of the NSAs; it should be seen as a living document, reflecting the latest EU legal provisions in force and the progress achieved in the enhancement of the harmonisation of Member States' compilation practices. The Manual is not intended to replace or complement any national provisions or instructions on ITGS data collection designated for reporting units or other economic operators involved in intra and extra-Union trade in goods.

7. Edition 2022 of the Manual represents the first Manual under the new EBS legislation. It largely relies on the previous editions applicable to repealed legislation for statistics on intra- and extra-EU trade. While the text in the Manual has been thoroughly reviewed and updated, some inaccuracies or ambiguities may remain. The manual will be further developed and complemented in forthcoming

editions.

### 1.3 Which other documents complement this Manual?

8. In addition to this Manual there are documents which are useful for ITGS compilers. The latest versions of these documents, except for MDE Manual and CDE Manual can be found on the Eurostat website:

- [European business statistics compilers' manual international trade in goods statistics – trade by enterprise characteristics](#). The manual provides the necessary definitions, instructions and methodological guidance for the regular compilation of TEC statistics.
- [European business statistics compilers' manual international trade in goods statistics – trade by invoicing currency](#). This manual provides the necessary definitions and practical instructions regarding the preparation and transmission of TIC data to Eurostat.
- [European business statistics compilers' manual international trade in goods statistics – aggregated data](#). This manual provides the necessary definitions and practical instructions regarding the preparation and transmission of aggregated data to Eurostat.
- **European business statistics compilers' manual for international trade in goods statistics – micro data exchange (MDE)**. The MDE Manual serves for the documentation needs of the MDE. It describes the characteristics and the functions of the MDE IT system, incorporating strategic decisions and technical solutions prepared by the ITGS expert bodies for the implementation of the exchange of micro-data on intra-Union trade within the ESS.
- **European business statistics compilers' manual for international trade in goods statistics – customs data exchange (CDE)**. The CDE Manual serves for the documentation needs of the CDE. It describes the characteristics and the functions of the MDE IT system with applications to CDE, incorporating strategic decisions and technical solutions prepared by the ITGS expert bodies for the implementation of the exchange of customs data within the ESS.
- [Geonomenclature applicable to European statistics on international trade in goods](#). The purpose of this publication is to provide the compilers and users of European statistics on international trade in goods with information on the nomenclature used to classify the reporting and partner countries. It also contains supplementary information to help to follow the evolution of its codes. A further aim of this publication is to document the geographical and economic areas used by Eurostat in its ITGS dissemination.
- [Handbook on the compilation of statistics on sea and air transport in national accounts and balance of payments](#). This Handbook overviews conceptual and practical issues related to the compilation of statistics on sea and air transport transactions in national accounts (NA) and balance of payments (BoP).
- [User guide on European statistics on international trade in goods](#). The purpose of this guide is to explain to a wide range of users how the statistics relating to intra-and extra-Union trade in goods are collected, compiled and published at European level. Various issues are tackled in a question and answer format.
- [Quality report on European statistics on international trade in goods](#). This document reports on the quality of the European ITGS. The data quality can be assessed against indicators covering the following components: relevance, accuracy, timeliness and punctuality, accessibility and clarity, comparability and coherence.

### 1.4 History of International Trade in Goods Statistics

9. Traditionally ITGS are based on the data collected by customs administrations on trade transactions between countries. Customs declarations are further used for statistical purposes as the

basic data source providing detailed information on exports and imports of goods. Considering this close link between customs data and ITGS, developments and changes in customs systems have directly impacted statistical data compilation. Important milestones in this respect were the harmonisation of customs procedures in the EU, the introduction of the Combined Nomenclature (CN) in 1988 and the Single Administrative Document (SAD).

10. The first EU legislation related to ITGS was adopted in 1975<sup>(1)</sup>; it provided general guidelines on data collection and imposed the obligation on Member States to transmit their data to Eurostat.

11. The advent of the Single Market on 1 January 1993, with its removal of customs formalities between Member States and subsequent loss of trade statistics data source, required to establish a new data collection system: Intrastat was introduced by [Council Regulation \(EEC\) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States](#) and became applicable in 1993. Since then, European ITGS are based on two data compilation systems: intra- and extra-Union trade statistics. Extra-Union trade statistics are based on the records of trade transactions in customs declarations, whereas the main data source for intra-Union is direct data collection from economic operators through the Intrastat system.

12. The Intrastat system had to ensure the collection of trade information in order to satisfy user needs in measuring progress in integrating European economies, helping European businesses conduct market analyses and providing information for Balance of Payments statistics, National Accounts and short-term economic studies.

13. The Intrastat system can be characterised as follows: a) data are directly collected from traders, b) it is closely interlinked with the VAT system relating to intra-Union trade in order to ensure completeness and quality of the statistical data and c) a threshold system was established to simplify data provision and reduce overall burden on traders.

14. Although the introduction of the Intrastat system was already considered as a huge simplification for traders (small and medium size traders were released from reporting, there were far fewer data elements to be provided in comparison with customs declarations and only once per month, not per transaction as required by Customs before), it was chosen in 1996 as a pilot project for the SLIM (Simpler Legislation for the Internal Market) initiative launched by internal market ministers. The aim of this initiative was to further simplify Intrastat reporting.

15. The studies showed that the interests of data providers (who want formalities to be simplified) are not easy to reconcile with the interests of data users (who generally want readily available detailed information). Nevertheless, the Commission and Member States managed to reach a consensus on simplifying the Intrastat data collection system in two ways: the number of statistical variables and the amount of product nomenclature codes were reduced. Council Regulation (EEC) No 3330/91 was amended by the following measures: [Regulation \(EC\) No 1182/1999 of the European Parliament and of the Council](#) and [Regulation \(EC\) No 1624/2000 of the European Parliament and of the Council](#).

16. Improvement and adaptation of the statistical system to reconcile users' needs and the burden on information providers continued with the revision of the legislation on intra-Union trade statistics ([Regulation \(EC\) No 638/2004 of the European Parliament and of the Council](#)), amended by [Regulation \(EC\) No 222/2009 of the European Parliament and of the Council](#). With the help of these Regulations, the NSAs were able to exempt a larger number of businesses from statistical reporting and apply various simplified reporting measures. In addition, the number of nomenclature headings was reduced.

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<sup>(1)</sup> Regulation (EEC) No 1736/75 of the Council of 24 June 1975 on the external trade statistics of the Community and statistics of trade between Member States

17. Despite the simplifications already achieved, [The strategy of the EU on growth and jobs \(Europe 2020\)](#) called for further reduction of the administrative burden on businesses caused by the requirements of public administrations. While the statistical burden accounts for a relatively small part of the total administrative burden in the Member States, the reporting burden caused by Intrastat made a significant proportion of all statistical reporting obligations. Therefore, the Council concluded<sup>(1)</sup> in November 2011 that the reduction of the burden achieved so far had not been sufficient so the Intrastat system was to be further revised, aiming at further easing of the reporting burden without affecting the timeliness and quality of the data.

18. To explore possibilities to improve the current system, two projects were carried out: ESS.VIP REDESIGN and ESS.VIP SIMSTAT. In May 2016, the European Statistical System Committee (ESSC) reviewed the outcomes of these projects and on that basis agreed on the main elements needed to modernise the production of intra-Union trade in goods statistics. This key agreement paved the way for a more innovative, flexible and less burdensome compilation of intra-Union trade in goods statistics, while maintaining the high quality of the data.

19. A key novelty of the modernisation initiative is the exchange of microdata on intra-Union exports of goods between the NSAs of the EU Member States. Microdata exchange (MDE) adopts the principle that data do not need to be collected more than once. The NSA of importing EU Member State could use the exports data collected by NSAs in other Member States as a data source to compile its own imports statistics. This gives more flexibility to the Member States to compile intra-Union trade in goods statistics, thereby enabling the Member States to reduce the response burden on businesses.

20. Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics, repealing 10 legal acts in the field of business statistics (EBS Basic Act) was adopted on 27 November 2019. The EBS Regulation provides a common legal framework for the compilation of ESS business statistics, including intra- and extra-Union trade in goods statistics. It creates more integrated business statistics with a further alignment of concepts and definitions in the various business statistics. In addition, it introduces new data requirements to further support policy needs.

21. The EBS Regulation becomes applicable for ITGS in 2022. The first implementation of the EBS Regulation is based on a series of implementing and delegated acts. The main implementing act - Commission Implementing Regulation (EU) 2020/1197 (or EBS General Implementing Act (EBS GIA)) - lays down the detailed data requirements for the major part of business statistics and also includes most of the ITGS-related provisions, and in particular those relevant for the MDE. Specific arrangements for the data exchanges, in particular related to the CDE, are laid down in Commission Implementing Regulation (EU) 2021/1225 (EBS IA CDE). In addition, Commission Delegated Regulation (EU) 2021/1704 (EBS DA) supplements the EBS BA by specifying the details for the statistical information to be provided by tax and customs authorities.

## 1.5 How to understand certain terms in the manual

22. Within the meaning of the Manual the terms '**required**', '**recommended**' and '**encouraged**' are consistently used. The term '**required**' refers to a legal requirement set by the EU legislation which Member States have to comply with. The legal requirements are in force and applicable as set in the relevant regulations. The term '**recommended**' refers to a standard which Member States should follow to ensure harmonisation and good quality of ITGS. The recommendations are endorsed by the ITGS Working Group. The term '**encouraged**' indicates a desirable practice that is not part of the standard. Both, legal requirements and recommendations are assessed as part of the annual quality assessment procedure. Only the legal requirements are the subject of compliance monitoring. A

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(<sup>1</sup>) [https://www.consilium.europa.eu/ueDocs/cms\\_Data/docs/pressData/en/ecofin/126455.pdf](https://www.consilium.europa.eu/ueDocs/cms_Data/docs/pressData/en/ecofin/126455.pdf)

complete summary of the requirements, recommendations and encouragements is set out in [Annex 1](#).

23. Moreover, the Manual contains compilation rules. Compilation rules explain how to treat some specific cases (e.g. which code should be used). Those ones which are binding are formulated using '**must**', while the other ones are formulated using '**should**'. As the compilation of ITGS should be harmonised across Member States, the binding/non-binding status of compilation rules is confirmed by the ITGS Working Group.

24. In the context of this Manual the term "**reporting unit for statistical survey**" is used to define the economic operator which, in line with the legal requirements and the rules set out by the NSAs, has the obligation to provide information for statistical surveys on imports and exports of goods. The "**non-reporting units**" are the economic operators, which are exempted from participation in a statistical survey.

# 2

## Legal basis and institutional arrangements

### 2.1 Legal basis

#### Framework regulation

Regulation (EC) No 223/2009 of the European Parliament and of the Council of 11 March 2009 on European statistics

#### EBS Basic Act (EBS BA)

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics

#### Implementing and delegated acts:

- **EBS General Implementing Act (EBS GIA):** Commission Implementing Regulation (EU) No 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics
- **EBS Implementing Act related to the Customs Data Exchange (EBS IA CDE):** Commission Implementing Regulation (EU) 2021/1225 of 27 July 2021 specifying the arrangements for the data exchanges pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council and amending Commission Implementing Regulation (EU) 2020/1197, as regards the Member State of extra-Union export and the obligations of reporting units
- **EBS Delegated Act (EBS DA):** Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021 supplementing Regulation (EU) 2019/2152 of the European Parliament and of the Council by further specifying the details for the statistical information to be provided by tax and customs authorities and amending its Annexes V and VI
- **GEONOMENCLATURE:** Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics

25. ITGS is based on EU legislation in order to ensure a harmonised approach for the production of statistics by all Member States. The European Union legislation known as the 'Acquis Communautaire' comprises **primary legislation** and secondary legislation. The primary legislation consists of the treaties. The two core treaties are the *Treaty on European Union* (The Maastricht Treaty, 1992) and the *Treaty on the functioning of the European Union* (The Treaty of Rome, 1957), and other agreements possessing similar status. The treaties are amended to make the EU more efficient and transparent, to prepare for accession of new member countries or to introduce new areas of cooperation (e.g. Treaty of Amsterdam, Nice, Lisbon etc.).

26. The **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 EU statistics. The legislation concerning statistics falls under the ordinary procedure which means that the Council and the European Parliament jointly adopt the legal acts in this area. The Article also specifies the core principles of EU statistics: impartiality, reliability, objectivity, scientific independence, cost-effectiveness and statistical confidentiality.

27. Secondary legislation relating to ITGS is laid down in the regulations. The regulations are directly applicable in Member States. Member States do not need to adopt national laws in order to implement European regulations. European Union law takes precedence over the national laws of the Member States. Therefore, Member States have to legislate in the light of the provisions laid down in the EU regulations.

28. EU regulations do not interfere in the compilation methods of the data required for national needs and are directly applicable for European statistics only. However, the deviation from EU legislation and collection of data for national purposes normally requires additional national legal provisions.

29. The legal provisions on ITGS are determined in several regulations, which address intra- and extra-Union trade statistics together. The 'basic regulation' — an act adopted by the Council and the European Parliament in accordance with the procedures laid down in Article 294 of the Treaty, establishes the essential rules governing ITGS. The 'implementing provisions' are adopted by the Commission and define further details necessary for the implementation of certain articles of the basic regulation.

30. The Treaty of Lisbon introduced new legislative instruments; the Commission can adopt two types of implementing provisions: implementing acts and delegated acts. These acts can take a form of regulations, directives, etc. However, in ITGS context only regulations have been adopted so far.

31. The Commission can provide implementing rules only for articles of the basic regulation for which it has been given the implementing power. The implementing acts are adopted via the Comitology procedure and therefore the task to control the Commission falls upon Member States.

32. The delegated acts can be adopted only by the Commission and only if the basic regulation authorises to adopt a delegated act. The delegated act can amend only non-essential elements of the basic regulation. The delegated acts are adopted via a different procedure and the act will not be officially voted in the Comitology committee. However, the Commission powers can be monitored by Member States in the context of the Council.

33. The basic regulation and implementing/delegated acts are hierarchically interrelated. Therefore, when consulting the legal texts, the basic regulation should be examined first and thereafter the implementing provisions for further details.

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

35. **Customs legislation.** The Customs Code represents the backbone of the EU customs legislation as it contains general rules and procedures for the implementation of the tariff and other measures introduced at the EU level in connection with trade in goods between the EU and non-member countries. The Community Customs Code (CCC) was established by [Council Regulation \(EEC\) No 2913/92](#). As of 1 May 2016 it is fully replaced by the [Union Customs Code](#)<sup>(1)</sup> and the respective

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(1) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.



Commission [Delegated Act](#)<sup>(1)</sup>, [Implementing Act](#)<sup>(2)</sup> and [Transitional Delegated Act](#)<sup>(3)</sup>.

36. The new UCC provisions are being introduced with the aim of facilitating trade, to simplify customs procedures and to enable the usage of modern tools and technology. The electronic systems necessary to facilitate the exchange of data between customs authorities and economic operators are being gradually implemented in Member States. The expected deadlines for the implementation of the respective IT systems are set out in the UCC Work Programme established by the Commission [Implementing Decision 2019/2151/EU](#) of 13 December 2019.

37. Between 1 May 2016 and the respective dates of deployment of the IT systems, the application of certain legal provisions of the Delegated Act are suspended. For that reason, the Transitional Delegated Act was adopted to establish the transitional rules for operators and customs authorities pending the deployment of the new or upgraded systems. These transitional rules are applicable from 1 May 2016 until the respective IT system has been deployed. The content of this Regulation results from the need to bridge the transition between the existing systems and the step-by-step launch of the electronic systems foreseen in the UCC.

38. **Fiscal (VAT) legislation.** EU VAT legislation is based mainly on directives. A directive is binding upon each Member State to which it is addressed, but leaves the choice of form and methods to the national authorities who transpose it into national legislation. The main piece of legislation is the Council Directive 2006/112/EC<sup>(4)</sup> (VAT Directive).

39. In addition to EU legislation some specifications are agreed by Member States and Eurostat in so called 'Gentlemen's agreements' which are not legally binding. An example of such an agreement is the ITGS data transmission to Eurostat format and other technical arrangements. Each revised version of the agreement is adopted by the ITGS Working Group. Although the document has no legal force, all Member States transmit the data to Eurostat in line with its requirements.

## 2.2 Institutional arrangements

### Framework regulation

Regulation (EC) No 223/2009 of the European Parliament and of the Council, Articles 4, 5, and 6.

### EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 3(b), (k), Article 4 , third paragraph.

### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Section 7

### 2.2.1 TO WHOM LEGISLATION IS ADDRESSED

40. The main actors referred to in the statistical legislation are the Commission (Eurostat), the

(<sup>1</sup>) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament

and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.

(<sup>2</sup>) Commission Implementing Regulation (EU) 2015/2447 of 24 of November 2015 laying down detailed rules for implementing certain provisions of

Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

(<sup>3</sup>) Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446.

(<sup>4</sup>) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.

Member States, national statistical authorities and the reporting units, i.e. the economic operators. The regulations define responsibilities of every stakeholder: Eurostat collects and publishes EU statistics; Member States compile ITGS in line with the established rules and transmit them to Eurostat within defined deadlines. The reporting units have the obligation to provide correct information in due time to the NSAs. In certain articles the obligation to provide necessary data to the NSAs or the requirement to exchange the data are directly imposed on other national administrations.

**41. Responsibility of Eurostat.** In a broader sense Eurostat is a Commission department responsible for developing work on the statistics including ITGS. It draws up the proposals for legislation and monitors its correct application; it provides methodological and technical assistance (development of IT tools for the collection and transmission of data) and it publishes European ITGS data.

**42. Responsibilities of Member States.** In line with the principle of subsidiarity, the ITGS legislation, in a majority of cases, imposes obligations on Member States, while letting them decide how to organise data collection and how to share responsibilities between national administrations.

**43. National statistical authorities.** In some cases the legislation addresses 'national statistical authorities'. These are the bodies responsible in each Member State for compiling EU statistics on international trade in goods. However, the legislation does not determine any criteria or requirements which administration or institution in a Member State should be responsible to compile statistics or how it should function.

### 2.2.2 ADMINISTRATIVE STRUCTURES IN MEMBER STATES

44. Various institutional arrangements exist in Member States for the production of ITGS. The collection, processing and dissemination of statistical information may be carried out by one or more national administrations. Each Member State has its own institutional arrangements and the activities of the institutions involved are defined by the national law. The main national administrations involved in the compilation of ITGS are national statistical institutes (NSIs), Customs, central banks and other governmental agencies. Table 1: Institutional arrangements in Member States shows how the functions of ITGS data collection, compilation and dissemination are shared between national administrations in Member States.

Table 1: Institutional arrangements in Member States

Member State	Leading administration	Primary data collection	Compilation <sup>(1)</sup>	Dissemination
<b>BE</b>				
Intra-Union trade	National Bank	National Bank	National Bank	National Bank
Extra-Union trade	National Bank	Customs	National Bank	National Bank
<b>BG</b>				
Intra-Union trade	NSI	VAT Offices	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>CZ</b>				
Intra-Union trade	NSI	Customs	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>DK</b>				
Intra-Union trade	NSI	NSI	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI

<sup>(1)</sup> By data compilation is meant checks for completeness, validity and credibility, estimation of missing trade, compilation of adjustments (e.g. transformation of the invoice value into the statistical value) and quality-related analysis.

Member State	Leading administration	Primary data collection	Compilation <sup>(1)</sup>	Dissemination
<b>DE</b>				
Intra-Union trade	NSI	NSI	NSI	NSI
Extra-Union trade	NSI	Customs	NSI/Customs	NSI
<b>EE</b>				
Intra-Union trade	NSI	NSI	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>IE</b>				
Intra-Union trade	NSI	Revenue & Customs	Revenue & Customs/NSI	NSI
Extra-Union trade	NSI	Revenue & Customs	Revenue & Customs/NSI	NSI
<b>EL</b>				
Intra-Union trade	NSI	NSI/VAT Offices	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>ES</b>				
Intra-Union trade	Customs	Customs	Customs	Customs
Extra-Union trade	Customs	Customs	Customs	Customs
<b>FR</b>				
Intra-Union trade	Customs	Customs	Customs	Customs
Extra-Union trade	Customs	Customs	Customs	Customs
<b>HR</b>				
Intra-Union trade	NSI	Customs	Custom/NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>IT</b>				
Intra-Union trade	NSI	Customs	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>CY</b>				
Intra-Union trade	NSI	Tax Department	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>LV</b>				
Intra-Union trade	NSI	NSI	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>LT</b>				
Intra-Union trade	NSI	Customs	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>LU</b>				
Intra-Union trade	NSI	NSI	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>HU</b>				
Intra-Union trade	NSI	NSI	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>MT</b>				
Intra-Union trade	NSI	VAT offices/NSI	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>NL</b>				
Intra-Union trade	NSI	NSI	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>AT</b>				
Intra-Union trade	NSI	NSI	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>PL</b>				
Intra-Union trade	NSI	Customs	Customs	NSI/Customs
Extra-Union trade	NSI	Customs	Customs	NSI/Customs
<b>PT</b>				
Intra-Union trade	NSI	NSI	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI

Member State	Leading administration	Primary data collection	Compilation <sup>(1)</sup>	Dissemination
<b>RO</b>				
Intra-Union trade	NSI	NSI	NSI	NSI
Extra-Union trade	NSI	Customs	Customs	NSI
<b>SI</b>				
Intra-Union trade	NSI	Customs	Customs/NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>SK</b>				
Intra-Union trade	NSI	Customs	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI
<b>FI</b>				
Intra-Union trade	Customs	Customs	Customs	Customs
Extra-Union trade	Customs	Customs	Customs	Customs
<b>SE</b>				
Intra-Union trade	NSI	NSI	NSI	NSI
Extra-Union trade	NSI	Customs	NSI	NSI

### 2.2.3 COOPERATION BETWEEN INSTITUTIONS

45. The good quality of ITGS is highly dependent on the close cooperation of three major institutions: NSI, customs and tax administrations. ITGS result from the combination of data from various sources: statistical surveys, customs records, registers, VAT data, etc. In order to establish regular data inflows to NSAs it is necessary to establish a good cooperation with all administrations providing the data.

46. Although the majority of NSAs in Member States have established good contacts with their colleagues in other administrations and set up necessary data exchange systems, various problems persist. Smooth information flows to the NSA from other administrations on legislative and procedural changes affecting statistical data are not always ensured. Every institution seeks to implement its own mandate and the needs of NSAs are not always taken into account. Moreover, when cooperation between institutions is not intensive, the needs and problems of statisticians might not be known to others.

47. **Cooperation between NSA and Customs.** Customs records on import and export transactions are the basis for extra-Union trade data and in specific cases customs records are also a source of information for intra-Union trade statistics. A good knowledge of customs procedures and legislation is required for statisticians in order to be able to correctly define the scope of statistics and produce good quality data. Regular contact of statisticians with customs officials is required when solving data quality problems. Therefore **MSs are encouraged** to formalise cooperation while establishing working groups and other forums for discussions and exchange of information.

48. **Cooperation between NSA and tax administration.** Close cooperation with tax administrations has become significant as the statistical survey on intra-Union trade in goods is very dependent on the scope and the quality of the data provided by tax administrations: information on VAT returns, recapitulative statements by traders, VAT registers, etc. **MSs are encouraged** to establish a regular working group composed of NSA and tax administration representatives in order to discuss the developments of tax legislation and to highlight statistical requirements.

49. **Principles of effective inter-institutional cooperation.** Although there are no defined rules on how institutions should work together, certain good practices **are encouraged**:

- establishment of inter-institutional agreements which clearly define functions and responsibilities of each institution;
- regular meetings of formal working groups;
- participation of statisticians in legislative/procedural development groups of other institutions;
- definition of procedures on correction of data;

- establishment of informal regular contacts at expert level;
- participation of experts of other institutions in statistical conferences, training and international meetings.

# 3

## Scope

### 3.1 Statistical territory

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Section 4

50. **Statistical territory.** The statistical territory of a Member State is generally defined by its customs territory as defined in [Article 4 of the UCC](#) (EU) No 952/2013 (with the exception of Heligoland<sup>(1)</sup> which belongs to the statistical but not the customs territory of Germany).

51. Intra-Union trade statistics record the movement of goods traded between the statistical territories of Member States. If goods are traded with territories outside the statistical territory of the EU the trade should be recorded in general within extra-Union trade. However, for some specific movements intra- and extra-Union trade statistics are not linked to the statistical territory (e.g. special rules on vessels and aircraft).

52. The customs territory of the EU includes the territorial waters, the inland maritime waters and the airspace of the Member States, except the territorial waters, the inland maritime waters and the airspace of those territories which are not part of the customs territory of the EU.

53. **Exclusive economic zones.** Every coastal state may establish the breadth of its territorial sea up to a limit not exceeding 12 nautical miles and this part of the territory belongs to its customs territory and thus its statistical territory. However, in addition, a country may also define an exclusive economic zone (which was given binding international recognition by the Third United Nations Convention on the Law of the Sea in 1982) as a zone beyond and adjacent to the territorial sea, not exceeding 200 nautical miles, in which it has sovereign rights for the purpose of exploring and exploiting, conserving and managing the natural resources. This zone may coincide with the Member State's continental shelf<sup>(2)</sup>. These exclusive economic zones do not belong to the statistical territory of the Member States. However the exclusive right of a Member State to exploit seabed and subsoil in these zones is considered when compiling trade in goods delivered to and from offshore installations.

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<sup>(1)</sup> Island in the North Sea.

<sup>(2)</sup> The continental shelf of a coastal state comprises the seabed and subsoil of the submarine areas that extend beyond its territorial sea throughout the natural prolongation of its land territory to the outer edge of the continental margin, or to a distance of 200 nautical miles from the baselines from which the breadth of the territorial sea is measured where the outer edge of the continental margin does not extend up to that distance (Article 77.1 of UN Convention on the Law of the Sea). So the continental shelf can spread out beyond the exclusive economic zone of a country depending on the seabed topography. Therefore the wording 'may coincide' is used in the paragraph instead of the wording 'coincides'.

**54. VAT territory.** For the purpose of VAT the territorial scope is defined in Title II (Articles 5 to 8) of [Council Directive 2006/112/EC](#). Some parts of the EU customs territory do not belong to the EU fiscal territory; consequently the VAT Directive is not entirely applicable in these territories. Trade between these territories and other Member States is recorded via customs declarations (see [Chapter 6.1 Data sources](#)).

**Table 2:** VAT, customs and statistical territories of Member States

Member State/Country/Territory	VAT	Customs	Statistical
Belgium (BE)	Y	Y	Y
Bulgaria (BG)	Y	Y	Y
Czechia (CZ)	Y	Y	Y
Denmark (DK)	Y	Y	Y
the Faeroe Islands (FO)	N	N	N
Greenland (GL)	N	N	N
Germany (DE)	Y	Y	Y
the Island of Heligoland (DE)	N	N	Y
the territory of Büsingen (CH)	N	N	N
Estonia (EE)	Y	Y	Y
Ireland (IE)	Y	Y	Y
Greece (EL)	Y	Y	Y
Mount Athos (EL)	N	Y	Y <sup>(1)</sup>
Spain including Balearic Islands (ES)	Y	Y	Y
Ceuta (XC)	N	N	N
Melilla (XL)	N	N	N
Canary Islands (ES)	N	Y	Y <sup>(1)</sup>
France including Corsica and Monaco (FR)	Y	Y	Y
French Guiana (FR)	N	Y	Y <sup>(1)</sup>
Guadeloupe (FR)	N	Y	Y <sup>(1)</sup>
Martinique (FR)	N	Y	Y <sup>(1)</sup>
Réunion (FR)	N	Y	Y <sup>(1)</sup>
Mayotte (FR)	N	Y	Y <sup>(1)</sup>
Saint-Martin (FR)(French part)	N	Y	Y <sup>(1)</sup>
New Caledonia (NC)	N	N	N
Saint-Pierre and Miquelon (PM)	N	N	N
Wallis and Futuna Islands (WF)	N	N	N
French Polynesia (PF)	N	N	N
French Southern (TF) and Antarctic Territories	N	N	N
Saint-Barthélemy (BL)	N	N	N
Croatia (HR)	Y	Y	Y
Italy including Sicily and Sardinia (IT)	Y	Y	Y
the municipalities of Livigno (IT)	N	N	N
Campione d'Italia (IT)	N	Y	Y <sup>(1)</sup>
the Italian water of Lake Lugano (IT)	N	Y	Y <sup>(1)</sup>
San Marino (SM)	N	N	N
Cyprus including UK Sovereign Base Areas, Akrotiri and Dhekelia (CY)	Y	Y	Y

Member State/Country/Territory	VAT	Customs	Statistical
Latvia (LV)	Y	Y	Y
Lithuania (LT)	Y	Y	Y
Luxembourg (LU)	Y	Y	Y
Hungary (HU)	Y	Y	Y
Malta (MT)	Y	Y	Y
The European part of the Netherlands (NL)	Y	Y	Y
Austria (AT)	Y	Y	Y
Poland (PL)	Y	Y	Y
Portugal including Azores and Madeira (PT)	Y	Y	Y
Romania (RO)	Y	Y	Y
Slovenia (SI)	Y	Y	Y
Slovakia (SK)	Y	Y	Y
Finland (FI)	Y	Y	Y
the Aland Islands (FI)	N	Y	Y <sup>(1)</sup>
Sweden (SE)	Y	Y	Y

Explanation: Y : the area is part of the relevant territory  
N : the area is not part of the relevant territory

<sup>(1)</sup> The statistical information for intra-Union trade statistics is obtained via the customs declaration

55. As a general rule, it can be said that trade between territories with the country code of one of the 27 Member States and Northern Ireland (BE, BG, CZ, DK, DE, EE, IE, GR, ES, FR, HR, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, SE, XI) belongs to intra-Union trade statistics and trade of a reporting Member State with a territory which has another country code belongs to extra-Union trade statistics.

56. It is recommended that NSAs include a table in manuals to reporting units showing the territories which are included in and excluded from the statistical territory of each Member State and to state clearly that, for the movements to or from an excluded territory, the statistical survey on intra-Union trade in goods must not be completed. This prevents the data being declared twice.

## 3.2 ITGS link with international recommendations – trade systems

57. As a general guideline provided by the United Nations (UN) (International Merchandise Trade Statistics: Concepts and Definitions 2010 (IMTS 2010)), trade statistics should record all goods which add to or subtract from the stock of material resources of a Member State by entering or leaving its economic territory. UN recommendations define the scope of IMTS in correspondence with the statistical territory, i.e. imports of a country are flows of goods into its statistical territory and exports are the flows out of its statistical territory.

58. Traditionally, compilation of ITGS in the vast majority of countries is based on data collected by Customs administrations. Therefore, all international methodological instructions and recommendations for the compilation of statistics are directly linked with the definitions, practices and procedures applied by Customs.

59. The UN IMTS manual defines two trade systems which determine the coverage of trade data: *General* and *Special* trade. The *Special trade system* can be further subdivided between the strict definition and the relaxed definition. The different definitions correspond to different interpretations of the statistical territory. In order to determine the trade system, the UN recommend to distinguish within the statistical territory of the country customs warehouses, free zones, premises for inward processing and free circulation areas.

60. Under the **general trade system**, the statistical territory includes customs warehouses, all types



of free zones, the free circulation area and premises for inward processing. The **strict definition of special trade** records only imports of goods into and exports of goods out of the free circulation area, whereas the **relaxed definition of special trade** records imports of goods into and exports of goods out of the free circulation area, industrial free zones and premises for inward processing.

61. European ITGS, to the extent possible, follow UN recommendations. Some of these recommendations are translated into in the EBS legislation or are included in methodological manuals. At the same time, the EBS legislation does not define the scope of extra and intra-Union trade statistics directly referring to the trade system to be applied. Instead, it lists the flows of goods to be covered in intra-Union trade statistics and the flows of goods in relation to certain customs procedures that have to be recorded for extra-Union trade statistics. This amounts to a slightly different approach compared to UN recommendations, which define the scope of trade statistics based on definitions of customs areas (i.e. customs warehouses, free zones, etc.).

62. The EU concept related to **extra-Union trade in principle can be defined as the relaxed definition of the special trade system**. Customs procedures are used for the practical definition of the scope of extra-Union trade statistics. The UCC does not differentiate between industrial and commercial free zones and does not acknowledge premises for inward processing as a particular type of territorial area. From the statistical point of view, therefore, free zones **must** be considered as commercial free zones by default. However, inward processing, irrespective of whether this is carried out in the free circulation area, in a customs warehouse or in a free zone, is included in ITGS as taking place on premises for inward processing. The same applies for Union goods stored in customs warehouses and free zones (see paragraph 66 for the cases in which this may happen). They **must** be considered as virtually staying in the free circulation area, in order to remain consistent with the definition of special trade.

63. As **intra-Union trade statistics** are not compiled from customs declarations, it is not always possible to apply concepts developed in the context of extra-Union trade statistics. However, judging by the flows of goods which are covered in intra-Union trade, the relevant trade system can be identified as **closely equivalent to the general trade system**.

64. Although the UN recommends countries to implement the *general trade system* for compilation of trade statistics, only several EU Member States have implemented this recommendation. In order to compile statistics according to the general trade system, it is necessary to obtain the relevant records on the movement of goods into and out of customs warehouses and free zones from national Customs authorities. However, the availability of such information depends on the national implementation of the UCC requirements as there are no harmonised rules for the recording of goods entering free zones and customs warehouses.

65. It should be noted that the use of the term 'trade' in 'trade statistics' is a reflection of the dominant role of buying and selling transactions in the context of cross-border movements of goods. However, many other movements of goods between countries which do not result from buying and selling transactions are covered by trade statistics as well. The general concept of ITGS is based only on the physical movement of goods and is independent of ownership changes.

### 3.3 Definitions

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Section 1

#### Union Customs Code

Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 5

66. In order to correctly apply the scope of ITGS it is important to understand correctly the definitions and customs procedures related to the movement of goods between specific customs territories. The

most important **definitions** related to the scope of European trade statistics are the following:

- **Goods:** all moveable property, including electric energy and natural gas. In more abstract terms this refers to physical, produced objects for which a demand exists, over which ownership rights can be established and whose ownership can be transferred from one institutional unit to another by engaging in transactions on markets, plus certain types of so-called knowledge-capturing products stored on physical media which can cross borders physically.
- **Exports of goods** means all physical movements of goods which subtract from the stock of material resources of a Member State by leaving the statistical territory of this Member State to a destination in the statistical territory of another Member State or a non-member country;
- **Imports of goods** means all physical movements of goods which add to the stock of material resources of a Member State by entering the statistical territory of this Member State from the statistical territory of another Member State or from a non-member country;
- **Specific goods or movements:** goods or movements which, by their very nature, diverge from the principle of recording record physical movements of goods across the border of a Member State, or they require specific methodological provisions different from the provisions applicable to all other goods or movements, e.g. vessels and aircraft, sea products, goods delivered to vessels and aircraft, etc. (for more information see [Chapter 5 Specific goods or movements](#)).
- **Union goods** means Union goods as defined in the Union Customs Code:
  - (i) goods wholly obtained in the customs territory of the Union, and not incorporating goods imported from countries or territories outside the customs territory of the Union;
  - (ii) goods brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation;
  - (iii) goods obtained or produced in the customs territory of the Union either solely from the goods referred to in point (ii) or from the goods referred to in points (i) and (ii).

It can generally be assumed that any goods which circulate between Member States and which are not under customs control are Union goods.
- **Non-Union goods** means 'non-Union goods' as defined in the Union Customs Code, which means goods other than those defined as Union goods or which have lost their customs status as Union goods.
- **Customs declaration** means the 'customs declaration' as defined in the Union Customs Code: signifying the act whereby a person indicates, in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied.
- **Decision by customs** means any official act by customs authorities relating to accepted customs declarations and having legal effect on one or more persons.
- **Non-member country** means any country or territory which does not form part of the statistical territory of the European Union;
- **Goods in transit between Member States** are goods which, on the way to the Member State of destination, move through any intermediate Member State or stop for reasons related only to the transport of the goods, without such movement being an import or export of goods in that Member State.
- **Customs warehouses** allow imported non-Union goods to be held in the territory of the Union without duties and taxes falling due. No duties and taxes have to be paid at all, if the goods are later re-exported without entering into the free circulation area. Otherwise, payment of duties and taxes is deferred or to defer until the goods enter the free circulation area.

Customs warehouses are generally used for the storage of goods. The amount of working or processing allowed on goods held in warehouses is limited essentially to keeping them preserved with a view to subsequent distribution.

As a general rule, Union goods cannot be subject to the customs warehousing procedure, but may be stored in the premises of a customs warehouse separated from goods under the customs warehousing procedure. In principle, there are no export flows to customs warehouses from the free circulation area.

However, in order to benefit from EU legislation governing export refunds or the repayment of import duties, some Union goods may still be subject to the customs warehousing procedure (see Example 1B). With the permission of Customs, it is possible to process goods under inward processing on the premises of a customs warehouse (or free zone) according to the rules and requirements laid down for those procedures (see Example 1C).

### Example 1

#### A) Customs warehousing

Non-Union goods are imported into the EU and (1) placed in a customs warehouse under customs warehousing procedure (7100). For general trade, customs warehouse being part of the statistical territory, this means the recording of imports.

In 2/a, the goods are subsequently released for free circulation (4071) and enter the free circulation area, thus cross the border of the EU statistical territory in the special trade concept. For general trade, this is an internal movement within the statistical territory and no transaction is recorded.

In 2/b the goods are sold and re-exported from the warehouse and never enter the free circulation area of the EU. In this case general trade records the exports, and as a result of the chain of transactions shows both imports and exports, while special trade records no trade at all.

CPC	Imports		Exports	
	Special	General	Special	General
1	7100	—	€ 100	
2/a	4071	€ 100	—	
2/b	3171		—	€ 120(*)

(\*) Increase of price due to sale in customs warehouse.

#### B) Customs warehousing for exports

Union goods are (1) put under customs warehousing procedure (7600) to claim export refunds. For general trade, this is an internal movement, while for special trade goods leaving the statistical territory should be recorded as exports. The subsequent (2) exportation procedure (1076) should be recorded as general exports.

Note: This case is exceptional, as generally the customs warehousing procedure cannot be used for Union goods. The EU concept follows in this case the general trade concept and records the exportation from the customs warehousing procedure according to [Annex 2 Allocation of customs procedure to type of trade and statistical procedure](#).

CPC	Imports		Exports	
	Special	General	Special	General
1	7600		€ 100	—
2	1076		—	€ 100

#### C) Customs warehousing combined with inward processing

Non-Union goods are imported into the EU and (1) put in a customs warehouse under customs warehousing procedure (7100). General trade records the import.

(2) The goods leave the customs warehouse to be processed (or processing started in the premises of the customs warehouse: this does not affect the recording for statistics) under customs procedure code 5171. The movement is recorded by the special trade concept.

(3) After processing, goods are returned to the customs warehouse under customs procedure code 7151. According to special trade, this procedure should be recorded as exports of goods, as goods leave the statistical territory. However, according to EU concept and general trade concept, the movement is not recorded.

(4) The goods leave the EU from the customs warehouse. According to the Union Customs Code implementing provisions, customs procedure code 3151 must be used instead of 3171. The movement is recorded by general trade and EU rules.

CPC	Imports		Exports	
	Special	General	Special	General
1	7100	—	€ 100	
2	5171	€ 100	—	
3	7151		—	—
4	3151(!)		€ 120	€ 120

#### D) Customs warehousing combined with inward processing (2)

Non-Union goods are imported into the EU and (1) put in a customs warehouse under customs warehousing procedure (7100). General trade records the import.

(2) The goods leave the customs warehouse to be processed (if processing is started in the premise of the customs warehouse: this does not affect the recording) under customs procedure code 5171. The movement is recorded by the special trade concept.

(3) After processing, goods are released for free circulation (customs procedure code 4051). As both general and special trade has already recorded the imports, no transaction is recorded here.

	CPC	Imports		Exports	
		Special	General	Special	General
1	7100	—	€ 100		
2	5171	€ 100	—		
3	4051(!)	—	—		

(\*) Increase of price due to sale in free zone before re-exportation.

- **Free zones** are special areas within the customs territory of the Union. Goods placed within these areas are free of import duties, VAT and other import charges. From the economic point of view they provide similar advantages to customs warehouses.

Unlike customs warehousing, free zone treatment applies to both non-Union and Union goods, and can affect both import and export flows. In addition, there may be special reliefs available in free zones from other taxes, excise or local duties. These will differ from one zone to another.

The main idea of free zones is to facilitate trading transactions by allowing fewer customs formalities. For each free zone, the area and the defined entry and exit points must be determined by the customs authorities. The perimeter and the entry and exit points must be under customs supervision. According to Article 158(1) of the UCC, placement of goods under free zones does not require the lodgement of a customs declaration but records of goods entering and leaving the free zones must be kept. Goods placed in a free zone are deemed to be under the free zone procedure at the moment of their entry into a free zone.

Member States make use of free zones to various extents. In some Member States there are no free zones established at all, while others use them quite extensively. There is a comprehensive list of free zones published by the Directorate General for Taxation and Customs Union ([DG TAXUD](#))(<sup>1</sup>).

- **Economic ownership** means the right to claim the benefits associated with the use of an asset by virtue of accepting the associated risks; the economic owner of an asset is not necessarily the legal owner.
- **Goods in quasi-export** means goods which are brought from another Member State to the Member State in which the goods are located at the time of release into the customs procedure, for the purpose of declaring these goods for export, on condition that the exporter is not established in the Member State in which the goods are located at the time of release into the customs procedure, and that the entry into the Member State where the goods are located at the time of release into the customs procedure is not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006/112/EC.
- **Goods in quasi-import** means goods which are released for free circulation in a Member State, without the importer being established in that Member State, and which are subsequently exported to another Member State.
- **Processing** means actions or operations (manufacturing, transformation, construction, assembling, enhancement, renovation etc.) with the objective of obtaining or producing a new or significantly improved good;
- **Member State or non-member country of construction** means the Member State or non-member country where the last, substantial, economically justified processing or working was carried out on an unfinished good.

(<sup>1</sup>) [https://ec.europa.eu/taxation\\_customs/system/files/2020-04/list\\_freezones.pdf](https://ec.europa.eu/taxation_customs/system/files/2020-04/list_freezones.pdf)

- **Delivery of goods to vessels and aircraft** means delivery of products for the crew and passengers for consumption during the journey, and for the operation of engines, machines and other equipment of vessels or aircraft as well.
- **Offshore installations** refer to the equipment and devices to be installed or installed and stationary in the sea outside the statistical territory (which includes the territorial waters) of any Member State. This includes equipment and devices for exploitation of mineral resources or for generating power.

### 3.4 Scope - intra – Union trade

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Section 3, (2), (4), (5)

67. Intra-Union trade statistics record the movement of goods between the statistical territories of Member States. All moveable goods entering or leaving a Member State, including electricity, must be recorded. For almost all transactions (except for some specific movements) the goods must **physically** move between Member States.

68. Using these definitions, **the scope** of intra-Union trade statistics is defined as follows: statistics relating to the trading of goods between Member States must cover:

- intra-Union exports of the following goods leaving the Member State of export for a destination in another Member State:
  - Union goods, except goods which are in transit between Member States;
  - non-Union goods placed in the Member State of export under the inward processing customs procedure.
- intra-Union imports of the following goods entering the Member State of import, which were initially exported from another Member State:
  - Union goods, except goods which are in transit between Member States;
  - non-Union goods formerly placed in the Member State of export under the inward processing customs procedure or which are released for free circulation in the Member State of import.

69. The scope of intra-Union trade statistics covers some transactions with 'non-Union goods' which enter the EU in a given Member State without release for free circulation, and move on to another Member State under customs inward processing procedures. This information on non-Union goods must be provided by customs authorities if customs declaration is available. Then the information must be added to intra-Union trade statistics. However in line with the Regulation (EU) 2015/2446, Article 179, the goods placed under inward processing may be moved between different places in the customs territory of the Union without customs formalities. In other words Customs might not have available the information about the goods under inward processing moving between two Member States. In such cases the information must be collected via the statistical survey on intra-Union trade. More information on the inclusion of customs data for intra-Union trade purposes can be found in paragraphs [401](#) and [431](#).

### 3.5 Scope - extra – Union trade

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Section 3, (3), (4), (5)

70. Extra-Union trade statistics record the movement of goods between the statistical territories of Member States and non-member countries. All moveable goods entering or leaving a Member State, including electricity, must be recorded. For almost all transactions (except for some specific

movements) the goods must physically move between non-member countries and Member States.

71. The legislation does not exclude customs warehouses and free zones from the statistical territory by definition, but does so implicitly, by not requiring the customs warehousing/free zone procedures to be recorded.

72. The scope of extra-Union trade in goods is defined as follows:

- **Extra- Union exports** must cover goods leaving the statistical territory of the Union:

in accordance with one of the following customs procedures laid down in the Union Customs Code:

- export;
- outward processing.

or in application of the Union Customs Code:

- non-Union goods temporarily re-exported for further processing;
- Union goods taken out of the customs territory of the Union after having been placed under the end-use procedure;
- re-exported non-Union goods, to discharge an inward processing procedure.

- **Extra-Union Imports** must cover goods entering the statistical territory of the Union in accordance with one of the following customs procedures laid down in the Union Customs Code:

- release for free circulation, including end use;
- inward processing.

73. **End-use** is a customs procedure whereby goods may be released for free circulation in the EU at a reduced or zero rate of duty on account of their specific use. End-use promotes the import of certain goods under favourable import duty rates if such goods are destined for certain specific purposes. This procedure allows businesses established in the customs territory of the Union to pay low or no import duties for the goods released for free circulation as long as they are used for a specific purpose, such as construction of ships or aircraft to be used for civil aviation or drilling platforms.

#### Example 2

##### — non-Union goods temporarily re-exported for further processing

Goods of US-origin are imported into BE for the customs inward processing procedure, thus suspending the payment of customs duties and VAT. Under that customs procedure, the US-goods keep their status of non-Union goods.

For production reasons, the US-goods are then temporarily re-exported to TR for further processing (with the aim to continue the processing in BE after their return from TR).

##### — Union goods taken out of the customs territory of the Union after having been placed under the end-use procedure;

Goods of US-origin are imported into BE and released into free circulation; thus the goods obtained the status of Union goods. The importer had an authorisation for the customs end use procedure; therefore (in the example case) the imported goods were duty free.

Later, the importer decides not to use the imported goods for his business but to export them to TR. Given the Union status of the goods, they are exported under the formalities of the customs export procedure.

##### — re-exported non-Union goods, to discharge an inward processing procedure.

(1) A machine of US-origin is imported into BE for the customs inward processing procedure to be substantially improved. The payment of customs duties and VAT for the machine is suspended and the machine keeps its status of non-Union good. After the operation, the machine is exported to a non-member country e.g. TR. From a customs point of view the re-export of the machine discharges (= closes correctly) the inward processing procedure.

(2) Four car tyres of US-origin are imported into BE for the customs inward processing procedure. The importer's business use the tyres for his production of passenger car. Pursuant to customs rules, the unfinished car obtains the status of a non-Union good at the moment the tyres are attached to it.

The finished passenger car (with the tyres) is then exported to RU. From a customs point of view the export that car implies the re-export of the four tyres, so the car-export discharges (= closes correctly) the inward processing procedure.

##### — release for free circulation including end use

Bumpers for motor cars of US-origin are imported into BE and released into free circulation; thus the goods obtain the status of Union goods.

(1) The bumpers are imported for the production of cars. For that specific use, the Union customs tariff provides for a reduced import duty rate under the customs end use procedure. If the importer has obtained an end-use authorisation, he may import the goods at a reduced duty rate of 3%, (CN code 8708 10 10).

(2) the bumpers are imported as *spare parts*; the normal duty rate applies - 4.5%; (CN code 8708 10 90)

\* in the Combined Nomenclature 2021<sup>(1)</sup>, the legal possibility for end-use is marked:

74. CN-code 8708 10 10 – bumpers for the industrial assembly of motor vehicles: “Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013”. Example 2 illustrates the compilation of special and general trade based on customs procedures rather than on the movements of domestic and foreign goods between different territorial elements as described by IMTS 2010. As the European Business Statistics legislation does not differentiate between special or general trade systems, the example shows how the EU customs procedures may be transposed into these systems.

## 3.6 List of exclusions and inclusions

### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Appendix

75. The **NSAs are required** to compile ITGS according to the scope defined by Section 3 of EBS GIA. In addition, the appendix to Annex V of the same regulation list the goods and movements that are excluded from intra and extra-Union trade in goods statistics. The trade transactions which do not appear in the list are generally included in trade in goods statistics. Moreover, some transactions which are excluded from trade in goods statistics may be useful for the compilation of BoP. Although the list of exclusions refers to goods exempted from the scope of ITGS, the data collection for other purposes is still possible (e.g. goods for and after repair). This needs to be defined at the national level by the NSA. All types of goods and movements which should be excluded from ITGS in line with the requirements of the Appendix are listed below. However, for some types of goods the decision on inclusion or exclusion depends on certain conditions.

### 3.6.1 MONETARY GOLD (EXCLUDED)

76. **Monetary gold** is gold owned by national governments and authorities (or by others who are subject to the effective control of the national government/authorities, such as authorised banks) and held as a reserve asset. Transactions in monetary gold occur only between monetary authorities and their counterparts in other economies or between monetary authorities and international monetary organisations. As monetary gold is treated as a financial asset rather than as goods, such transactions are excluded from ITGS. Gold bullion held as reserve assets by non-monetary institutions is included in ITGS as non-monetary gold if physically crossing the border.

77. Monetary gold is rarely moved physically from one country to another, therefore such records seldom appear on customs declarations. The Combined Nomenclature code 7108 20 00 is allocated for monetary gold. **NSAs are encouraged** to establish additional procedures in order to check all records with this CN code. If the records relate to movements of monetary gold they shall be excluded from statistical data.

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<sup>(1)</sup> Commission Implementing Regulation (EU) 2020/1577 of 21 September 2020.

### 3.6.2 MEANS OF PAYMENT WHICH ARE LEGAL TENDER AND SECURITIES (EXCLUDED)

78. Means of payment which are legal tender (e.g. banknotes in any currency - CN 4907 00 30) and securities that represent evidence of financial claims, including means which are payments for services such as postage, taxes and user fees (e.g., highway vignettes, road tax discs, motorway toll prepayment stickers download codes - CN 4907 00 10), which constitute evidence of acquired rights of use or licences are *excluded* from ITGS.

### 3.6.3 MEANS OF PAYMENT AND SECURITIES NOT IN CIRCULATION (INCLUDED)

79. Means of payment which are not in circulation, such as unissued bank notes, securities and coins should be included in ITGS as products of the printing or manufacturing industry. The value should be the transaction value of the printing or metal stamping costs involved in the production and any delivery costs of the goods. For used notes which are not in circulation, the value should be the cost of acquiring the notes and any delivery costs. Postage stamps and similar stamps (e.g. highway vignettes, road tax discs, motorway toll, repayment stickers and the like), provided that they are the subject of a commercial transaction, **must** be included in ITGS in the same way as unissued bank notes not in circulation.

### 3.6.4 NON-MONETARY GOLD (INCLUDED)

80. **Non-monetary gold** (CN 7108 1xxx) in line with the Balance of Payments Manual 6 (BPM6) covers all gold other than monetary gold, including the gold held in allocated gold accounts, and is included in ITGS. It can be in any form: coins, ingots, bars, powder etc. with a purity of at least 995 parts per thousand. Jewellery, watches and other gold goods should not be classified under non-monetary gold, but under their respective goods code.

#### Example 3

A bank buys gold bars for investment purposes on behalf of its client or for its own needs which are physically moved from one country to another. This transaction should be considered as non-monetary gold and included in statistics.

81. **Non-monetary gold** which is legal tender and coins (CN 7118 90 00) are excluded from ITGS, provided they are in circulation.

82. If coins in circulation (CN 7118 90 00) are sold above their face value as collectibles they are no longer means of payment but commodities to be included in ITGS with their transaction value, as their function as store of value prevails (e.g. a set of Euro coins of a Member State in mint or proof — CN 9705 00 00). **NSAs are encouraged** to set up special checks in the processing routine to distinguish coins in circulation traded as collectibles.

#### Example 4

##### Gold coins which:

- in principle are legal tender, but are produced as bullion coins for investors or as commemorative coins for collectors, or
- are sold above their nominal value, or
- in theory are in circulation, but in practice they are not used as means of payment, as the metal (gold) value exceeds the nominal value,

should be included in ITGS as goods (CN 7118 90 00) and should be considered as non-monetary gold.

**Smart boxes**, which are pre-paid cheques for culinary, wellbeing, sport, escape/travel or entertainment services, should be considered as means of payment. If they are delivered from Italy to the consumers of the services in Germany they are 'in circulation' and consequently they must be excluded from the trade in goods statistics in Italy as well as Germany.

If smart boxes are dispatched from Italy after their production (for instance after the printing of voucher and guide, to be compiled into a smart box), they should be included in ITGS. CN code 4911 99 00 covering travel tickets, cinema tickets as well as other admission tickets and retail rebate stamps should be used.

### 3.6.5 GOODS FOR OR FOLLOWING TEMPORARY USE (EXCLUDED)

83. **Goods for or following temporary use** (e.g. hire, loan or operational leasing, temporary storage abroad and subsequent return) are excluded from ITGS, 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 intra-Union export/import does not have to be declared as intra-Union supply/acquisition for VAT purposes, and
- no change of ownership took place or is intended to take place for extra-Union export/import.

84. Goods falling within the scope of this exclusion enter or leave Member States for a specific purpose with the intention of returning to the Member State or country of export within a specified period without having undergone any change, except normal depreciation due to their use.

#### Example 5

Goods for hire and operational lease (see paragraphs 179 - 180),

Goods for display or use at exhibitions, fairs, meetings or similar events,

Professional equipment,

Containers, pallets, packing, samples and other goods moving in connection with a commercial operation, which themselves are not a subject of commercial operation,

Goods moving for sports purposes.

85. When one of the conditions for movements of goods previously exempted because of temporary use is not met (e.g. they undergo processing, or stay longer than two years, a change of ownership takes place or they are declared for VAT) the goods must be included in intra and extra-Union trade statistics (for further information on processing, see [Chapter 4.1 Processing trade](#)).

86. The reference period **must** be the calendar month when the event breaking the conditions of the provision took place, i.e. the transaction should be recorded not as a correction or revision of the trade of a previous reference period, but accounted for in the actual reference period when it became reportable.

#### Example 6

An operational leasing contract originally concluded for 24 months but prolonged for a further 5 months should be recorded in the month the prolongation is decided.

87. The reference period for goods on hire and operational leasing with an intended duration of more than two years is the month when the goods are imported or exported. This is usually at the start of the hire/leasing arrangement. Operational and financial leasing is defined as follows (for further information on leasing, see [Chapter 4.5 Goods under financial and operational lease](#)).

- Operational leasing relates to leases which do not substantially transfer all the risks and rewards associated with legal ownership to the lessee. Under an operational lease, the lessee acquires the right to use goods for a certain period of time, but they are expected to be returned at the end of the period in more or less the same condition as when they were hired out, apart from normal wear and tear.
- Goods purchased under financial leasing must be included in the statistics in the usual way. Financial leasing relates to agreements whereby the risks and rewards of ownership are transferred to the lessee and at the end of the contract the lessee may become the legal owner of the goods. In certain cases, the same principles applied for distinguishing between operational and financial lease for vessels and aircraft could be used for other leased goods as well. For more information on leasing arrangements related to vessels and aircraft please refer to [Chapter 5.1.5 Leasing arrangements](#).

### 3.6.6 GOODS MOVING TO OR FROM TERRITORIAL ENCLAVES (EXCLUDED)

88. A territorial enclave is located within the geographical boundaries of one country but is part of the economic territory of another country. Territorial enclaves include embassies, consulates, headquarters or branch offices of international organisations, scientific bases and national armed forces stationed outside the territory of the mother country. Such enclaves are usually established by treaty or other formal agreement.

89. Goods moving between:

- a Member State and its territorial enclaves in other Member States or non-member countries, and
- the host Member State and territorial enclaves of other Member States, non-member countries or

international organisations are excluded from ITGS.

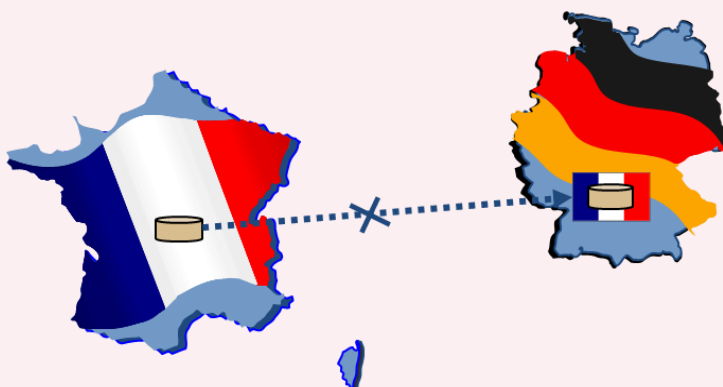
90. The movement of goods between a Member State and its territorial enclaves established in another country is considered as an internal flow within that Member State and, therefore, must be excluded from ITGS. Such flows are also excluded from ITGS of the host Member State, since the enclaves are not part of the host Member State's territory.

#### Example 7

##### A) Intra-Union trade

Goods moved from France to the French embassy in DE will not be reported as an export in France or an import in DE. Statistical declarations will not be requested from foreign embassies. Moreover, the French embassy is not a taxable person in DE.

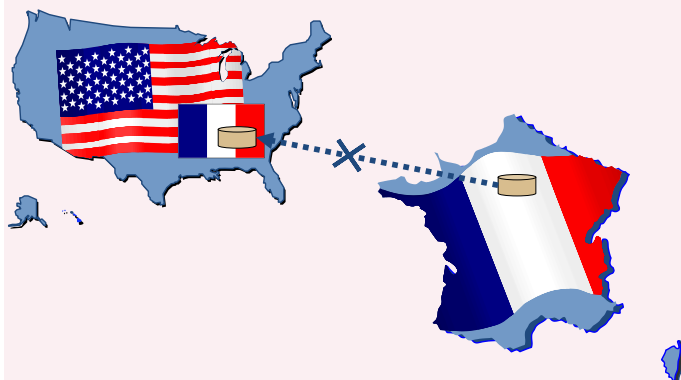
**Figure 1:** Goods dispatched from home country to embassy



##### B) Extra-Union trade

Goods moved from France to the French embassy in the United States. This movement of goods will be recorded by Customs on a customs declaration indicating the United States as the partner country. The transactions should be identified and excluded from statistics.

**Figure 2:** Goods imported from home country to embassy



91. The movement of goods between a Member State and its territorial enclaves established in non-member countries will be normally recorded by Customs on customs declarations indicating that non-member country as partner country. To detect such transactions in practice, whenever they are reported on customs declarations, is not always an easy task for statisticians. **NSAs are encouraged** to introduce special procedures in order to detect and eliminate them from the statistical database. Statisticians could use a special NoT code (e.g. NoT code "69" is used in Germany for this purpose) or detect such records based on address and the name of importer (exporter) indicated on declarations or based on national extensions of customs procedure codes whenever available.

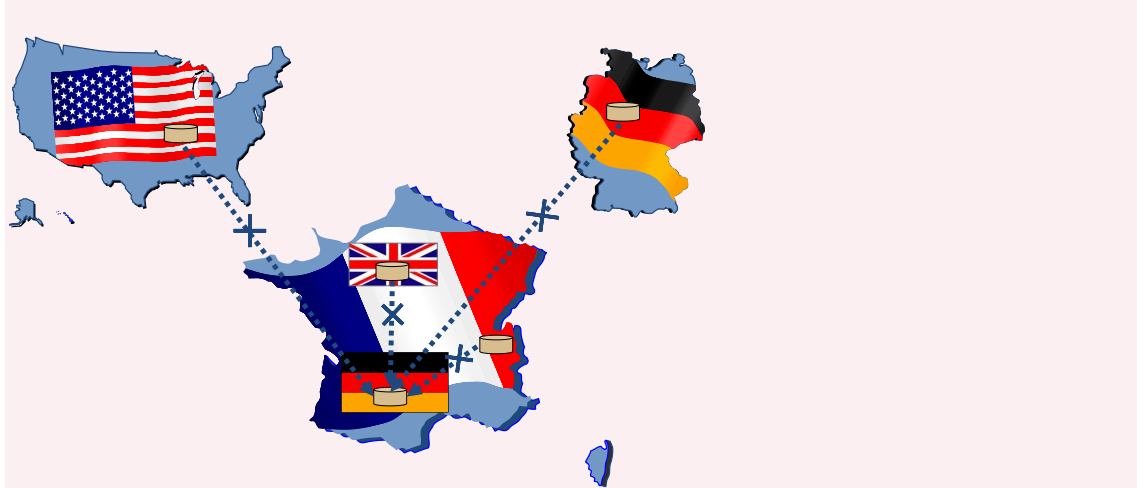
92. **NSAs are encouraged** to discuss the national declaring practices of the goods imported/exported by foreign embassies and other international institutions with their national Customs and find out the most appropriate methods for exclusion of these records.

93. The movement of goods between a host Member State and territorial enclaves of other Member States or non-member countries or international organisations (such as NATO, United Nations) are excluded from ITGS. According to BPM6 such transactions should be recorded under services.

**Example 8**

Goods obtained in France by the German embassy in Paris should not be reported as an export in France nor as an import in Germany.

**Figure 3:** Goods obtained by an embassy



94. The goods received or sent abroad by international organisations are **included** in imports and exports of the Member State which receives the goods from the international organisation or exports the goods to it. The partner country code QV or QW (countries and territories not specified for intra- and extra-Union trade respectively) **must** be used for goods received or sent abroad by international organisations. However, the trade with international organisations established on the territory of a Member State is excluded from ITGS of the host Member State, as it is trade with territorial enclaves located within its borders.

**Example 9**

**A) Intra-Union trade:**

Goods from DE were dispatched to a NATO military base in Belgium. This transaction should be recorded as export from DE with undefined partner country QV. Belgium should not record an import from DE.

**B) Extra-Union trade — exports:**

The goods are exported from DE to a NATO military base in Turkey. The ITGS of DE should record exports of goods indicating QW as partner country. Turkey should exclude these transactions from its trade statistics.

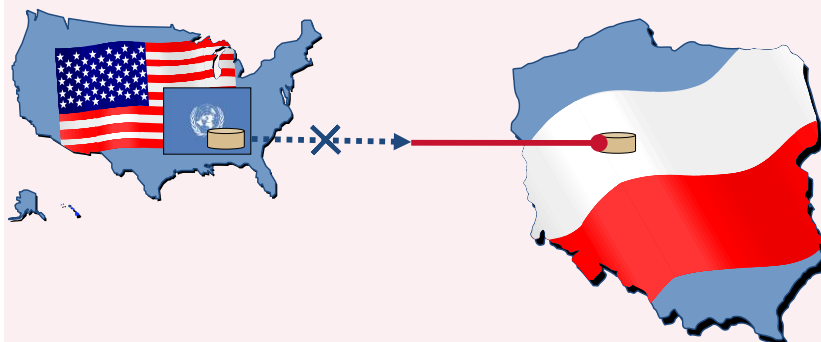
**Figure 4:** Goods exported to an international organisation



**C) Extra-Union trade — imports:**

An Import to PL should be recorded with partner country QV or QW accordingly (QW — unspecified countries in extra-Union trade, QV — unspecified countries in intra-Union trade) when PL receives goods from international organisations.

**Figure 5:** Goods obtained from an international organisation



### 3.6.7 GOODS USED AS CARRIERS OF CUSTOMISED INFORMATION, INCLUDING SOFTWARE (EXCLUDED)

95. Carriers of customised information (such as diskettes, CD-ROMs) containing software or other customised information developed to order for a particular client are excluded from ITGS, but recorded under services. Customised software refers to software that is developed to order for a particular client and made to special requirements, either as unique programs or adaptations from standard programs. Other customised information includes customised blueprints, audio and videotapes containing original recordings ('master tapes'), authors' drafts of books and inter-company data and accounts.

96. Supply of licences or rights for the use of previously supplied software should not be reported for ITGS.

**Example 10**

A Swedish software company provides a Belgian firm with specific software for its accounts; a French musician sends an audio tape of the original recording of his music to a German studio for mixing.

### 3.6.8 DATA AND SOFTWARE DOWNLOADED FROM THE INTERNET (EXCLUDED)

97. The electronic delivery by downloading of software (e.g. operation system software downloads, application software downloads) or sending via email where there is no physical exchange of goods between Member States or between Member States and non-member countries is excluded from ITGS. This exclusion applies to both mass produced and customised software developed specifically for a particular client. The same applies for e-books downloaded by a client or received via email.

### 3.6.9 MASS PRODUCED SOFTWARE OR OTHER ELECTRONIC CONTENT ON PHYSICAL CARRIERS (INCLUDED)

98. However, carriers of information containing mass produced software, games or music for general or commercial use should be included in ITGS. The term 'general or commercial use' refers to products (such as CD-ROMs) with stored computer software and/or data publicly available to any user which can be bought 'off-the-shelf' from the supplier. These items are usually produced in a standard form to carry out the same applications or functions and may be supplied with a manual and software licence. Such goods are to be recorded under the CN code of the carrier of the information.

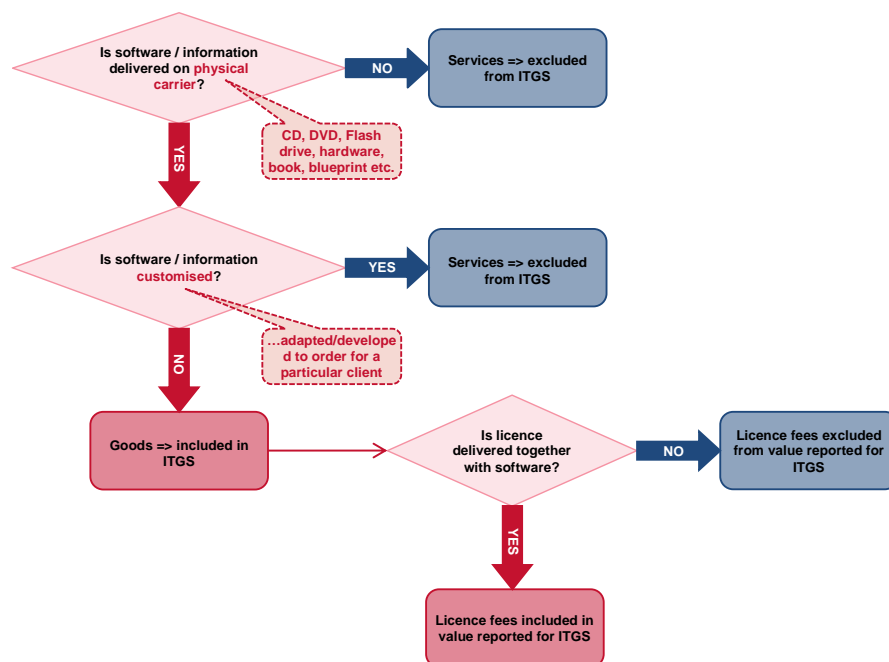
**Example 11**

CD-ROMs containing operating systems such as Windows, Linux and Mac.  
Audio and video CD-ROMS with mass produced music or films.

99. Where goods are delivered to supplement mass produced software (such as updates contained on a CD-ROM), the supply should be included in ITGS, unless the price for the supply was already included when the software was initially purchased/sold and a separate invoice is not produced. Similarly, the initial purchase of hardware sold with the restriction to use only part of its capacity

should be included in ITGS statistics but no further declarations should be made for subsequent payments to unlock additional (hidden) capacity.

**Figure 6:** Decision tree on software



### 3.6.10 ADVERTISING MATERIALS AND SAMPLES SUPPLIED FREE OF CHARGE (EXCLUDED)

100. 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

are excluded from ITGS.

#### Example 12

**Advertising material** could be all goods (such as brochures, leaflets, badges and pens), the primary benefit and use of which is for publicity.

**Samples** could be all goods which are used to illustrate their function or perhaps to allow potential customers to test them out prior to purchase. The sample does not have to be defaced or altered in any way to prevent it being sold on as the whole point of providing a commercial sample might be to demonstrate its functionality.

### 3.6.11 GOODS FOR AND AFTER REPAIRS (EXCLUDED)

101. Goods sent for and returned after repair or maintenance, the associated replacement parts that are integrated in the repaired goods in the framework of the repair or maintenance and the replaced defective parts are excluded from ITGS. Member States may record this trade for national purposes under NoT code 6, but must not include it in ITGS transmitted to Eurostat.

102. A repair entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding, replacement or enhancements but does not change the nature of the goods in any way. The repair should not be used to improve the technical performance of the goods<sup>(1)</sup>.

103. In case of maintenance (e.g. of an aircraft), some modification or improvement related to the technology may occur in the process, but the nature of the goods is not changed in any way.

#### Example 13

##### Repairs (maintenance):

- simple replacement of part of an item,
- charging of batteries,
- repair of damage to goods incurred during transport,
- re-painting, when the painting is old or defective.

##### Services (similarly excluded from intra- and extra-Union trade statistics):

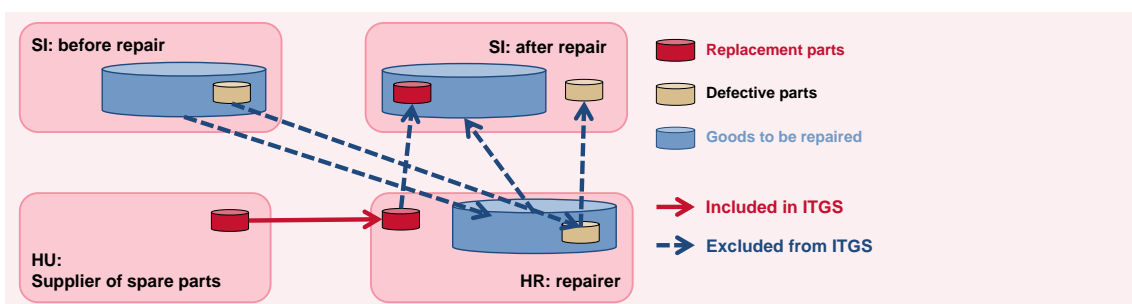
- technical maintenance activities for aircraft, which are carried out due to legal requirements (e.g. controls, mandatory periodic replacements),
- testing, adjusting, regulating or certification of goods (e.g. aircraft, machines, apparatus, vehicles),
- ironing, washing, cleaning, drying operations,
- packaging and labelling operations,
- sharpening, simple grinding or cutting,
- assembly/reconstruction of goods after transport,
- simple sorting, sifting, weighing, dividing and filtering of goods.

104. Associated replacement parts are goods which are integrated in a repaired commodity as part of the repair (e.g. new brakes in a car) in the Member State where the repair is carried out. These parts (or goods) are excluded from reporting. This is also the case if an invoice is issued separately for the part(s). However, goods that move across the border in order to be used as spare or replacement parts should be reported as standard goods.

A Slovenian company sends a PC to a Croatian company for repair. The Croatian company replaces the hard disk and sends the repaired PC back, together with the defective hard disk. Neither the imports of the PC from SI nor the exports of the PC to SI is included in Croatian ITGS. Moreover, neither the exports of the new hard disk to SI [associated replacement parts] nor the exports of the defective hard disk [replaced defective parts] to SI is included in ITGS.

The Croatian company buys spare hard disks in HU. The imports from HU will be recorded and included in Croatian ITGS. If some of the imported hard disks are defective and they are sent back to Hungary, the exports of them have to be included in Croatian ITGS as well.

**Figure 7:** Treatment of repairs



105. It should be noted that goods subjected to processing activities must be included in ITGS and recorded with the Nature of Transaction code 4 (with a view to processing) or 5 (following processing). Processing is defined as covering operations (transformation, construction, assembly, enhancement, renovation, modification, conversion) with the objective of producing a new or really

<sup>(1)</sup> Commission Regulation (EEC) No 2454/93, Article 587.

improved item. This does not necessarily involve a change in the product classification. Particular attention should be paid to the differentiation of repair and processing activities for vessels and aircraft. Further information about processing can be found under [Chapter 4.1 Processing trade](#).

### **3.6.12 MEANS OF TRANSPORT TRAVELLING IN THE COURSE OF THEIR WORK, INCLUDING SPACECRAFT LAUNCHERS AT THE TIME OF LAUNCHING (EXCLUDED).**

106. Means of transport (seagoing ships, barges, aircraft, road vehicles, rail etc.) travelling between Member States or between Member States and non-member countries during the course of their activities are excluded from ITGS. 'Course of activities' refers to means of transport engaged in the transport of goods and/or persons from one destination to another, including any stop-offs in between. Spacecraft launchers (such as the Ariane Rocket) are treated as a means of transport at the time they are launched into space and are therefore also excluded. More detailed information regarding the treatment of launchers is available in [Chapter 5.5 Spacecraft](#).

#### **Example 14**

A container ship transports its load from FR to the UK, the goods are included in trade statistics but the vessel itself is not the subject of any transaction or change of ownership and is therefore not accounted for in trade statistics.

107. Containers, pallets, skids, crates etc., used to facilitate transportation of commodities are excluded from ITGS when they are themselves not the subject of the trade transaction. Even if the buyer has to provide a deposit in order to assure that the inactive mean of transport will return to the seller, it is out of scope of ITGS.

### **3.6.13 GOODS DECLARED ORALLY TO CUSTOMS AUTHORITIES (EXCLUDED)**

108. Goods moving between Member States and non-member countries that are declared orally to Customs authorities which are either of a commercial nature provided that their value does not exceed the extra-Union trade statistical threshold of EUR 1 000 or 1 000 kg in net mass, or of a non-commercial nature (see [Chapter 7.2.3 Thresholds applicable in extra-Union trade](#)).

#### **Example 15**

Goods brought into FR by a traveller returning from a holiday in CA are not recorded in extra-Union trade statistics if they were declared orally to Customs (goods of non-commercial nature).

A consignment of goods valued at EUR 450 and weighing 800 kg imported by a Belgian business from NO, which is orally declared by the importer, is not recorded in extra-Union trade statistics.

### **3.6.14 GOODS RELEASED FOR FREE CIRCULATION AFTER BEING SUBJECT TO THE CUSTOMS PROCEDURES OF INWARD PROCESSING (EXCLUDED)**

109. Goods released for free circulation in a Member State after having been imported under the customs procedure of inward processing, either in the same Member State or another Member State, are excluded from extra-Union trade statistics. This is because the goods were already included in extra-Union trade statistics when they were initially imported for the customs inward processing procedure. So the exclusion is necessary in order to avoid double counting.

110. Goods imported into a Member State under the customs procedure of inward processing, which are subsequently released for free circulation in another Member State, must be recorded as follows:

- in the original (importing) Member State:
  - in extra-Union trade statistics as an extra-Union import with statistical procedure '2';
  - then in intra-Union trade statistics as an export to the subsequent Member State.
- in the Member State where the goods are then released for free circulation:
  - in intra-Union trade statistics as an import from the Member State of intra-Union export.

### **3.6.15 NEWSPAPERS AND PERIODICALS UNDER SUBSCRIPTION (EXCLUDED)**

111. The newspapers and periodicals sent under direct subscription are excluded from the general merchandise statistics not only according to BPM6, but also according to IMTS 2010. Trade in periodicals under direct subscription **should** be considered as trade in services. These goods are

treated as part of trade in services.

### 3.6.16 PERSONAL PROPERTY, HUMANITARIAN AID AND OTHER SIMILAR ITEMS (EXCLUDED)

112. Certain goods which are normally exempted from customs duties and taxes<sup>(1)</sup> or can be declared orally to Customs authorities are excluded from intra- and extra-Union trade statistics:

- personal property belonging to natural persons transferring their normal place of residence;
- trousseaux and household effects belonging to a person transferring his or her normal place of residence on the occasion of his or her marriage;
- personal property acquired by inheritance;
- school outfits, educational materials and related household effects;
- coffins containing bodies, funerary urns containing the ashes of deceased persons, and ornamental funerary articles transported with the coffins and urns;
- goods for charitable or philanthropic organisations and goods for the benefit of disaster victims.

113. For intra-Union trade, information about these types of goods will not be collected on statistical declarations. However, for extra-Union trade, the personal property and other goods listed in the previous paragraph can still be declared on customs declarations using simplified CN commodity codes. Alternatively, these goods may be classified as standard goods in so far as import duties or other charges are at stake. In the latter case, such records risk not being excluded from extra-Union trade statistics, because they likely cannot be identified.

114. The simplified CN codes which can be used by Customs are:

- 9905 00 00 for migrants' effects;
- 9919 00 00 for other commodities.

115. If the records with the simplified commodity codes are transmitted by Customs administrations to compilers of statistics, the **NSAs are required** to exclude these records from extra-Union trade statistics.

116. The delivery of goods for philanthropic organisations and of goods for the benefit of disaster victims is excluded from ITGS as well. These deliveries may cover a variety of goods: food, clothing, medicaments etc., provided by governments, international or non-governmental organisations to organisations or individuals in other countries.

117. For simplification reasons, customs legislation allows declaring 'imports of goods for first aid in emergencies' as a pooled item under the special commodity code 9919 00 00, provided that the importer is a charitable or philanthropic organisation (aid agency) recognised by national law and approved by the competent national authorities (e.g. Order of Malta Relief Organisation in Lithuania). These goods will be excluded from statistics.

### 3.6.17 RECEPTACLES (EXCLUDED)

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Appendix, (c)

118. Empty receptacles (e.g. empty bottles, fire extinguishers etc.) which are temporarily

<sup>(1)</sup> Council Regulation (EC) No 1186/2009, Articles 3, 12, 17 and 74.



imported or exported with the aim of filling them with goods should be exempted from reporting as commodities for temporary use.

### 3.6.18 GOODS IN TRANSIT (EXCLUDED)

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Section 2 and 3.

119. Goods in transit are goods entering and leaving a Member State with the exclusive purpose of reaching another Member State or country. Those goods, in line with the UN IMTS concepts and definitions and European legislation should be excluded from ITGS in the transit Member State.

**NSAs are required** to ensure that any goods in transit are excluded from ITGS.

120. **In extra-Union trade**, *Customs transit* is a customs procedure used to facilitate the movement of goods between two points of a customs territory, via another customs territory, or between two or more different customs territories. It allows for the temporary suspension of duties, taxes and commercial policy measures that are applicable at import, thereby allowing customs clearance formalities to take place at the destination rather than at the point of entry into the customs territory. This customs procedure is excluded from the scope of extra-Union trade.

121. Customs transit is particularly relevant to the Union where a single customs territory is combined with a multiplicity of fiscal territories: it allows the movement of goods under transit from their point of entry into the Union to their point of clearance where both the customs and national fiscal obligations are taken care of.

122. Non-Union goods are transported in the majority of cases under customs transit procedures. These goods are declared to Customs under the special procedure related to transit and should be excluded from deliveries of data related to trade statistics.

123. **In Intra-Union trade**, *goods in transit between Member States* means goods which, on their way to the Member State of destination, move through any intermediate Member State or stop for reasons related only to the transport of the goods, without such movement being an import or export of goods in that Member State.

124. Determination of the beginning and the end of a trade flow is a crucial factor for a coherent picture of trade between Member States. Therefore, the reporting obligations of the Member State of intra-Union export and of the Member State of intra-Union import are defined to that effect in the legislation. Only the trade flows between the Member State of consignment and the Member State of destination are recorded. Any halts inherent in the transport of the goods are not reported.

**Figure 8:** Transit between Member States

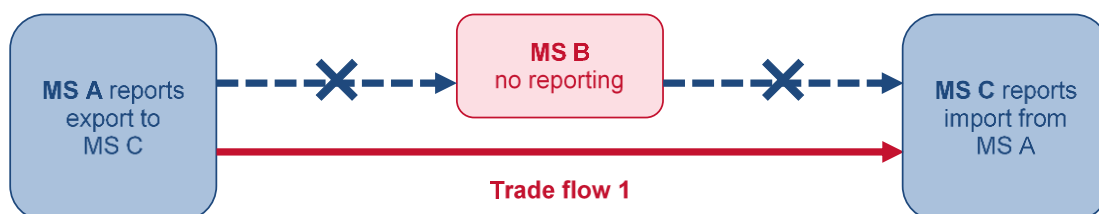
**Goods in transit in MS B**



**A halt NOT inherent in transport takes place in MS B**



**A halt inherent in transport takes place in MS B**



125. When goods enter one or more Member States in transit before reaching the Member State of import and have been subject in those Member 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 Member State where such halts or operations occurred (in the figure above the Member State of consignment will be MS B).

# 4

## Special transactions

### 4.1 Processing trade

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Section 9 (1) (a) and (b)  
Annex I, Part C, Table 1 (4) and (5)

126. If goods move across countries' borders in connection with processing transactions, they are in the scope of ITGS. This holds for the raw materials and semi-finished products sent out to be processed, as well as for the processed goods returning after processing, even if there is no change of ownership.

127. Processing covers activities (manufacture, construction, assembling, improvement, renovation, etc.<sup>(1)</sup>) with the aim to obtain a new or really improved commodity. A processing activity is not inherently connected with a reclassification of the goods within the Combined Nomenclature. However, if the commodity code changes, the operation **should** be recorded as processing.

#### Example 16

- Industrial assembly of products (the components are used for the production of a new product),
- Mixing goods of different qualities to produce goods of a new quality,
- Bottling of liquid (e.g. wine from barrels),
- Canning of goods (e.g. tinned food),
- Making up of textiles into products (e.g. clothing, handbags, curtains),
- Dilution or concentration of liquids (e.g. orange juice).

128. If the treatment of a commodity relates only to its restoration to the original functioning including certain ameliorations, it is not a processing transaction to be declared but a repair/maintenance to be exempted from ITGS.

129. It is characteristic for processing that a company in another country processes material owned by an ordering customer. The material provided to the processor is not subject to a change of ownership. During processing, the processor may add other materials he owns or buys. After processing the goods are returned to the ordering customer (the owner of the goods) or sent to another customer on behalf of the ordering customer.

130. Nature of Transaction (NoT) coding distinguishes between processing operations with and without transfer of ownership to the processor. Processing activities on a processor's own account (the processor becomes the owner of the goods used in the processing as well as afterwards the

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<sup>(1)</sup> The UCC 952/2013, Article 5 (37).

finished products) **must** be registered under NoT code 11. If no change of ownership between the owner of the goods and the processor occurs, NoT codes 41/42 and 51/52 **must** be used.

131. If the materials to be processed come partly with and partly without change of ownership the following principle to distinguish 'processing under contract' and 'processing activities on a processor's own account' for the purpose of ITGS must be applied:

- When the value of material provided by the ordering party without transfer of ownership is **significant**, then the transaction should be treated as processing under contract;
- When the value of material provided by the ordering party without transfer of ownership is **negligible**, then the transaction should be treated as processing activities on a processor's own account. As the goods to be processed are usually delivered free of charge, the minor importance of such goods for the functioning of the finished product may be indicated by the fact that their value is negligible.

132. NACE rev. 2 similarly defines outputs of outsourced activities. According to Eurostat NACE rev. 2 guidelines, p. 20: 'Classification of Products by Activity distinguishes between goods produced for own account and the services performed on goods on a fee or contract basis. Specific categories and subcategories, having the heading 'sub-contracted operations as part of manufacturing of...' include partial or whole operations within the process of production of the products mentioned, carried out by a contractor on materials owned by the principal. These contractors are paid for work done and can include the provision of a **small quantity of additional materials** needed for this work.'<sup>(1)</sup>

133. However, NACE rev. 2 guidelines do not specify when the proportion of goods sent for processing to the final product is so significant that a company is considered as the principal ordering processing services and that the processor acts under contract. The classification of the processor's output as goods or services (sub-contracted operations as part of manufacturing of ...) may be a hint for the usage of NoT codes 11 and 41/42 or 51/52.

#### Example 17

**A)** A sports car is moved temporarily from IT to DE for tuning activities (e.g. improved performance, modifications of the car body). The transaction is declared as export with a view to processing in IT and import for processing in DE. After processing is finished, in addition to the labour costs, some attached car parts procured by the German contractor are invoiced. As there is a really improved sports car, after the work is finished, export after processing should be reported in DE and import following processing in IT.

**B)** The engine, gearbox unit and other parts of the car are provided free of charge by the Polish ordering party for the production/assembly of a car in CZ. After processing is finished, the producer of the car sends the invoice to the Polish company without the value of the parts provided free of charge. For statistical purposes, however, the transaction following processing should be declared both in CZ (exports) and in PL (imports) indicating the value of the complete car, which includes the value of the spare parts (the engine and gearbox unit among other parts) provided free of charge.

**C)** An old car is transported from DE to PL to restore the paint (washing, polishing and conserving). The transaction is not a 'processing' activity in the context of ITGS as the performed activities merely restore the car to its original condition. The cross-border movement of the car is exempted from a statistical declaration as repair/maintenance.

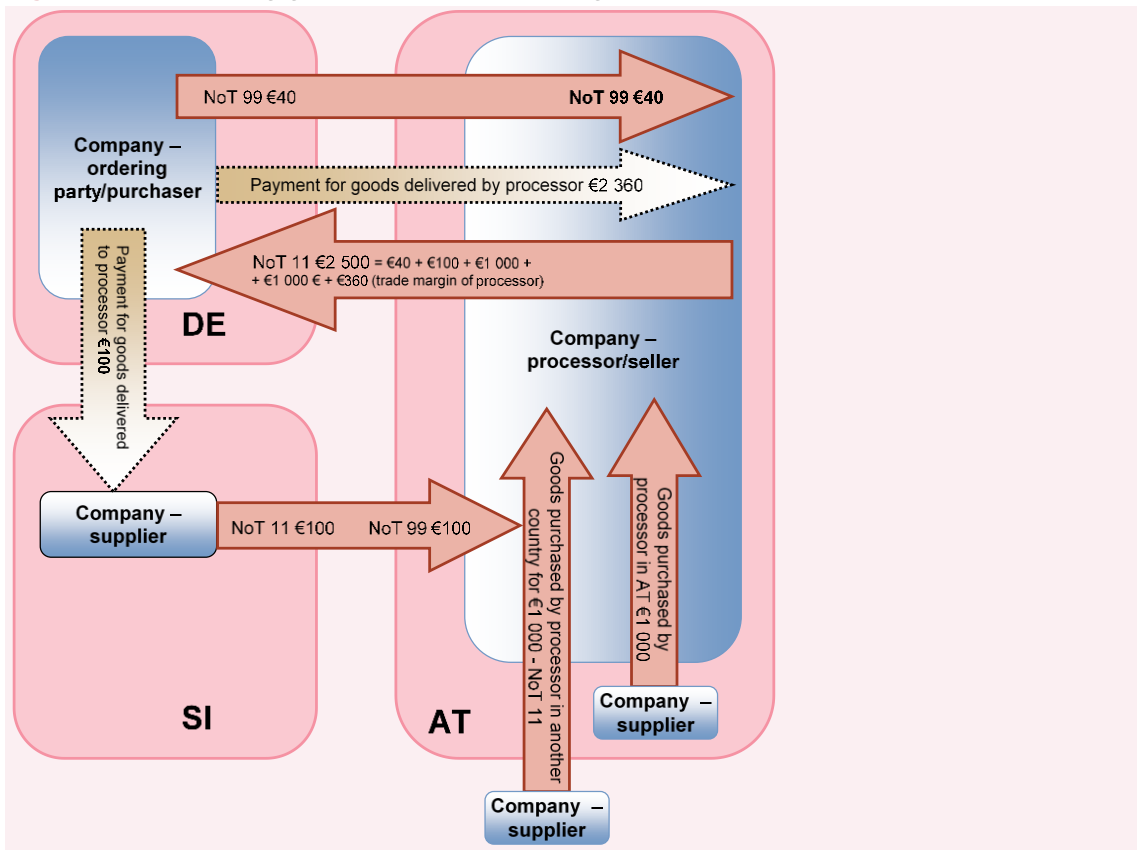
**D)** A German company sends a vehicle chassis of a truck to a French manufacturer to produce a fire-fighting vehicle. The finished fire-fighting vehicle is delivered back to the German company which pays for the added superstructure (material) and the assembly (processing fee). Even if the value of the added superstructure is higher than the value of the truck (chassis) provided, the transaction is declared as processing.

**E)** A German ordering party provides its company emblem of value EUR 40 free of charge to the Austrian producer to be used in manufacturing of an off-road vehicle. In addition, the German company purchases additional parts of value EUR 100 in SI and delivers them directly from SI to the Austrian producer, to be used in the production as well. The Austrian producer purchases additional goods of value EUR 1 000 on the domestic market and of value EUR 1 000 in another country, to be used in manufacturing of the off-road vehicle. Although the Austrian producer delivers the finished vehicle decreasing the price by the value of goods delivered free of charge by the German ordering party, the transaction will not be reported in the intra-Union export declaration as processing under contract, because the value of

<sup>(1)</sup> NACE REV.2 INTRODUCTORY GUIDELINESEN.pdf .

the goods delivered by the German ordering party is significantly lower than the value of the materials purchased by the producer for the production of the vehicle. Such transaction should be recorded as an outright sales transaction instead.

**Figure 9:** Goods with negligible value sent for processing



134. In case of processing transactions, the value must be the total amount which would have been invoiced in case of sale or purchase of the finished product, i.e. sales value has to be established both for the primary material delivered free of charge and for the finished product respectively. If certain values are unknown, accurate estimates, for instance with the help of current market prices of the same or similar commodities, have to be made.

135. **Inward/outward processing.** In trade with non-member countries processing activities may be identified through the following customs procedure: inward processing and outward processing. However, it is not possible to establish from customs procedures whether a change of ownership of the goods to the processor took place. Processing transactions can also be recorded as 'normal' exports or imports. Therefore, it is very important that the correct application of NoT coding is promoted among Customs and declarants (not the automatic completion of NoT code 4 and 5 in the case of inward/outward processing) in order to enable the proper adjustments of extra-Union trade for BoP purposes.

136. **Reporting processing transactions when the goods are not returning to the initial Member State of export.** For VAT purposes, processing when the goods after processing are sent back to the ordering party in another Member State, is regarded as a service. The value of processing costs must be reported on VAT return as a service and should not be entered in the boxes dedicated to intra-Union acquisitions/supplies of goods.

137. If the product after processing is not going to be sent back to the ordering party in another Member State but is sold domestically or in a third Member State, the ordering party is obliged to register for tax purposes in the Member State where processing takes place. From the VAT point of view, the transfer of goods for processing is regarded as an intra-firm transfer of the product between the two VAT identification numbers. Selling a product after processing to a customer in another Member State is regarded as a tax-free intra-Union supply of goods. These VAT rules have to be taken into account for the collection of intra-Union trade statistics:

- registration pursuant to VAT law can turn the ordering party into a reporting unit for intra-Union trade statistical survey of the Member State in which the processing takes place. Therefore, it may become liable to provide statistical information on these movements of goods. In this case, the compilers of statistics should ensure that the transactions are not reported twice: by processor and by registered ordering party.
- if the registration of the ordering party is done only for VAT administrative compliance in the processing Member State, then VAT registration will be done as for non-resident trader, without fixed place of establishment. Therefore it can be difficult to collect statistical information directly from them. In such a case the processor can be contacted.
- although on VAT return such transactions must be declared as intra-Union supplies and acquisitions, for intra-Union trade statistical survey these cross-border movement of goods must be declared as transactions with a view to or following processing under contract and NoT code "42" or "52 must be used."

138. A detailed list of the customs procedures relating to inward/outward processing can be found in [Annex 2: Allocation of customs procedure to type of trade and statistical procedure](#).

## 4.2 Sales to and purchases from private individuals

### 4.2.1 INTRA-UNION TRADE

139. Purchases/acquisitions of goods by companies (identified as reporting units for the statistical survey in one Member State) from private persons residing in another Member State or sales/supplies of goods by companies in one Member State to private persons in another Member State have to be declared for the statistical survey on intra-Union trade, even though the private person is not a provider of statistical information. There is no specific exemption from this rule.

### 4.2.2 EXTRA-UNION TRADE

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Appendix, (j)

140. Private individuals who are engaged in trade must declare the goods to Customs in line with the procedures defined. However, when a private individual imports goods of non-commercial nature in his personal luggage or occasionally sends goods to another private individual abroad, such transactions in practice are excluded from extra-Union statistics, because they can be declared orally to Customs.

141. **‘Goods of a non-commercial nature’** means:

- goods contained in consignments sent by one private individual to another, where such consignments:
  - are of an occasional nature;
  - contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest; and
  - are sent to the consignee by the consignor free of payment of any kind;
- goods contained in travellers' personal baggage, where they:

- are of an occasional nature; and
- consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported or exported for commercial reasons<sup>(1)</sup>.

142. There is no specific threshold for goods of a non-commercial nature. The customs authorities are free to ask for an oral or a written declaration for such goods. If the customs authorities request a written or electronic customs declaration, the declaration will also be used for statistical purposes.

### 4.3 Distance sale

143. Distance sales means that a supplier sells goods to private consumers or other types of customers in another Member State who are not registered for VAT purposes <sup>(2)</sup>. The supplier takes care of the transport of the goods to the customers. The goods are transported from one Member State to another by or on behalf of the supplier. Typical examples are mail-order companies, phone, tele-sales or physical goods ordered over the internet. The distance sales arrangements are not applicable to second-hand goods, new vehicles and works of art, for which special VAT rules apply.

144. However, the distance sale should be distinguished from the arrangements which look like distance sale but are not. From a fiscal point of view distance sale implies that goods are directly transported from another Member State to the Member State of consumption, i.e. the Member State where the private individual takes delivery of the goods.

145. A supply to a private individual occurring after a trader has stored the goods in a distribution centre established in the Member State of consumption must not be considered as a distance sale. In this case two distinct operations have to be identified: first, a movement of goods following the standard rules of intra-Union supply/acquisition (transfer of goods), second, an internal sale to private individual in the Member State of consumption. If the business model involves not only the trader and the private individual (customer), but also another intermediary company (for example a subsidiary company established in the Member State of consumption), these transactions do not fall under distance sales fiscal arrangements.

146. Council Directive (EU) 2017/2455 which took effect as of 1 July 2021 introduced the e-commerce VAT package, which significantly simplified VAT reporting obligations for distance sellers. Some of these simplifications have a direct impact on statistical data collection, in particular:

- **abolishment of national thresholds for distance sales.** The previously used threshold system defined whether a trader needed to be registered for VAT in the Member State of destination/consumption, i.e. in the other Member State where the goods were supplied to consumers. If the trader did not exceed the nationally defined threshold in the Member States of destination/consumption, he was not obliged to register as VAT payer in that Member State and could charge the foreign customer his national VAT rate (i.e. the VAT rate of the Member State of export).

The abolishment of the thresholds means that distance sellers have to charge the VAT of the Member State of destination/consumption from their first sale. The exception is made only for micro businesses with an annual turnover of supplies of cross-border telecommunications, broadcasting & electronic services and intra-Union distance sales of goods up to EUR 10 000. They will be able to apply the same VAT treatment as for domestic supplies or may choose to apply the general rule.

<sup>(1)</sup> Commission Delegated Regulation (EU) 2015/2446, Article 1(21).

<sup>(2)</sup> Article 33(1)(a) of Council Directive No 2006/112/EC: The supply of goods is carried out for a taxable person, or a non-taxable legal person, whose intra-Union acquisitions of goods are not subject to VAT pursuant to Article 3(1) or for any other non-taxable person.

- **abolishment of the VAT registration requirement in the Member States of destination/consumption**, which previously was required when the annual value of goods supplied to customers in other Member States exceeded the distance sales threshold. Currently, VAT registration in the Member State of consumption remains optional for traders engaged in distance selling. For this reason, fewer and fewer traders might be identified as reporting units for the statistical survey on intra-Union trade in the Member State of consumption, i.e. in the Member State of import. If a trader is not VAT registered in the importing Member State, he is not liable for statistical reporting as well.
- **launching one-stop shop (OSS) platforms** which allow sellers to record distance sales transactions and conveniently transfer VAT payments to the concerned Member States. The sellers can report all their sales on a single VAT OSS return in their home country instead of having multiple VAT registrations across the European Union. Nevertheless, the use of OSS is not obligatory and the decision on whether or not to use it depends on the seller. In practice, both systems function in parallel: some traders keep VAT registration in the Member States of destination/consumption, whereas others make use of the OSS system. One and the same trader, however, may only use either one of the two options, i.e. he may keep his VAT registration in the Member State of consumption or he may use OSS. The data available in OSS can be used for statistical purposes.

#### 4.3.1 DATA COLLECTION PARTICULARITIES FOR DISTANCE SALES TRANSACTIONS

147. **Who has to report distance sales transactions?** The changes in the VAT directive do not change traders' obligations to furnish statistical declarations if he is VAT registered in the reporting Member State. The supplier of goods should report an export whenever he is determined as the reporting unit for the statistical survey on intra-Union trade. There are no special rules for the reporting of distance sales transactions with regard to the content, valuation or timing, i.e. standard rules apply.

148. **In the exporting Member State** the distance seller has the following administrative obligations:

- to provide a statistical declaration reporting exports of goods, whenever he is determined as a reporting unit;
- submit regular VAT returns;
- and (possibly) VIES declarations, depending on national requirements, if the OSS system is not used.
- submit quarterly VAT OSS return, if the OSS system is used.

149. The national rules define in which box of a regular VAT return distance sales are declared. As distance sales from a VAT point of view are not considered as intra-Union supplies, they may not be recorded in boxes relevant for intra-Union trade. Therefore, the usefulness of VAT data for completeness checks of statistical data by NSAs are not the same across Member States when it comes to distance sales.

150. With the introduction of OSS for the recording of distance sales, the NSA can profit from this new data source and improve the coverage of distance sales in intra-Union trade statistics. OSS data can identify distance sellers who are liable for statistical reporting and can provide trade values, which can be used for estimation of the exports data of non-reporting units. If the distance seller does not use OSS, the availability of this information depends on the requirements of the national VAT returns.

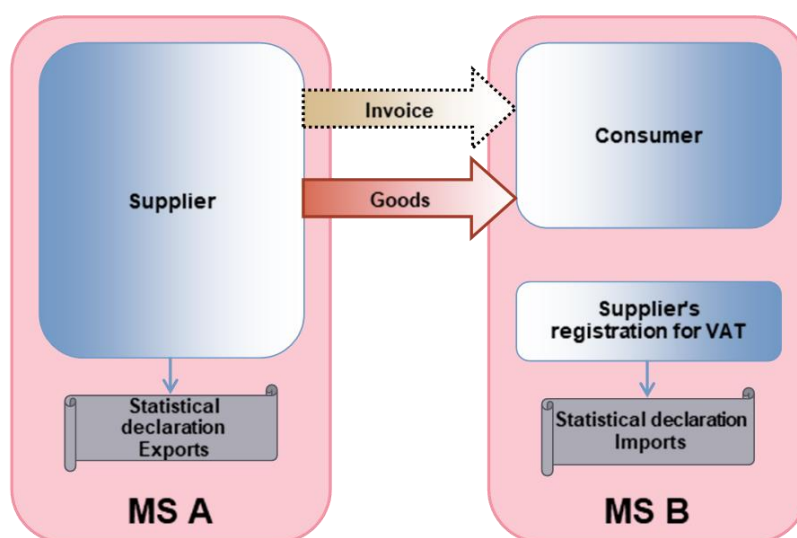
151. **In the importing Member State** typically a private individual receives the goods, however, they are not liable for statistical reporting. If the trader chooses not to register in the Member State of consumption, there will be no taxable person registered for VAT in that Member State liable for providing statistical import declarations. There is no legal obligation either for the distance seller from the exporting Member State to provide statistical declarations in the importing Member State. Therefore, import data will not be collected via the statistical survey on intra-Union trade. However the use of OSS mirror data reported by other Member States could complement data needed for estimation of distance sales in imports.



152. As private individuals are not liable for completing the statistical survey on intra-Union trade as a matter of principle, the reporting units for imports can only be either:

- the non-established trader that is registered for VAT purposes in the Member State of consumption; or
- the legal person that takes delivery of the goods, when there is a breaking load in a distribution centre before the private individual receives the goods.

**Figure 10:** Distance sale



153. If the national rules do not require non-established trader to report distance sales transaction in the box of VAT return related to intra-Union acquisitions, it might be difficult to ensure completeness of trade recorded in statistical declarations on intra-Union imports. Moreover, all the common problems related to the collection of statistical declarations from non-established traders will have to be considered. However, the data received from other Member States in MDE may help the reporting Member State to achieve completeness of intra-Union import statistics, as NoT code "12" provides data for the sales to private individuals from the sending Member State to the reporting Member State.

154. **Movement of goods between distribution centres.** Distance sales business often involves several Member States when the distance seller establishes distribution centres in other Member States. Although the sales contract, which gives rise to the export of goods, is concluded between a private individual (or another non-taxable person) and the distance seller in the Member State where the mother company is established, the goods may be delivered to the client by the nearest distribution centre, which may be situated in a third Member State.

155. The mother company establishing distribution centres in other Member States has to register its business in that Member State, to comply with the local VAT rules and is liable for providing statistical declarations when it is determined as a reporting unit. All movements of goods for business purposes between taxable persons (e.g. between mother company and distribution centres or supply of goods from other Member States to the distribution centres) will follow standard VAT rules for intra-Union supply/acquisition of goods. Only the final delivery of goods from the distribution centre to non-taxable person in another Member State will be subject to the rules applicable to distance sales.

156. **Reporting obligations of returned goods in case of distance sales.** The returned goods should be reported in the statistical survey on intra-Union trade following standard rules. In case of distance sales, the return of goods is not to be reported as exports because the exporter is a private individual and not a taxable person, therefore only imports by taxable persons should be reported.

157. If a consumer returns the goods bought under distance sale to the supplier or its distribution centre because the goods do not correspond to his/her wishes, Member States may require from the

supplier registered for VAT in the Member State of consumption to declare these goods as exports in the statistical survey on intra-Union trade. If the distribution centre is located in the Member State of consumption, the return of goods is not reported for intra-Union trade.

158. Distance sales can cause discrepancies in detailed mirror data of two Member States, if the distance sales are reported for statistics in the exporting, but not in the importing Member State. The estimations using mirror OSS data can help to reduce the discrepancy.

159. **Comparisons with VAT data.** Distance sales may distort statistical data comparisons with VAT data related to intra-Union acquisitions and supplies. From a VAT point of view distance sales are not considered as intra-Union supplies and acquisitions. Therefore, the taxable amount of distance sales may not be recorded in the VAT return boxes relevant for statistics. The national rules define reporting obligations and practices. The Member States can decide in which boxes of the VAT return this information has to be entered.

160. In some Member States the value of distance sales is nevertheless recorded in the boxes of the VAT returns related to intra-Union acquisitions and supplies. VIES declarations may or may not be required. Therefore, **NSAs are encouraged** to analyse with their tax administrations how distance sales are recorded on the national VAT return form and to find solutions to ensure full coverage of this type of trade.

#### 4.3.2 USE OF ONE STOP SHOP (OSS) VAT DATA FOR MONITORING AND COMPILATION OF STATISTICS ON DISTANCE SALES TRANSACTIONS

161. The OSS system covers three special schemes: the non-Union scheme for services and the Union scheme and the import scheme for goods. Taxable persons who are established in the EU can use the Union scheme and the import scheme, whereas taxable persons who are not established in the EU can use all three schemes.

162. Following definitions are used in the context of the OSS:

- **The Member State of identification** is the Member State in which the taxable person is registered for using a scheme of the OSS, and where he declares and pays the VAT due in the Member State(s) of consumption. A taxable person using the non-Union scheme or the import scheme will, at this point, receive an individual VAT identification number from the Member State of identification. For the Union scheme, no separate individual VAT identification number is required. The national VAT identification number already allocated to the taxable person will be used.
- **The Member State of consumption** is a Member State in which the taxable person supplies goods or services to non-taxable persons, i.e. in which the supply takes place and where the VAT is due.
- **The Member State of establishment** is a Member State in which a taxable person has a fixed establishment. A taxable person may have established his business in the Member State of identification, but at the same time have fixed establishments in other Member States. Simply having a VAT identification number does not in itself mean that an establishment qualifies as fixed establishment. For a fixed establishment to be considered as such, it should have a sufficient degree of permanence and a suitable structure in terms of human and technical resources to receive and use or to make the respective supplies.

163. Any taxable person established in or outside the EU can use **Union scheme**. Even if the person is no longer established in the EU, he can still use the Union scheme to declare intra-Community distance sales of goods, if these goods are stored in and dispatched or transported from a Member State to a customer in another Member State. Supplies from these fixed establishments to Member States of consumption must also be included in the Union scheme.

164. **Non Union scheme** can be used by non-EU established taxable persons, which has not established its business in the EU, nor has a fixed establishment for all B2C supplies of services to customers in the EU.

165. **Import scheme** can be used by EU and non-EU established taxable persons, including electronic interfaces, who carry out distance sales of goods imported from a third territory or a third

country in consignments not exceeding EUR 150. The threshold applies per consignment. If that person has no establishment in the EU, he needs to appoint an intermediary to be able to use the scheme (see more paragraph 219).

166. These **special schemes** allow taxable persons to declare and pay VAT due in Member States in which these taxable persons are not established via a web-portal in the Member State in which they are identified. In practice, a taxable person who is registered for an OSS scheme in a Member State will electronically submit OSS VAT returns. The VAT return is submitted **quarterly in the Union and in the non- Union scheme and monthly** in the import scheme. If a taxable person chooses to use one of the schemes, he has to declare all supplies that fall under that scheme via the OSS return of the respective scheme.

167. The OSS schemes are optional for taxable persons. Without the OSS, the supplier would be required to register in each Member State in which he supplies goods or services to his customers. However, when choosing to use an OSS scheme, the taxable person must apply the scheme to all supplies falling under this scheme in all relevant Member States.

168. The OSS data are grouped in to five parts. Every part contains ITGS relevant information. The reference period is a calendar quarter for which the OSS VAT return must be submitted.

**Table 3:** The OSS VAT return details for Union scheme

Box number	Data elements requested for Union scheme <sup>(1)</sup>
<b>Part 1: Unique reference number</b>	
1	Individual VAT identification number allocated by the Member State of identification in accordance with Art. 369d of Directive 2006/112/EC, incl. country code.
2	Tax period
2a	Start date and end date of period
3	Currency
<b>Part 2: For each Member State of consumption in which VAT is due</b>	
	<b>2(a) Services supplied from the Member State of identification and fixed establishment(s) outside the Union;</b> <b>2(b) Supplies of goods dispatched or transported from the Member State of identification;</b>
4.1	Country code of the Member State of consumption
5.1	Standard VAT rate in the Member State of consumption
6.1	Reduced VAT rate in the Member State of consumption
7.1	Taxable amount at standard rate
8.1	VAT amount at standard rate
9.1	Taxable amount at reduced rate
10.1	VAT amount at reduced rate
11.1	Total VAT amount payable for supplies of services declared in part 2a and supplies of goods declared in part 2b

<sup>(1)</sup> Commission Implementing Regulation (EU) 2020/194, Annex III.

Box number	Data elements requested for Union scheme <sup>(1)</sup>
	<b>2(c) Services supplied from fixed establishments in Member States other than the Member State of identification</b>
	<b>2(d) Supplies of goods dispatched or transported from a Member State other than the Member State of identification</b>
12.1	Country code of the Member State of consumption
13.1	Standard VAT rate in the Member State of consumption
14.1	Reduced VAT rate in the Member State of consumption
15.1	Individual VAT identification number or, if not available, tax reference number, including country code: — of the fixed establishment from which supplies of services are made; or — of the establishment from which goods are dispatched or transported. Where the supplies of goods are made in accordance with Article 14a(2) of Directive 2006/112/EC and the taxable person does not have a VAT identification or tax reference number in the Member State from which goods are dispatched or transported, the country code of that Member State must still be provided.
16.1	Taxable amount at standard rate
17.1	VAT amount at standard rate
18.1	Taxable amount at reduced rate
19.1	VAT amount at reduced rate
20.1	Total VAT amount payable for supplies of services declared in part 2c and supplies of goods declared in part 2d
	<b>2(e) Grand total for supplies from the Member State of identification, supplies of goods from another Member State and services from all fixed establishments not in the Member State of identification</b>
21.1	Total VAT amount payable
<b>Part 3: For each Member State of consumption for which a VAT correction is made</b>	
22.1	Tax period
23.1	Country code of the Member State of consumption
24.1	Total VAT amount resulting from corrections of supplies
<b>Part 4: Balance of VAT due for each Member State of consumption</b>	
25.1	Total VAT amount due including corrections of previous returns per Member State
<b>Part 5: Total amount of VAT due for all Member States of consumption</b>	
26.1	Total VAT amount due for all Member States

169. A supplier who carries out intra-Community distance sales of goods and uses the Union scheme to declare those sales, uses part 2b for goods that he sends from the Member State of identification and part 2d for goods that he dispatches from another Member State than the Member State of identification. *He is required to include the VAT identification number of the Member State from which goods are dispatched in the VAT return.* In most cases, he will have a VAT identification number in this Member State, because he is established there or because he needs to be VAT registered there (e.g. because of supplies he carries out in this Member State).

170. In the rare case that the supplier does not have a VAT identification number in the Member State from which the goods are dispatched and is not required to register for VAT there, he can indicate the country code of the Member State from which the goods are sent. This applies in cases where the supplier has a stock of goods in a Member State in which he is not VAT registered.

**Example 18 Union scheme**

A trader has established his business in CY where he is registered for OSS Union scheme. The trader has also a fixed establishment (VAT ID and permanence) in BG.

The trader supplies goods located in CY to private individuals in EL and RO. He also supplies goods located in BG to private individuals in CY.

The trader declares the following supplies in the OSS VAT return:

- Supplies of goods from Cyprus to Greece and Romania (2b in Table 3);
- Supplies of goods from Bulgaria to Cyprus (2d in Table 3);

**Example 19 Import scheme**

A Chinese trader (*Ali baba web interface*) has an establishment in the NL and is registered for OSS import scheme in the NL. The private individuals in BE and in FR buy the goods via his electronic interface.

As the sale of goods is facilitated through an electronic interface, the trader (electronic interface) is considered to have made the sale and is in principle liable for the payment of VAT.

The trader declares the following supplies in the OSS VAT return:

- Supplies of goods from the NL to BG and to France

## 4.4 Waste products

171. Standard rules apply for recording these trade in waste (including recoverable materials). Waste products are in the scope of the ITGS and should be recorded as border-crossing goods transactions. Cross-border trade of waste can be grouped into the following categories:

- **Buying/selling of valuable waste.** This is a trade transaction between two entities which is considered as a purchase/selling transaction for tax purposes. In ITGS this has to be declared as a normal purchase (NoT 11). Example: Purchase/sale of iron scrap (CN 7204 10 00).
- **Processing of valuable waste.** In this case the owner of the valuable waste commissions a processor to extract valuable materials from waste and to subsequently return these recovered materials. In ITGS this has to be reported as processing (NoT 41/51). Example: processing of defective catalysts (CN 8421 39 60).
- **Disposal of waste.** A company exports waste for disposal against payment, i.e. the company pays for the disposal services of the exported waste. In this case, it makes no difference whether the waste contains valuable materials that can potentially be recovered. In ITGS this should be reported with NoT 99, the actual weight and 1 unit of value. Example: Disposal of liquid chemical waste (CN 3825 69 00).

172. Waste and scrap should be recorded and classified under the appropriate commodity heading, whenever a special CN code for waste goods is allocated (e.g. CN 7602 00 — Aluminium waste and scrap, CN 5103 00 00 — Waste of animal hair, CN 3825 10 — Municipal waste, etc.). However if there are no specific CN codes allocated to certain waste products, general rules for the interpretation of the CN must be used.

173. If the waste has no market value and its shipment is seen only as a service, and the exporter pays for waste disposal (the value of waste might be negative), then for practical reasons the negative value **must** be adjusted close to zero or to 1 unit of value.

174. The collection of information in the statistical survey on intra-Union trade about the waste which has no market value may be difficult, because traders might not be required to provide VAT returns for these transactions. Therefore, it can be difficult to identify the traders in waste. Moreover, they may be excluded from reporting to the statistical survey on intra-Union trade because of low trade value. If a company is determined as reporting unit for the statistical survey on intra-Union trade because of trade with other goods then it must also report trade in waste even with 0 value.

175. In extra-Union trade statistics, the waste with positive or negative value will have to be declared to Customs. If the waste has a negative value, statistical value **must** be adjusted close to zero or to 1 unit of value.

## 4.5 Goods under financial and operational lease

### 4.5.1 FINANCIAL LEASING

176. **Financial leasing** includes commercial transactions where the lessor receives lease payments to cover his ownership costs. The lessee is responsible for maintenance, insurance, and taxes. Some financial leases are conditional sales or hire purchase agreements. The leasing rates are calculated so that they cover the whole or nearly the complete value of the commodity. The benefits and risks of the ownership are passed over to the lessee; at the end of the contract, the lessee also becomes the legal owner of the commodities. All cross-border movement of goods related to financial leasing should be recorded in ITGS. However other provisions might be applicable for some specific goods or movements.

177. During the lease period the lessee is not the legal owner of the good, but he can be considered as the economic owner because the lessor has no interest in the goods being returned. After the leasing period the lessee has usually a contractual buying option at the residual market value. For this reason, financial leasing is considered as an atypical lease contract (instalments against cession of right to use) with transfer of the risks of material damage and price variation to the lessee in combination with a subsequent buying option at the reduced residual value.

178. Characteristic for such contracts is the fixed minimum leasing period during which a termination of the contract by the lessee is impossible. The following characteristics of a transaction can be used to identify financial leasing, which is different from operational leasing:

- a fixed minimum leasing period covers a substantial part of the economic life of the goods (without right to terminate the contract by the lessee);
- the investment risk is born by the lessee;
- various options after the end of the minimum leasing period (purchase, return, etc., especially if the transfer takes place under special conditions);
- costs for measures to preserve value (maintenance, insurance) are born by the lessee;
- the leased good is specifically built for the lessee and cannot be used by third parties;
- the lessee capitalises the leasing object (straight-line depreciation over the machine life).

179. For vessels and aircraft, the differentiation between financial and operational leasing cannot be made solely on the basis of the title of the leasing contract. As various forms of leasing contracts exist, supplementary criteria for vessels and aircraft have to be analysed and assessed before deciding if the vessel has to be recorded in ITGS or not. The decision on a record should be made on the basis of certain criteria to determine if the leasing is linked with a change of economic ownership of the vessel/aircraft or not. For more information on the treatment of vessels and aircraft, please refer to [Chapter 5.1 Vessels and aircraft](#).

### 4.5.2 OPERATIONAL LEASING

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Appendix, (c)

180. **Operational leasing** is a kind of leasing that resembles hire but in many cases it includes further services which are not typical of hire. Operational leasing transactions with duration of less than 24 months **should** be excluded from ITGS statistics and recorded under services for all goods which do not fall under the provisions of specific movements.

181. For some specific movements other provisions may be applicable. In connection with the recording of vessels and aircraft, further information is needed to assess whether a change of economic ownership took place or not.

182. The essential characteristics of the operational leasing are:

- there is in principal not a fixed minimum term of lease and hence a right of cancellation at any time within the cancellation period; or
- it may be that there is a fixed lease term within which a termination of the agreement is not allowed but it is very short;
- the lessee records the leasing rates as expenses;
- supplementary services such as maintenance and repair are at the expense of the lessor;
- the attribution on the balance sheet and capitalisation is effected by the lessor. He depreciates the leasing objects on a straight-line basis over the usual economic life of the goods (amortisation).

## 4.6 Call-off and consignment stock transactions

183. A common business practice for companies who provide regular supplies to customers is to keep inventory in a warehouse that either belongs to the customer, or is located in close proximity of the customer. This reduces transport costs and times and gives the customer easy access to stock when required. From the point of view of VAT, there are two options how the goods can be stored in another Member State and how they have to be declared on VAT returns. For statistical purposes the goods moving under these type of arrangements must be recorded as standard cross-border movement of goods.

184. A distinction is drawn between the terms **consignment stock** transactions and **call-off stock** transactions. Consignment stocks are created when a business transfers its own goods to another Member State to create a stock over which it has control and from which it makes supplies. Typically, there are multiple potential customers for consignment stock. In contrast, call-off stock is a transfer of goods by a business from one Member State to another to create a stock of goods for a particular customer, who 'calls-off' the goods when he requires them. As regards intra-Union trade, goods supplied from one Member State to another under the consignment stock or the call-off stock arrangements must be declared as imports and exports with an open-market value of the goods. (see [Chapter 8.7 Value](#)).

185. **Consignment stock.** When a trader transfers his own stocks to another Member State to create a stock which he controls, it is treated as an intra-Union supply of goods. Since this transfer of goods is effectively an intra-Union acquisition of the trader's own goods in another Member State, the trader must account for the acquisition VAT for the movement of the goods under the rules of the Member State in which the stocks are located — typically a VAT registration of the trader in that Member State is required. Subsequently, the trader will need to file periodic VAT returns to report both the acquisition of the goods in the Member State and the onward sales to customers. The reference period is the calendar month during which the import or export of the goods take place (see [Chapter 8.3 Reference period](#)). As regards the nature of transaction, generally code '32' will be used (see [Chapter 8.12.1 Nature of Transaction](#)).

186. **Call-off stock arrangements.** Before the Council Directive (EU) 2018/1910 entered into force, when a trader moved goods to another Member State, it gave rise to a deemed supply (in the Member State of departure of the goods) and a deemed intra-Union acquisition (in the Member State of imports of the goods), followed by a 'domestic' supply in the Member State of import. Moreover, it was required that the supplier is identified for VAT purposes in that Member State.

187. With the implementation of the Directive, such transactions, where they take place between two taxable persons should be considered to give rise to one exempt supply in the Member State of departure and one intra-Union acquisition in the Member State of import. In practice it means that the supplier is not required to be registered for VAT in the EU Member State where the supplier's stock is held.

188. For VAT-purposes, the chargeable event is dissociated from the intra-Union goods movement. With effect of 1 January 2020 the time of supply is the date the goods are called-off by the customer in the Member State of acquisition. The time lag between movement of goods and the

fiscal reporting obligation can make up to 12 month.

189. In order to ensure completeness of information in ITGS on the movement of goods under call-off stock arrangements, the following data sources available at VAT administration or directly at the trader can be used in the Member States of **export and import**:

- **a first recapitulative statement** (VIES declaration) must be filled in when call-off stocks are sent from a Member State of export to a warehouse or a customer's storage facility in a Member State of import. Although the value of goods can be still missing, this declaration provides indication in which reference period the goods should be counted for intra-Union statistics. Based on the information available in the first VIES declaration, compilers of intra-Union trade statistics can establish a list of traders working in the framework of call-off stock arrangements. If those traders are determined as reporting units for the statistical survey on intra-Union trade they can be reminded to provide declarations in the reference period of the physical movement of the goods.
- **a second recapitulative statement** should be provided by the supplier when the goods are called-off by the customer. This supply should be treated as giving rise to the intra-Union transaction. All data elements including value should be filled in. These data can be useful for compiling information for the traders which are below Intrastat exemption threshold. Linking the first and the second recapitulative statements of the same trader can help to allocate transactions to the correct reference month.
- **VAT declarations** should be filled in by the supplier in the Member State of intra-Union export and by the customer in the Member State of intra-Union import when the goods are called-off by the customer.
- **a Call-off Stock Register** in the Member State of intra-Union import. The trader is obliged to establish it in line with the Article 54a of Council implementing regulation (EU) No 282/2011. This register has to be updated each time the goods enter or leave the premises. Among other data elements, the value, description and quantity of the goods that arrived in the warehouse must be recorded.

190. For compilation of **imports** there are less data sources than for recording of exports, as VIES declarations are not available. However mirror VIES declarations from other Member States can help to identify traders and to allocate transactions to the required reference month.

191. **The reference period for call-off stock arrangements** is defined in the same way as for any other goods. The goods should be recorded either in the calendar month in which import or export took place or in the month during which the chargeable event occurs, depending on the national instructions. However, when the reference month for statistical reporting is aligned with the VAT reporting obligations, the time lag between import or export of goods and the chargeable event **must** not exceed two calendar months. In practice it means that the client who called off the goods must declare imports in the statistical survey on intra-Union trade in the month when the goods were physically delivered to call-off stock arrangement facilities.

192. As a general rule, the definition of the reference period as the calendar month for which the same transaction is recorded for fiscal purposes allows to compare VAT data with trade data collected via the statistical survey on intra-Union trade. However, in case of call-off stock arrangements, the data comparison may not be possible, as the time lag between movement of goods and the fiscal reporting obligation can make up to 12 month, even though that time span is rarely used in practice. Therefore, NSAs should monitor, in particular in importing Member States, that call-off stock transactions are declared by traders in the correct reference month. The nature of transaction code 32 is to be used in call-off stock arrangements.

#### Example 20

Trader AT<sub>1</sub> delivered metal goods to its call-off stock facility in Slovakia in January. Customer SK<sub>1</sub> may take the goods at will and may use the metal goods in the context of a production process or sell the metal goods to another customer trading partner e.g. SK<sub>2</sub>. The customer SK<sub>1</sub> called off the goods from the supplier in May.

The definition of the reference period for call-off stock arrangements is the same as for other goods. Therefore, the time at which the goods will be reported for the statistical survey on intra-Union trade depends on the national requirements. If the reference period is the month of export or import of goods in both MS, then



- AT<sub>1</sub> will report the export from AT to SK in January, at the time of physical movement of the goods. SK<sub>1</sub> will report the import in SK from AT in the month in which the goods arrived in the warehouse facility (January).

If the customer SK<sub>1</sub> reports an import to SK in the month during which the chargeable event occurs, it leads to a time lag of up to 5 month between the physical movement of goods and the chargeable event, therefore:

- the customer SK<sub>1</sub> has to declare the import in January.

## 4.7 Industrial plant

### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Chapter IV, Section 31(5)

193. **Definition.** An *industrial plant* refers to an entity (a large scale, stationary unit) required for producing goods (e.g. petroleum refinery, power station) or providing services (e.g. hospital). It is a combination of machines, apparatus, appliances, equipment, instruments and materials belonging to different commodity codes. Thus, an industrial plant consist of *component parts*. A component part is defined in the statistical regulation as a delivery of goods which all belong to the same chapter of the Combined Nomenclature (CN).

194. The goods of which an industrial plant consists belong to different CN commodity codes. Other goods used to construct such a plant can be considered to belong to the plant unless excluded from statistics according to the Appendix of Annex V of the EBS GIA (e.g. tools needed for construction work that are returned after the completion of the plant).

195. **Intra-Union trade statistics.** In order to reduce the administrative burden on traders, Member States may decide to simplify statistical reporting obligations for the **export** of an industrial plant when the total value of it exceeds EUR 3 million. An exception to this rule is the case of complete industrial plants for re-use, for which there is no such limit value. The total value is obtained by adding up the values of the different parts. The value of goods supplied free of charge is defined according to the price which would have been invoiced in the event of a normal sale or purchase.

196. Whether simplifications for statistical reporting are applied for industrial plants in intra-Union **imports** (and which type of simplifications, if simplifications are applied) depends on each Member State's national requirements. As a general rule, there are no conditions laid down in the EBS legislation for any simplifications concerning imports.

197. **Extra-Union trade statistics.** The decision of the NSA to allow simplified reporting of industrial plants in the statistical survey on intra-Union trade is not binding for Customs. Customs may allow a simplified declaration or require a detailed declaration from the trader on a case-by-case basis. Nevertheless, the simplified CN 98 code is allowed to be used in the transmission of extra-Union trade detailed data.

198. When a simplification is granted to an exporter of an industrial plant, he may report for the statistical survey on intra-Union trade the component parts of the industrial plant benefiting from:

- simplified reporting of the information on the commodity, i.e. the code can be reported at CN chapter level. i.e. at CN2 level; and
- an exemption from reporting the quantity (net mass and supplementary unit).

199. Chapter 98 of the Combined Nomenclature provides a generic code for component parts of industrial plants, which can be used by reporting units whenever a simplification is allowed by the NSA. The 8-digit CN code for goods to be delivered as component parts of a complete industrial plant should be formed in the following way:

- the first four digits are 9880;
- the fifth and sixth digits must correspond to the number of that CN chapter (2 digits) to which the commodity code of the regrouping belongs;
- the seventh and eighth digits are 0.

200. In order to ensure the quality and the coverage of the data, **Member States are encouraged** to keep track of industrial plant movements and to assess case by case whether the conditions for granting simplifications are met. Therefore, the **competent national authorities** listed in chapter 98 of the CN **are encouraged** to establish prior authorisation routines for simplified reporting of an industrial plant. The Member States may ask reporting units to submit a written application. As an example, such application may contain the following information:

- description of the industrial plant;
- Member State of destination or of consignment (intra-Union trade);
- non-member partner country (extra-Union trade);
- total value of the industrial plant;
- delivery period (anticipated beginning and completion of the deliveries);
- description or list of goods to be delivered (possibly at CN2 level).

201. To avoid asymmetries in intra-Union trade, **Member States are encouraged to cooperate** when granting permissions to reporting units for simplifications declaring industrial plants. If the exporting Member State classifies the industrial plant under CN chapter 98, the importing Member State should ideally classify this industrial plant in the same chapter.

202. Although the value criteria (the value of the industrial plant must be above EUR 3 million) for simplified reporting of industrial plants may not be met in the partner Member State (e.g. in case only some component parts are exported), **NSAs are encouraged** to manage the application of simplified reporting for industrial plants in a way which minimises asymmetries in intra-Union trade statistics. NSAs which require prior authorisation may involve partner NSAs in the decision making procedure.

203. **Reference period to be applied.** The reference period for the delivery of the goods is the month in which the cross-border transaction takes place. If some components are delivered as staggered consignments, they can be declared once, in the month in which the last delivery of the goods in question takes place.

#### Example 21

A Finnish company has sold a complete power plant. For its construction, steel pipes, among other things, are exported from Finland. The commodity code of these pipes is 9880 73 00.

## 4.8 Staggered consignments

204. **Definition.** 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.

205. Although there are no legal provisions on staggered consignments in the EBS legislation, in order to help the reporting units in declaring the data, the Member States may adjust the reference period of staggered consignments for intra-Union imports so that the data are reported only once, in the month when the last consignment is imported.

206. Such simplification should not be applied for intra-Union exports. The application of this simplification in extra-Union trade statistics depends on the decisions and rules defined by customs administrations.

207. If applying this simplifications, **it is recommended that the NSAs** apply simplifications only in the cases where the transactions meet the following conditions:

- all components must, when assembled, form a single, complete and classifiable commodity;
- the shipment is between a single dispatcher and a single consignee;
- the delay between the first and the last shipment is only for logistical reasons.

208. Therefore, the following transactions should not be reported as staggered consignments:

- movements of stock;
- components diverted to another use;
- the supply of spare parts.

209. **Valuation.** The full value of the complete product must be declared with the classification code for the assembled product.

#### Example 22

An international aircraft building company produces aircraft parts (like segments, wings, etc.) in DE, IT and ES. These parts are transported to FR in order to be assembled in the final aircraft. The products like wings are shipped in an unassembled state. For transport reasons some parts of the wing can be transported by air, the other parts (like lamps, bolts etc.) may be transported by road. All these parts are meant to be integrated into one initial product (wing) on the manufacture site of destination.

In such cases Member States may allow the trader to fill in intra-Union imports statistical declaration only for the complete aircraft part, reporting the total value and the single code of the Combined Nomenclature.

## 4.9 Postal and express consignments

### UCC DA

Commission Delegated Regulation (EU) 2015/2446, Article 1(24), (25), (46), (47), Article 140 (d) and 143a 144.

210. Postal and express consignments are under the scope of ITGS, however, the collection of this information is problematic due to various simplifications applied for recording of such goods.

211. **Definitions.** The term '*postal consignments*' relates to parcel post conveyed by postal authorities or 'postal operators authorised by a Member State to provide services governed by the Universal Postal Union Convention', thus excluding transport of parcels by commercial express companies. The term postal operators refers mostly to the former national postal services.

212. According to customs legislation '*goods in postal consignment*' means goods other than items of correspondence, contained in a postal parcel or package and conveyed under the responsibility of or by a postal operator in accordance with the provisions of the Universal Postal Union Convention adopted on 10 July 1984 under the aegis of the United Nations Organisation.

213. In contrast, the term '*express carrier*' means an operator providing integrated services of expedited/time-definite collection, transport, customs clearance and delivery of parcels whilst tracking the location of, and maintaining control over, such items throughout the supply of the service. The express carriers are commercial operators such as UPS, FEDEX, etc.

214. For postal and express consignments Customs authorities may allow operators to apply simplified customs clearance procedures by lodging simplified customs declarations or providing oral customs declarations, if a consignment fulfils required conditions. On the import side, however, it has to be noted that the rules governing customs simplifications for the same type of goods can differ between postal operators and express carriers.

215. Customs declarations are not required for goods that are not liable for export duty and are **exported** in a postal or express consignment, *the value of which does not exceed EUR 1 000*. Therefore, customs data will not be available for compilation of ITGS.

216. On the import side, a *postal operator* may lodge on behalf of the consignee/importer a customs declaration for release for free circulation containing the reduced data set referred to in

**column H6 of Annex B<sup>(1)</sup>** in respect of goods fulfilling the following conditions:

- their value does not exceed EUR 1 000 (for values up to €150, see paragraph 219)
- no application for repayment or remission is made in relation to them;
- they are not subject to prohibitions and restrictions.

217. During the transitional period until the upgrading of the national customs import systems, the customs authority may provide that no formal customs import declaration is lodged for goods in postal consignments from €150 to €1 000, if the goods are accompanied by the postal document CN22/CN23 (declaration on the content of the parcel, established by the sender, attached to the postal parcel). In that case, no declaration data will be available in the customs

218. For *express carriers* a customs declaration for the release for free circulation of the goods, fulfilling the conditions listed in paragraph 201, is required. Nevertheless, Customs may be satisfied with a simplified customs declaration if it contains the data necessary for customs clearance, without requiring a supplementary declaration to be lodged afterwards.

219. **Import requirements for postal or express parcels not exceeding EUR 150.** With the abolition of the import-VAT exemption threshold, as of 1 July 2021, all goods imported into the EU are subject to VAT, regardless of their value. In order to ensure the VAT collection for all goods imported from a non-member country into the EU, a customs declaration for release for free circulation must now also be lodged for consignments of an intrinsic value not exceeding 150€.

220. Together with the removal of the import-VAT exemption for low-value goods, Customs legislation introduced simplifications which allow for declaring these goods easier. By virtue of Article 143a of the UCC-DA, column H7 of Annex B of the UCC DA contains a so-called 'super-reduced dataset', i.e. a set of data requirements meant to facilitate e-commerce.

221. Considering the Customs simplifications for postal and express consignments, **NSAs are recommended** to introduce regular compilation of statistical data from customs declarations with reduced data sets (H6 and H7 of UCC-related data Annex B), in order to improve the coverage of postal and express consignments in ITGS to the extent possible.

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<sup>(1)</sup> Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015

# 5

## Specific goods or movements

### 5.1 Vessels and aircraft

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Chapter III, Section 21

222. In intra- and extra-Union trade statistics transactions in vessels and aircraft are considered as specific goods or movements, which do not follow the standards of a physical cross-border movement of the goods. Instead, the recording of these goods in ITGS depends on whether a change of economic ownership takes place.

223. **Vessels and aircraft concerned.** The definition of 'vessel' refers to those **finished** vessels considered as seagoing in accordance with Chapter 89 of the Combined Nomenclature, including tugs, warships and floating structures. Possible CN codes are: 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 10, 8903 22 10, 8903 23 10, 8903 32 10, 8903 33 10, 8904 00 10, 8904 00 91, 8905 10 10, 8905 20 00, 8905 90 10, 8906 10 00, 8906 90 10. Trade in non-seagoing vessels, on the contrary, falls under the standard rules for compiling trade statistics. The definition of 'aircraft' includes **finished** aeroplanes and other aircraft the unladen weight of which exceeds 2 000 kg. The relevant codes of the Combined Nomenclature are the following: 8802 30 and 8802 40. The other aeroplanes and other aircraft of CN Chapter 88, i.e. helicopters, spacecraft, suborbital and spacecraft launch vehicles, are not covered by these provisions and, therefore, are subject to standard rules

224. **Economic ownership** means the right to claim the benefits associated with the use of an asset by virtue of accepting the associated risks. The economic owner may be the same as the legal owner, but the two may also differ. The economic owner of a vessel or aircraft can be a legal or a natural person.

225. The establishment of the economic owner should be in line with the principles applied in National Accounts for 'residence of institutional units'. According to this concept, a unit is resident and thus is established in a country when it has a centre of economic interest on the economic territory of that country — that is, when it engages for an extended period (one year or more) in economic activities on this territory (ESA 2010, par. 1.61)<sup>(1)</sup>.

#### Example 23

A number of fishing vessels are registered (flag and fishing licence) in DK where they are also registered as Limited Companies. These companies are registered for VAT and corporation tax purposes in DK as well. However, the

<sup>(1)</sup> Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union.

companies are Spanish-owned and all the directors are Spanish residents; the shareholders are either Spanish resident companies or Spanish resident individuals. A Danish management company renders the managerial and administrative services including submission of statistical declarations on behalf of the Danish companies for a fee.

The Spanish shareholders only receive dividends paid by the DK companies. The DK companies use the fishing vessels in their economic activity to generate the profit from which the dividends are paid. Thus Spanish individuals and businesses claim the benefits associated with the holding of the shares, not with the use of the vessel. Therefore the DK companies which own and also operate the fishing vessels under DK fishing licence are the economic owners of the vessels.

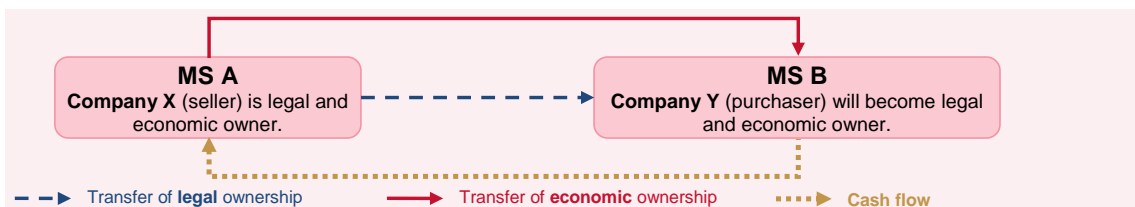
226. Under some legal arrangements, risks and benefits are split between different parties. Therefore, the substance of the transaction, not a title of the contract, **must** be considered in order to identify the economic owner of the vessels and aircraft.

#### Example 24

A) Company X — resident in Member State A is selling a vessel or an aircraft to company Y — resident in Member State B. Company Y will become the legal owner and also the economic owner of the vessel or aircraft.

The export from Member State A to Member State B and the import in Member State B from Member State A must be recorded as the economic ownership is transferred.

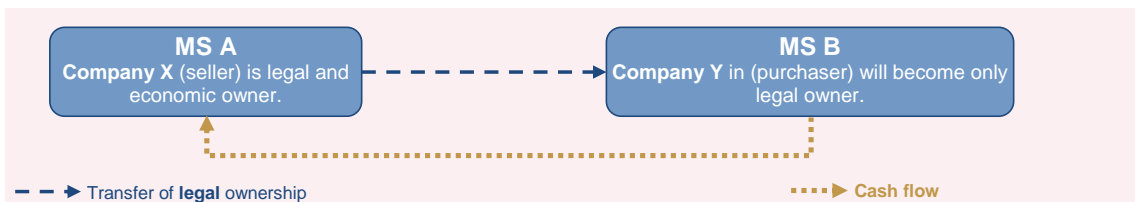
**Figure 11:** Trade in vessels or aircraft — legal and economic ownership transferred to one entity



B) Company X — resident in MS A sells the legal property of a vessel or an aircraft to company Y — resident in MS B. Company X remains the economic owner. Company Y will become only the legal owner of the vessel or aircraft.

No transaction is reported in ITGS as the economic ownership does not change. A financial transaction will be recorded in BoP.

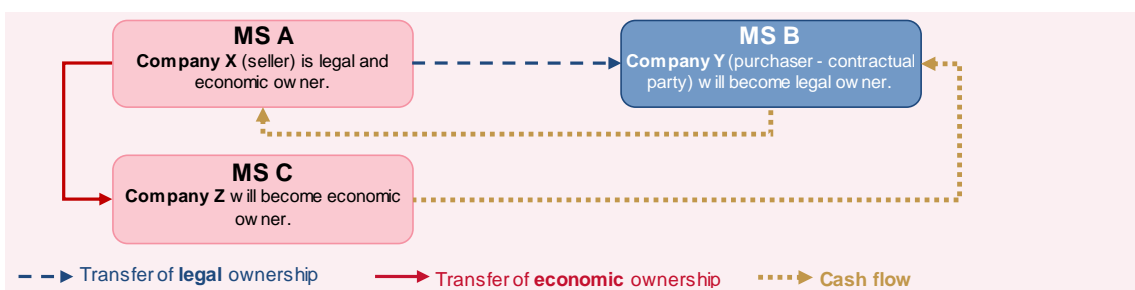
**Figure 12:** Trade in vessels/aircraft — only legal ownership transferred



C) Company X — resident in MS A is selling a vessel or an aircraft to company Y — resident in MS B. Company Y will become only the legal owner of the vessel or aircraft, while company Z established in MS C — the mother company of company Y — becomes economic owner of the vessel or aircraft.

Let's assume that the transactions are interlinked. Then an export in MS A to MS C and an import in MS C from MS A is recorded in ITGS.

**Figure 13:** Trade in vessels/aircraft — legal and economic ownership transferred to two different entities



227. For the purpose of data collection, the legislation defines importer and exporter of vessels and aircraft differently from standard goods. The definition of importer or exporter depends on the economic ownership of the vessel or aircraft.

228. The importer of a vessel or aircraft must be:

- the legal or natural person to whom the economic ownership of the vessel or aircraft is transferred.
- the legal or natural person who exercises economic ownership of the vessels or aircraft for the imports of the vessel or aircraft following processing under contract;
- the legal or natural person who undertakes processing for the imports of the vessels or aircraft with a view of processing under contract.

229. The exporter of a vessel or aircraft must be:

- the legal or natural person from whom the economic ownership of the vessel or aircraft is transferred;
- the legal or natural person who exercises economic ownership of the vessel or aircraft for the export of the vessels or aircraft with a view of processing under contract;
- the legal or natural person who undertook processing for the exports of the vessels or aircraft following of processing under contract.

230. At the request of the NSA, exporters and importers (i.e. economic owners of the vessels or aircraft and processing companies), have the obligation to provide the statistical information on trade and processing transactions. If the entity designated by NSA as being economic owner of a particular vessel or aircraft disagrees with the decision, it has an obligation to provide the proof of incorrectness of such designation.

### 5.1.1 IDENTIFICATION OF THE ECONOMIC OWNER

231. The ITGS compilers may identify the economic owner of a vessel and aircraft using the list of indicative criteria or the business accounts. Previously used International Accounting Standards No 17 (IAS17)<sup>(1)</sup>, which made a clear distinction between operational and financial leases, was replaced by a new International Financial Reporting Standard (IFRS) 16. The new standard became effective in January 2019.

232. IFRS 16 changed the treatment of leases. Independently of their operating or financial nature the leases must be recorded on the balance sheet and therefore cannot be used for ITGS compilers as a direct criterion for identification of a change of economic owner. For identification of export transactions in ships and aircraft, the use of IFRS 16 is still possible because lessor accounting did not change essentially compared to IAS 17. The lessor will continue to classify its leasing arrangements as operating or financial leasing. In contrast, lessees (on the import side) will have to recognise an asset and the associated liability for all lease arrangements, without distinguishing between operating and financial leases. It has to be kept in mind that a lessee may choose not to recognize a right-of-use asset and the corresponding liability on the balance sheet in case of short-term leases (below 12 month) and leases for which the underlying asset is of low value. In this case the lease payments will be recorded as expenses and therefore to identify all leasing transactions may not be straightforward.

233. For this reason the use of IFRS 16 for identification of the economic owner in ITGS is more complex and will not provide the necessary information needed for statisticians in all cases. Moreover, the application of the IFRS 16 standard may not be required for all companies. The scope of its implementation depends on national regulations. It has to be kept in mind that other business accounting standards will not necessarily implement the same requirements for recording leasing arrangements as in IFRS 16. The national Generally Accepted Accounting Principles (GAAP) may remain unchanged and therefore they could be used for ITGS purposes. Therefore **it is recommended that NSAs** acquaint themselves with information on how their national legislation

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<sup>(1)</sup> International Accounting Standards are developed by the International Accounting Standards Committee, whose purpose is to develop a single set of global accounting standards. These standards should ensure a high degree of transparency and comparability for financial reporting of publicly traded companies.

defines the accounting standards, in particular those related to leasing arrangements, as they can be very helpful in determining a change in economic ownership. Where the information from the application of IFRS 16 in business accounts is not clear enough and the national GAAP cannot provide the relevant information, the substance of the transaction should be examined when deciding who is the economic owner of a vessel or aircraft.

234. More information about the IFRS 16 standard and detailed methodological and practical guidance for compiling statistics on cross-border economic activities in the context of maritime and air transport can be found in the [Handbook on the compilation of statistics on sea and air transport in national accounts and balance of payments](#), which was published by Eurostat in 2020.

235. **List of indicative criteria.** Several indicators, which may be used individually or in combination, enable compilers to identify the economic owner of a vessel or aircraft.

236. An entity would be regarded as the economic owner of a vessel or aircraft (even if it is not the legal owner) if:

- a) the entity accepts all or most of the operating risks (losses) related to the use (operation) of the vessel or aircraft and receives all or most of the economic benefits (profits) from the use (operation) of the vessel or aircraft;
- b) the entity is responsible for providing (paying for) repair and maintenance of the vessel or aircraft;
- c) the entity has the option to purchase the vessel or aircraft at the end of the lease period at a price that is lower than the fair value;
- d) the entity leases the vessel or aircraft so that the value of the lease payments amounts to the fair value of the vessel or aircraft at the inception of the lease;
- e) the entity leases the vessel or aircraft for the major part of its economic life;
- f) the entity has the unilateral right to terminate the lease contract;
- g) the entity has responsibility for replacing the vessel or aircraft in the event of a serious and prolonged breakdown;
- h) the vessel or aircraft is leased by the entity from a purely financial intermediary, even if called an aircraft or ship leasing company;
- i) the entity uses the vessel or aircraft in its main activity.

237. When the list of indicative criteria is used to decide on the economic owner of a vessel or aircraft, as many criteria as possible, depending on the availability of information, **should** be evaluated in order to determine the economic owner of the vessel or aircraft. The criterion a) is considered as the most important; the remaining criteria and their order could be used as additional practical tools for assessing the substance of the transaction.

238. The terminology used for the definition of the criteria may be incomprehensible to the staff of the different parties (operators, leasing companies, charterers, agents etc.) involved in the shipping and aircraft industries. Therefore, it is necessary to translate these theoretical concepts into business language, i.e. to transfer it into a set of practical and understandable questions.

#### Example 25

- a) Does the operator accept the main risks — commercial losses?
- b) Is the operator responsible for the repair/maintenance of the craft?
- c) Does the lessee have an option to buy the craft?
- d) Do the lease payments equal the value of the craft?
- e) How long is the lease? Does it cover the major part of the craft's life?
- f) Who can terminate the lease contract?
- g) Which contractual party is responsible for replacing the craft?
- h) Is the lessor a financial intermediary?
- i) What is the main activity of the lessor/operator?

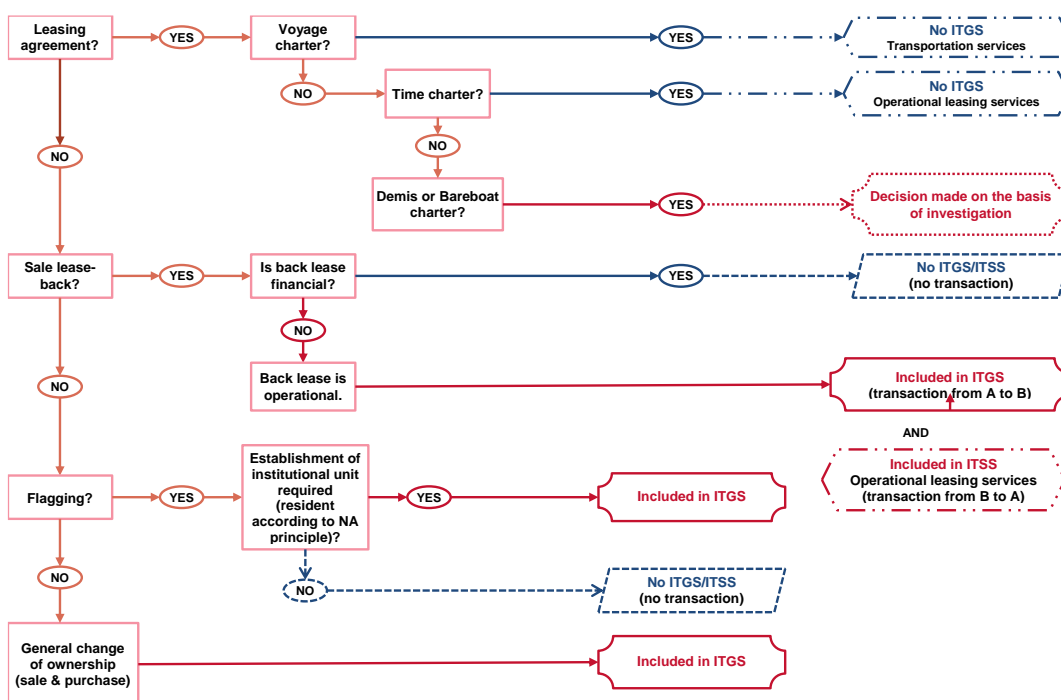
239. **Using a decision tree** is a way to facilitate the decision making process. It guides the compilers through the actual transaction or case and gives direction on the investigations and



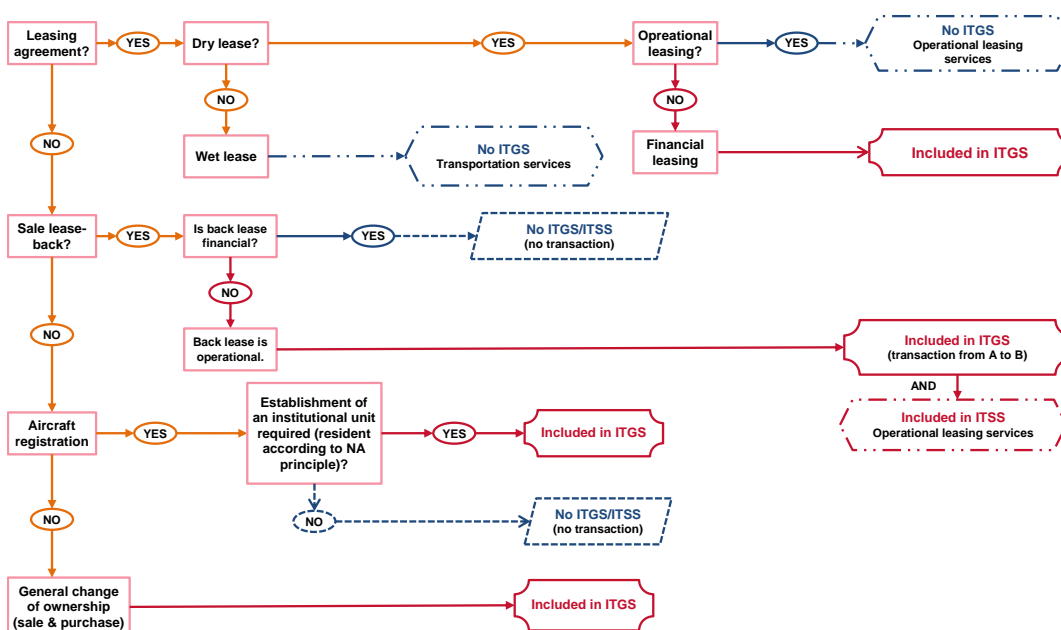
decisions to be made. Moreover, the decision tree provides an overview on how the different transactions are handled from ITGS and ITSS perspectives.

240. As contract labels do not reveal the exact content of a contract, the substance of the transaction must be examined and verified when contacting companies. The list of indicative criteria in combination with national or international business accounts (e.g. IFRS 16) described above can be used to validate the transaction.

**Figure 14:** Decision tree for vessels



**Figure 15:** Decision tree for aircraft



241. If a vessel or an aircraft is legally owned by a natural person who does not use it for

commercial purposes (e.g. yachts), then the natural person **should** be considered as the economic owner of the vessel or aircraft.

242. As the size of the fishing fleets is controlled through the fishing licence and the residency of the licence holder is correlated with the flag of the vessel, the holder of the fishing licence **should** be considered as the economic owner of the fishing vessel.

### 5.1.2 TRANSACTIONS TO BE RECORDED

243. As a basic principle, transactions in ships and aircraft must be recorded when a change in economic ownership takes place. However, certain transactions in ships and aircraft have to be recorded following the standard principle in ITGS: They must be recorded when a physical cross-border movement takes place (e.g. for processing under contract), even when a clear change in economic ownership did not occur.

244. In ITGS the following transactions must be recorded :

- the transfer of economic ownership of a vessel or aircraft from a legal or natural person established in another Member State or non-member country to a legal or natural person established in the reporting Member State (**imports**),
- the transfer of economic ownership of a vessel or aircraft from a legal or natural person established in the reporting Member State to a legal or natural person established in another Member State or non-member country (**exports**),
- the transfer of vessels or aircraft with a view to breaking up or scrapping,
- the transfer of economic ownership of new vessels or aircraft from the Member State or non-member country of construction to their first economic owner following their construction,
- the export and import of vessels or aircraft with a view to or following processing under contract.

245. '**Member State or non-member country of construction**' means the Member State or non-member country where the last, substantial, economically justified processing or working was carried out on an unfinished good. If a vessel or an aircraft is new, a transaction between the manufacturer and the first economic owner **must** be reported. The export is recorded in the Member State of construction and the import in the Member State where the first economic owner is established.

246. In case of a new vessel or aircraft, processing activities in the course of its construction, including movements of **incomplete or unfinished vessels or aircraft (e.g. Airbus), must be reported according to the standard ITGS rules**. This also means that a distinction needs to be made between processing under contract and processing on processor's own account (see [Chapter 4.1 Processing trade](#)).

247. If the processing operation has significantly improved or changed the vessel or aircraft, the transaction between the processor and the economic owner **must** be reported. In order to distinguish between processing and maintenance activities the accounting rules for gross-fixed-capital formation can help. If a rise in value of the vessel or aircraft is capitalised in the business accounts of the economic owner, i.e. recorded as an increase in the assets, it points towards processing rather than maintenance.

248. The list of exclusions, in particular the definition of temporary movements<sup>(1)</sup>, does not apply to vessels and aircraft. Therefore the duration of the temporary use (under or over 24 months) is not a determining indicator to record the transaction in ITGS.

249. Each vessel has to sail under the flag of a country. The countries are entitled to define their own conditions for the registration of vessels in their territory and for the right to fly their flag. Some

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(<sup>1</sup>) Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Appendix (c)

countries may require that the legal owner and/or operator are national 'companies' and thus a change of legal ownership may take place when vessels are flagged out or flagged in. However, if there is no economic substance connected with the registration of a vessel according to the economic-owner criteria set out, no transaction must be recorded in ITGS and vice versa. Flagging out or in of a vessel can be a trigger for further investigation but it is not an indicator of a change of economic ownership.

250. As a vessel or aircraft is considered an asset, the majority of stakeholders is deemed to make the decision as to who operates the vessel or aircraft. If the legal owner or some shareholders relinquish (sell) only part of the ownership, the economic owner or operator can remain the same. Therefore, if only a part of the vessel or aircraft is sold or bought, further assessment is required to decide whether a change of economic ownership has occurred.

251. A company may enter into a series of structured transactions (arrangements) with a party or several parties (related or unrelated) that may also involve the legal form of a lease. The form of each arrangement and the terms and conditions can vary significantly. When recording the series of interlinked transactions (e.g. sale and lease-back), the overall economic effect should be considered. Only the transfer of economic ownership between the initial and final economic owner **must** be reported in ITGS.

252. A sale and lease-back transaction involves the sale of a vessel or aircraft and the leasing back of the same vessel or aircraft. If the lease-back results in a financial leasing in the sense of NA, no transaction will be recorded in ITGS and ITSS. However a lease-back resulting in operational leasing as defined by NA will be recorded in ITGS (after the examination of the substance of the transaction) as a sale of the vessel or aircraft and in ITSS as operational leasing services.

#### Example 26

**A)** A Danish aircraft leasing company has purchased five aircraft from the manufacturer and has leased them to an operator in LV. Let's assume that the aircraft were directly purchased from the manufacturer as new aircraft; they have not been operated yet. The subsequent leasing arrangement was negotiated separately.

Then the Danish company is the first economic owner of the aircraft and an import must be reported in DK. If the leasing arrangement between the Danish lessor and the Latvian operator results in a financial leasing as defined by ESA2010 and thus in a transfer of the economic ownership from the lessor to the lessee, an export from DK to LV and an import in LV from DK must be recorded. Otherwise, no transaction between DK and LV is recorded.

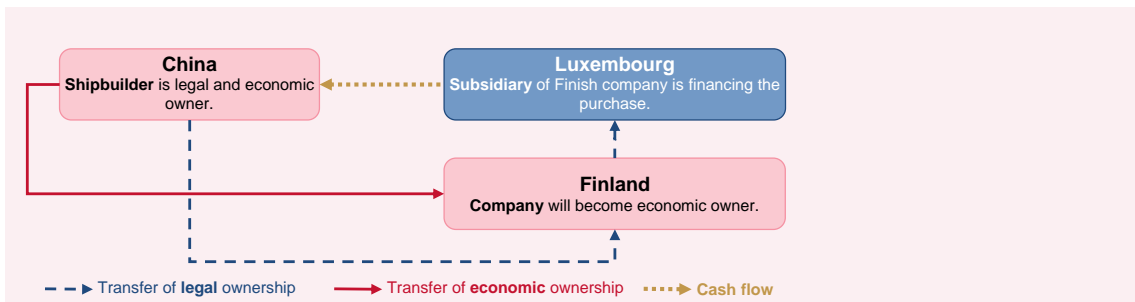
**B)** A Danish aircraft leasing company has purchased three aircraft from an operator in LV and leased them back to that operator in LV. The sales of three aircraft by the operator himself from LV to DK and the subsequent leasing from DK to LV must be considered as a series of transactions. Let's assume that the operator was the economic owner of the aircraft at the time of their sale.

If the leasing arrangement results in an operational leasing as defined by ESA2010 then the lessor will become the economic owner of the aircraft and an import in DK from LV as well as export from LV to DK must be recorded. Otherwise, no transaction between DK and LV is recorded (neither an export from LV to DK nor a subsequent export from DK to LV) as the overall result of the transaction is that the operator remains the economic owner of the aircraft due to financial leasing as defined by ESA2010.

**C)** A Finnish company orders a ship from a Chinese shipbuilder. The Chinese company prefers to do financial business with Luxembourg-based customers, therefore the Finnish company sets up a daughter company in LU. The only function of the daughter company in LU is to manage the financing of the ship. The Finnish company sells the ship just bought from CN to its daughter company in LU. This subsidiary pays for the ship when the ship is delivered from CN. The Luxembourgish subsidiary leases the ship back to the Finnish mother company under bareboat charter. The ship arrives in FI, is registered in the Finnish national ship register and starts operating.

The transactions must be considered as interlinked (jointly negotiated, related parties involved). If, after examining the substance of the transaction, the provisions of the bareboat charter enable the leasing arrangement to be classified as financial leasing then an import in FI from CN must be recorded. Otherwise, the transaction must be recorded in LU, as the operational leasing arrangement does not transfer the economic ownership from the Luxembourgish subsidiary to the Finnish mother company.

Figure 16: Trade in vessels/aircraft — interlinked transaction



### 5.1.3 INDICATORS AND VARIABLES TO BE RECORDED IN ITGS

253. **Definition of partner country.** The EBS GIA defines a partner country for each type of exports and imports transactions described in paragraph 244. The partner country **must** be:

- the Member State or non-member country where the legal or natural person transferring the economic ownership of the vessel or aircraft is established, on import, or the legal or natural person to whom the economic ownership of the vessel or aircraft is transferred, on export;
- the Member State or non-member country of construction, in the case of new vessels or aircraft, on import; If the different stages of the construction take place in several Member States (e.g. Airbus), the partner country must be reported according to the standard ITGS rules following the movements of goods.
- the Member State or non-member country where the legal or natural person who exercises economic ownership of the vessel or aircraft is established, for the import of vessels or aircraft with a view of processing under contract, and for the exports of vessels or aircraft following processing under contract;
- the Member State or non-member country undertaking the processing for the exports of vessels or aircraft with a view of processing under contract, and for the imports of vessels or aircraft following processing under contract.

#### Example 27

An unfinished ship is brought to NO for inward processing. The Norwegian processor subcontracts some operations to a Swedish shipyard. The ship leaves NO under customs procedure outward processing. When the subcontracted operations are done, the ship returns to NO for further inward processing.

The movements of goods must be reported, i.e. exports from NO to SE and imports in SE from NO. When the processing in SE is finished, the exports from SE to NO and imports in NO from SE must be recorded.

254. In case of a **cross-border merger** of two entities established in different Member States or non-member countries where the subject of absorption is a vessel or aircraft considered as an asset of the absorbed company and both legal and economic ownership is transferred in the course of the transaction, the partner country must be the Member State or non-member country where the economic owner (in this case the absorbed and absorbing company) is established. When determining the partner country, compilation rule C21 applies.

255. However, there might be another case that involves only the transfer of legal ownership in the course of the consolidation process without a change of economic ownership. In such a case the absorbing company becomes a legal owner and a person who exercised the economic ownership (e.g. under leasing arrangement signed with the absorbed company before the merger) maintains their economic ownership of the vessel or aircraft. Consequently, this transaction does not fall under the scope of ITGS and thus, should not be reported.

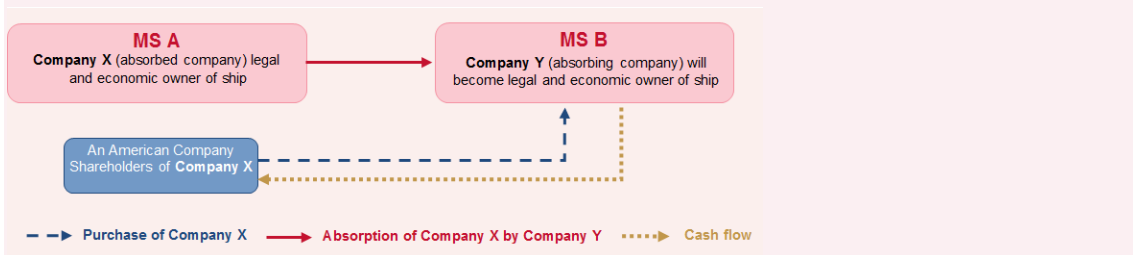
#### Example 28

A Romanian company in a course of cross-border merger took over a Polish company. The only asset of Polish company was a maritime platform considered as sea-going vessel according to Combined Nomenclature Chapter 89. The 'ship' was originally owned by a subsidiary company in PL which was subsequently bought out by a subsidiary company in RO, both companies being owned by a US company.

Assuming that in the course of consolidation of 2 companies both transfer of legal ownership and economic ownership related to the maritime platform took place, such transaction is in the scope of ITGS in PL as an export to RO and in RO

as an import from Poland. To make sure that the principle of economic ownership is applicable, it is recommended to examine the substance of the merger agreement in terms of economic ownership.

**Figure 17:** Cross-border merger of two entities — economic ownership and legal transferred to another MS

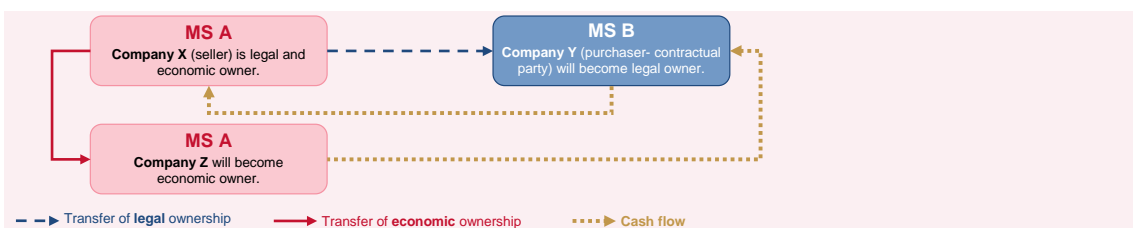


**Example 29**

**A)** A ship building company X — resident in Member State A is selling a luxury cruise ship to a company Y resident in country B. However, company Z established in Member State A becomes the economic owner of the ship. The company Y is a subsidiary of company Z (or vice versa).

Let's assume that the transactions are interlinked. Then no transaction is reported in ITGS as the operation is resulting in the transfer of economic ownership between residents established in the same Member State. Member State B acquires only the legal property of the asset.

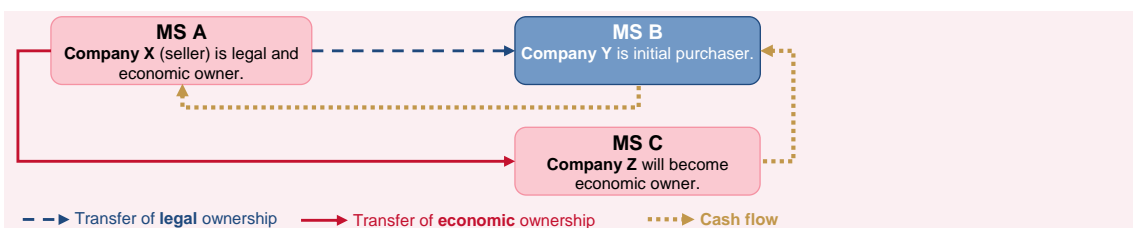
**Figure 18:** Trade in vessels/aircraft — economic ownership transferred within the MS



**B)** A ship building company X — resident in MS A is selling a contract for building a new ship to an EU based company Y — resident in Member State B. When the ship is delivered, it is purchased by EU based company Z established in another Member State C. Company Z had acquired the contract of building from Y before the ship delivery; Company Z will use the asset to run an economic activity.

An export in MS A to MS C and an import in MS C from MS A is recorded as the economic ownership is transferred. MS B will not report any transaction in ITGS as it is only a financial transaction.

**Figure 19:** Trade in vessels/aircraft — economic ownership transferred to another MS



256. **Quantity.** Quantity for vessels must be expressed only in supplementary units (number of items) laid down in the Combined Nomenclature. The quantity for aircraft must be expressed in net mass and supplementary units.

257. **Value.** The statistical value of the vessel or aircraft must be the total amount that would be invoiced in the event of sale or purchase of the whole vessel or aircraft, excluding transport and insurance costs. In case of partial sales of the vessel or aircraft which result in the transfer of economic ownership, the full value **must** be reported.

258. In case of processing operations of goods, qualifying for the provisions on the specific goods or movements, both the value of the unprocessed and the processed goods, i.e. the initial value of unprocessed goods and the total value after the processing **must** be reported. When a new vessel or aircraft is constructed, the value of the unfinished vessel or aircraft is recorded before the processing and its increased value after the processing.

**Example 30**

**A)** Company X from DK — economic owner of a ship of value EUR 40 million sends it to shipyard Y in PL in order to extend its capacity. This operation considered processing under contract will increase the value of the ship by EUR 15 million.

The export from DK to PL and the import in PL from DK of the ship of value EUR 40 million must be recorded in ITGS. After the processing, the export from PL to DK and the import in DK from PL of the ship of value EUR 55 million must be recorded.

**B)** A factory in Hamburg supplies the fuselage sections and wings for the assembly of an aircraft to the factory in Toulouse. As these unassembled parts have the essential character of the finished aircraft, the whole delivery is classified under CN 8802 30 00. The value of the consignment is EUR 20 million. After the assembly (including mounting of engines and landing gear, installation of electronic appliances) the aircraft returns to Hamburg to be furnished with seats and other board equipment. The assembly adds the value of EUR 30 million.

If the assembly in FR is declared as processing under contract then imports to FR from DE and DE exports to FR of value EUR 20 million and export from FR to Germany and import to DE from FR of value EUR 50 million (20 + 30 million) must be reported in ITGS.

259. If the statistical value is not available, NSAs can obtain the information in different ways, for example by:

- asking directly the owner of the vessel or aircraft;
- using the published quotations for certain brands and kinds of aeroplanes or ships;
- using available records similar to CN8/net mass/supplementary units as estimates.

260. **Reference period.** The reference period must be the month when the transfer of economic ownership occurs. In the case of processing, the reference period must be the calendar month in which the import or export takes place.

**5.1.4 DATA SOURCES****EBS GIA**

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Chapter IV, Section 21(5)

261. Customs, fiscal and statistical survey data cannot assure the total coverage of trade in vessels and aircraft according to the concept of economic ownership. Member States may use all available data sources (including national and international registers) in order to identify the target population, to ensure exhaustiveness of the statistical results and to collect and compile ITGS. The EBS GIA stipulates that the NSAs must have access to all available data sources which they may need to compile statistics on vessels and aircraft. In particular, **at the request of the NSAs, the authorities responsible for managing the ships and aircraft registers must provide all the information available.**

262. A vessel or an aircraft may be declared on the customs declaration in case of an acquisition or sale where the legal owner coincides with the economic one. In that case the customs declaration can be required as a document necessary for the registration in the national ships or aircraft registers.

263. Moreover, the vessel or aircraft undergoing processing should be reported through the standard data sources: customs declarations and statistical surveys. **NSAs are encouraged** to establish a specific procedure for the CN codes falling under the specific goods or movements provisions in order to examine the transactions and to verify their correct treatment in ITGS.

264. The VAT provisions on intra-Union acquisitions of new means of transport extend the obligation to submit a VAT return to all acquirers of these goods including natural persons. Member States may adopt different rules for the submission of VAT returns in this respect. In the case of vessels and aircraft, all new seagoing vessels for business use and all new aircraft used by airlines chiefly operating international routes for reward are excluded from VAT reporting, so transactions carried out by airlines or shipping companies are not covered. Even though VAT provisions concern only a very limited part of the transactions with vessels and aircraft (e.g. the purchase of a yacht or a private plane by a private person) **NSAs are encouraged** to examine the possibility to use VAT data

about intra-Union acquisitions of new<sup>(1)</sup> vessels<sup>(2)</sup> and aircraft<sup>(3)</sup> in order to identify statistically relevant transactions.

265. Where possible, **it is recommended that NSAs** introduce, at national level, the obligation to complete a statistical survey for trade transactions involving changes of economic ownership, whatever the contractual arrangements (i.e. sale or leasing).

266. **Ships and aircraft registers.** NSAs could use, if available, information on economic ownership provided by the national authorities responsible for managing the ships and aircraft registers. **It is recommended that NSAs** agree with these competent national authorities on a regular information exchange on entries into and removals from the registers.

267. The frequency and other modalities of data exchange between national authorities are decided individually by each Member State.

**Example 31 (from the practice of Poland)**

**For vessels**

Data are provided from the Polish Permanent Vessel Register maintained by Maritime Chambers under the District Courts in Gdansk and Szczecin.

**For aircraft**

Data are provided from the Civil Aircraft Register of Poland maintained by the Civil Aviation Office.

Information supplied from registers contains the following data elements:

- Description of the goods and their CN code;
- Partner country;
- Carrying capacity in tones (ct/l) for vessels;
- Maximum take-off weight (MTOW) for aircraft;
- The month of transfer of economic ownership;
- Information on address of the providers and their ID (tax number and National Official Business Register Number called REGON);
- The date of registration in the vessels/aircraft registers.

Data elements are received from registers **quarterly**.

268. **Ships register.** The registration of ships is not regulated and harmonised at EU level and is based on national legislation. The organisation of the vessels registers varies widely: some Member States have one single main register, others have several parallel registers. Nevertheless, in all Member States the national ships registers are managed by governmental institutions. Most national ships registers that are not centralised are regularly consolidated at central level. NSAs in all Member States should be able to access their national ships registers without administrative problems.

269. The conditions for the registration of vessels in national registers differ considerably among Member States. The establishment of the legal owner is the major requirement for registration; however, other conditions may be applicable. In many Member States the information on statistically relevant data elements such as **value, legal owner, economic owner or change of economic ownership** is not present in the register. The information available in the register should be a basis for defining the target population to be contacted for statistical reporting.

270. According to [Commission Regulation \(EC\) No 26/2004](#) and [Council Regulation \(EC\) No 2371/2002](#), a fishing vessels register must be managed by Member States. Fishing vessels register and general vessels register could overlap at national level. In some Member States, the different vessel registers are not managed by the same public institutions. NSAs should investigate if information collected in the national fishing vessels register is relevant for statistical purposes.

271. **Aircraft register.** The situation for aircraft registers is more homogenous. National aircraft registers are centralised and managed by governmental institutions in all Member States. European

<sup>(1)</sup> Council Directive 2006/112/EC, Articles 2(2)(b)(ii) and (iii).

<sup>(2)</sup> Council Directive 2006/112/EC, Article 2(2)(a)(ii).

<sup>(3)</sup> Council Directive 2006/112/EC, Article 2(2)(a)(iii).

regulations are sufficient to guarantee access to the register by the NSAs. The conditions for registration of an aircraft in the national register differ among Member States. However, there is a clear link between the registration in a register and the establishment of the legal owner or operator<sup>(1)</sup> in a Member State. In some cases the establishment of a legal or commercial representative in the Member State also enables a registration in the national aircraft register. In most cases information on the legal owner and/or the operator is available in the register.

272. **Other data sources.** In addition to the registers, publicly available information (e.g. Internet, newspapers) might be used to identify transactions with a possible statistical relevance. Moreover NSAs may utilise registers of classification companies, information provided or published by ship owners' associations or other national and international databases. This information could be a trigger for further investigation.

273. To integrate possible missing data, **NSAs are encouraged** to implement at least ad hoc surveys, for example on the occasion of the final data revision, to collect data directly from entities involved in the contractual arrangements which may lead to change of economic ownership.

274. The criterion for recording the transfer of goods from one unit to another in NA and BoP is that economic ownership passes from one to the other. In the case of trade in vessels and aircraft, the ITGS criteria for inclusion or exclusion are the same as those used in NA and BoP. The transactions in vessels or aircraft that will be excluded from ITGS can trigger the registration of a financial or services transaction in BoP. Therefore, **MSs are encouraged** to enhance cooperation of all compilers involved (ITGS, ITSS, BoP and NA).

275. Furthermore, **MSs are encouraged** to strengthen multilateral cooperation including exchange of any kind of information, even at transaction level, among them whenever possible. Where national conditions allow this, the provisions of the BoP regulation<sup>(2)</sup> enabling Member States to exchange micro-data for the sake of safeguarding the quality of BoP figures should be applicable, as ITGS are a fundamental component of BoP. Exchange of micro-data, also supported by the European statistics law<sup>(3)</sup>, could be very useful to capture data on vessels and aircraft trade, to improve data quality and to reduce asymmetries, particularly in intra-Union trade. Specifically, if an economic owner established in one Member State takes over the economic ownership of a vessel registered in another Member State, the reporting country might miss this transaction, unless the partner Member State alerts it.

### 5.1.5 LEASING ARRANGEMENTS

276. As many different kinds of leasing arrangements and contracts exist for vessels and aircraft, a distinction between financial and operational leasing based on the label or title of the contract is not sufficient for a correct allocation of transactions in ITGS. Besides, as the duration of the leasing contract cannot be applied as the only criterion, the substance of the contracts **must** be investigated in order to identify the economic owner of the vessel or aircraft.

277. NA and BoP provide definitions of operational and financial leasing that look at the economic substance of the transaction. In the case of operational leasing, according to ESA 2010, the service provided by the lessor goes beyond the mere provision of the asset and may include responsibility for providing repair, maintenance or replacement at short notice (ESA 2010 paras. 15.09 and 15.11). Operational leasing in line with ESA definitions must be excluded from general merchandise and thus also from ITGS since it is considered as a service. In the case of financial leasing the lessor remains the legal owner (providing a loan to the lessee), and the lessee becomes the economic owner. ESA

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(1) Air operator means a natural person residing in a Member State or a legal person established in a Member State using one or more aircraft in accordance with the regulations applicable in that Member State, or an EU air carrier as defined in the EU legislation (Council Regulation (EEC) No 3922/91).

(2) Regulation (EC) No 184/2005 of the European Parliament and of the Council, Article 8(3).

(3) Regulation (EC) No 223/2009 of the European Parliament and of the Council, Article 21(1).



2010, par. 15.19 also specifies that 'any corporation that specialises in financial leasing, even if called a property company or aircraft leasing company, must be classified as a financial intermediary offering loans to the unit leasing assets from them'. Financial leasing contracts in line with ESA 2010 definitions should be considered within the scope of ITGS.

#### Example 32

**A)** A Slovak construction company leases an aircraft (CN 8802 30 00) to transport its employees. The company operates the aircraft itself, it accepts the associated risk (e.g. the company pays for repair, in case of a breakdown the company will rent another aircraft to replace the broken down aircraft etc.). If according to the ESA2010 definition of financial leasing, the transaction is classified as financial leasing and the lessor is established in another Member State or non-member country, then the transaction must be treated as an import in SK.

**B)** A private person buying a yacht concludes a leasing contract with a financier who closely cooperates with the seller of the vessel. The buyer takes possession of the yacht immediately, though legally it remains the property of the lessor (financier) as a guarantee until all agreed payments have been made by the lessee. Even though the buyer, as a private person, does not run any economic activity on the vessel, the transaction should be considered as hire purchase — special form of financial leasing. If the private person resides in a Member State or non-member country other than that where the financier is established the transaction must be included in ITGS.

278. The leasing arrangements concluded within the shipping and aircraft industries are standardised; a specific terminology is used. Although the type of contract may give a clue as to how the transactions should be treated, it **must** be verified whether the contract reflects standardised provisions and thus whether the transfer of economic ownership occurs or not.

279. Chartering is an activity within the shipping industry. In some cases, a charterer may own a cargo and employ a shipbroker to find a ship to deliver the cargo for a certain price, called the freight rate. Freight rates may be calculated on a per-ton basis over a certain route or alternatively may be expressed in terms of a total sum per day for the agreed duration of the charter. A charterer may also be a party without a cargo who takes a vessel on charter for a specified period from the owner and then trades the ship to carry cargoes at a profit above the hire rate, or even makes a profit in a rising market by re-letting the ship out to other charterers. There are mainly three types of chartering:

- A **Voyage charter** is the hiring of a vessel and crew for a voyage between a loading and a discharging port. The charterer pays the vessel owner on a per-ton or lump-sum basis. The owner pays the port costs (excluding stevedoring), fuel costs and crew costs. Given that the substance of the contract has been verified, this arrangement usually does not indicate change of economic ownership and **must not** therefore be included in ITGS, but it is included in ITSS.
- A **Time charter** is the hiring of a vessel for a specific period of time; the owner still manages the vessel but the charterer selects the ports and directs the vessel where to go. The charterer pays for all the fuel the vessel consumes, port charges, and a daily 'hire' to the owner of the vessel. Given that the substance of the contract has been verified, this arrangement usually does not indicate change of economic ownership and **must not** therefore be included in ITGS, but it is included in ITSS.
- **Demise or Bareboat charters.** This arrangement is completely different from the previous two. The charterer takes full control of the vessel along with the legal and financial responsibility for it. The charterer pays for all operating expenses, including fuel, crew, port expenses and hull insurance. The demise shifts the control and possession of the vessel. This type of arrangement often indicates a change of economic ownership, given that the substance of the transaction is examined..

280. The vessel operator is the natural person or the legal person responsible for the commercial decisions concerning the use of a ship and therefore the one who decides how and where that asset is used. This company may also be responsible for purchasing decisions on bunkers and port services. For example, a medium to long-term or bareboat charterer is considered to be the operator of the ship. Companies heading operator pools (e.g. Cool Carriers or Gear bulk) are operators of the ships in the pool. On the other hand, voyage or time charterers are normally not responsible for the commercial decisions concerning the use of the ship, so they cannot be considered as an operator.

281. For aeroplanes, there are two main kinds of leasing contracts that can be defined, in a simplified way, as follows:

- **Wet Lease** is a leasing arrangement whereby one airline (lessor) provides an aircraft, complete crew, maintenance and insurance, to another airline (lessee), who pays by operated hours. The

lessee provides fuel, covers airport fees, and any other duties, taxes, etc. The flight uses the flight number of the lessee. Given that the substance of the contract has been verified, this arrangement usually does not indicate change of economic ownership and **must not** therefore be included in ITGS, but it is included in ITSS.

- **Dry lease** is the lease of the basic aircraft without crew, and usually without insurances, maintenance etc. Usually in dry lease the lessor is a leasing company or a bank. A dry lease requires the lessee to put the aircraft on his own Air Operator's Certificate and to provide aircraft registration. A typical dry lease starts from two years onwards and bears certain conditions as far as depreciation, maintenance, insurances. There are generally two types of dry lease: **financial lease and operational lease**. Given that the substance of the contract has been verified, financial lease does usually indicate change of economic ownership and **must** therefore be included in ITGS. However, operational lease does normally not indicate change of economic ownership and **must not** therefore be included in ITGS, but it is included in ITSS.

282. A Member State operator is able to dry-lease aeroplanes only from EU Member States ([Regulation \(EC\) No 1008/2008 of the European Parliament and of the Council](#)), a dry lease with non-member countries requires a specific political and economic agreement between the Member State and the non-member countries. The National Aviation Authority should have information on the starting and finishing of new dry-lease contracts and on the country of the previous economic owner (most likely a leasing company).

## 5.2 Goods delivered to vessels and aircraft

### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex I, part B, Tables 34 and 35, Annex V, Chapter III, Section 22

283. **Definition.** 'Delivery of goods to vessels and aircraft' means delivery of products for the crew and passengers for consumption during the journey, and for the operation of engines, machines and other equipment of vessels or aircraft.

284. **Coverage.** ITGS covers **only exports** of those goods which are delivered **from** the statistical territory of the reporting Member State to foreign vessels or aircraft. Member State of export and thus reporting Member State is the Member State from whose territory the goods were consigned to the vessel or aircraft (see Example 33). A foreign vessel or aircraft is a vessel or aircraft the economic owner of which is established in another Member State or a non-EU country. Conversely, the deliveries of goods to national vessels or aircraft, i.e. to vessels or aircraft the economic owner of which is established in the reporting Member State, are considered domestic transactions and consequently they are not recorded in ITGS.

### Example 33

A vessel is located in the port of Klaipeda (LT), its economic ownership is with FI:

- a Lithuanian ship supplier in Klaipeda delivers fuel for the engines of the vessel from the tanks situated in Klaipeda port. As the goods were consigned to the vessel from the statistical territory of LT, LT is the Member State of export and thus reports an intra-EU export to FI.
- a Polish catering company provides food for consumption by the vessel's crew or passengers from its production site in Poland to the vessel. As the goods were consigned to the vessel from the statistical territory of PL, PL is Member State of export and thus reports an intra-EU export to FI.

285. Within the monthly routine, it may be difficult to identify the economic owner of a vessel or aircraft and thus to make the distinction between domestic and international transactions. At the latest when finalising the data, however, NSAs should make every effort to differentiate between deliveries to domestic and foreign vessels or aircraft according to economic ownership.

286. For the purpose of statistical reporting of these goods, EBS GIA provides with the following simplifications when transmitting data to Eurostat:

- **Simplified reporting of commodity breakdown.** The following simplified Combined Nomenclature codes may be used for the goods delivered to vessels and aircraft of other Member States or non-member countries at national harbours or airports:

- 9930 24 00: goods from CN chapters 1 to 24;
- 9930 27 00: goods from CN chapter 27;
- 9930 99 00: goods classified elsewhere.

- **Simplified reporting of partner country.** According to the legislation, the partner country is the Member State or non-member country where the legal or natural person who exercises the economic ownership of the vessel or aircraft is established. The economic ownership may be determined by the country of registration of the vessel or aircraft, when there are no other means to identify the real country where the economic owner is established. A simplified partner code can be used: QR for intra-Union exports and QS for extra-Union exports.

- **Simplified reporting of quantity.** The transmission of data on the quantity is not required except for goods belonging to CN chapter 27 (mineral fuels and mineral oils). For these goods the reporting of net mass is mandatory.

287. **Scope of application.** The provisions apply exclusively to goods, which are intended for consumption during the journey and are therefore unlikely to be taken off the vessel or aircraft again. So statistical simplification options should apply to the goods which are supplied to vessels and aircraft operating on international routes and, from the point of view of customs and tax administrations, are benefiting from duties and tax exemptions and from simplified reporting.

288. Delivery of durable goods and equipment which remain on the vessel or aircraft should be reported according to the standard rules. In order to distinguish these goods from deliveries to vessels and aircraft NSAs could examine whether the goods are VAT exempted according to Article 148, points (a), (b) and (e) of the VAT Directive. If not, such goods can be considered durable. This might include, for instance, the delivery of bed linen, or of musical instruments for the musicians of the ship, or TV sets for the cabins or other durable goods.

289. Customs and VAT provisions do not provide specific lists of goods which unambiguously fall under the scope of **supplies to vessels and aircraft**. Every Member State can limit the scope at national level. Therefore **NSAs are encouraged** to analyse the national VAT legislation in order to clearly define the scope of goods which can benefit from simplifications.

290. Simplified provisions for the delivery of goods to vessels and aircraft may be fully exploited within intra-Union trade statistics only when collecting information on the statistical declaration, following national instructions. However, the application of simplification for extra-Union trade statistics depends on national customs provisions, which may use it or not. Moreover, **the reporting obligation relates only to exports**, i.e. the economic owner of the vessels or aircraft, who is established in the reporting Member State and who was supplied with goods for consumption in foreign harbours or airports, needs to provide neither statistical nor customs imports declarations.

291. Goods, such as fuels, provisions, etc. procured by resident transport operators in foreign ports from non-resident providers have to be included in imports of goods for the purposes of national accounts and balance of payments statistics. Although this information may be collected using specialised statistical surveys, in line with current regulations, it must not be included in ITGS transmitted to Eurostat. Member State considering such imports economically or environmentally significant may record them in their national trade in goods statistics.

**Table 4:** Scenarios of the reporting deliveries to vessels and aircraft

Scenario <sup>(1)</sup>	Reporting requirements	Reason
Deliveries to national vessels or aircraft in a reporting Member State.	Are not recorded in ITGS.	Domestic transaction.
Deliveries to national vessels or aircraft in a partner Member State or non-member country (foreign harbours or airports).	Are not recorded in ITGS.	Exempted by statistical regulation indirectly.
Deliveries to foreign vessels or aircraft in a reporting Member State.	Are recorded as exports .	No exemption in EBS GIA, customs declaration may be required.

### 5.2.1 DATA SOURCES

292. **Customs declarations.** The data about extra-Union supplies to vessels and aircraft, which operate on international routes, are collected by national Customs. These data are provided to the NSA together with the regular data sets.

293. In a majority of Member States data related to intra-Union supplies are also collected by Customs. This ensures a good coverage of data and excludes problems related to non-response. Moreover, the completeness of the intra-Union trade data is improved because the data are not affected by statistical exemption thresholds or other simplifications. The data do not need to be collected via statistical survey on intra-Union trade, hence the trader has to report only once and the response burden is minimised.

294. **Customs declarations in combination with statistical reporting.** In several Member States, Customs do not require customs declarations for some specific goods (e.g. oil and oil products) supplied to vessels and aircraft. In such cases, statistical reporting according to national instructions must be used.

295. **Statistical declarations.** In several Member States, data on intra-Union supplies to vessels and aircraft are collected via the statistical survey on intra-Union trade according to national instructions. **It is recommended that NSAs** use the statistical survey for the collection of data on intra-Union supplies to vessels and aircraft only in case Customs are not providing the necessary data.

296. Whatever data source model is applied in a Member State, the risk of double counting still exists. The catering and supply companies may provide statistical declarations voluntarily without acknowledging that this information has already been provided via the customs systems. Therefore the **NSAs are encouraged** to establish a control system which eliminates the risk of double counting of data from two sources (customs and statistical declarations).

### 5.2.2 PROBLEMS RELATED TO ALLOCATION OF PARTNER COUNTRY

297. Statistical regulations define as the partner country the Member State or non-member country where the economic owner of the vessel or aircraft is established. In customs legislation, however, the country of destination (i.e. partner country) is defined according to the flag of the vessel or according to the country of airplane registration. Therefore, when the data about supplies are provided by Customs, the concept of **economic ownership** is implemented only to the extent that the country of residence of the economic owner coincides with the country of the flag of the vessel. Nevertheless, the resulting misallocation of the partner country does not have a significant impact on the statistics due to the use of simplified country codes which distinguish only between intra-Union and extra-Union deliveries.

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<sup>(1)</sup> **'National vessel or aircraft'** is the vessel or aircraft whose economic owner is established in the reporting Member State.  
**'Foreign vessel or aircraft'** is the vessel or aircraft whose economic owner is established in another Member State or non-member country.

298. The correct allocation of the partner country according to the economic-ownership concept is just as problematic when the data are collected via the statistical survey on intra-Union trade. The company responsible for providing the information may not always be able to identify the country where the economic owner of the vessel or aircraft is established. It may even be unable to identify whether the economic owner is established within or outside of the EU. Therefore, in case that the economic owner of the vessel or aircraft cannot be identified, the EBS GIA allows compilers to use the country of registration of the vessel, i.e. country of a flag as proxy for the country in which the economic owner is established. At the latest when compiling final data, however, **Member States are encouraged** to make efforts to identify the real economic owner of the vessel or aircraft for significant transactions in terms of value<sup>(1)</sup>. Additional indicator in this respect could be the nationality of the recipient of the invoice for the deliveries to the vessel or aircraft. If the recipient is a Union resident, QR should be used as partner country code. If the recipient is a third-country resident, QS should be used.

299. When the data on intra-Union supplies are recorded by Customs, the NSA should pay attention that supplies to national vessels or aircraft are not included in intra-Union ITGS under simplified country code QR (see Table 3).

### 5.2.3 CUSTOMS AND VAT REQUIREMENTS FOR DELIVERIES TO VESSELS AND AIRCRAFT

300. **EU customs requirements for goods delivered to vessels and aircraft.** Supplies to vessels and aircraft are a special type of export, for which the export procedure, within the meaning of Article 269(1) of the UCC must be used when Union goods are to be brought to a destination outside the customs territory of the Union. Article 269 of the UCC mentions supplies to vessels and aircraft and fixes very important concepts:

- supplies to vessels and aircraft are a form of export, for which the export customs formalities can be used;
- supplied goods should be VAT and excise duty exempted; and
- supplies to vessels and aircraft should be treated in this fashion regardless of the destination of the vessel or aircraft.

301. The export formalities are to be used with regard to supplies to vessels and aircraft so that the companies delivering such supplies can receive a proof of exit. This proof is needed for the purposes of VAT exemption. The same rules apply when non-Union goods are to be re-exported.

302. The customs legislation provides for various simplification options which can be used for declaring vessels and aircraft supplies. However, the simplifications might be implemented to a different extent from one Member State to another. Therefore **NSAs are encouraged** to analyse the recording practices in Customs of supplies to vessels and aircraft in order to identify whether the simplifications applied are not in contradiction to statistical requirements.

303. **VAT requirements.** For VAT purposes the supply of goods for the fuelling and provisioning of vessels and aircraft is exempted from VAT. The VAT Directive provides only general conditions for the exemption from VAT of goods and services supplied to vessels and aircraft, whereas the Member States can delimit the scope of its application.

304. Supplies to vessels and aircraft are not considered as intra-Union supplies. Therefore, neither is the value of the supplies included in the intra-Union related VAT return box nor is the VIES declaration provided.

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<sup>(1)</sup> The significance of transactions could be assessed individually one by one or aggregated by operator/vessel/aircraft.

305. In order to be exempt from VAT, the supplied goods must fulfil many additional conditions. It has to be noted that every Member State can define the scope of goods and services which are eligible for VAT exemption.

### 5.3 Goods delivered to and from offshore installations

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex I, part B, Tables 34 and 35, Annex V, Chapter III, Section 23

306. **Definitions.** *Offshore installations* refer to the equipment and devices to be installed or installed and stationary in the sea outside the statistical territory (which includes the territorial waters) of any Member State. This includes equipment and devices for exploitation of mineral resources or for generating power.

307. *Goods delivered to offshore installations* means the delivery of products for the crew, for the operation of engines, machines and other equipment of offshore installation;

308. *Goods to be used for the building of offshore installation'* means the delivery of durable goods to build a new or extend an existing offshore installation;

309. *Goods obtained from or produced by offshore installations* means products extracted from the seabed or subsoil, or manufactured by the offshore installation, and goods obtained from the dismantling of the offshore installation; natural gas and electrical energy obtained or produced by offshore installations are not covered by these provisions. [Special provisions](#) apply on natural gas and electrical energy respectively;

310. The EBS GIA states that an offshore installation must be deemed to belong to the Member State or non-member country if it is established in an area where the Member State or non-member country has exclusive rights to exploit that seabed or subsoil or has a right to authorise such exploitation. Therefore, for the purposes of statistical recording the term '**national offshore installation**' is used to describe an installation which is situated beyond the territorial waters of the reporting Member State (12 NM from baseline) but still within its exclusive economic zone (EEZ) (200 NM from baseline). Offshore installations located in other countries' EEZ are called '**foreign offshore installations**'. (For the precise definitions of maritime zones please refer to the [Glossary](#)).

311. The deliveries of equipment and devices installed and stationary in the territorial waters of the reporting Member State are not considered as specific goods or movements. All movements to or from such installations should follow the standard recording practices as they are for any other goods moved into/from the territory of that Member State.

312. There are three basic types of business activities related to offshore installations: offshore oil and gas extraction, deep-sea mining and production of power from offshore wind farms. The oil and gas offshore industry is extracting hydrocarbons from the ocean floor. The offshore wind industry covers all activities related to the development and construction of wind farms in marine waters and exploitation of wind energy for generation of electricity. The deep-sea mining is the process of extracting minerals from the ocean floor, usually in the high seas, which are outside of countries EEZ and legal continental shelf.

313. For the purpose of statistical recording of goods delivered to and from offshore installations the statistical territory of the Member State is de facto extended beyond its territorial waters and comprises its exclusive economic zone. In all other cases of statistical recording of goods the statistical territory is equal to the customs territory, which comprises only the territorial waters of that Member State.

314. In practice it means that, for statistical purposes offshore installations are considered to belong to the Member State or non-member country which has exclusive rights to exploit the seabed

or subsoil where they are located. This ownership determines the partner country to be recorded in the trade statistics.

315. Current legislation does not cover the case that an offshore installation is installed beyond the exclusive economic zone on the continental shelf or even beyond the shelf i.e. on the high seas. Coastal states have the right to authorize and regulate drilling on their continental shelf. If these rights are allocated to a Member State, the statistical territory of that Member State **must** be extended to the continental shelf for recording purposes.

### 5.3.1 RECORDING DIFFICULTIES AND DATA SOURCES

316. In most cases the standard data sources (customs and statistical surveys) are in use for collecting information on goods moving to and from offshore installations. However NSAs should pay attention to the fact that not all goods movements related to offshore installations and recorded by Customs have to be included in statistics. Moreover, the additional data sources should be used for the collection of information, which is not available at Customs.

317. The difficulties are stemming from the differences in the definitions of customs and statistical territories, which for the purpose of recording of goods moving to and from offshore installations are not the same anymore. Customs record all goods entering or leaving the customs territory, i.e. the goods which are moved beyond Member States' territorial waters. This movement of goods should not be counted in statistics, however, if these goods are destined to the national offshore installation, this movement of goods should be considered as an internal movement of goods within the territory of the Member State. Vice versa, goods moving directly to (or from) national offshore installation from (or to) a non-member country or from a foreign offshore installation should be recorded in statistics. For this purpose additional data sources should be defined.

318. **Customs declarations.** The customs declarations cannot ensure completeness of all data needed for statistics. Moreover, the various customs procedures applied for the recording of goods moving to and from offshore installations make it difficult to reuse this information for statistical purposes.

319. When goods are imported from non-member countries with a view to move them to the national offshore installation, various customs procedures can be used: imports, customs warehousing, direct transit or temporary imports. It may be a problem to correctly record imports, especially when customs warehousing or transit procedures are in use. These two procedures are not within the scope of the special trade system. Therefore additional efforts may be needed to find out and to include this information in ITGS. **NSAs are encouraged** to analyse the recording practices in Customs of goods moving to and from offshore installations in order to ensure complete coverage and to avoid double counting.

320. Next to customs and statistical declarations, various other data sources are used by NSAs for monitoring goods movements to and from offshore installations. Some Member States use relevant administrative data from ministries or agencies responsible for the supervision of offshore installation businesses. Data may be collected directly from companies operating offshore installation. In many Member States the registers of offshore installations are available that could be used for monitoring the completeness of statistical data.

321. **The use of VAT data.** VAT data cannot be considered as an additional data source for intra-Union offshore transactions. There are no common rules established on how to treat goods moving to and from the EEZ of a Member State for VAT purposes, which means that the practices may differ from one Member State to another. In the majority of Member States the EEZ is outside of the VAT territory. Therefore, transactions are not considered as intra-Union supplies and the VIES declaration is not provided. In most cases the statistically relevant information is not available or is recorded in other boxes of VAT returns than in the boxes on intra-Union acquisitions and supplies, which do not allow identifying these trade flows.

### 5.3.2 SIMPLIFICATION MEASURES AND DATA COVERAGE

322. According to the ITGS legislation, goods moving to and from offshore installations are considered specific goods or movements for which special legal provisions apply. The special

provisions apply as regards to:

- simplified reporting of the goods delivered to and from offshore installations,
- the definition of the reporting Member State and the partner Member State or partner non-member country.

323. The goods to be included in intra- and extra-Union trade statistics are treated differently in ITGS :

- for **'goods delivered to offshore installations'** simplified commodity breakdown and simplified partner Member State or partner non-member country codes can be used and the quantity is not required to be provided for all goods, except for the goods belonging to Chapter 27 of the Combined Nomenclature, for which the net mass is required.

*Simplified Combined Nomenclature codes.* Although mandatory only for intra-Union trade statistics, they may be used for extra-Union trade statistics, if national Customs apply this simplification:

9931 24 00 for goods from Chapters 1 — 24 of the CN;

9931 27 00 for goods from Chapter 27 of the CN;

9931 99 00 for goods from any other Chapter of the CN.

*Simplified partner country codes to be used:*

'QV' (for intra-Union trade),

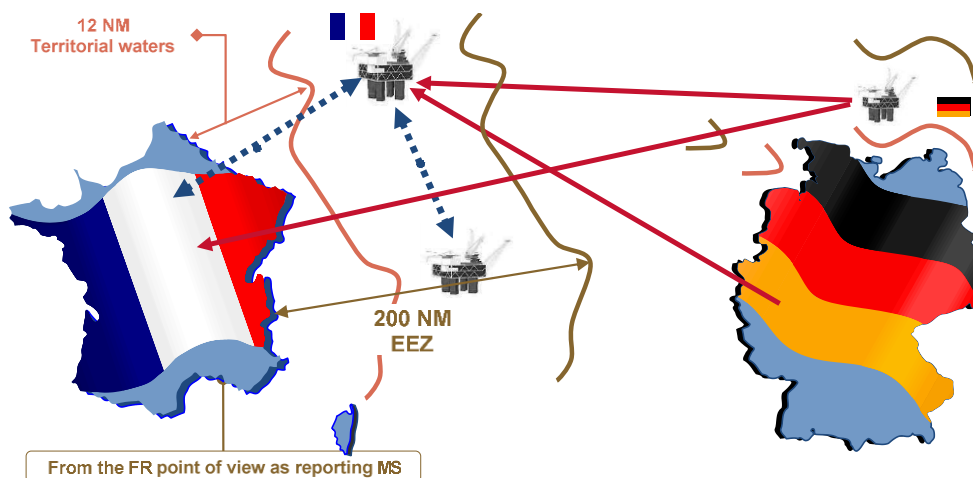
'QW' (for extra-Union trade).

- for **'goods obtained from or produced by offshore installations'** and for **goods to be used for the building of offshore installation**, simplification measures are not applicable. The commodity code of the Combined Nomenclature subheadings, the **real partner country** code, the net mass and the quantity in supplementary units (if required) should be provided.

324. **Imports** should be recorded:

- where goods are delivered from another Member State or non-member country to the reporting Member State's offshore installation;
- or the goods delivered from another Member State or non-member country's offshore installation to the reporting Member State;
- or the goods are delivered from another Member State's or non-member country's offshore installations to the reporting Member State's offshore installation.

**Figure 20:** Recording of imports relating to offshore installations





**Example 34**

Consumables sent from DE to the French offshore installation should be treated in FR as an import from DE, and in DE as an export to FR.

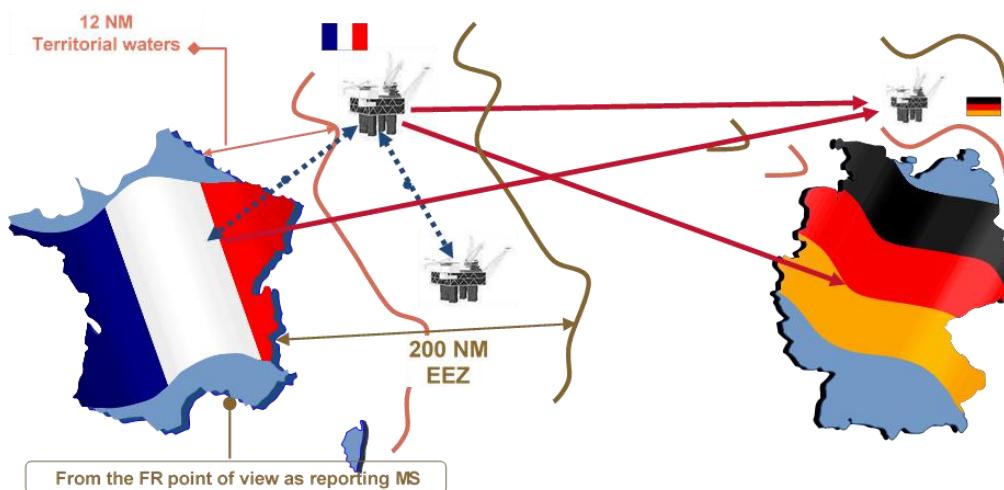
Oil obtained from a Norwegian offshore installation which is piped to DK for domestic use should be treated in DK as an import from NO, and in NO as an export to DK

Spare parts sent from a German offshore installation to a Danish offshore installation should be treated in DK as an import from DE, and in DE as an export to DK.

325. Exports should be recorded:

- where goods are delivered to another Member State or non-member country from the reporting Member State's offshore installation.
- or the goods are delivered to another Member State's or non-member country's offshore installation from the reporting Member State;
- or the goods are delivered to another Member State's or non-member country's offshore installation from the reporting Member State's offshore installation.

**Figure 21:** Recording of exports related to offshore installations

**Example 35**

Electricity produced by a Norwegian offshore installation which is sent directly to DE would be treated in NO as an export to DE, and in DE as an import from NO.

Consumables sent from DK to a Norwegian offshore installation would be treated in DK as an export to NO, and in NO as an import from DK

Food sent from a Danish offshore installation to a German offshore installation would be treated in DK as an export to DE, and in DE as an import from DK.

326. Businesses established in the reporting Member State who are involved in the movements covered in paragraphs 324 and 325 may have to report to statistical survey on intra-Union trade. As customs may require a customs declaration also for goods moving between a Member State's mainland and its own offshore installations, Member States should remove these customs declarations from the compilation of ITGS in order to avoid false reporting.

## 5.4 Sea products

**EBS GIA**

Commission Implementing Regulation (EU) N0 2020/1197, Annex V, Chapter IV, Section 24

327. **Definition.** 'Sea products' means fishery products, minerals, salvage and other products (if not covered by the legal provisions related to *goods delivered to and from offshore installations*)

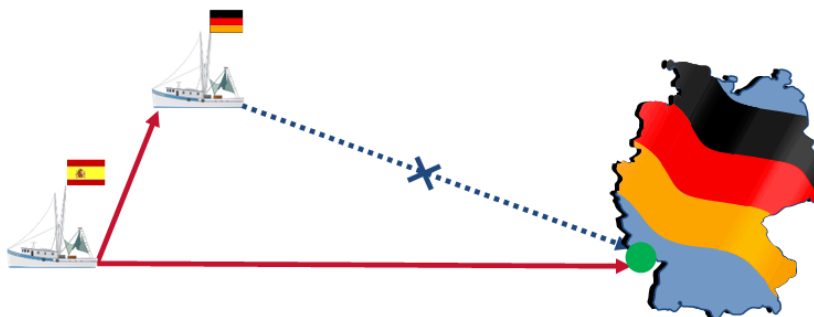
which have not yet been landed by seagoing vessels. Although fishery products make up the most important part of the 'sea products' category, it is necessary to remember that other products extracted from the sea such as minerals, salvage etc. are recorded based on the provisions of this article.

328. **Definition of reporting and partner country.** Sea products must be assigned to the non-member country or to the Member State where the legal or natural person who exercises the economic ownership of the vessel is established. No matter in which geographical location the sea products were caught or acquired (in the territorial waters, exclusive economic zone, international waters, etc.), the partner country of the sea products will be the country where the economic owner of the vessel is established. *When the economic ownership of the vessel cannot be determined, the country of registration of the vessel, i.e. the flag of the vessel can be used as a proxy for the country where the economic owner is established.*

329. **The trade flows.** Both outgoing and incoming flows must be recorded. It should be noted that only trade of the first landing of the sea products falls under these specific provisions; onward trade after the first landing should be reported according to the normal legal provisions:

- the following transactions must be treated as **imports**: the landing of sea products in the reporting Member State's ports by vessels belonging to another Member State or non-member country, or the acquisition of sea products by vessels belonging to the reporting Member State from vessels belonging to another Member State or non-member country;
- the following transactions must be treated as **exports**: the landing of sea products in another Member State's or non-member country's ports by vessels belonging to the reporting Member State, or the acquisition of sea products by vessels belonging to another Member State or non-member country from vessels belonging to the reporting Member State.

**Figure 22:** Recording of sea products



330. It may be quite complicated to compile statistics on sea products because it is difficult to monitor economic operators which could provide statistical information, particularly when the economic operators in the reporting Member State are in charge of a vessel which flies another country's flag.

331. The compilers of trade statistics should be aware that the definition of the partner country applicable for customs purposes and statistics is not the same. The definition of partner country in Customs for sea products relates to the geographical place where the sea products were caught or acquired, whereas in statistics the partner country should be allocated according to the establishment of the economic owner of the vessel. Moreover, in Customs the vessels' nationality mainly depends on the flag which the vessel is flying, whereas in statistics the vessel is attributed to the country of the establishment of the economic owner of the vessel.

332. The use of **additional data sources** alongside the traditional one is necessary in order to achieve full coverage of trade. In general there are several data sources which may be used for compilation of sea products statistics: direct data collection from reporting units via statistical survey on intra-Union trade, data from customs declarations, a printout of the fishing logbook<sup>(1)</sup>, transshipment or landing declarations and data from fishery statistics (in particular landing statistics). The use of ship registers could also help to monitor economic owners.

333. **NSAs are encouraged** to establish an appropriate data collection system and to combine these data sources in a comprehensive manner so that double counting or missing trade flows are avoided. The provisions for trade statistics on sea products are part of the rules on specific goods or movements, which allow a maximum of flexibility regarding data collection. This includes the use of any additional data sources which would help to implement legal requirements.

**Example 36 (from the practice of Poland)**

The data source for statistics on trade in sea products (e.g. fish acquired by national vessels on the high seas) is the information provided by the agency which monitors fishing. The Polish NSA is supplied with the data by the Fishery Division of the Ministry of Agriculture and Rural Development. Data elements are transmitted to the NSA in electronic form.

Information supplied by the Ministry of Agriculture and Rural Development contains the following data elements:

- Description of the goods and their CN 8-digit code;
- Partner country;
- Net mass (kg);
- Statistical value;

The data from the Ministry are received monthly.

334. To prove the Union customs status of fish products caught by EU fishing vessels (required e.g. when fish are first landed in a non-member country and are then brought into the EU) the print-outs of the fishing logbooks in combination with other information are used<sup>(2)</sup>. The customs status of fish is needed :

- for fish products caught by an Union fishing vessel, in waters other than the territorial waters of a country or territory outside the customs territory of the Union;
- for goods obtained from such products on board that vessel or from an EU factory ship, (using in the production possibly other products having Union status) and which are to be brought into the customs territory of the EU.

335. Information from fishing logbooks acquired from Customs may be useful for compiling intra-Union statistics on imports of fish from other Member States. Unfortunately printouts of fishing logbooks can be still paper-based and the forms used in Member States are not harmonised. As electronic processing of data contained in fishing logbooks by means of electronic systems used by the customs authorities is not foreseen in the near future, their use for the purpose of ITGS may be limited in practice.

336. Some good practices on how to improve compilation of sea products statistics might be mentioned:

- establish relations with the fishery statistics and use their data for trade statistics needs;
- analyse the usefulness of all additional data sources from relevant administrations, such as landing declarations, fishing logbooks, etc.;
- identify the VAT registered fishing companies and provide them with additional guidelines on their reporting obligations.

<sup>(1)</sup> According to article 133 of the Commission Delegated Regulation (EU) 2015/2446, print-outs of the fishing logbooks in combination with other information can be used to establish the customs status of fish

<sup>(2)</sup> According to Articles 129 to 133 of Commission Delegated Regulation (EU) 2015/2446 and Articles 213 to 215 of Commission Implementing Regulation (EU) 2015/2447.

## 5.5 Spacecraft

### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Chapter IV, Section 25

337. **Definition.** ‘Spacecraft’ means satellites and other goods able to travel outside the earth’s atmosphere, and parts of these goods; launch vehicles are not covered by provisions on specific movement.

338. Specific provisions for spacecraft are necessary because of certain unique circumstances, namely:

- the various transactions which may take place between the spacecraft’s production and its putting into orbit. Broadly speaking, the following stages can be identified: production of the spacecraft; its possible purchase or sale; its transfer from the production site to the launch base; its launching; its commercial use;
- the significance, as far as physical flows are concerned, of spacecraft to the countries where the launch bases are located such as France (French Guiana);
- high proportion of the total cost of the spacecraft taken up by transport and insurance costs.

339. Consequently, it is problematic to apply the ‘physical movement’ criterion to international transactions in spacecraft and their launchers when compiling ITGS:

- the ‘physical movement’ approach ‘inflates’ the statistics of the launching country, which adds to its own stock of material resources all the transactions involving the launcher on the one hand (imports of parts required to assemble the launcher, export of the launcher into space) and the spacecraft on the other hand (its import and export). Moreover, the values themselves are ‘inflated’ since they incorporate considerable transport and insurance costs;
- the launching of the launcher is treated as an ‘export’ (an export declaration is generally completed for customs purposes) whereas in fact the launcher is merely a means of transport used only to project the spacecraft into space;
- the real economic and commercial nature of the transactions is disguised, the reason being that spacecraft are not usually included in ITGS of the countries which buy and use them, since they are generally dispatched directly from the production site to the launching site;
- the requirements of National Accounts and Balance of Payments departments who need to monitor transfers of ownership are not met.

340. For these reasons, only the following transactions in spacecraft must be recorded in ITGS:

- the launching of a spacecraft for which economic ownership has been transferred from a legal or natural person established in the reporting Member State to a legal or natural person established in another Member State or non- member country. This must include the launching of parts of spacecraft with a view to their assembly outside the earth’s atmosphere. These transactions shall be treated as an **export**;
- the launching of a spacecraft for which economic ownership has been transferred from a legal or natural person established in another Member State or non-member country to a legal or natural person established in the reporting Member State. This must include the launching of parts of spacecraft with a view to their assembly outside the earth’s atmosphere. These transactions must be treated as an **import**.

341. **The principle of transfer of economic ownership** applies to trade with spacecraft. Commercial transactions involving finished spacecraft — CN 8802 60 11 and 8802 60 19 — must be recorded, at the time of launching, on the basis of the transfer of economic ownership, assuming such a transfer takes place. The exporting country would be the country where the satellite or other

type of spacecraft was produced prior to the transfer of economic ownership; the importing country would be the country where the first economic owner of the new satellite is resident once the transfer has taken place.

342. Where no transfer of economic ownership occurs, sending a satellite from the country of production to the launching country and putting it into orbit would not be recorded in ITGS. However all transactions (imports and exports, whether final or for processing) linked to the construction of the satellite should be recorded normally. Moreover, transactions involving the **transfer of economic ownership of satellites in orbit are excluded from trade statistics**.

343. **Sending a launcher into space** is excluded from trade statistics as well. Satellite launchers — CN 8802 60 90 — (such as Soyouz, Vega or Ariane rocket) should be treated as means of transport. Consequently, sending a launcher into space should be treated as a service and not be recorded as an export in ITGS of the launching country. However, all transactions (imports and exports, whether final or for processing) linked to the construction of the launcher must be recorded normally.

#### Example 37

Part of a launcher produced in DE is delivered to FR for final assembly. This movement must be treated as German export to FR and French import from DE.

A finished launcher is dispatched from FR to the space centre in KZ. The German producer also delivers some spare parts for the launcher directly to KZ. A French export of the launcher and a German export of the spare parts to KZ must be recorded in ITGS.

344. The **reference period** for the transactions in spacecraft must be the month when the transfer of economic ownership takes place. In the case of exports to international organisations or space agencies, **simplified partner country** codes must be used.

345. **The ex-works value.** The statistical value recorded must be the value 'ex works' of the spacecraft for both exports and imports, excluding transport and insurance costs for sending the spacecraft to the launch bases and further on into orbit.

346. Ensuring full coverage of transactions in spacecraft in ITGS can be challenging for statistical compilers as it may happen that these transactions are declared neither on customs nor statistical declarations. For this reason, the EBS GIA empowers NSAs to access all available data sources that they may need to compile statistics on trade in spacecraft.

## 5.6 Electricity and gas

### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Chapter III, Section 26 and Section 27

347. According to the ITGS regulations electricity and gas are considered **specific goods or movements** for which special legal provisions apply. **“Electrical energy”** means electrical energy transferred in border-crossing electricity grids. Electricity is classified under CN code 2716 00 00. **“Natural gas”** means natural gas in gaseous state supplied through natural gas distribution systems under CN code 2711 21 00. Gas in liquid state or in gaseous state which is not transported via pipelines must be statistically treated as all other goods.

348. Two main reasons have led to the adoption of specific statistical treatment for natural gas in gaseous state and electricity: firstly, the very specific physical characteristics of these goods and secondly, the fiscal rules of taxation applied since 2005, which require VAT to be paid at the place where the trader of electricity or gas is established or where the customer effectively uses and

consumes them<sup>(1)</sup>. Moreover, it can be difficult to capture the physical movement of electricity crossing the border at a given period in time, as it is a continuous flow in one or the other direction.

349. **Recording requirements for natural gas.** The ITGS regulations do not specify methodological exceptions for the recording of natural gas. **NSAs are required** to record only the physical flows of natural gas in intra- and extra-Union trade statistics. As partner country for imports, **country of origin** should be recorded for extra-Union trade and **country of consignment** for intra-Union trade. However, EBS GIA allows NSAs to estimate the partner Member State or partner country.

350. **Recording requirements for electrical energy. NSAs are required** to record only the physical flows of electrical energy in intra and extra-Union trade statistics. The *partner country* is defined as the **neighbouring** Member State or non-member country. In practice it means that the partner country is a country with a direct power grid connection to the reporting Member State. For imports country of origin and country of consignment will be the same country. The **quantity** must be compiled only in supplementary units laid down in the Combined Nomenclature.

351. **Estimation of statistical value.** The transaction value of trade in electricity and gas may not always be available for statisticians, especially when the data are collected from grid operators. Therefore the legislation allows for the statistical value to be estimated. Member States may choose any data source available for the estimations, e.g. weekly or monthly market prices, statistical surveys or customs declaration.

352. The EBS GIA provides NSAs with access to all available data sources which they may need to compile statistics on natural gas and electrical energy. NSAs may require that statistical information on exports and imports is provided directly by operators established in the reporting Member State who own or operate the national transmission networks for natural gas.

### 5.6.1 THE ELECTRICITY SECTOR BUSINESS MODEL

353. One of the main changes introduced by the EU directive<sup>(2)</sup> is the requirement to split electricity sector into four independent entities: generation, transmission, distribution and supply. In practice, the directive imposes a legal separation and minimum criteria to ensure organisation and decision-making independence.

354. The electricity sector consists of the following players:

- **Generator:** It is a company, producer or importer, who agrees to inject into the grid the amount of energy purchased by the customer.
- **Transmission system operators (TSO):** It is the operator of the grid (mostly high voltage) used for interregional and international transportation of electricity. TSOs role is to facilitate the market. TSO are responsible for operating, maintaining and developing the network and its interconnections.
- **Distribution system operators:** It is the operator of the electricity network (low or medium voltage) to which the final customer is physically connected.
- **Suppliers:** Energy suppliers act as distributors of the electricity to the final customers. The energy supplier purchases electricity at the best price and sell it to the final user. Its margin thus depends essentially on the cost of energy supply and the selling price to the customer. Depending on the countries, the generator of electricity can be also the main supplier.
- **An independent regulator:** each Member State has its own institution which is responsible for ensuring the proper functioning of the energy market and manages disputes between users and

<sup>(1)</sup> Council Directive 2006/112/EC, Article 38 and 39.

<sup>(2)</sup> Directive 2003/54/EC of the European Parliament and of the Council of 26 June 2003 concerning common rules for the internal market in electricity and repealing Directive 96/92/EC.

various operators. Its jurisdiction extends to the electricity and gas markets.

355. At the European level, several directives were issued which created two institutions with a specific role:

- **Agency for the Cooperation of Energy Regulators** was created in 2011 with the aim of assisting and coordinating the work of national authorities regulating energy markets for electricity and gas. The agency plays a central role in the development of EU-wide networks and establishment of market rules. Moreover, it monitors the work of European Networks of Transmission System Operators (ENTSO).
- **European Network of Transmission System Operators for Electricity** is responsible for managing the electricity transmission system and for allowing the trading and supplying of electricity across borders in the Union. It ensures the security of the system in the context of the liberalisation.

356. As far as trade statistics in electricity is concerned, the main players of interest among those listed above are the generators of electricity, the TSOs and the ENTSO. Nevertheless, the Agency for the Cooperation of Energy Regulators and national equivalent counter parts can also provide information since their role is to monitor the application of the legislation by various players.

357. **NSAs are encouraged** to develop the necessary knowledge about functioning of electricity and gas markets at the national and the EU level in order to be able to correctly compile ITGS and to develop methodologies for the collection of the statistical data.

358. It is very important that ITGS compilers establish close contacts between producers of ITGS and TSOs at national level: these institutions are the key contacts for a better understanding and the identification of data related to physical flows of electricity and gas.

## 5.6.2 THE GAS SECTOR BUSINESS MODEL

359. The gas industry consists of a number of technically demanding and capital intensive activities. The upstream stage of the gas operating system consists of exploration, drilling, extraction and purification of gas. The downstream stage consists of transmission and distribution of gas. The gas is transported from production to consumption areas mainly by high pressure pipelines on land, underground or underwater (similar to transmission network in electricity). Transportation of gas by pipelines is the most reliable and cost effective solution.

360. The players in the gas sector are similar to the players in the electricity sector. However, due to the fact that gas can be stored, there is an additional player for storage facilities:

- **Producers:** they exploit underground gas fields and sell the gas to wholesale traders. As far as the EU market is concerned, producers are mainly located outside of Europe<sup>(1)</sup>. Gas is imported by pipelines and by LNG tankers. The main producers involved in European supplies of gas are: Gazprom (Russia), Sonatrach (Algeria) and Statoil (Norway).
- **Suppliers:** Suppliers buy gas from producers on the wholesale market and sell it to customers on the retail market. They have to pay for the access to the transmission and distribution networks (or other facilities for storage) needed to deliver the gas to the final users. This activity is open to competition. Important European suppliers are, for instance, TEGAZ, E.ON, ENI, GDF SUEZ, VNG, RWE, SPP, etc. Those companies are also often involved in upstream activities (exploration, production, etc.).
- **Transmission System Operators:** The role of TSOs is to bring gas to customers on behalf of various suppliers and to ensure the quality and continuity of energy. They are also in charge of the

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<sup>(1)</sup> Import dependency for gas (measured as the ratio of net imports to gross inland consumption plus international marine bunkers) for the EU is in between 60 and 70%. Only Denmark and the Netherlands are net exporters of gas.

development and the maintenance of the gas transmission and distribution network and are responsible for meters and balancing the network. This activity being a natural monopoly is not open to competition.

- **Storage system operators:** They offer gas storage facilities to suppliers in order to secure supply and to overcome variations of supply and demand.
- **LNG Terminal Operators:** they manage, develop and maintain LNG terminal infrastructures. LNG terminals make their facilities available to all suppliers in the marketplace, as required by the EU legislation.
- **Distribution System Operators:** Gas distribution networks connect high-pressure gas transmission systems (managed by TSOs) to final customers. Distribution System Operators ensure planning, development, operation and maintenance of these regional networks dedicated to retail trade.
- **An independent regulatory body:** it monitors competition on the gas market and checks if rules are respected by the different players (e.g. access to gas network, independence of transmission and distribution system operators, etc.). This institution also monitors prices, wholesale markets and import/export transactions.

361. At European level, two institutions have been created with a specific role:

- The **Agency for the Cooperation of Energy Regulators** was created in 2011 with the aim of assisting the authorities regulating energy markets to exercise at Union level the regulatory tasks performed in the Member States and, where necessary, to coordinate their action.
- The **European Network of Transmission System Operators for Gas (ENTSO-G)** was created following the adoption of the European Union third legislative package on the electricity and gas markets. It aims to promote cross-border trade in gas and the completion of the European internal market, as well as development of the European natural gas transmission network. According to the third energy package, the European Network of Transmission System Operators for Gas is required to develop an EU wide ten-year gas-network development plan.

362. As far as trade statistics in gas are concerned, the main players of interest among those listed above are the suppliers, the TSOs and the European Network of Transmission System Operators for Gas. Nevertheless, the Agency for the Cooperation of Energy Regulators and national equivalent counterparts can also provide information since their role is to monitor the application of the legislation by the different players.

### 5.6.3 VAT RULES FOR ELECTRICITY AND GAS SUPPLIES

363. Before the VAT Directive was changed the place of supply was the place of taxation of natural gas in pipelines and of electricity. These rules have worked adequately in a national context but were no longer suitable within a liberalised market and increased cross-border supplies of electricity and gas. It was difficult to determine the place of supply of electricity and gas. Moreover, Member States interpreted the rules differently, which created difficulties for traders supplying electricity and gas across borders.

364. The new requirements for supplies of electricity and gas departed from the basic principle governing the VAT treatment of goods, namely that the place of taxation is the place where the goods are physically located. The new rules changed the place of taxation from the place of supply to the place of consumption, which facilitated the functioning of the Single Market for energy, eliminated problems of double taxation or non-taxation and removed existing distortions of competition between traders.

365. The supply of electricity or gas to a trader established in another Member State either for resale or for own consumption should be exempt in the country of origin and taxable in the country where the receiving trader/consumer is located. The problem is that the supplier cannot provide the necessary proof of the transportation of electricity or gas in order to obtain an exemption.

366. The VAT Directive makes a distinction between a taxable dealer and a final consumer. A taxable dealer is defined as a 'taxable person whose principal activity in respect of purchases of



electricity, gas, heat or cooling energy is reselling those products and whose own consumption of those products is negligible'. Moreover, the place of taxation not only defines the nature of the goods but also how the goods are supplied.

367. The directive provides that:

- supplies of electricity and gas (through the natural gas distribution system) made with a view to resale is taxable in the country where the buyer was located. Where the supplier and the buyer were not established in the same territory, the buyer is the person subjected to VAT under self-assessment arrangements.
- supplies of electricity and gas (through the natural gas distribution system) to final consumers, whether or not the consumers are also traders, is taxed at the place where the actual consumption took place. Taxation thus accrue to the Member State of final consumption.

368. The supply of electricity and of gas through the natural gas distribution system is taxed at the place of the customer. Therefore in order to avoid double taxation, the import of electricity and gas is exempted from VAT.

#### 5.6.4 DATA SOURCES FOR RECORDING ELECTRICITY AND GAS

369. The statistical recording of trade in electricity and gas requires data on both quantity and value. The statistical value can be collected or computed using data on quantities and prices.

370. Beside the statistical survey on intra-Union trade or customs declarations, several alternative sources of information are available, in particular: administrative data (VAT), data from grid operators, control agencies, stock exchange markets, and energy and price statistics. Each data source has advantages and disadvantages. Each source can be used separately, in combination with other sources or it can be compared to other sources to crosscheck information.

371. **Data from the statistical survey and customs declarations.** The statistical survey on intra-Union trade and customs declarations are traditional ways of collecting trade data. However, individual traders cannot be considered as fully relevant data providers for a particular instance of trade in electricity and gas, as with the opening of the market, several trade transactions might be followed by only one physical movement of goods. As a result, quantities and values provided by individual traders are not necessarily linked directly with the physical movement of electricity and gas. Collecting information directly from traders might therefore not be sufficient or accurate. Regarding extra-Union trade, the data on trade flows with non-member countries could be collected via customs declarations. However, the use of customs data might lead to double counting if a Member State is geographically surrounded by other Member States.

372. Even in cases in which the trade transaction is followed by a physical movement, the real quantities transmitted might be different due to the quite significant losses during transmission, especially in the case of electricity.

373. **Administrative data (VAT returns).** Alongside statistical declarations on intra-Union trade, VAT data in general are very useful for crosschecking and verifying the completeness of ITGS. All intra-Union acquisitions and supplies are declared in respective VAT returns boxes and this information can be reused for statistical purposes. However special rules apply for declaring gas and electricity on VAT return.

374. From a VAT point of view, intra-Union trade in electricity and gas is not considered as an intra-Union supply or acquisition. Therefore, the amount of traded electricity or gas is not recorded in the respective VAT declaration boxes in most Member States. The VIES declaration (the VAT recapitulative statement on intra-Union supplies) is also not completed for supplies of electricity and gas.

375. For VAT purposes (in contrast to other goods) it is not important whether electricity and gas cross the border and therefore, traders might not always be able to identify the corresponding physical flows. In consequence, traders may not be able to provide reliable data on physical flows of electricity and gas. After several financial transactions, only one physical flow may be delivered. Therefore, it is impossible to connect financial flows to physical flows.

376. Intra-Union trade contracts in electricity and gas, regardless of whether the physical flow follows the financial transaction, will be declared for VAT purposes. As the place of supply is very difficult to define for electricity and gas transmitted via grids, the taxation rules follow the commercial transactions.

377. According to national specificities, the value of acquisitions or alternatively, only the amount of VAT due for transactions in electricity and gas, is declared in other VAT declaration boxes. Moreover, other specific goods (e.g. the goods for which reverse charge mechanism applies) can be declared in the same VAT return box and therefore, it is not possible to split the stated value among the products traded. Consequently, it might be difficult to use the VAT data for statistical purposes, especially in cases in which there are a lot of financial transactions which are not followed by physical flows.

**Example 38 (from the practice of Slovakia):**

When a Slovak trader purchases electricity or natural gas from another Member State, he pays VAT and reports it in a special VAT returns box, named "Goods and services for which the recipient pays tax according to § 69 par. 2, 3 and 9 to 12 of the Act".

When Slovak trader sells electricity or gas to another trader or consumer in another Member State, he does not report this transaction on the Slovak VAT return, as the place of taxation is in another Member State.

The taxable dealer can deduct VAT, therefore there are no incomes related to VAT for the budget. This may be the reason why the national tax authorities do not require correction of VAT return, when a trader wrongly reports import of electricity or gas as intra-Union acquisition. If a Slovak trader reports a purchase of electricity or natural gas as intra-Union acquisition, then he will be identified by Slovak statistical office as a reporter for intra-Union statistical survey.

378. Although VAT data on trade in electricity and gas might not provide statistics with reliable information, **NSAs are encouraged** to analyse with tax administrations the national provisions concerning recording of these data and to evaluate its possible re-use for ITGS purposes.

379. **Data from grid operators.** TSOs are good data sources for information on physical movements of electricity and gas. Since they are in charge of managing and balancing the grids, they record information about the amounts which are injected in the national grids. However, the grid operators cannot always distinguish transit flows nor can they always precisely define the respective partner countries.

380. Grid operators record only physical flows with neighbouring countries at interconnection points. Due to the laws of physics, electrical current follows the path of least resistance, meaning that the power flowing through a network follows a non-determined route (so called unplanned flows). In other words, when a **supplier** and a **generator** contract for the delivery of a certain amount of power at a certain time, the supplier can never be sure that the power he bought is coming from the generator he contracted with. Moreover, due to significant transmission losses, the consumed electricity tends to originate from the closest production sites.

381. An adjustment is needed for the particular issues of transit flows and grid loss. It is not possible to correctly and precisely define partner countries for electricity. Information is only available with respect to neighbouring countries. Nevertheless, according to the experience of some Member States, it is possible to estimate the share of transit trade and losses in the grids of electricity on the basis of expert knowledge.

382. The same situation occurs with gas transported via pipelines. Once the gas is loaded to the grid, partner countries (country of origin and consignment on imports, country of destination on exports) may be hardly traceable. Therefore, reliable estimations methods for the partner countries are required. The country of origin represents very important information for the users of gas imports statistics. However, European intra-Union-import ITGS record only the country of consignment.

383. **Data from stock exchange markets.** Prices on organised exchange markets are an

alternative data source, even though they should be used with caution. To use spot market<sup>(1)</sup> prices for the estimation of the statistical value of electricity and gas might not provide reliable results since these prices reflect only short-term transactions. They are often higher than long-term transaction prices and are highly volatile. The bulk of transactions are usually done under long-term contracts anyway.

384. **NSAs are encouraged** to use for the estimation of statistical value of electricity and gas long-term contract prices and other available information which correctly reflect the value of electricity and gas on a particular market. **It is recommended that NSAs** establish methodologies for the estimation of transit trade of gas when the collection of data is not possible. The price of electricity and gas may vary greatly depending on the type of the underlying commercial transaction. Prior to the use of price data from other sources, conceptual constraints should be precisely analysed. Moreover, for the estimation of transit trade, **NSAs are encouraged** to consult transmission system operators, who might be able to estimate the share of transit trade in the total flows of electricity and gas.

385. **Energy Statistics data.** Energy statistics provide users with monthly quantitative data on exports and imports of electricity and gas and therefore could be a good complementary data source for compiling trade in goods statistics. Nevertheless, several methodological differences exist between ITGS and energy statistics:

- although definitions are very close to ITGS (both areas are recording physical flows of goods), energy statistics records exports and imports of **electricity including transit flows**. Therefore the total quantities recorded by energy statistics should always be higher than in ITGS. There are also differences regarding the identification of partner countries.
- the **annual data on gas imports** in energy statistics are compiled based on the same methodological requirements as in ITGS (record physical flows with exclusion of transit). However, **exports** data are more difficult to compare, as energy statistics are recording only the export of gas which has been domestically produced or re-gasified from liquefied natural gas and then exported, whereas ITGS record exports of gas which might have been previously imported. In this case, exports of gas as measured in ITGS can be higher than measured in energy statistics. **Monthly gas data** in energy statistics are compiled including transit. There are also differences regarding the identification of partner countries

386. **Data from European Agencies.** The table below provides information on the main regional databases containing monthly information broken down by partner countries. Data published in these databases are collected from the Member States. Although the methodology used for the compilation of the data needs to be analysed, this information could be reused by ITGS compilers as alternative data source for cross checks.

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<sup>(1)</sup> Within organised power exchange markets, the spot market (also called the day ahead market) is used mainly for trading of electricity for planning purposes. Estimation of electricity needs and supplies are planned long time in advance by actors (using a long term contract), however the exact needs are known accurately only one day in advance. The spot market is used by actors to adjust the quantity of needed electricity at the last moment (more exactly one day ahead).

Table 5: Data sources for trade in electricity and gas

Indicator	Source	Description	Constraint
Quantity for gas	International Energy Agency <a href="#">Data and Statistics</a>	The IEA has been collecting monthly gas flow data on an entry and exit point basis (physical flows). Data are provided by country administrations.	Transit trade not distinguished
Quantity for electricity	<a href="#">ENTSO-E database</a>	Electricity physical flows crossing borders. Data are from national TSOs. Consolidated data including all ENTSO-E members is available since January 2010.	Transit trade not distinguished
Prices for electricity and gas	European market exchanges prices <a href="https://www.platts.com/">https://www.platts.com/</a> and various European trading platforms	Day ahead base load prices.	Data reflecting mainly short term transactions prices.

387. **NSAs are encouraged** to identify alternative data sources for quality checks and compilation of ITGS in gas and electricity regarding physical flows, prices or values. For each new data source identified, a pro and cons table considering methodological requirement for ITGS should be established. The additional data sources should be used systematically for quality checks of ITGS data (in particular when statistical or customs declarations are the main data sources).

**Example 39 (from the practice of Poland)**

The data on electricity are obtained from the Ministry of Economy under which the Energy Market Agency S.A. (ARE S.A.) is established. This agency collects the data from grid operators. The responsible administrations register trade flows with neighbouring countries only.

The data on supplementary units in 1 000 kWh are provided monthly and are broken down by partner countries. Information on electricity prices in foreign trade is supplied quarterly. The monthly data on turnover of electricity are estimated.

The data on gas are obtained from two data sources: the data on quantity in gross calorific value TJ are received from ARE S.A., whereas the data on quantity in m<sup>3</sup> broken down by partner countries comes directly from trading companies. The data are received monthly.

388. **It is recommended that NSAs** compare ITGS quantitative data with the data of the energy statistics, grid operators or any other available quantitative data in order to verify whether further reconciliation is needed and to identify exact reasons of discrepancies.

# 6

## Data sources

389. The former ITGS Regulations described very precisely which data sources had to be used for compilation of ITGS data. In contrast, the new EBS legal framework introduced output-oriented requirements and therefore provides only a very general description of the sources to be used. According to Article 4 of the EBS Basic Regulation, the NSAs are responsible for choosing the most relevant sources of data that allow to produce statistics complying with the quality criteria defined in Article 17 of the same Regulation. In addition, NSAs should avoid excessive burden on respondents and take due account of cost effectiveness considerations while producing statistics.

390. The sources which can be used are:

- surveys (i.e. statistical business surveys);
- administrative records, including information from tax and customs authorities such as annual financial statements;
- exchanged microdata, received from other NSAs under the scope of MDE or CDE;
- any other relevant sources, methods or innovative approaches insofar as they allow for the production of data that are comparable and compliant with the applicable specific quality requirements.

391. In addition, for specific goods and movements, the NSAs are granted access by EBS GIA to all available data sources that they may need to compile statistics.

392. This version of the Manual describes the data sources that are used by NSAs in practice and which have been proven to be efficient for compilation of ITGS statistics. The description of the data sources will be amended with the development of new innovative approaches and the use of the new data sources.

### 6.1 Data sources - Intra-Union trade statistics

#### EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019, Article 4

393. Before 2022, legislation defined the Intrastat data collection system as the source to be used by Member States for the collection of intra-Union trade in goods data. Intrastat as a data collection system is not mentioned in the EBS legislation anymore, which means that Member States can implement any other statistical data collection survey that provides the trade data required by legislation. Although the Intrastat system continues to be used by Member States, the term *Intrastat* is replaced by *statistical survey on intra-Union trade*, and the term *Intrastat declaration* is replaced by *statistical declaration* in this Manual, for the sake of alignment with the new legislation.

#### 6.1.1 STATISTICAL SURVEY ON INTRA-UNION TRADE

394. **The statistical declarations** are the most common used data source for the provision of

statistical information about intra-Union trade in goods. Each Member State organises independently how statistical data are supplied by the reporting units. For a large majority of trade transactions, the reporting units transmit the data to NSAs using web applications or other types of electronic applications. Paper-based statistical declarations can be used exceptionally. Electronic data transmission is strongly promoted by Eurostat and by the Member States.

395. The format of statistical declarations is not the same across Member States: the graphics of the declaration are developed individually by each Member State, as well as the way of uploading the declaration into the system. The declaration is used to submit information to the statistical survey or to transmit corrections of previously transmitted data. NSAs may require reporting units to submit a so-called 'Null statistical declaration' if they did not carry out trade transactions during the reporting period.

396. The EBS Regulations list and specify the data elements which have to be transmitted to Eurostat or have to be exchanged with other Member States. Member States may decide to collect additional information (e.g. delivery terms or region of origin of goods) for national needs. However, the collection of this information is not covered by EBS legislation. In the panel below data elements are listed which NSAs must collect from reporting units or compile from other data sources in order to comply with EBS data transmission requirements.

**The mandatory list of data which Member States must collect from reporting units or compile from other data sources:**

- individual identification number allocated to the party responsible for providing information (VAT number)
- individual identification number allocated to partner operator in the Member State of imports (VAT number)
- reference period
- flow
- commodity, identified by the eight-digit code of the Combined Nomenclature
- partner Member State
- country of origin for intra-Union exports
- statistical value of goods
- taxable amount or invoice value
- quantity of the goods
- nature of transaction

**Optional data elements**

- country of origin, on intra-Union imports
- mode of transport

397. The **standard statistical declaration** covers all required information which must be collected by the NSAs. Nevertheless, with a view to reducing the reporting burden, some reporting units may be granted permission to provide a **simplified statistical declaration** with fewer data elements.

### 6.1.2 DATA PROVIDED BY TAX ADMINISTRATION

398. The responsibility for the collection and compilation of intra-Union trade statistics varies across Member States. In some Member States it is the sole responsibility of either the statistical office, customs or tax administrations, while in others it is a joint responsibility. However tax administrations in all Member States are obliged to provide the NSAs with information collected within the VAT system.

399. Usually the tax administration has the responsibility for maintaining a VAT register. This is an important source of data as it helps to identify the reporting units for the statistical survey on intra-Union trade and also helps to keep track of VAT-ID numbers.

400. Other sources of tax data used in the compilation of intra-Union trade are VAT returns, VIES

and OSS data. In line with the regulations on intra-Union trade statistics, the national **tax administrations are required** to provide statistically relevant information to the NSA. VAT and VIES data can be used as a source for statistical estimations of non-response and of trade not recorded by the statistical survey on intra-Union trade. They are also useful in terms of assessing the quality of statistical declarations. OSS data are useful for the estimation of the volumes traded in e-commerce.

### 6.1.3 DATA PROVIDED BY CUSTOMS

401. Although the major part of information on intra-Union trade is collected on statistical declarations, some intra-Union movements are covered by customs declarations, for example:

- goods for processing moving between two Member States (e.g. inward processing).

In addition to the declared EU partner country code, NSAs should check other data elements — in particular, the Customs Procedure Code (SAD-Box 37 or Annex B data element 11 09 000 000) — in order to establish particulars of the actual movement taking place. [Annex 2](#) identifies the CPCs most likely to be associated with such movements (although there may be variations used at a national level) and which should be recorded under intra-Union trade.

- movements to, from or between special territories which are inside the customs, but outside the fiscal territory of the EU.

- Special territories which do not have their own ISO country code (e.g. Aland Islands, Livigno, etc.) so the country code of the 'mother' Member State is used.

Whilst reviewing the other data elements, NSAs should pay particular attention to the information declared in the first sub-division of **SAD-Box 1** or in Annex B data element 11 01 000 000 (declaration type). In this example, the code 'CO' should be used to distinguish these movements and establish the accuracy of the declaration.

- Special territories which have their own ISO country code (e.g. Guadeloupe, Canary Islands, etc.).

For these particular types of special territories, NSAs should consider changing the declared country code to that of their 'mother' Member State and record the movement in intra-Union trade statistics.

#### Example 40

**A)** Goods undergoing inward processing in DE and then sent to FR would be covered by a customs declaration in FR using CPC 4054xxx (if entering free circulation) or 5154xxx (if being further processed). Such movements should be recorded as an export in DE and an import in France.

**B)** Goods sent from the Aland Islands to DK should be covered by a customs declaration. The EU country code as the 'partner' country together with 'CO' declared in SAD-Box 1 or in Annex B data element 11 01 000 000 (declaration type) indicates that this movement should be recorded (for statistical purposes) as an intra-Union export in FI and an intra-Union import in DK.

**C)** Goods sent from Guadeloupe to the Netherlands should be covered by a customs declaration. Where the country code for the Special Territory (GD) is used, together with 'CO' declared in SAD-Box 1 or in Annex B data element 11 01 000 000 (declaration type), such movements should be recorded as intra-Union exports in FR and intra-Union imports in NL.

402. There are also other cases in which there is the suspicion that an EU country code has been used on the customs declaration erroneously. This includes, for example, the case that a non-member country is declared as country of origin while an EU country is declared as country of consignment for no apparent reason. In such cases the customs declaration should be subjected to further checks.

403. **National Customs are required** to provide NSAs at least once a month with any information related to intra-Union trade that has been declared on customs declarations. NSAs can usually identify such movements by the CPC(s), cross-checked with other relevant data elements.

404. NSAs should implement data correction processes linked to the CPCs to identify intra-Union movements covered by customs declarations. It is important to ensure that these flows are correctly recorded in intra-Union, rather than in extra-Union trade.

405. As an exception to the above, some customs simplifications (e.g. Single Authorisation) permit the intra-Union movement of non-Union goods without the need for a customs declaration in every Member State concerned. These simplifications are restricted to 'approved' operators only.

Unfortunately, the lack of a customs declaration prevents the usual identification by NSAs of such movements. In order to capture this trade, **NSAs are required** to ensure that these movements are reported on statistical declarations, otherwise missing data on intra-Union movements of non-Union goods between Member States must be estimated.

406. **National Customs are required** to provide NSAs with any available information to identify the person who carries out exports and imports of goods under inward processing. This may be information from notifications exchanged between customs offices involved about operators to whom national Customs has issued Single Authorisation. In case of **Single Authorisation for inward processing**, the Customs authority in the participating Member State holds the information of the authorisation which was issued in the supervising Member State. The authorisation includes the information on the parties involved in the intra-Union movements of non-Union goods. NSAs may also have to issue special guidance through their customs authority to ensure operators understand the requirement to report such exports and imports on their statistical declaration.

#### 6.1.4 DATA ACQUIRED VIA MICRODATA EXCHANGE

407. With the implementation of the EBS Regulations from 2022 onwards, the NSAs are able to use a new data source for the compilation of intra-Union import statistics, which was created by exchanging micro-data (MDE) on intra-Union exports among EU Member States. The importing EU Member State can use these data in various ways:

- to compile the respective import statistics,
- to amend nationally collected data with missing information,
- to improve data quality and coverage,
- to use the data for analytical work (e.g. for asymmetries resolution),
- to use the data for data analysis and development of the new statistical indicators.

408. A key feature of the microdata exchange system is that next to the traditional data elements like product, value, quantity, partner country, etc., two new data elements are collected and exchanged: **country of origin and the VAT-ID number of the partner trader in the importing EU Member State**. These two data elements enable more effective use of the data. Indeed, the MDE system is very new, therefore more details on the use of this data source will be provided in the Manual when efficient routines on the usage of the data are developed by Member States.



## 6.2 Data sources - Extra-Union trade statistics

### EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019, Article 4, Annex VI

### EBS DA

Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021, Article 4, Annex I and Annex II

### EBS IA CDE

Commission Implementing Regulation (EU) 2021/1225 of 27 July 2021, Article 3

409. As in the case of intra-Union trade statistics, Article 4 of the EBS BA shifts responsibility on the Member States to choose the most relevant sources of data which allow to produce extra-Union trade statistics complying with the quality criteria defined in Article 17 of the same Regulation.

### 6.2.1 CUSTOMS DECLARATION

410. Although it is not directly stated in EBS legislation as such, the customs declaration is the most suitable data source, which can provide the required data quality for extra-Union trade statistics and does not create excessive burden on respondents. For this reason Article 4 of the EBS DA provides full access to the customs data and Article 3 of the EBS IA CDE specifies the arrangements for the data exchanges between customs authorities and NSAs. Moreover, the recital 19 of the EBS BA states that “Information or records, which are related to or based on customs declarations, **should be used** for the production of statistics on Union trade in goods.

411. The customs declaration pursuant to Union customs provisions must be provided by the declarant in electronic format (except for rare circumstances) and must contain all data elements as required and specified in the respective customs data annex.

412. **Types of declarations.** On the standard or full declaration, all relevant customs and statistical data have to be declared at the time of importation or exportation. Under certain **simplifications** granted by Customs to operators (e.g. simplified customs declaration), only a limited dataset needs to be declared. The full dataset will be delivered later by means of a **supplementary declaration** containing the data for all imports and exports of a previous period (usually the previous month, see Article 146 of the UCC-DA - Regulation(EU) 2015/2446).

413. **Customs decisions.** It is important to underline that if the records from customs declarations which have been provided to NSAs are amended or changed, the customs authorities must provide their NSAs with revised information. This means that once Customs has accepted the declaration but has assessed the data differently than declared (e.g. a different product code) this new assessment ‘replaces’ the initial data.

414. The aim of this provision is not simply to collect the declared data but also to include customs-control based findings, to obtain information on the import preferences actually granted by Customs and identify declarations which were cancelled or invalidated, thus enhancing the relevance of the statistical data. Therefore, in the case of transaction-based customs controls (i.e., at the moment of the goods’ movement), Customs are obliged to feed the ‘changed’ data into the chain of data transmission to the NSA. When changes in customs decisions following post-clearance controls (e.g. audits) take place, Customs must ensure that the ‘changed’ data are sent to the NSA as corrections of the initially transmitted data.

415. Member States may arrange that only those corrections which have an effect on the relevance of statistical data revisions are transmitted by Customs. For example, Customs would not need to send corrections in 2022 for audited imports relating to 2018. If the transmission of ‘changed’ data entailed a disproportionate burden on national administrations, a threshold linked to the nationally applied statistical threshold could be applied.

416. **Data to be provided by national customs to the NSA.** The national customs authorities are required to provide any information requested by the NSA for the production of ITGS, which must include at least the information set out in Annex I of Commission Delegated Regulation (EU) 2021/1704 where such information is available in the customs authorities administrative IT system:

#### 1- General information

- 1.1 Declaration type
- 1.2 Additional declaration type
- 1.3 Procedure (= consisting of the requested and the previous procedure)
- 1.4 Additional procedure(s)
- 1.5 Date of acceptance of the customs declaration

#### 2- Authorisations

- 2.1 In case of Centralised Clearance, where more than one Member State is involved: number of the authorisation for Centralised Clearance

#### 3- Parties

- 3.1 Exporter identification No
- 3.2 Importer identification No
- 3.3 Buyer identification No
- 3.4 Consignee identification No<sup>(1)</sup>

#### 4- Valuation information/Taxes

- 4.1 Invoice currency
- 4.2 Preference (preferential treatment applied by customs)

#### 5- Parties

- 5.1 Country of destination code
- 5.2 Country of export code
- 5.3 Country of origin code
- 5.4 Country of preferential origin code
- 5.5 In case of Centralised Clearance: either Customs office of presentation or code of the Member State in which the goods are presented to customs

#### 6- Goods identification

- 6.1 Net mass (kg)
- 6.2 Supplementary units
- 6.3 Commodity code – Combined Nomenclature code
- 6.4 Commodity code – TARIC code
- 6.5 Commodity code HS6, where TARIC or Combined Nomenclature is not available

#### 7- Transport information

- 7.1 Container
- 7.2 Mode of transport at the border
- 7.3 Inland mode of transport

#### 8- Statistical data

- 8.1 Nature of transaction
- 8.2 Statistical value

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<sup>(1)</sup> Only for the customs data requirements under Regulation (EU) 2016/341 (UCC-TDA)

## 6.2.2 DATA SOURCES IN CASE OF SIMPLIFICATIONS APPLIED BY CUSTOMS-CUSTOMS DATA EXCHANGE (CDE)

### EBS IA CDE

Commission Implementing Regulation (EU) 2021/1225 of 27 July 2021, Article 5, Annex

417. As a general rule and notwithstanding specific simplifications or waivers to present the goods, a customs declaration has to be lodged with the same customs office as the one to which the goods are presented. As a consequence, the statistical data transmitted for such declarations from the national Customs to the national NSA concern goods presented on the territory of this Member State. This is not the case for one specific simplification measure.

418. The customs simplification Centralised Clearance (CC) or SASP<sup>(1)</sup> allows the Member State in which the goods are presented to be different from the one in which the customs declaration is lodged. As a consequence of such dissociation, the Member State in which the goods are located (in the case of application of CC or SASP) does not have available the customs declaration with the relevant statistical dataset.

419. Such a situation poses a problem for NSAs to compile national trade statistics as the default data source may be missing. Once the transnational customs IT-system will be used for CC purposes, the reporting NSA will receive the necessary customs declaration data from its own national Customs, pursuant to the obligation of the latter as specified under Annex VI of the EBS Basic Regulation. In this way, the CC data exchanged between the Customs Authorities will enable the reporting Member State to compile ITGS data based on the principle of the physical location of goods. However, in case of SASP-type CC and quasi-export the Customs authorities are not exchanging the required data and therefore that data source is missing from the regular data transmission from customs authorities to their NSAs.

420. To compensate for this lack, a customs data exchange (CDE) system between Member States NSAs has been implemented since 2022 with the aim to exchange customs data for the goods which were exported or imported by the reporting Member State, while the pertaining customs declaration was lodged in another Member State.

### Article 5

#### EBS IA CDE

(Commission Implementing Regulation (EU) 2021/1225 of 27 July 2021)

Where the records from customs declarations refer to centralised clearance in the transitional period or to goods in quasi-export, the NSA of the sending Member State must provide, to the NSA of the receiving Member State, the microdata related to the exports or imports of goods provided by the customs authority of the sending Member State.

421. The NSA of the Member State which received data related to SASP or quasi-export from their national Customs, has to send these data to the NSA of the Member State in which the goods are located (in case of SASP) or to the Member States of actual export (in case of quasi-export). With the help of CDE NSAs are able to complement missing customs declarations and to ensure full

<sup>(1)</sup> During a transitional period, centralised clearance is conducted as a Single Authorisation for Simplified Procedure (SASP)-type, without systematic IT-based data exchange between the involved customs authorities. The customs data is therefore available in the Member State where the customs declaration is lodged, i.e., in authorising Member State.

coverage of extra-Union exports and imports. More information about the actual functioning of the CDE and the technicalities of the IT-system is provided in the EBS Compilers' Manual for CDE.

422. The CDE data originate from the national customs system and they have to be sent to the national NSA, which will transmit these data further to the receiving Member State's NSA:

Table 6: The CDE data to be exchanged between the NSAs

	Microdata to be exchanged <sup>(1)</sup>	Centralised clearance imports	Centralised clearance exports	Goods in quasi-export
	<b>Group 1 - General</b>			
1.1.	Date of acceptance of the customs declaration	C	C	C
1.2.	Reference Period	M	M	M
1.3.	Flow	M	M	M
1.4.	Applied customs data annex	M	M	M
1.5.	Receiving Member State	M	M	M
1.6.	Declaration type	C	C	C
1.7.	Additional declaration type	C	C	C
1.8.	Procedure	C	C	C
1.9.	Additional procedures	C	C	C
1.10.	Authorisation number of the holder of the authorisation	C	C	-
	<b>Group 2 – Measurement units</b>			
2.1.	Statistical value	C	C	C
2.2.	Net mass	C	C	C
2.3.	Supplementary units	C	C	C
	<b>Group 3 – Breakdowns</b>			
3.1.	Goods code at TARIC-level (10-digit code)	C	-	-
3.2.	Goods code at CN-level (8-digit code)	-	C	C
3.3.	Country of origin code	C	-	-
3.4.	Country of preferential origin code	C	-	-
3.5.	Country of export code [Country of consignment]	C	-	-
3.6.	Country of destination code [Country of last known destination]	-	C	C
3.7.	Country of destination code [Member State of presumed destination]	C	-	-
3.8.	Country of export code [Member State of actual export ]	-	-	C

(<sup>1</sup>) Text in brackets indicates the corresponding statistical data element as specified in the Annex V of Regulation (EU) 2020/1197.

	Microdata to be exchanged <sup>(1)</sup>	Centralised clearance imports	Centralised clearance exports	Goods in quasi-export
3.9.	Nature of transaction	C	C	C
3.10.	Preference	C	-	-
3.11.	Container	C	C	C
3.12.	Mode of transport at the border	C	C	C
3.13.	Internal mode of transport	C	C	C
3.14.	Invoice currency	C	C	C
	<b>Group 4 – Parties</b>			
4.1.	Importer identification number	C	-	-
4.2.	Buyer identification number	C	-	-
4.3.	Consignee identification number <sup>1</sup>	C	-	-
4.4.	Exporter identification number		C	C
	<b>Group 5 – Optional data</b>			
5.1.	Total amount invoiced	O	O	O
5.2.	Exchange rate	O	-	-
5.3.	Delivery terms	O	O	O
5.4.	Item amount invoiced	O	-	-

Explanations to the table: 'M' – mandatory,  
 'C' – are mandatory if available in the national customs system,  
 'O' – are optional to be exchanged,  
 '-' – are not applicable.

423. **Data sources for specific goods or movements.** In case of recording trade in specific goods or movements, such as trade in vessels, aircraft, gas, electricity etc. other data sources may be used whenever information on customs declarations is not complete or the transaction is not recorded by Customs. All other existing administrative data sources should be analysed and used for statistical purposes. For more information on data sources related to specific goods or movements please refer to [Chapter 5 Specific goods or movements](#).

(<sup>1</sup>) Only for the customs data requirements under Regulation (EU) 2016/341.

# 7

## Data collection and compilation process

### EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 12 (2)

### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Section 31

424. With the implementation of the EBS legislation Member States have been provided with more flexibility to choose data collection and compilation methods for ITGS. In particular, for intra-Union imports and extra-Union trade the legislation lists only output requirements leaving to the Member States all decisions on the compilation methods. The Member States can use various data sources, implement new methods and procedures defining the population of the reporting units, introduce simplifications in data collection, decide on the share of collected data and apply innovative data estimation methods.

425. The EBS legislation defines basic requirements on data compilation only for intra-Union exports data, which must be exchanged between the Member States. In order to ensure harmonisation and quality, the EBS legislation specifies how intra-Union exports data should be compiled: the Member States must collect at least 95 % of the total value of intra-Union exports directly from reporting units via a statistical survey or from administrative data and may introduce only the simplification measures set out in the legislation. The Member States are free to choose the methods for estimating the non-collected part of the export value.

426. Although the EBS legislation provides Member States with full flexibility in choosing data sources and compilation methods, it requires that the information released by the Member States meets the required quality standard and that the methods or innovative approaches used are scientifically based and well documented<sup>(1)</sup>. The EBS legislation puts the responsibility on Eurostat to assess the quality of the transmitted data and metadata <sup>(2)</sup>.

427. The implementation of new compilation methods is a process which requires time for studying the results and for analysing how the changes affect the quality of the data. Therefore this issue of the Manual describes the compilation process and the methods applied so far and highlights the possibilities for NSAs to apply the new approaches provided for by the EBS legislation.

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<sup>(1)</sup>Regulation (EU) 2019/2152 of the European Parliament and of the Council, Article 4

<sup>(2)</sup>Regulation (EU) 2019/2152 of the European Parliament and of the Council, Article 17(3)

## 7.1 Data collection and compilation in intra-Union trade statistics

428. Although it is not stated directly in the EBS legislation, the statistical survey on intra-Union trade is considered as the data source providing the best statistical results. For this reason, the legislation requires in particular that the intra-Union export data are collected directly from traders. The Member States can decide on how to collect and compile intra-Union imports data.

### 7.1.1 DIRECT DATA COLLECTION FROM ECONOMIC OPERATORS

429. Intra-Union trade data must be compiled monthly. For the collection of these data the Member States have designed a special statistical survey, historically referred to as Intrastat. With the implementation of the EBS legislation the term 'Intrastat' is not used anymore at the European level. However, Member States may continue to use this term at the national level.

430. Under the EBS legislation there may be differences on how the statistical survey is designed for intra-Union exports and imports. The NSAs are free to apply new methods for the collection of intra-Union import data, leading to different compilation rules for import and export.

431. The statistical survey data may be supplemented by data from customs declarations or other data sources. **NSAs are required** to estimate missing or non-collected data, in order to ensure that the data transmitted to Eurostat correspond to the total values of imports and exports of Member States<sup>(1)</sup>. Some movements of non-Union goods between Member States (such as goods placed under the inward-processing customs procedure or goods moving between Member States under a Single Authorisation) have to be recorded in intra-Union trade statistics although these goods have not been released for free circulation<sup>(2)</sup>. These movements might not be recorded by the standard data sources — the statistical survey or a customs declaration. In these cases the NSAs **must** collect them separately or estimate them.

### 7.1.2 BREXIT IMPLICATIONS ON STATISTICAL DATA COLLECTION

432. Trade data with respect to extra-Union countries are compiled from customs declarations. Nevertheless, the data for trade with Northern Ireland (part of the United Kingdom, which withdrew from the European Union on 31 January 2020) is collected via the statistical survey on intra-Union trade. Under the Protocol on Ireland and Northern Ireland, Northern Ireland continues to follow some EU rules, notably related to goods: the Union Customs Code (UCC) as well as VAT and excise rules apply to all goods entering or leaving Northern Ireland. This special arrangement avoids customs checks and controls on the island of Ireland, which means that the traditional data source for compilation of extra-Union trade statistics is missing.

433. The implementation of the Protocol directly concerns ITGS compilers: the EBS legislation for ITGS applies to and in the United Kingdom in respect of Northern Ireland. A new code XI has been introduced in the [Geonomenclature](#) for this purpose, which has to be used for Northern Ireland when recording trade in goods with this territory. Although the data on trade with Northern Ireland are collected via the statistical survey on intra-Union trade, they are part of the data on trade with (and by) the United Kingdom and are counted as extra-Union trade.

434. In contrast, trade between the Member States and other parts of the UK (i.e. with Great Britain) is covered by customs declarations and has been compiled in the data collection system for extra-Union trade since 1 January 2021 (while the whole of the UK has been part of extra-Union ITGS since 1 February 2020).

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<sup>(1)</sup> Commission Implementing Regulation (EU ) No 2020/1197, Annex I, Part B, Table 34 (Use of approximations and quality requirements),

<sup>(2)</sup> Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Article 3(2)(ab)(ii) and 3(23)(b)(ii) .

### 7.1.3 REPORTING UNITS RESPONSIBLE FOR PROVIDING STATISTICAL INFORMATION

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Chapter I, Section 6, 7 and 8

435. Statistical survey data are to be collected from all taxable and non-taxable persons who carry out intra-Union trade operations and are identified by NSAs as the reporting units for the statistical survey. However, not all reporting units have to provide statistical declarations. The large majority of the smallest traders can be exempted from reporting. The Member States are free to establish the criteria on the basis of which the reporting unit is bound to statistical reporting.

436. **Definition of the reporting unit for intra-Union trade in goods statistics.** The EBS GIA on intra-Union trade statistics establishes a direct link between the reporting unit and the taxable person, which is very important to ensure statistical data quality and completeness. The regulation indicates that the reporting unit for intra-Union trade statistics is a **taxable person** as defined in Title III of Council Directive 2006/112/EC or **non-taxable legal person**:

- identified by an individual *identification number* (VAT number) in the Member State of export or import; and
- who has declared intra-Union supplies or acquisitions of goods in accordance with Article 251(a) and (c) of Council Directive 2006/112/EC; or failing this
- is defined as exporter or importer.

437. In practice these provisions mean that all taxable or non-taxable persons who have a national VAT number and have declared intra-Union supplies and (or) acquisitions on a VAT return fall under the scope of statistical reporting. In other cases, where the importer or exporter is not bound to declare intra-Union supplies or acquisitions on a VAT return, the obligation for statistical reporting can be established on the basis of the definition of exporter or importer.

438. Whereas for specific goods and movements the reporting unit can be defined differently, it is not necessarily required that the reporting unit is VAT registered in the reporting Member State or has declared intra-Union supplies or acquisitions. For more information on definition of the reporting unit, i.e. exporter or importer for specific goods or movements please refer to [Chapter 5 Specific goods or movements](#).

439. **Definition of exporter and importer.** The **exporter (importer)** must be the economic operator who carries out activities that result in the export (import) of goods. In the case of *export*, a taxable or non-taxable person becomes a reporting unit for statistical survey on intra-Union trade if he:

- concludes the contract, with the exception of transport contracts, giving rise to the export of the goods from the Member State of export; or failing this
- takes out goods from the Member State of export or provides for the export of the goods in the Member State of export; or failing this
- is in possession of the goods which are the subject of the export of the goods in the Member State of export.

440. In the case of *import*, a taxable or non-taxable person becomes a reporting unit for the statistical survey on intra-Union trade if he:

- concludes the contract, with the exception of transport contracts, giving rise to the import of the goods in the Member State of import; or failing this
- brings goods into the Member State of import or provides for the import of the goods in the Member State of import; or failing this
- is in possession of the goods which are the subject of the import of the goods in the Member State of import.

441. **Definition of taxable person.** According to Article 9 of the VAT Directive 'Taxable person' must mean any person who, independently, carries out in any place any economic activity, whatever



the purpose or results of that activity. According to Article 10, employed persons are excluded from VAT and are therefore not considered as taxable persons.

442. In addition, 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 European Union, must be regarded as a taxable person.

443. **Definition of 'economic activity'**. Any activity of producers, traders or persons supplying services, including mining and agricultural activities and activities of the professions, must be regarded as 'economic activity'. In particular, the exploitation of tangible or intangible property for the purpose of obtaining income therefrom on a continuing basis must be regarded as an economic activity.

444. **Definition of non-taxable legal persons.** States, regional and local government authorities, health boards, public hospitals, educational establishments and other similar bodies governed by public law must be regarded as non-taxable persons in respect of the activities or transactions in which they engage as public authorities, even where they collect dues, fees, contributions or payments in connection with those activities or transactions. However, they must be considered as taxable persons in respect of those activities or transactions where their treatment as non-taxable persons would lead to significant distortions of competition (e.g. a hospital running a canteen for staff and visitors).

445. Non-taxable legal persons are obliged to register for VAT in two cases: 1) when they are regarded as taxable persons and 2) when the total value of their intra-Union acquisitions exceeds the fiscal threshold defined by the national tax administration in the Member State of import. The threshold may not be less than EUR 10 000<sup>(1)</sup>. In the second case, as they are registered for VAT, the non-taxable legal persons must be included in the population of reporting units for the survey on intra-Union trade.

446. **Private individuals.** In general, private individuals are not considered to be taxable persons and are not registered for VAT. However, a private individual who supplies or acquires<sup>(2)</sup> a new means of transport to or from another Member State on an occasional basis is regarded by the VAT Directive as a taxable person. Such individuals are obliged to provide statistical declarations as well, if they are identified by VAT number and are defined by NSAs as reporting units for statistical survey on intra-Union trade. If a private individual has no national VAT number he is not liable for statistical reporting. In cases where a private individual is involved in transactions with specific goods or movements, the definition of exporter or importer may be based on other criteria than VAT registration. (See [Chapter 5 Specific goods or movements](#)).

447. **Obligations of reporting units.** The reporting unit who fails to submit his statistical declaration or provides incorrect information can become liable to penalties under the national penalty system. Every Member State can lay down their individual penalty systems for statistical non-compliance. In addition, reporting units have the obligation to prove the correctness of the statistical information they provided at the request of the NSA of the Member State where they provided that information.

448. Even in the cases where the importer in the Member State of import was not identified as a reporting unit for the intra-Union trade statistical survey and was not required to furnish statistical declarations (because the imports data may be compiled from other data sources as e.g. from MDE), he **must be** obliged to assist his national NSA in clarifying data quality issues related to his intra-Union import. Such clarification can be requested by NSAs exclusively for the purpose of quality

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<sup>(1)</sup> Council Directive No 2006/112/EC, Article 3(2)(a).

<sup>(2)</sup> Council Directive No 2006/112/EC, Article 9(2).

assurance.

449. **Third parties.** If national trade data collection rules allow, the reporting unit may transfer to a third party (e.g. external accounting offices, forwarding agents, other specialised fiscal service companies etc.) the task of providing his statistical declarations to the NSA. However this transfer does not remove the responsibility of the reporting unit for providing accurate and timely data.

450. Due to complex trading schemes it is sometimes difficult to define the reporting unit responsible for the provision of statistical declarations. If the legal owner of the goods is not present in the Member State of import or export other taxable persons responsible for the physical presence of the goods in the Member State are obliged to provide the statistical declarations instead.

#### Example 41

**A) Processing under contract involving several processing companies:** There is a risk of double counting because it is difficult to trace these transactions as they may not be reported on VAT returns for supply or acquisition of goods.

**B) Warehouses carrying out stocking and distribution services for a number of clients:** The warehouse-keeper is responsible for reporting import and export if the legal owner (trader) of the goods is not registered for VAT purposes in the Member State. It creates the danger of double counting, i.e. the warehouse-keeper and the trader might both report.

**C) Financial institutions (e.g. a bank or finance house) buying goods for clients (e.g. cars, large machinery):** In cases where the bank concludes the contract giving rise to the supply of goods on behalf of its client, it may be difficult to establish who is responsible for the statistical report. There is a danger of double counting or misreporting, i.e. both bank and client provide statistical declarations or no one provides them.

451. **VAT registration.** In practice nearly all taxable persons are registered for VAT and they make up the basic population for the statistical survey on intra-Union trade. The VAT registration and intra-Union supplies or acquisitions of goods are the two major conditions which oblige traders to report for the statistical survey.

452. There are exceptions when the business **may not need to register for VAT** in the reporting Member State:

- if a distance seller is registered in OSS of another Member State;
- if its sales of goods and services are exempt from VAT;
- if its sales of VAT-liable goods or services fall below a certain annual limit (EUR 10 000). These limits ('thresholds') vary from country to country. In some countries (e.g. the Netherlands, Spain, Sweden), there is no limit and businesses must register as soon as they make any taxable transaction. The VAT Directive allows each Member State to apply exemptions or graduated relief for very small enterprises. These small taxable persons have no VAT ID number (see also paragraph 454);
- states, regional and local government authorities, health boards, public hospitals, educational establishments and other similar bodies governed by public law when they act as a non-taxable persons; However, in case the non-taxable legal person gets involved in intra-Union supplies or acquisitions, it needs to register for VAT and in this way may become liable for statistical reporting.
- when a non-resident business appoints a tax representative;
- private individuals occasionally supplying new means of transport;
- farmers under the special VAT scheme.

453. In general the rules for VAT registration are very strict. The entity must register for VAT if it is in business (and therefore is considered as a 'taxable' person) and its business activities are above VAT registration threshold in the Member State in which its activity takes place. Anyone can be registered for VAT purposes:

- an individual;
- a partnership;
- a company;
- a club;
- a farmer;
- an association;

- a charity;
- any other organisation or group of people acting together under a particular name, such as an educational or health institution, exhibition, conference, etc.;
- a trust;
- a local authority.

454. If there is a registration limit and the total value of taxable sales in a given year falls below it, the business may be exempt from VAT and does not need to charge it. At the same time, the business can register and charge VAT voluntarily, even though it is below the exemption threshold. The registration limit applies only to businesses established in that country and not to businesses based abroad.

455. There are special VAT schemes (such as OSS) that differ regarding the obligation to register for VAT purposes. Only businesses engaged in distance selling or sales of new means of transport as well as flat-rate farmers are not obliged to register for VAT if they comply with certain conditions. However, in practice, low VAT registration thresholds and other restrictions ensure good coverage of the population of traders for statistical reporting, as the statistical exemption thresholds nearly in all Member States (except Malta) are higher than the VAT thresholds.

456. When a taxable person supplies goods to a non-taxable person in another Member State, the supplier of goods, being a reporting unit for the statistical survey on intra-Union trade, must fill in the statistical declaration on exports, reporting code 12 as Nature of Transaction. However, his counterpart in the importing Member State, being a non-taxable person, does not need to report imports. As only one side of the transaction may be reported, it can cause an asymmetry in the intra-Union-trade of the involved Member States if the transaction is not estimated.

457. Therefore, in principle there are several conditions when a trader, i.e. a reporting unit must provide statistical information for the statistical survey (if there is no customs declaration and the movement of goods is not exempted from ITGS):

- physical movement<sup>(1)</sup> of goods from one Member State to another must take place:
  - supply and acquisition of goods (including warehousing operations), the majority of which is caused by intra-Union trade operations;
  - export and import of goods for processing;
  - export or import of goods on financial leasing conditions;
- the trader or the person responsible for the movement of the goods can be considered as a 'taxable person' or non-taxable legal person in line with the VAT Directive's definition;
- the trader or person is registered for VAT;
- the trader or person is identified by the NSA as a reporting unit for the statistical survey on intra-Union trade (NSAs can use various systems of simplifications, which may exempt the smallest traders from reporting).

458. Who in practice is out of scope of statistical reporting?

- small and medium-sized traders exempted by the NSAs from statistical reporting;
- private individuals and farmers, when they are not required to be VAT registered and the traded goods do not constitute specific goods or movements;

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<sup>(1)</sup> For some specific goods as vessels and aircraft the principle of physical movement is not applied, the transaction is recoded in ITGS when the change in economic ownership takes place.

- distance sellers, not VAT registered in the importing Member State.

459. **Non-resident trader** is a trader who makes taxable supplies or acquisitions in a Member State but he is not resident in that Member State. The non-resident trader does not necessarily have a place of business there and in majority of the Member States is not required to be registered in the statistical business register. Non-resident traders are not incorporated under that Member State's law.

460. Normally all traders, resident or non-resident, supplying or selling goods in a Member State other than the one in which they are established have to register for VAT purposes in that Member State. Non-resident traders have the same obligations for statistical reporting as resident traders. In the case of intra-Union supplies or acquisitions, they have to provide national tax administrations with VAT returns and have to submit statistical survey declarations on intra-Union trade.

461. In practice it is more complicated to collect information from non-resident traders as they often do not have a physical presence in the reporting Member State. However, in most cases such non-resident traders appoint tax representatives who are legally responsible for furnishing statistical declarations. **NSAs are required** to estimate the trade of non-resident reporting units (e.g. on the basis of their VAT returns or other data sources) if they do not provide statistical declarations in spite of all the efforts of the national authorities.

462. **Tax representatives**, depending on the rules of national legislation, normally are liable together with the non-resident taxable person for rendering returns and paying taxes. They may be personally liable in respect of any failure to secure their principal's compliance with obligations or liabilities, which are imposed jointly and severally on both of them. A non-resident trader may opt to appoint **an agent** to act on his behalf, who normally is not liable for debts incurred by the taxable person.

463. **VAT groups**. Two or more companies or limited liability partnerships may register as a single taxable person — or VAT group — if they meet the following criteria<sup>(1)</sup>:

- each body has its principal or registered office in the reporting Member State;
- they are closely bound to one another by financial, economic and organisational links.

464. A VAT group is treated in the same way as a single taxable person registered for VAT on its own. The registration is made in the name of the 'representative member'. The representative member is responsible for completing and submitting a single VAT return, paying VAT or receiving VAT refunds on behalf of the group. However, all the members of the group remain jointly and severally liable for any VAT debts. In this case the representative member should be responsible for providing the complete statistical information on intra-Union trade for all subordinated entities.

465. Monitoring of VAT groups brings additional problems to NSAs, especially when producing statistics on trade by enterprise characteristics, as one VAT group might include enterprises with different economic activities, thus distorting the quality of these statistics. Therefore the NSA could agree with the VAT group that the statistical declarations would be provided by group members if they have separate VAT numbers. In this case, however, comparisons between the intra-Union trade survey data and VAT data will be affected.

466. As all members of the VAT group are jointly liable for VAT payments and debts, the VAT group representative member should be considered as the responsible reporting unit for the statistical survey on intra-Union trade. Although statistical declarations, in line with prior agreement of the NSA, may be furnished by individual members, the VAT group data will be used for determination of its reporting obligations (i.e. whether it is above or below exemption threshold) and the VAT group

<sup>(1)</sup> [https://ec.europa.eu/taxation\\_customs/taxation/vat/topics/taxable\\_persons\\_en.htm](https://ec.europa.eu/taxation_customs/taxation/vat/topics/taxable_persons_en.htm).

will be liable for penalties in the case of non-response.

#### 7.1.4 ROLE AND FUNCTIONING OF THE REGISTER OF THE REPORTING UNITS

467. For the collection of the statistical information on intra-Union trade it is important to establish the population of traders, i.e. reporting units. For this reason the Member States establish registers of intra-Union trade operators. There are no legal requirements on how this register should be organised. Therefore, it can be organised differently in each Member State and contain or link with any information useful for the data compilation process. The essential function of the register is the maintenance of an up-to-date list of intra-Union operators with their company identification data. This information is used:

- to identify companies who may be required to provide statistical declarations;
- to ensure the timely collection of statistical information;
- for quality checks and data analysis;
- for estimates of the trade value of the reporting units exempted from the survey on intra-Union trade, as well as for estimates of partial response and non-response cases.

468. **National Statistical Institutes are required** to link the statistical business register to the register of intra and extra-Union trade operators. Therefore, an adequate structure should be implemented that allows easy and fast linkage.

469. **The conceptual content of the register** can be much wider than only a list of the reporting units with their identification data. In order to ensure the efficiency of the data collection and compilation process it is advisable that the register allows easy access to the following information:

- identification data about the company: ID numbers (VAT ID number, ID number used for statistical purposes, other ID numbers), name, address, phone, fax, e-mail, etc.;
- status and demography of the company: operating or not operating, liquidated, bankrupted, information on reorganisations, groups, mergers, take-overs and other information important for monitoring a business;
- date of entry into the register (once an entry for a reporting unit has been made, it should not be deleted), other relevant dates;
- main and secondary activities of the company (according to the statistical classification of economic activities), organisational set up, size of the company, number of employees, etc.;
- indicators describing the profile of the company: only intra-Union, only extra-Union, intra- and extra-Union operator, main activity based on value of trade, involved in processing or not, information and comments related to the behaviour of the reporting unit, etc.;
- monthly values of intra-Union trade and monthly VAT data;
- information about contact person(s): name, address, phone, fax, e-mail, etc.;
- liability of the company to statistical reporting (for each flow separately);
- reporting media (paper, EDI, web, other);
- full or simplified reporting, reporting of statistical value;
- status of a declarant, i.e. whether a third party is involved in the furnishing of statistical declaration;
- complete information on third party declarant, i.e. company, contact persons;
- technical information needed for EDI and/or web reporting;
- other information for contact and monitoring purposes, e.g. the most frequently traded commodities of a company.

470. **Maintenance of the register of intra-Union trade operators.** The NSAs should regularly update the register, as the quality of the intra-Union trade data depends directly on the quality of the

register. Various sources can be used for updating and maintaining of the register, but the most important are:

- VAT register and VAT returns — for the identification of companies who may be liable to statistical reporting and calculation of thresholds or for laying down any other exclusion measures;
- the data related to the Value Added Tax Information Exchange System, i.e. VIES data. Any VAT registered trader is obliged to submit periodic recapitulative statements to their fiscal authority about the value of the supply and the VAT ID number of the trader in the partner Member State to which VAT-exempt intra-Union supplies are made. The Member States that collect acquisitions in addition to supplies on VAT recapitulative statements can use this information instead of standard VAT returns;
- statistical declarations for the survey intra-Union trade: for the update of administrative information, for global checks at company level and for estimations of missing intra-Union trade;
- customs data: information on companies that trade with non-member countries or are involved in intra-Union movements for which a customs declaration needs to be submitted;
- other registers, databases or directories, statistical or administrative, e.g. statistical business registers;
- information acquired from direct contacts with businesses.

### 7.1.5 COVERAGE RATES AND SIMPLIFICATION MEASURES FOR INTRA-UNION EXPORT

#### EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council, Article 12(2).

#### EBS GIA

Commission Implementing Regulation (EU ) No 2020/1197, Annex V, Chapter IV, Section 29 and Section 31

471. Before the implementation of the EBS legislation, the scope of permissible simplification measures was strictly defined by Intrastat legislation. From 2022 onwards, the Member States can implement any simplification measures on the import side without any legal restrictions, as long as these measures do not hamper the production of high quality statistics.

472. For the collection of exports data, however, the Member States must strictly follow the coverage rates and the simplification rules laid down in the EBS GIA. Therefore, this chapter of the Manual only describes the simplification measures applicable to exports. The Member States may apply the same simplification measures for imports as well. With the development of new compilation practices for imports, the Manual will be amended accordingly.

473. Applying the simplifications is not mandatory, the Member States can decide which measures allowed by the legislation to introduce in the national exports data collection system. The simplifications can be applicable to all reporting units falling under a specific category or, if the national instructions require so, the reporting units have to request the use of the simplification with their NSA in advance.

474. The EBS BA requires that the statistical information collected by a Member State directly from the reporting units **covers at least 95% of its total intra-Union exports value**. The coverage rate is an important measure that allows for excluding the majority of small and medium-sized traders from statistical reporting. The non-collected part of the trade value must be estimated by NSAs. The EBS BA defines the coverage rate of 95% for exports only.

475. One of the methods for implementing the coverage rate in practice is the application of an **exemption threshold**. Member States may introduce other, more efficient sampling methods which

also ensure that the data directly collected from reporting units meet the required coverage rate. Thus, the application of thresholds may become obsolete in the future. Until then, the recommendations provided in this Manual on the handling of thresholds and coverage rates are valid for those Member States which continue the collection of data in a traditional way.

476. The **exemption threshold** splits the reporting units in to two groups:

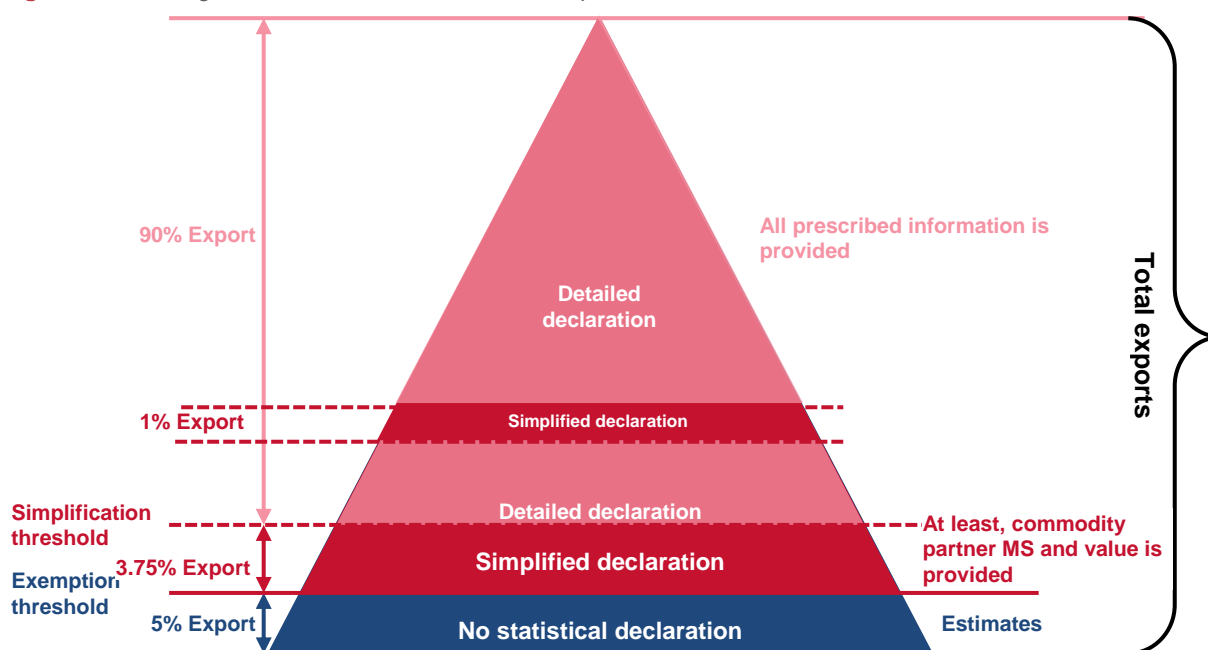
- the reporting units participating in the statistical survey on intra-Union trade, i.e. the reporting units above the exemption threshold, and
- the non-reporting units, i.e. the reporting units below the exemption threshold, which are exempted from statistical reporting.

477. In order to reduce further the reporting burden on traders, the legislation allows Member States to apply various **simplification measures**. However, the statistical value of intra-Union exports of the reporting units benefiting from simplification measures in a Member State may not exceed **5 %** of the total statistical value of intra-Union exports of goods transmitted to other Member States in the context of micro-data exchange. In order to define and monitor the scope of reporting units eligible for simplifications, the NSAs can apply a **simplification threshold**.

478. Both thresholds can be expressed in terms of the annual value of intra-Union exports (and/or imports) of a trader, below which the trader is either exempted from providing any statistical information or may provide simplified information.

479. When a Member State applies a system of thresholds, it can be illustrated as follows:

**Figure 23:** Coverage levels for Member States with simplification thresholds



480. In the Figure 23, the triangle reflects population of reporting units: on the bottom are the smallest, on the top the largest. Additional dark red area in the middle of triangle (in this case making 1% of total exports) means that the simplification measures can be provided for big traders as well.

481. It is important to note, that the maximum rate (5%) of all simplifications allowed by legislation is calculated from the total statistical value of intra-Union **exports to be exchanged** with other Member States. As some data are exempted from transmission to other Member States, the share of the trade benefiting from simplifications in the collected data of the sending Member State can be even lower than 5%.

482. In the context of microdata exchange, Member States exchange export microdata directly collected from reporting units. Thus, if the exemption threshold applied in a Member State results in a

coverage rate of exactly 95% of total intra-Union exports the share of exports benefiting from simplifications must not exceed 4.75% (95% times 5%) of total intra-Union exports.

483. General simplification measures mostly concern the smallest traders and can be monitored with the help of a simplification threshold. At the same time, simplification measures for industrial plants, motor vehicle and aircraft parts or low-value consignments can involve any traders. For application of those simplification measures other procedures must be put in place.

484. The coverage rate and simplification measures are introduced with a focus on the micro data to be exchanged between Member States, yet it has to be noted that the same data are used for compilation of national export statistics. There will also be a corresponding impact on the export statistics provided to Eurostat.

### 7.1.6 EXEMPTION THRESHOLD

485. The system of thresholds is not the only option to ensure the required coverage or to implement simplification measures: Other sampling methods can be implemented by Member States in the future. The threshold method is especially beneficial for small and medium-sized traders, whose intra-Union trade mostly falls below the exemption threshold and who do not need to provide statistical data as a consequence. Most of the administrative burden is falling on the largest traders, who have larger capacities and more highly developed IT tools to provide the requested statistical information.

#### Application of exemption threshold

486. **Definition.** The exemption threshold defines the value above which the reporting units are obliged to provide information for the statistical survey on intra-Union trade. The Member States may apply the exemption thresholds for intra-Union imports and exports, however the exemption threshold for export when applied must be set in line with the legal coverage requirements. **It is recommended** that NSAs revise this threshold each year in order to ensure that the legally required coverage rate for the collected intra-Union exports data is achieved. The threshold is expressed in terms of the value of annual trade of the reporting unit and it must be set at the level which ensures that the information actually collected via the statistical survey **must cover at least 95%** of the total value of intra-Union exports of goods. The reporting units, the annual trade value of which does not achieve the exemption threshold, do not have to report to the statistical survey on intra-Union trade.

487. **It is recommended that NSAs** set the exemption threshold in line with certain quality requirements. In particular, Member States should ensure that the exemption of reporting units will not lead to a considerable lack of information or to biased information as regards the trade with certain partner Member States and certain commodities.

488. **It is recommended that NSAs** determine the threshold in such a way that the largest number of traders is exempted from providing statistical information and that, at the same time, the quality of the collected information is ensured. It might be useful to examine various scenarios for setting the level of the threshold before deciding which particular value should be set for the following year.

#### How to calculate the exemption threshold?

489. **Total intra-Union exports.** For the determination of total exports **NSAs are encouraged** to calculate the cumulative total value based on the most recent data available at the time of calculation of thresholds over a period of at least 12 months, taking into account:

- statistical information submitted by reporting units;
- information estimated by the NSA (e.g. estimates for non-response, partial response, etc.);
- any other information acquired from administrative data sources (including customs declarations);
- the VAT data for non-reporting units (formerly referred to as below-threshold trade).

490. For the determination of the level of the exemption threshold, **it is recommended that NSAs** use the following procedure:

- calculate the value of exports for each economic operator over the period of the previous 12



months;

- calculate the total export value;
- sort the list of economic operators by decreasing value of exports;
- calculate sequentially the cumulative value;
- calculate the value corresponding to 95% of the total exports value;
- identify the threshold value when the cumulative value reaches the value of the coverage rate;
- examine various scenarios close to the coverage rate to determine the threshold value which reduces the reporting burden to the highest degree possible while ensuring that quality requirements are met.

491. **NSAs are encouraged** not to calculate the exemption threshold exactly to the point, as a 'safety margin' should be left for the remaining non-response and for fluctuations in economic activity. If an exemption threshold is used for compiling intra-Union import statistics, **NSAs are encouraged** to determine the threshold following the same procedure and quality standards as applicable for exports.

492. The Member States are free to establish the national rules governing when a trader has to start providing statistical declarations. According to the most frequent practice, a trader is required to provide statistical declarations if:

- the value of his intra-Union exports exceeded the threshold during the previous year  
or if
- the value of his intra-Union exports exceeded the threshold during the current year. In this case the trader should provide a statistical declaration starting from the month in which the threshold is exceeded. A permanent and close monitoring of VAT data has to be ensured in order to identify economic operators that become responsible for providing information during the current year.

493. The EBS legislation requires the transmission of data on total trade to the Commission (Eurostat). Therefore, **NSAs are required to** transmit estimates at least at CN chapter level and by partner country. **NSAs are encouraged** to inform Eurostat on their estimation methods with a view to exchanging best practices.

### 7.1.7 SIMPLIFICATION MEASURES

494. In principle, the aim of simplifications is to reduce the administrative burden for small and medium-sized traders. However, some simplification measures can be granted for large traders as well. If a trader falls under the scope of a simplification measure, he may be allowed to report fewer statistical data than is required on a standard statistical declaration for the survey on intra-Union trade.

495. The application of simplification measures falls under the discretion of the NSAs. They may refuse or limit the application of the simplification measures allowed by the EBS GIA, if they determine that the aim of maintaining a satisfactory quality of the statistical information overrides the desirability of reducing the reporting burden. Moreover, the NSAs may require reporting units to request permission in advance to make use of the simplification.

496. Simplification measures can be divided into two groups:

- the measures, the application of which is limited by EBS GIA (i.e. the value of the exports of all reporting units benefiting from simplifications may not exceed 5% of the total value of the data on intra-Union exports to be exchanged with other Member States), and
- the measures which can be applied without limitation.

497. The following measures belong to the simplifications, the application of which is limited to a maximum of 5% of the total value of the data on intra-Union exports to be exchanged with other Member States:

- exemption of reporting units from providing information about the **quantity** of the goods (net mass

and/or supplementary unit); In this case, the **NSAs are required** to estimate the net mass and, where applicable, the supplementary quantity according to the Combined Nomenclature in force during the reference period.

- **Simplifications for small and medium-sized traders.** Small and medium-sized traders may use a simplified code to report statistical information on the commodity. In addition, they may be exempted from providing the quantity of the goods, the country of origin, and the nature of transaction. Consequently, and without prejudice to additional, national reporting requirements, the reporting unit may be allowed to only report::

- a simplified commodity (code 9950 00 00),
- partner country
- VAT ID number of partner operator in the Member State of import and
- value of goods.

- **Low-value consignments.** The traders identified by the NSAs as reporting units for the statistical survey on intra-Union trade are obligated to report each trade transaction, even when these are of very low value. However, Member States may, under certain conditions which meet quality requirements, simplify the information to be provided for small consignments. The term **consignment** means all transactions during the reference month which are the subject of the same invoice.

The traders may use a simplified code (9950 00 00) to report statistical information on the commodity for the consignments whose value is less than EUR 1000. In addition, they may be exempted from providing the quantity of the goods, the country of origin, and the nature of transaction. Consequently, for the consignments below EUR 1000 the reporting unit may report only:

- simplified commodity (code 9950 00 00),
- partner country
- VAT ID number of partner operator in the Member State of import and
- value of goods.

With a view to lightening the reporting burden of the trade operators, **NSAs are encouraged** to allow reporting units simplified reporting of small consignments. However, Member States must ensure that such authorizations are not misused and that the quality of the statistical results is not impaired.

- **Motor vehicles and aircraft parts.** The declaration of motor vehicle and aircraft parts and accessories generally necessitates the classification of a wide variety of goods in different sub-headings of the Combined Nomenclature. Therefore, the possibility of a simplified declaration of motor vehicle and aircraft parts was introduced to relieve the reporting burden on the automobile and aircraft industry. The reporting units may declare the commodity at the chapter level of the Combined Nomenclature and may be exempted from providing information on the quantity. In this case, **Member States are required to estimate** the net mass not collected from reporting units. **NSAs are encouraged** to apply simplified reporting on motor vehicle and aircraft parts only in a conservative way. However, if they do introduce particular provisions it is advisable to apply the following conditions:

- each concession should be monitored by the national statistical authority;
- the Combined Nomenclature codes 9990 87 zz (cars); or 9990 88 zz (aircraft) should be used (zz according to national purposes).

- **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. If a respective simplification is applied by a Member State, the reporting unit may declare information on the commodity at the chapter level of the Combined Nomenclature and may be exempted from providing information on the quantity of the goods. In this case, Member States must estimate the net mass not collected from the reporting units. For more information on the treatment of industrial plants please refer to [Chapter 4.7 Industrial plant](#) of this Manual.

498. In addition to the above-listed simplifications, Member States may exempt reporting units

from providing some information in justified cases. In this way, the scope of such simplifications is not legally restricted. These simplifications are the following:

- exemption to provide information about the **ID number of the partner operator** in the Member State of import when a reporting unit is unable to determine it. The EBS GIA specifies the cases when such situations can occur:
  - in the context of triangular trade (for more information on triangular trade please refer to [Chapter 7.1.12 Triangular trade](#) of the Manual);
  - when the goods are exported to taxable persons or non-taxable persons, including private individuals, who are not registered for VAT purposes and therefore do not have a VAT number;
  - when sales relate to specific goods and movements and it is not possible to identify the VAT number of the importer.
- exemption to provide the **country of origin** for exported goods, in case this information is available or can be deduced from other sources and does not require estimates;
- exemption to provide the **net mass** of goods for which a supplementary quantity unit is required by the Combined Nomenclature. In the case, Member States must estimate the net mass for goods in case it is not collected.

### Monitoring of the scope of applied simplifications

499. When introducing simplification measures, **NSAs are required** to make sure that the value of intra-Union exports of the reporting units benefiting from any simplification except those for which the application is not restricted does not exceed 5% of the total value of the data on intra-Union exports of goods exchanged with other Member States.

500. Therefore, it is important to establish a procedure for identifying and monitoring the reporting units eligible for simplifications. Normally, simplifications are targeted to reduce the administrative burden on small-scale traders, but some simplifications can be granted to large-scale traders as well.

501. A **simplification threshold** or any other suitable method can be applied to define the population of small-scale traders benefiting from simplifications. A simplification threshold represents an efficient way to indicate to the trader when he is eligible for providing simplified statistical declarations and allows the compilers of statistics to monitor easily the scope of simplifications to be applied.

502. If a company below the simplification threshold exceeds the threshold value during the year, it has to stop making use of the simplification and has to start providing detailed statistical declarations starting from the month in which the simplification threshold is exceeded.

503. However, the threshold system cannot be applied for monitoring simplifications related to industrial plants and motor vehicle and aircraft parts, because these goods are traded by a few large companies. For these types of simplifications Member States may introduce pre-authorisation procedures which can help the NSAs to control the number of the reporting units benefiting from such simplifications.

504. The simplification threshold can be calculated in the same way as the exemption threshold. The level at which the simplification threshold can be set depends on the extent that simplifications for industrial plants, motor vehicle and aircraft parts and low-value consignments are applied, because the legal restrictions in terms of the permissible total value of simplified declarations include all types of simplifications. In any case, the **NSAs are encouraged** to assess the impact of simplification measures on data quality before their introduction.

### 7.1.8 USE OF VAT DATA FOR STATISTICAL NEEDS

#### EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019, Article 5, Annex V

#### EBS DA

Commission Delegated Regulation (EU) 2021/1704 14 July 2021 Article 2 and 3

#### EBS IA CDE

Commission Implementing Regulation (EU) 2021/1225 of 27 July 2021, Article 4

505. VAT data are essential for the compilation of intra-Union trade statistics. Although Article 5 of the EBS Basic Act provides full access to all administrative data sources, Articles 2 and 3 of Regulation (EU) No 2021/1704 define in particular the information to be provided by the tax administration to the statistical authority. For VAT returns, this information amounts to:

- identification of the trader who has declared intra-Union acquisitions and supplies of goods for fiscal purposes;
- the taxable amount of intra-Union acquisitions and supplies;
- the tax period.

506. The EU legislation on value-added tax defines only the main requirements for VAT returns. Implementation measures fall under the responsibility of Member States, which means that VAT returns are not harmonised at the EU level.

507. The most useful data from VAT returns for the compilation of intra-Union trade statistics are the two boxes which contain information on the value of intra-Union acquisitions and supplies. Time of availability of VAT data at statistical authorities of Member States varies from less than 30 days after the end of the reference month to several months. Therefore the use of the VAT data for statistical purposes highly depends on the situation in the individual Member State. Each Member State must decide how to use available VAT data in order to gain the maximum benefit.

508. Cooperation of statistical authorities with the tax administrations is essential and should be established so as to fully support the operation of the collection system for intra-Union trade data. Article 4 of Implementing Regulation 2021/1225 obliges tax authorities to provide the data to their NSAs upon receipt of the information by them and at the latest during the month following the month in which the information became available. In addition, the tax authorities must provide their NSAs with revised information and verify the correctness and completeness of the information provided.

509. **MSs are encouraged** to establish a service-level agreement between statistical and tax administrations, which would define the obligations of both parties, e.g.:

- definition of tax data that should be transmitted to the statistical authority;
- periodicity and deadlines for data transmission;
- the record format and other technical specifications and protocols for the exchange of data;
- the obligation on the statistical authority to respect the confidentiality of the VAT data.

510. Taking into account timeliness, periodicity and other factors, the main uses of VAT data for statistical purposes are the maintenance of the register of intra-Union trade operators, estimations of missing intra-Union trade and quality checks of the collected data.

511. **Updates of intra-Union reporting units data in the register.** Updating and maintaining

the register of intra-Union trade operators is one of the areas in which the use of VAT data is most substantial. They are the main data source for obtaining and updating the following information:

- **Identification information.** According to the legislation, **the tax administration is required** to provide the national statistical authority with the following contact and identification information about persons who have declared intra-Union acquisitions and supplies of goods

- name of the taxable person,
- address including post code, and
- an identification number.

This information may be obtained from the VAT register and NSAs may request access to its content.

- **Identification of parties responsible for providing statistical information.** Information from the VAT register and VAT returns on acquisitions and supplies (two boxes on the VAT return) is essential for the identification of companies who may be liable to report for the survey on intra-Union trade. The VAT register provides information on all persons registered for VAT purposes. However, not all VAT-registered persons must report to the statistical survey. The taxable amount of intra-Union acquisitions and supplies of goods collected from VAT returns is the key indicator for the identification of new traders who are liable to provide statistical information.

- Some traders (e.g. those involved merely in processing activities) cannot be identified on the mere basis of VAT data. Therefore, the use of other data sources is necessary. As the scope of traders liable to provide declarations for the statistical survey on intra-Union trade is changing every day (new traders exceed the exemption threshold, others cease their activities) it is important that the register of intra-Union trade operators is constantly updated. **It is recommended that NSAs** update as frequently as possible, at least once per month, the information about the companies liable to report to the survey on intra-Union trade.

- **Identification and monitoring of the reporting units authorised to provide simplified statistical information.** Information on intra-Union acquisitions and supplies is also very important for the identification and updating of the set of traders who are authorised to report simplified statistical information. Relevant variables or flags can be included and regularly updated in the register according to national legislation. These variables can indicate an exemption from providing detailed commodity breakdowns, information about the quantity of the goods, nature of transaction or country of origin.

512. **Estimation of full trade coverage. NSAs are required** to transmit to Eurostat monthly results which cover the total trade with other Member States. The EBS legislation sets minimum requirements for the estimates of missing intra-Union trade which have to be included in the data sets transmitted to Eurostat. Full coverage should be ensured by using estimates which compensate all missing data, in particular **the trade below the exemption threshold** (if an exemption threshold is used) **and the non-response of reporting units**. VAT data, whenever available for a given release of information, are a very useful data source to carry out estimations of missing imports and exports, in particular those which are considered as intra-Union acquisition/supply<sup>(1)</sup>. **It is recommended**, however, that **NSAs** avoid estimating the trade of the main reporting units to the extent possible by taking any necessary measures to get their statistical declarations in due time.

513. The sum of the values reported on VAT returns (intra-Union acquisition/supply) by the

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<sup>(1)</sup> When using VAT data, in particular data on intra-Union acquisition/supply, for estimation of missing intra-Union trade conceptual differences between VAT and statistical survey data should be taken into consideration. The estimates should cover all missing imports and exports, including goods for and after processing, returned goods, goods delivered with assembly and installation, etc.

operators exempted from reporting to the statistical survey on intra-Union trade makes up the total estimated value of imports and exports of trade below the exemption threshold, if an exemption threshold is used at all. Nevertheless, **it is recommended that NSAs** estimate the total trade below the exemption threshold by using the most reliable data source — current month's or historical administrative data (VIES or VAT) — available at the time the estimation process should be launched.

514. Even though VAT data are the data source most frequently used for the estimation of intra-Union trade by reporting units which fail to submit their declarations in time (non-response), more data sources maybe needed depending on the time of data release and on the availability of the VAT data. Therefore, **it is recommended that NSAs** estimate the trade of the reporting units late in submitting their statistical declarations by using the most reliable data source — current month's or historical administrative data (VAT or VIES), current month's or historical data from the survey on intra-Union trade — available at the time the estimation process should be launched.

515. Since VAT data do not contain information on partner countries and commodities, other data sources and methods for the estimation of the commodity and partner country distribution should be applied. When VAT data form the basis for the estimation of missing data, **it is recommended that NSAs** allocate the estimated total trade below the exemption threshold (if applicable) to products and partner Member States by using data collected from the most similar traders above the exemption threshold. 'Most similar traders' should be understood as traders with a most similar activity or/and of most similar size. 'Traders with a most similar activity' means 'traders with the same NACE activity code or with a NACE activity code as similar as possible'. 'Traders of most similar size' means 'just-above-threshold traders'. Regarding the allocation by partner Member State, an alternative to the use of the data reported by most similar traders consists in applying the pattern captured from VIES data.

516. Regarding the reporting units late in submitting their statistical declarations, **it is recommended that NSAs** allocate the estimated total trade to products and partner Member States by using their historical intra-Union trade data or, if not available or not relevant, by using data from the statistical survey on intra-Union trade collected from the most similar traders. 'Most similar traders' should be understood as traders with a most similar activity or/and of most similar size. 'Traders with a most similar activity' means 'traders with the same NACE activity code or with a NACE activity code as similar as possible'. 'Traders of most similar size' means 'traders with most similar trade value or turnover. Regarding the allocation by partner Member State, an alternative to the use of historical data reported by the reporting unit to the statistical survey or to the use of data reported by most similar traders consists in applying the pattern captured from VIES data.

517. **NSAs are encouraged** to monitor the accuracy of the non- or late-response estimates at the product and partner Member State level by comparison with real data when declarations for the statistical survey on intra-Union trade are submitted. They should improve their estimation method in case this monitoring reveals quality issues.

518. **Data quality checks.** VAT data is one out of many auxiliary data sources which can be used to improve the quality of intra-Union trade data. The comparison of the total taxable amount of imports or exports reported for intra-Union trade statistical survey or/and received from microdata exchange from other Member States and the taxable amount indicated in the two boxes of VAT returns at reporting unit level, provides information on possible errors. The most important traders with highest discrepancies between statistical and VAT data can be contacted and data corrected if needed.

519. A reporting unit is also responsible for proving the correctness of the statistical information provided on the VAT return at the request of the NSA. The obligation to prove the correctness is limited to data which the reporting unit has to deliver to the competent tax administration in connection with his intra-Union movements of goods. In the course of quality assurance of the data on ITGS, NSAs may thus require trade descriptions of the goods, copies of invoices or delivery notes.

520. Several issues should be taken into account when preparing algorithms for data quality checks based on VAT data:

- **Methodological differences between VAT and the statistical survey on intra-Union trade.** The influence of methodological differences should be eliminated as much as possible from both VAT and statistical survey data in order to achieve maximum comparability of the data.
- **Period to be compared.** Although in most cases the period of reference for both systems is the calendar month, it is advisable to compare data at reporting unit level over a longer period, for example a quarter, 6 months or a cumulative value since the beginning of the year. Total values across longer periods are less influenced by possible differences in the reference period, by revisions or by other factors. Consequently, the quality control procedure becomes more efficient.
- **Criteria for selecting cases to be clarified.** It is highly important to define efficient criteria according to which traders may be contacted to clarify causes of discrepancies. Usually the discrepancies in both absolute value and percentages are taken into account. Analysis of discrepancies and contacts with reporting units concerned may result in corrections of statistical survey or VAT data.

#### Example 42

##### Erroneous cases that cause discrepancies in VAT and statistical data of the same trader

- incorrect use of the VAT boxes, sometimes services are included in the boxes for intra-Union acquisition and supply of goods;
- triangular trade is included in the boxes for acquisition and supply, even if it should be reported in the separate box or otherwise identified;
- two reporting units report the same transaction for intra-Union trade statistical survey: when more than one reporting unit is involved in a processing activity sometimes both can report; financial leasing transaction can be reported by the bank and the lessee;
- wrong nature of transaction code is indicated on the statistical declaration;
- inconsistent reporting of VAT and the statistical survey (e.g. a trader may declare imports for the statistical survey, but not as acquisitions on the VAT declaration).

### 7.1.9 USE OF VAT RECAPITULATIVE STATEMENTS (VIES) DATA FOR STATISTICAL NEEDS

#### EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019, Article 5, Annex V.

#### EBS DA

Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021, Article 3.

521. The VIES information to be provided by the tax administration to the national statistical authority is at least the following:

- on intra-Union supplies:
  - the tax period;
  - the VAT ID number of each national supplier;
  - the VAT ID number of the partner Member State acquirer;
  - the taxable amount between each national supplier and partner Member State acquirer;
  - the identification of subsequent supplies,
- on intra-Union acquisitions:
  - the tax period;
  - the VAT ID number of each national acquirer;
  - the total taxable amount by national acquirer aggregated by partner Member State.

522. According to Article 263 of Directive 2006/112/EC, **VAT recapitulative statements (VIES declarations)** must be drawn up for each calendar month within a period not exceeding one month and in accordance with a procedure to be determined by the Member States. In some cases Member States may allow taxable persons to submit the VIES declaration quarterly. The possible use of VIES data thus depends on practices applied in the Member States. Differences in the definition of the reference period between the statistical survey on intra-Union trade and VIES data should be taken into account.

523. Data reported on VIES declarations are linked to the data declared on VAT returns. However, VIES declarations contain an additional piece of information which can be very useful for statistical purposes: the partner country and the taxable value for each acquirer of goods. **It is very important to take into account that the concept of the partner Member State used in the VIES system differs from the one applied in the statistical survey on intra-Union trade.** In the VIES system the partner Member State is defined on the basis of the fiscal flow (invoice) while in the statistical survey, the partner country is connected with the physical flow of goods. The VAT ID number (including the code of the Member State) of the person acquiring the goods in the other Member State is reported on the VIES declaration and does not necessarily indicate the country where the goods physically move.

524. VIES declarations contain information on intra-Union supplies of goods (since 2010 the information on supply of services is collected as well) and can, consequently be used for analysis and quality improvements of statistical data on exports of goods. According to [Council Regulation \(EC\) No 1798/2003](#) the national tax administration receives from tax administrations of all other Member States relevant VIES information. Consequently, information on intra-Union acquisitions is available and can be used for the improvement of statistics on intra-Union imports of goods.

525. Taking into account available data elements, timeliness, periodicity and other factors, the VIES data for statistical purposes may be used in data quality checks, for estimations of trade below the exemption thresholds, non-response and updates of the register of intra and extra-Union operators.

526. **Estimates of missing intra-Union trade.** As it was mentioned above, VIES data are only an auxiliary data source for information on the partner country. This information may be used for the distribution of estimated trade below the exemption threshold or non-response. Furthermore, the partner country is available for each reporting unit and the estimates based on VIES information may give quite accurate estimates of the partner country. Before deciding to use VIES data, **NSAs are encouraged** to analyse the differences between data on partner country collected via the statistical survey and VIES at the level of the reporting unit.

527. **Data quality checks.** VIES data can be very useful for reconciling intra-Union trade asymmetries. They provide not only information on the partner country but also the VAT ID number of the partner Member State acquirer (trader). This information is very important and useful when the national legislation allows exchange of confidential data.

#### 7.1.10 METHODOLOGICAL DIFFERENCES BETWEEN STATISTICAL SURVEY AND VAT DATA

528. There are no major methodological differences between VAT and VIES data. The value declared on the intra-Union supplies box at individual-trader level should usually match with the total taxable amount of goods declared on the VIES declaration. Certain differences may occur depending on the national VAT rules for recording triangular trade. Therefore, the methodological differences between VAT data and the data of the statistical survey on intra-Union trade described below apply to the VIES data as well.

529. For the majority of cases the total values declared for intra-Union imports and exports on the statistical declarations should match the figures declared on the VAT return for intra-Union supplies and acquisitions at individual-trader level, provided that some conditions are met:

- the data from both sources refer to the same reference period;
- the data are methodologically comparable (transactions of a certain nature are excluded from



comparison or treated differently and triangular trade, exchange rates, and other methodological aspects are considered).

- the VAT data are correct (in practice this is not always the case. Therefore, comparing statistical and VAT data may also result in better quality of VAT data if a reporting unit himself corrects his VAT return after being contacted by the NSA. As statistical confidentiality requires a strict separation of statistical data from other administrations, NSAs are not allowed to communicate errors on VAT returns back to the fiscal authorities).

530. There are a number of legitimate reasons for the figures to be different. The following table lists methodological reasons for differences between the figures declared on statistical declarations and the respective data on VAT and VIES returns. The list is not exhaustive and does not take into account any potentially necessary CIF/FOB adjustments.

#### Methodological reasons that cause discrepancies between the statistical survey on intra-Union trade and VAT/VIES data

- 1. Goods sent for or returned after processing** (for more details see [Chapter 4.1 Processing trade](#)). For VAT purposes, processing is regarded as a service and the value of processing costs should be reported as services and should not be entered in the boxes dedicated to intra-Union acquisitions or supplies of goods. For the statistical survey, the total value of goods sent for processing or returning after processing (in that case including processing costs) should be reported. **Statistical survey > VAT.**
- 2. Financial leasing** (for more details see paragraphs [176](#) — [179](#)). Financial leases are generally paid in instalments and are calculated in such a way as to cover the total value of the goods. At the end of the contract the lessee usually becomes the legal owner of the goods. For the statistical survey the total value of the goods must be declared at the moment of export or import of the goods under the financial leasing contract. In contrast, on VAT returns only the amounts paid as instalments or nil (depending on national practice) are reported. **Statistical survey > VAT** (at the month of import or export of the goods) or **Statistical survey < = VAT** (when no movement of the goods takes place).
- 3. Credit notes** (for more details see paragraph [740](#)). Credit notes reduce the taxable amount that should be declared on VAT returns. In contrast, credit notes will not be considered for the statistical survey if granted for several deliveries of goods.
- 4. Returned goods.** Goods that are returned in exchange are not recorded as acquisitions on the VAT return but must be recorded as imports in statistical survey. **Statistical survey > VAT.**
- 5. Triangular trade** (for more details see [Chapter 7.1.12 Triangular trade](#)). Reporting obligations differ for fiscal and statistical purposes in the case of triangular trade: in an *intermediary Member State*, i.e. a Member State involved in the business transaction but not involved in the physical movement of the goods, triangular trade should be excluded from the statistical survey, whereas for VAT it should be reported:
  - The trader in the intermediary Member State does not report the transaction for the statistical survey, but declares the taxable value of the goods in a special box created for this purpose in the VAT return or nil (depending on national practice) for VAT **Statistical survey < = VAT.**
  - when the intermediary is from a non-member country (invoice from the non-member country and intermediary is not registered for VAT purposes in the EU), but goods move between two Member States, no value is reported in the boxes for intra-Union acquisitions and intra-Union supplies of the VAT return. In contrast, the value of the goods should be reported for the statistical survey in the Member States of export and import. **Statistical survey > VAT.**
  - in the VIES declaration, the seller of the goods (see [Figure 31](#): Triangular trade within the context of VAT recapitulative statements (VIES)) reports an intra-Union supply, indicating the *intermediary country* as partner country. The same trader should report export of goods for the statistical survey, indicating the *Member State of destination* as partner country. Therefore, different partner Member States are declared for statistical survey on intra-Union trade and VIES.

- 6. Distance sales** (for more details see [Chapter 4.3 Distance sale](#)). In some Member States, distance sales are reported on VAT returns as intra-Union supplies and acquisitions. However, the reporting obligation is defined by national rules and therefore, the data may not be available on VAT returns in all Member States. In ITGS, distance sales are treated as normal sales of goods and should be reported when a seller is defined as a reporting unit for the statistical survey. **Statistical survey > VAT.**
- 7. Sales to and purchases from private individuals.** If a reporting unit purchases goods from or sells goods to a private individual in another Member State who is not registered for VAT purposes, this trade should be reported for the statistical survey. However, this transaction is not declared in any of the two boxes of the VAT return. **Statistical survey > VAT.**
- 8. Goods delivered with installation or assembly.** When goods are supplied as an integral part of a supply of services, no values are declared in the boxes for intra-Union acquisitions and supplies on VAT returns. In contrast, the value of the goods should be reported for the statistical survey. If the invoice contains the total value of both goods and services, the value of the goods should be deduced from the total invoice value. **Statistical survey > VAT.**
- 9. Goods subject to excise and other duties.** Provided that the tax base also includes excise duties, the data from tax returns will be higher than the statistical value of the traded goods. **VAT > Statistical survey.**
- 10. Electricity and gas.** For tax purposes the supply of electricity and gas is not considered an intra-Union acquisition and supply and thus the transactions are not reported in the boxes relevant for the statistical survey. **Statistical survey > VAT.**

531. **NSAs are encouraged** to regularly assess the quality of the administrative data — VAT and VIES data — in terms of accuracy, timeliness and, where possible, comparability with statistical data — in view of:

- identifying the most appropriate estimation methods for trade below the threshold and case of non or late response;
- measuring how far VIES data can be used to allocate the estimates for missing intra-Union trade by partner Member State;
- measuring how far the administrative data can be used to control the quality of the data collected via the statistical survey.

532. If the quality of the tax data is questionable, NSAs are empowered by Article 4 (3) of Implementing Regulation (EU) 2021/1225 to request from tax authorities that they verify the correctness and completeness of the information provided to NSAs.

### 7.1.11 CORRECTION OF DATA ON STATISTICAL DECLARATION

533. At the time when the reporting units complete their statistical declaration they do not always have all the information necessary to make a full and accurate data return. Consequently there is a need to correct data contained in the first submission.

534. The errors in statistical data provided by the reporting units can be grouped into three categories:

- *data validity errors*: incorrect or missing codes, missing values in the declarations, character data in numeric fields and vice versa;
- *data credibility errors*: the data can be valid according to the previous criterion of validity but can still be incorrect. For example, the declaration might be inconsistent internally when comparing different variables, or it might not be consistent with corresponding data submitted in previous months;
- *data completeness errors*: it refers to whether the reported intra-Union trade represents the complete trade of the given reporting unit.

535. Whenever possible, data errors should be corrected preferably on the basis of corrections provided by the reporting unit, for example:

- replacing estimates with collected data;

- correcting inaccurate and incorrectly reported data;
- deletion of incorrectly reported movements of goods that never took place.

536. In some cases error correction can be automated at the data editing stage or even before. With the use of electronic reporting systems and data entry control NSAs often detect and correct erroneous declarations at an early stage. **NSAs are encouraged** to create the conditions enabling reporting units to use automatic data processing and electronic data transmission systems in order to enable reporting units to check the correctness of information themselves.

537. In other cases, particularly in the case of data credibility errors, it might be necessary to contact the reporting unit in order to ascertain if 'inconsistent data' is actually incorrect data. Ideally, all such inconsistencies would be checked with all reporting units. However, resource constraints require some prioritisation. Therefore, only a relatively small number of reporting units can be contacted by NSAs. Reporting units have a legal obligation to provide complete and accurate data.

538. Changes to reported data because of a subsequent alteration of contracts (e.g. a price reduction because of market difficulties) are not to be considered legitimate error correction, if the original declaration corresponds to the terms of contract in the relevant reporting period (for more details see [Chapter 8.7.1.5 Credit notes and their impact on statistical value](#)).

539. Corrections will usually only be relevant for the data users if the published data are going to be revised subsequently. In most cases, revisions of ITGS are done by the NSAs for the current and for the previous year (the 'non-finalised data'). However, **it is recommended that NSAs** nevertheless revise data which are considered final if the revision is significant for the interpretation of the data. At the same time, the obligation of reporting units to correct submitted data should be restricted as far as possible to data of reporting periods, of which the published data are not updated.

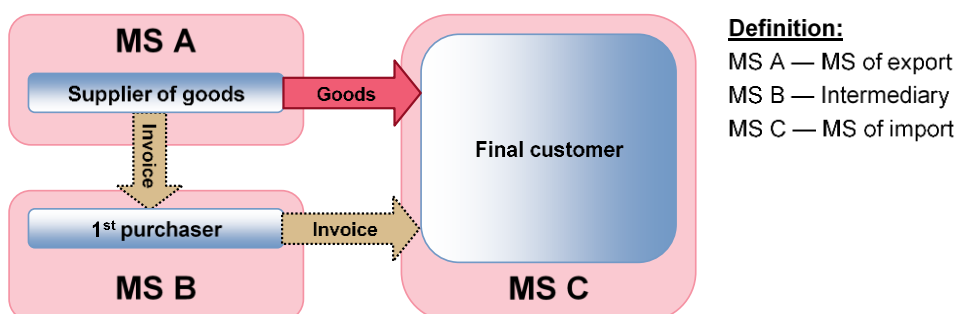
540. Corrections have to be transmitted by the reporting units — preferably by electronic means — in due time after detecting the mistake. **NSAs are encouraged** to define rules how reporting units should submit corrective statistical declaration. Otherwise NSAs should coordinate bilaterally with the reporting unit.

541. For pragmatic reasons, the extent of the corrections should be limited to essential cases. **NSAs are encouraged** to define correction thresholds. In case of value corrections they may refer to value changes, in cases of changes of other statistical characteristics to the total value of the respective indicator. A percentage correction requirement (such as correction of quantity by more than 10%) is also possible.

### 7.1.12 TRIANGULAR TRADE

542. **Definition.** Triangular trade in the meaning of the survey on intra-Union trade exists when three subjects are involved in an intra-Union trade transaction. The most common case occurs when a company (supplier) in Member State A sells goods to a company (intermediary) in Member State B, which in turn sells it to a company (final customer) in Member State C, although the goods are physically moved only once from A to C.

**Figure 24:** Triangular trade — standard case



543. In such cases, intra-Union trade statistics must record an export of goods from A to C and

an import in C from A. There is, however, a risk that Member State A or C records Member State B as its trading partner, because the sales and purchase contract are concluded with Member State B, whereas Member State B might record an import and an export although there is no physical movement in B.

544. Reporting obligations in the context of triangular trade transactions may be different for fiscal purposes (which follow the invoices) and trade statistics. The **principle of following the physical movement of the goods** is applicable for statistical purposes:

- the reporting unit in the Member State of export (A) must declare the partner Member State (C) to which the goods are delivered, regardless of where the invoice is sent;
- the reporting unit in the Member State of import (C) must declare the partner Member State (A) from which the goods are delivered, regardless of the Member State to which the payment is made;
- the 1<sup>st</sup> purchaser must not report the goods movement for the statistical survey on intra-Union trade when the goods do not enter the intermediate Member State (B) or if the goods are in direct transit through the territory of the intermediate Member State (B).

545. Reporting errors due to triangular trade should be minimised. The following measures are advisable:

- identify trade operators engaged in triangular trade — both in the intermediate Member State and in the reporting Member States;
- inform reporting units in detail of their reporting obligations when they are involved in triangular trade;
- use mirror statistics in order to discover incorrect partner country reporting and erroneous declarations in the intermediate Member State;
- use VIES data for additional quality checks concerning the correct reporting of the partner country. Explain the differences in the concept of triangular trade used in VIES and ITGS.

#### Example 43

##### Triangulation with two Member States

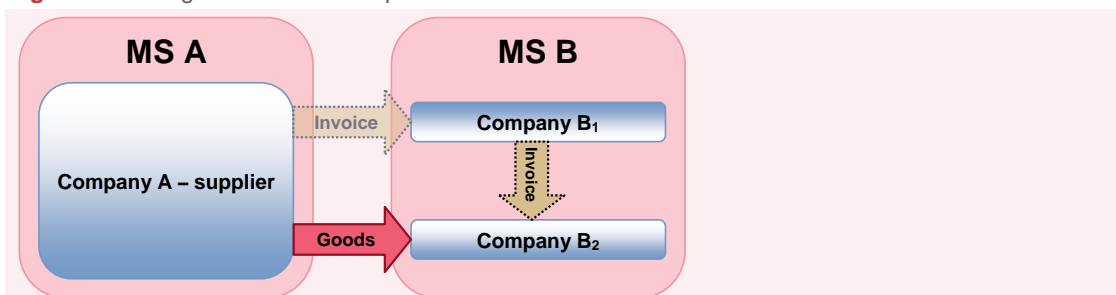
###### A) Triangular trade with 1<sup>st</sup> purchaser and customer from the same MS

The goods are delivered from Member State A directly to a company B<sub>2</sub> in Member State B, but a VAT registered company B<sub>1</sub> in Member State B has concluded the contract giving rise to the delivery. Company B<sub>1</sub> sends the invoice to company B<sub>2</sub>.

Company B<sub>1</sub> must declare the import for the statistical survey on intra-Union trade. An export declaration has to be provided in Member State A.

(It has to be kept in mind, that the reporting obligation for statistical survey on intra-Union trade is directly linked with reporting of intra-Union acquisition/supply on VAT return. When the transaction is not considered as intra-Union acquisition/supply for VAT purposes, only then the contract giving rise to import/export should be considered for determination of the reporting unit).

**Figure 25:** Triangular trade with 1<sup>st</sup> purchaser and customer from the same MS



###### B) Triangular trade with supplier and 1<sup>st</sup> purchaser in the same Member State

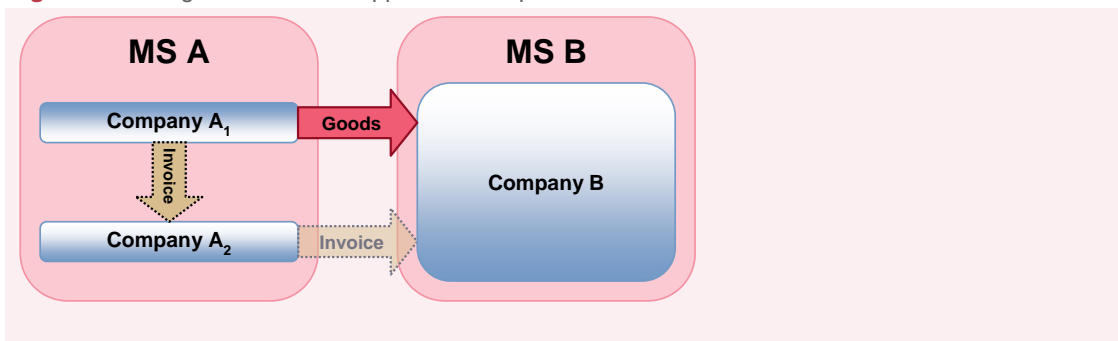
The goods are delivered directly from a company A<sub>1</sub> in Member State A to a company B in Member State B, but the invoice is addressed by company A<sub>1</sub> to another VAT registered company A<sub>2</sub> which has concluded the contract giving

rise to export in the Member State A. The movement from A to B has to be declared for the statistical survey on intra-Union trade.

Company A<sub>2</sub>, even if it is not in charge of the transport, must declare the movement for the statistical survey on intra-Union trade. A statistical import declaration has to be provided in Member State B.

(It has to be kept in mind, that the reporting obligation for statistical survey on intra-Union trade is directly linked with reporting of intra-Union acquisition/supply on VAT return. When the transaction is not considered as intra-Union acquisition/supply for VAT purposes, only then the contract giving rise to import/export should be considered for determination of the reporting unit).

**Figure 26:** Triangular trade with supplier and 1st purchaser in the same Member State

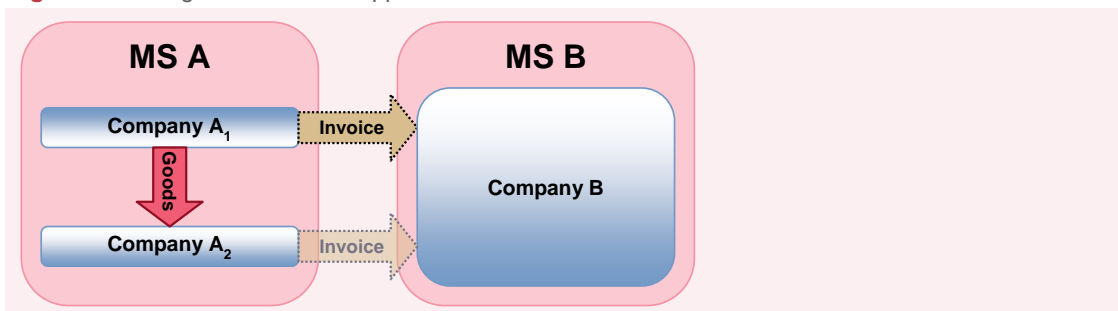


**C) Triangular trade with supplier and customer in the same Member State**

Company A<sub>1</sub> in Member State A sells goods to company B in Member State B. The goods are delivered from company A<sub>1</sub> to another company A<sub>2</sub> in Member State A. However, the invoice is addressed to a VAT registered person in Member State B.

No statistical declaration is made, because the goods have not left Member State A.

**Figure 27:** Triangular trade with supplier and customer in the same Member State



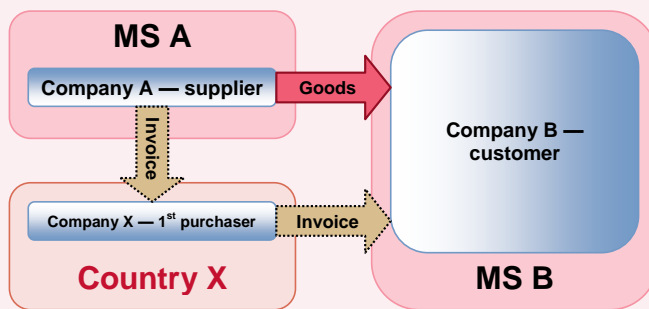
**Triangular trade with a partner in a non-member country****A) Triangular trade with 1st purchaser in a non-member country.**

Company X is established in a non-member country. Companies A and B are established in two different Member States. Company B buys the goods from company X. However, company X buys these goods from company A. The goods will be directly delivered from A to B.

If the intermediate country, i.e. the country in which the first purchaser seller is established, is a non-member country, the appointment of a tax representative may be necessary (either in Member State A or B) depending on the requirements of the Member States involved.

An export will be declared for the statistical survey on intra-Union trade by company A and an import by company B.

**Figure 28:** Triangular trade with 1st purchaser in a non-member country

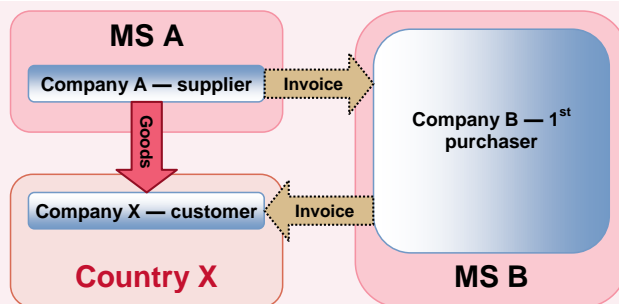
**B) Triangular trade with customer in a non-member country**

In general, if the country of final destination is a non-member country X, a customs export declaration must be made in the Member State in which the goods are physically presented to Customs (Member State A).

These transactions should **not** be declared for the statistical survey on intra-Union trade even if invoices are issued between the operators in the intermediate Member State B and the exporting Member State A.

Only the export transaction based on the customs declaration must be taken into account within the extra-Union trade statistics in Member State A.

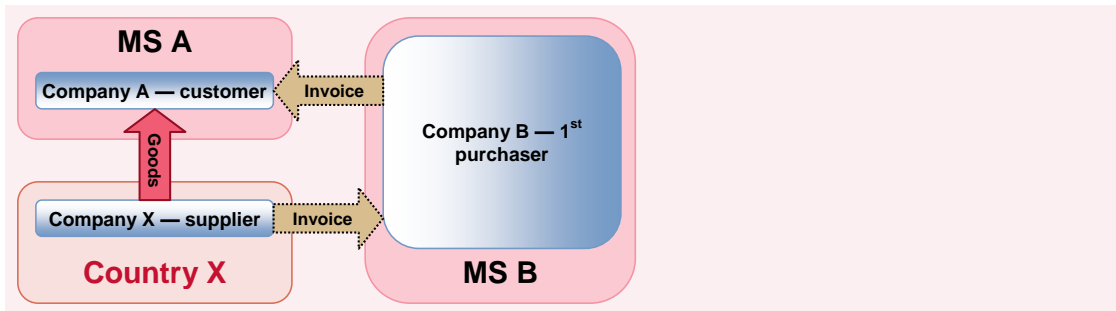
**Figure 29:** Triangular trade with customer in a non-member country

**C) Triangular trade with supplier in a non-member country.**

A company B in Member State B buys goods from a company A in another Member State. However, the goods are delivered directly from a non-member country.

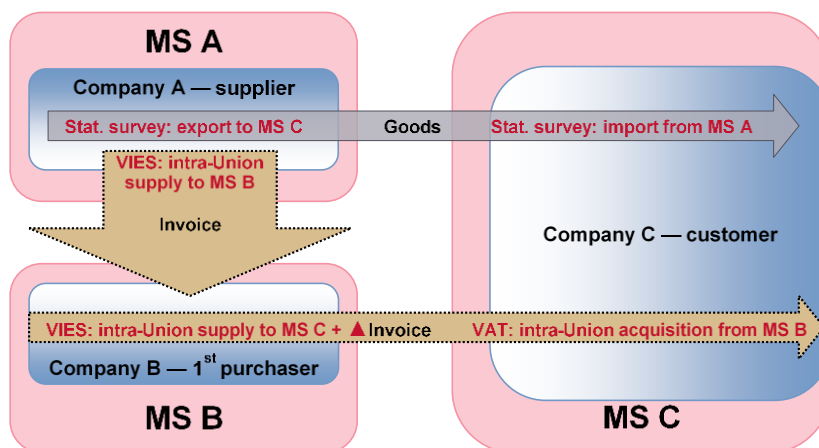
This case has to be treated analogously to the case in above example B. In general, an import declaration has to be made in the Member State in which the goods are released for free circulation and are physically presented to Customs (Member State A).

The customs import declaration has to be included in the extra-Union trade statistics of Member State A; there should be no declaration for the statistical survey on intra-Union trade.

**Figure 30:** Triangular trade with supplier in a non-member country

### 7.1.12.1 Triangular trade within the context of VIES

546. It has to be noted that the concept of triangular trade in a VIES context is different from the one used in ITGS, where all variations of triangulation mentioned above are possible. In the context of the recapitulative statement (VIES) a trade transaction is marked as triangular trade only if the goods are not physically present in the reporting Member State. Therefore, when comparing statistical survey and VIES data, all transactions marked as triangular trade must be excluded from the data of the reporting Member State. However, in the Member State of import of the goods these (flagged) data might be used for the reconciliation of intra-Union trade asymmetries and check of partner country allocation.

**Figure 31:** Triangular trade within the context of VAT recapitulative statements (VIES)

547. The physical goods flow is followed in the framework of the statistical survey on intra-Union trade. In contrast, the reporting obligations for VAT or VIES follow the invoice. In the situation described in Figure 31 the following obligations for traders exist:

- The seller of goods in Member State A reports an intra-Union supply on the VIES declaration indicating the VAT ID number of the trader in Member State B. This transaction should not be marked on the VIES declaration as triangular trade, because the goods were physically in Member State A. At the same time the trader in Member State A should report an export of goods for the statistical survey on intra-Union trade, indicating as partner country Member State C;
- The trader in Member State B reports an intra-Union supply indicating the VAT ID number of the partner in the Member State C in his VIES declaration and marking this transaction as triangular trade. He will not report this transaction for the statistical survey on intra-Union trade, as the goods move outside of Member State B;
- The buyer of the goods in Member State C does not need to provide a recapitulative statement. However, an import declaration for the statistical survey on intra-Union trade has to be made, indicating as partner country Member State A. In addition, company C has to declare on VAT return an intra-Union acquisition from Member State B.

## 7.2 Data collection - extra-Union trade statistics

### 7.2.1 USE OF CUSTOMS DECLARATIONS DATA FOR COMPILATION OF TRADE STATISTICS

#### EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019, Article 5, Annex VI.

#### EBS DA

Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021, Article 4.

#### EBS IA CDE

Commission Implementing Regulation (EU) 2021/1225 of 27 July 2021, Article 3.

548. **Obligation to provide a customs declaration.** The legal requirement and specifications for providing a customs declaration are laid down in the European customs provisions. The customs declaration has to be provided by **the declarant**<sup>(1)</sup> being the person liable for respecting the customs formalities and rules. This operator does not necessarily need to be involved in the trading of the goods, e.g. as importer or exporter or owner of the goods.

549. **Statistical declaration and statistical data.** Although the EBS legislation is not directly prescribing the data sources for the collection of extra-Union trade data, the recital 19 of the EBS Basic Regulation indicates that customs declarations should be used for this purpose: "The cross-border movement of goods, in particular from or to third countries, is subject to customs supervision as provided for under Regulation (EU) No 952/2013 of the European Parliament and of the Council. Customs authorities keep or have access to information or records concerning such movement. The information or records, which are related to or based on customs declarations, should be used for the production of statistics on Union trade in goods".

550. Therefore, statistical data are collected by Member States through the relevant data on the customs declaration. On this declaration, the statistical data can be of common interest for customs and statistics (e.g. goods code according to the CN) or of purely statistical relevance (e.g. nature of transaction). All data elements on the customs declaration can only be collected if explicitly required by European customs provisions or national instructions.

551. **Data collection process — standard customs declaration.** Customs declarations that are the source of statistical data have to be transmitted from Customs to NSAs. **National Customs are required** to provide NSAs with customs declarations lodged with them or, in case of centralised clearance, received from the Customs of other Member States, at the latest during the month following the month of acceptance of the customs declaration. If the records from customs declarations are amended or changed, the customs authorities must provide their NSAs with revised information.

552. The transmission has to take place in line with the agreement between Customs and NSAs: daily, weekly, monthly or any other agreed periodicity.

553. **Data collection process — simplified declaration.** In case of a simplified customs

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<sup>(1)</sup> According to Article 5 of the UCC 'declarant' means: the person lodging a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in his or her own name or the person in whose name such a declaration or notification is lodged.



declaration, the declarant is obliged by customs provisions to provide a supplementary declaration, which is usually due in the month following the acceptance of the simplified declaration. NSAs should consult the deadlines applied by Customs and ensure, if possible, that these deadlines do not go beyond the statistical deadline.

### 7.2.2 SCOPE OF DATA TO BE PROVIDED BY CUSTOMS TO NSA

554. For the concrete scope of data that the customs authority is required to provide to its NSA, see [Chapter 6.2.1 Custom declaration](#) and paragraph 416 in particular. (Note: *scope of data* is addressed under that specific point as it is closely related to the neighbouring point 6.2.2 “Data sources in case of simplifications applied by customs - CDE”);

555. The national Customs authority is explicitly required by Annex VI of the EBS Basic Act to provide to their NSA the following information: related to import and export customs declaration:

- information **identifying the person** who carries out intra-Union exports and intra-Union imports of goods covered by the customs procedure of **inward processing**;
- **EORI register data**, i.e. the registration and identification data of economic operators provided for under Union customs provisions available in the electronic system relating to EORI number as referred to in Article 7 of Commission Implementing Regulation (EU) 2015/2447;
- the records on imports and exports from customs declarations which were accepted or were subject to decisions by the national customs authorities and:
  - which were *lodged* with them; or
  - information which is available to them in application of *self-assessment*<sup>(1)</sup> (i.e. for which the supplementary declaration is, in accordance with Article 225 of Implementing Regulation (EU) 2015/2447, available to them through direct electronic access in the authorisation holder's system); or
  - the information related to *centralised clearance* received by the national Customs in application of Article 179 of Regulation (EU) 952/2013, i.e. from the Member State in which the customs declaration was lodged. In this case, the reporting Member State for ITGS is a so-called “participating Member State” of the centralized clearance authorisation in which the goods are located at the time of release into the customs procedure. Notwithstanding the case of quasi-exports, imports and exports have to be recorded in that Member State..
- information on applied procedures, simplifications or authorisations granted to trade operators and information identifying those trade operators.

556. In addition to the legal obligation of customs authorities to provide the scope of data referred to in Annex VI of the EBS Basic Regulation, the NSAs have the right to access and use, promptly and free of charge, all administrative records which they may need to meet the statistical requirements<sup>(2)</sup>. It remains under the responsibility and competence of the NSA to request that information and to arrange its exchange with the respective national administration.

### 7.2.3 THRESHOLD APPLICABLE IN EXTRA-UNION TRADE

#### 7.2.3.1 Thresholds applied by Customs

557. Union customs provisions provide for thresholds which have an effect on the formal data requirements for customs declarations and thus on the availability of records on imports or exports

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<sup>(1)</sup> To present knowledge, in 2021/22 the self-assessment was not yet applied by customs authorities.

<sup>(2)</sup> Article 5(1) of the EBS Basic Regulation

in the Customs IT system. Customs may require only an oral customs declaration for goods of a commercial nature, provided, inter alia, that the total value per consignment (and not per individual customs declaration) does not exceed the *statistical threshold* (€1000/1000kg) set up by point (j) of Appendix of Annex V of the EBS GIA.

558. Nevertheless, the person concerned (the declarant) is free to lodge a standard (full) customs declaration, irrespective of the opportunity to use a statistical threshold. Moreover, the threshold may not apply in case of goods subject to excise duties or to prohibitions and restrictions.

#### Customs legislation

Commission Delegated Regulation (EU) 2015/2446, Article 135

559. **Imports: goods of a commercial nature in traveller's baggage, not exceeding €1000 / 1000kg.** Unless provided for otherwise, a customs declaration for free circulation may be lodged orally for goods of a commercial nature<sup>(1)</sup> contained in a traveller's personal baggage, if the value/net mass of the goods does not exceed 1000 EUR/1000 kg. Where that threshold is applied, no declaration data are available in the customs system.

#### Customs legislation

Commission Delegated Regulation (EU) 2015/2446, Article 137

560. **Exports: goods of a commercial nature, not exceeding €1 000/1 000kg.** Unless provided for otherwise, a customs declaration for export may be lodged orally for goods of a commercial nature, if the total value/net mass of the goods does not exceed 1000 EUR/1000 kg. That threshold applies typically in case the transport of the goods is carried out by the exporter or a logistical carrier other than a postal operator or an express carrier. Where that threshold is applied, no declaration data are available in the customs system.

561. For customs thresholds applicable to postal and express consignments please refer to [Chapter 4.9 Postal and express consignments](#).

### 7.2.3.2 Statistical threshold applied by NSA

#### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Appendix, (j)

562. The regulatory framework for extra-Union trade statistics has not explicitly designated a general 'statistical threshold'. It is only in relation to 'goods declared orally to customs' that an 'extra-Union trade **statistical threshold of EUR 1 000 in value or 1 000 kg in net mass**' is mentioned.

563. **Statistical threshold — exclusion of trade.** This statistical threshold was introduced with a view to the exclusion of trade that is not recorded on written customs declarations. (see chapter 3.6.13). The goods declared orally to Customs are excluded if:

- the goods are for non-commercial purposes, without limitation in value or quantity;
- the goods are for commercial purposes up to a value of EUR 1 000. Where the value is below EUR 1 000 but the net mass is above 1 000 kg the exclusion does not apply.

#### Example 44

A) A French traveller returns back home with a video camera he bought during his holiday in Japan:

— the value is EUR 1 500, the camera is for private purposes and the customs declaration is made orally **excluded** from extra-Union trade statistics

<sup>(1)</sup> Goods of a commercial nature' in the sense of customs provisions are in general goods sent from 'business to business' or 'business to private'

- the value is 900 Euro, the camera is for commercial purposes and the customs declaration is made orally  
**excluded** from extra-Union trade statistics

(If the customs declaration was made in written or electronic form, the transaction must be **included** in extra-Union trade statistics, whatever the value of the goods.

**B)** A stonemason imports in his own car pieces of rock he found in a quarry for use in his business:

- the estimated value of the rocks is EUR 200, their actual weight 1 600 kg. Irrespective of the type of customs declaration, the trade is under the scope of ITGS:  
**included** in extra-Union trade statistics

564. **Statistical threshold — inclusion of trade.** Whenever written or electronic customs declarations are available for trade below the threshold, the exclusion provisions do not apply and the respective trade is to be included in trade statistics following the output requirements defined by Table 35 in part B of Annex I of EBS GIA.

#### 7.2.4 CUSTOMS CENTRALISED CLEARANCE AND OTHER SIMPLIFICATIONS

565. The UCC introduced and further developed several facilitations and simplifications for traders which are important for statistics with a view to data availability. However, they are not essentially new to the ones already defined by past customs legislation.

566. **Simplified customs declaration.** The most widespread simplified procedure granted to operators is the use of the 'simplified plus supplementary declaration' for clearance processes within a Member State. Except for a short delay in the data transmission to NSAs, there are no further consequences for the availability of data. As the time lag for providing supplementary declarations is set by national or Union customs provisions **NSAs are encouraged** to ensure, if possible, that the time lag will not be in contradiction to statistical requirements.

##### Example 45

###### Simplified declaration procedure and entry into declarants' records

**Step 1: in the case of the 'Simplified declarations':** lodging of a simplified (incomplete) customs declaration at the customs office responsible for customs clearance.

**in the case of the entry into declarants' records :** notice by the operator to the customs office responsible for customs clearance and entering the relevant particulars of a customs declaration in the operators book keeping accounts.

**Step 2: lodging of a supplementary (complete) customs declaration** at the so-called payments customs office (normally the customs office responsible for the authorisation); generally summarised at the beginning of the following month.

567. **The customs centralised clearance (CC)** defined by the UCC enables traders to declare goods electronically, making a standard or simplified customs declaration, and to pay their customs duties at the place where they are established, irrespective of the Member State where the goods are presented to Customs, imported, exported or consumed. Thanks to this new facility, traders can deal with a single customs office at which all their customs declarations are lodged whilst importing and exporting via multiple Member States.

568. Centralised clearance can be authorised only for Authorised Economic Operators (AEO) for the following customs procedures <sup>(1)</sup>:

- release for free circulation,
- customs warehousing,
- temporary admission,
- end-use,
- inward processing,

(<sup>1</sup>) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015, Article 149.

- outward processing,
- export and re-export.

569. In the context of centralised clearance the supervising customs office<sup>(1)</sup> must transmit to the customs office to which the goods in question have been presented:

- any amendment to or invalidation of the standard customs declaration that has occurred after the release of the goods;
- where a supplementary declaration has been lodged, that declaration and any amendment or invalidation thereof.

570. **Self-Assessment**, which means that a company can manage its customs activities through its own IT systems, to determine their duty liability and notify it periodically to customs. Such companies may be authorised to carry out certain customs formalities which are to be carried out by the customs authorities and to perform certain controls under customs supervision. The customs procedures covered are the same as for entry in the declarant's records.

571. **Entry in the declarant's records** is the former *local clearance procedure* (LCP) under the 1992 Community customs code. Authorised persons can make their customs declarations, both standard and simplified, in the form of entries in their own records (EIDR), rather than through formally lodging customs declarations. Authorised economic operators for customs simplifications (AEOCs) may also be authorised to enter customs declarations into their records without having to present the goods to customs, as long as the supervising customs office has access to all the information necessary to examine the goods, if it wishes. Entry in the declarant's records may be authorised for the same customs procedures as for Centralised Clearance<sup>(2)</sup>.

572. In case that centralised clearance is combined with the use of simplified customs declarations or entry in the declarant's records, the supervising customs office has to transmit (according to Article 232 of the UCC IA) the supplementary declaration to the customs office of presentation.

573. These facilities and simplifications are directly connected with the on-going implementation of the trans-European and national customs IT systems. The UCC requires that all exchange of information between customs authorities and companies must be electronic: customs declarations, applications as well as notifications.

574. The major problem for statisticians related to the introduction of simplifications for traders is timely data availability, while the UCC and its delegated and implementing acts define data requirements in a better way than past customs legislation. For instance, it is required that a *supplementary declaration* containing the particulars necessary for the customs procedure concerned has to be lodged at the competent customs office within a specific time-limit in all above-mentioned cases of simplifications. It is also provided that the customs authorities may allow the supplementary declarations to be available through direct electronic access in the IT system of the person concerned. In this way, all data needed for statistics may become available at the request of the NSA.

575. In order to ensure the availability of supplementary declarations or other customs records which were subject to later amendments or changes by Customs (for additional information please refer to par. 413 (Customs decisions)), the provisions laid down in Article 3 (2) of EBS IA CDE form legal grounds to enable compilers to have access to revised records on imports and exports if statistical data provided to NSAs at one time are amended or changed afterwards.

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<sup>(1)</sup> This customs office has the responsibility to supervise the placing of the goods under a customs procedure. It is also the customs office where, according to Article 179 the UCC, the customs declarations are lodged and it is the customs office that supervises the operations of the authorisation holder.

<sup>(2)</sup> Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015, Article 150.

#### 7.2.4.1 Transitional rules for certain provisions of the UCC

576. **Transitional period:** during the transitional period, each Member State can choose to modify its existing technology or take the opportunity to transition to the complete system. Each country can choose its own timelines to implement changes in line with the latest Work Programme established by the Commission<sup>(1)</sup>. Regarding the functionality necessary for the trans-European exchange of information in the context of centralised clearance it should be operational:

- in 2023 for exports (Trans European UCC Automated Export System (AES)), and for certain imports (Centralised Clearance for Import (CCI-phase 1));
- in 2025 for the remaining imports (Centralised Clearance for Import (CCI phase 2)).

577. According to Article 18(1) of the UCC Transitional Delegated Act (TDA), centralised clearance will continue to be applied in a similar manner as Single Authorisations for Simplified Procedures (SASP) as long as the trans-European information exchange has not been fully implemented yet. The customs authorities involved will set out the necessary arrangements. Thus, Article 18(2) of the TDA states that the existing means of exchange used for SASP can remain until AES or CCI is deployed.

578. **Single Authorisations for simplified procedures (SASP)** are a simplification for traders similar to Centralised Customs Clearance. It was used before the UCC came into force and is used now under the name of *Centralised Customs Clearance* in the situation that the trans-European data exchange system is not fully operational. Customs may authorise an operator to carry out customs clearance involving more than one Member State if the respective national Customs offices have come to a common agreement beforehand in the framework of the consultation procedure<sup>(2)</sup>. **NSAs are encouraged** to look for a close cooperation with their national Customs during the transitional period in order to be a part of the consultation procedure and agree on statistical data requirements in advance.

579. The major difference between SASP and CC is that SASP are based on individual agreements ('consultation procedure') between the customs authorities involved. In contrast, CC is based on generally accepted standardised proceedings agreed upon by the Member States in advance. The standardised proceedings are defined by the UCC delegated/implementing acts.

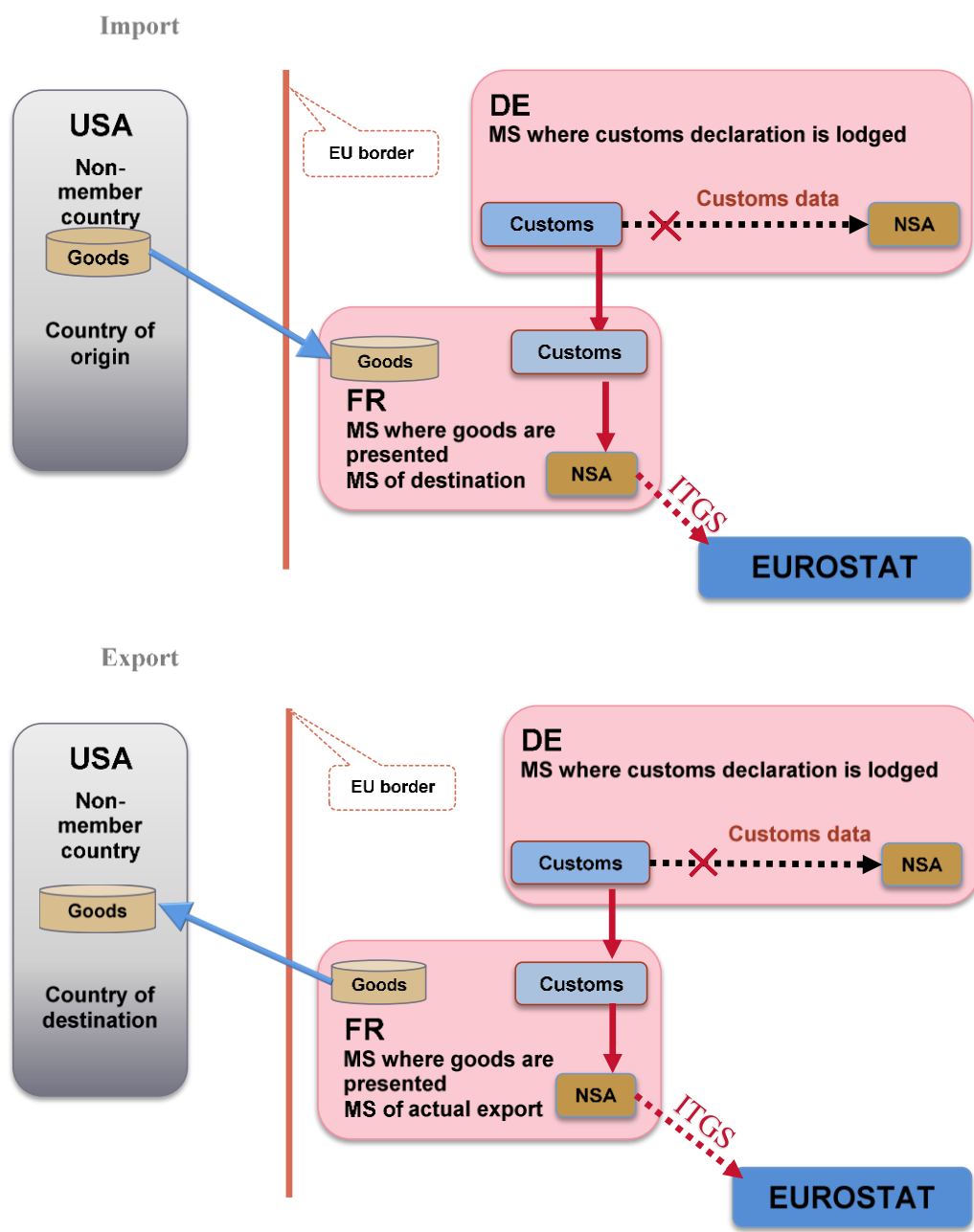
580. During the transitional period SASP-type centralised clearance and automated centralised clearance can be applied in parallel in a given Member State, depending on whether or not a given partner Member State already deploys AES and CCI.

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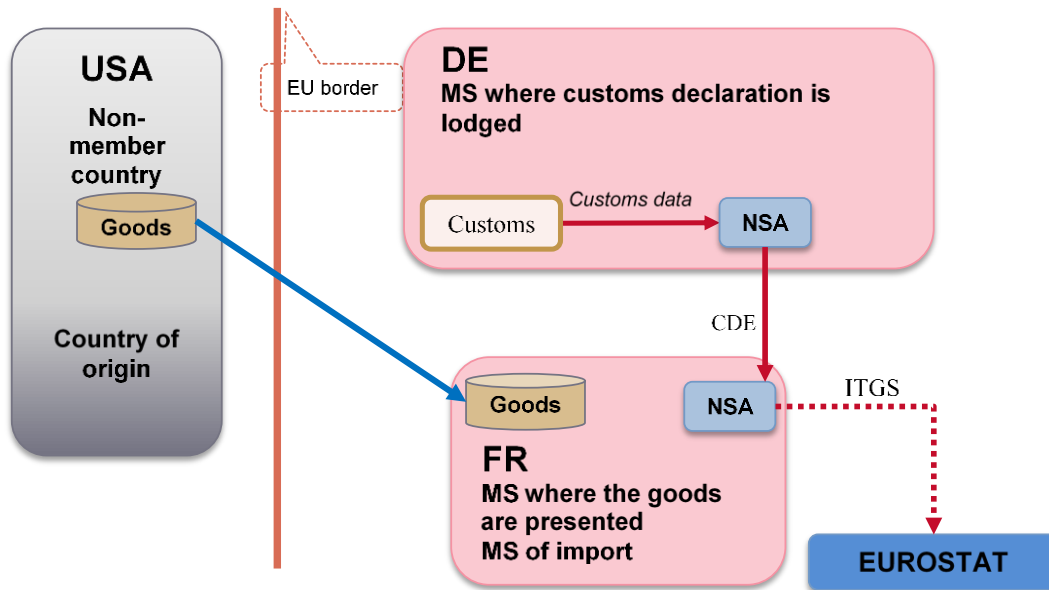
<sup>(1)</sup> Commission Implementing Decision (EU) 2019/2151.

<sup>(2)</sup> Commission Implementing Regulation (EU) 2015/2447, Article 31.

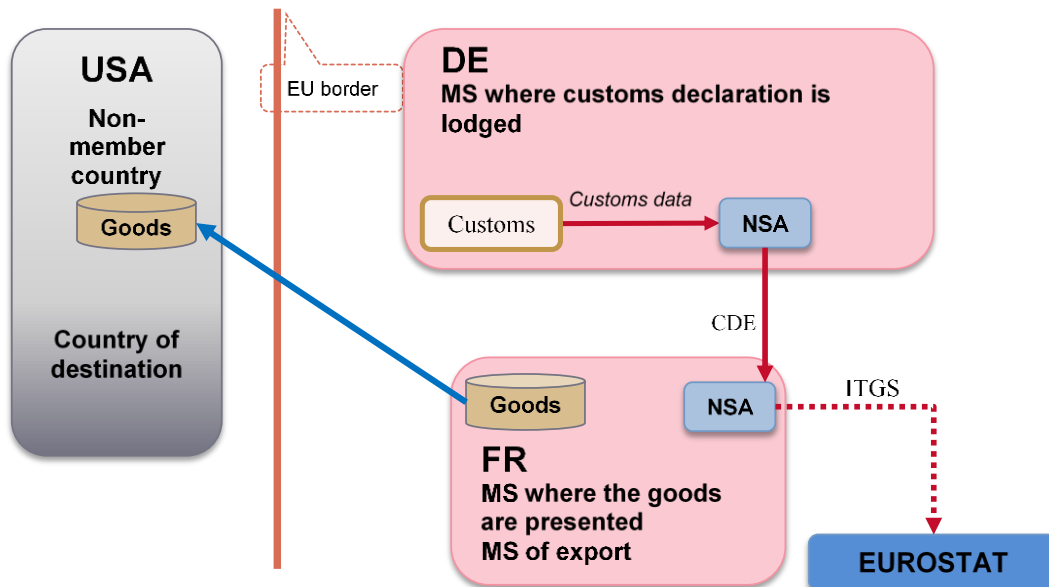
**Figure 32:** ITGS data compilation under automated customs clearance



**Figure 33:** Imports data compilation under SASP-type CC



**Figure 34:** Export data compilation under SASP-type CC



581. **Mutual electronic data exchange under centralised clearance.** Unlike under SASP, the system of centralised clearance requires as a prerequisite the availability of a mutual electronic data-exchange system between the national customs authorities. Within this system, the customs administration of the Member State where the customs declaration has been lodged has to send the customs declaration to the customs authorities of the Member State where the goods are located at the time of release into the customs procedure. The receiving customs administration is then obliged to transmit the relevant information to its NSA.

### 7.2.5 MEMBER STATE OF EXTRA-UNION EXPORTS AND IMPORTS; REPORTING MEMBER STATE

#### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 2, (2),(3),(4)

**EBS IA CDE**

Commission Implementing Regulation (EU) No 2021/1225 of 27 July 2021, Article 10

582. **Reporting Member State.** The reporting Member State must be the Member State of export for export statistics and the Member State of import for import statistics, respectively. For extra-Union trade statistics Member State of extra-Union export or import means the Member State in the statistical territory of which **the goods are located at the time of release into the customs procedure or at the time of re-export.**

583. In case of **automated customs centralised clearance or SASP, the participating Member State is the reporting Member State**, which is not the Member State where the customs declaration is lodged (the authorising Member State). The customs IT systems are designed to exchange the full content of a customs declaration from the customs authority with which the declaration is lodged to the customs authority of the Member State in which the goods are located. The customs authority of the participating Member State must then provide the relevant declarations to its NSA, which in turn is obliged to compile ITGS from that data source (Figure 32 & 33). At the same time, the NSA of the authorising Member State must exclude the respective CC-related trade from its data submissions to Eurostat.

584. Where SASP-related data on the goods physically imported or exported are not available at national customs in the reporting Member State, the NSA should use the information received from other NSAs via the CDE system (customs data exchange).

585. In case of quasi-export, the reporting Member State is the Member State of actual export, if determined.

586. It is necessary to keep in mind that this exception *applies only from reference period January 2024 onwards*. Until then, the default rule applies, i.e. the Member State in which the goods are located at the time of release into the customs procedure (or at the time of re-export) remains the reporting Member State also for goods in quasi-export.

587. **The Member State of actual export** is defined by default - as the Member State where the goods are located at the time:

- of release into the customs export procedure, or
- when declared as re-exports following the customs inward processing procedure.

588. For goods in **quasi-export**, the Member State of actual export is defined differently. It is **the Member State from which Union goods were brought** to the Member State in which the goods are located at the time of their release into the customs procedure. Quasi-export is defined as follows:

- the goods are brought from another Member State to the Member State in which the goods are located at the time of release into the customs procedure, for the purpose of declaring these goods for export,
- the exporter in the ITGS sense is not established in the Member State in which the goods are located at the time of release into the customs procedure, and
- the entry into the Member State where the goods are located at the time of release into the customs procedure is not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006/112/EC;

**7.2.6 CUSTOMS DATA VERIFICATION****EBS BA**

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019, Article 3 (1) (b)

**EBS GIA**

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 8 (3)



**EBS IA CDE**

Commission Implementing Regulation (EU) No 2021/1225 of 27 July 2021, Article 3 and 10 (b)

589. The EBS GIA does not specify a reporting unit for extra-Union trade statistics in the same way as it is done for intra-Union trade statistics. Therefore the general definition provided in Article 3 (1) (b) of the EBS BA must be used: “reporting unit” means the unit that supplies the data. In the broader context of Business statistics, which use various administrative data sources, every economic operator who provides the data for administrative purposes, is defined as a reporting unit for statistics, if these data are used for statistical purposes. In case of extra-Union trade statistics the reporting unit is the exporter and importer (as defined by Section 6 of EBS GIA) who provides administrative data to Customs and these data are used for ITGS.

590. Although for extra-Union trade statistics the reporting units are not providing statistical information directly, the importer or exporter is obliged to assist the NSA in clarifying data quality issues related to statistical information, exclusively for the purpose of assuring the quality of the data on international trade in goods.’ The exporters or importers are not obliged to assist the NSAs from other Member States. In this context, it should be noted that companies may be exporters or importers in a Member State even if they are not established in that Member State.

591. For the verification of customs data Member States can establish various procedures. The NSA may ask the national Customs authorities to verify the correctness and completeness of the data. The customs authorities have a legal obligation to verify, at the request of their NSAs, the correctness and completeness of the customs data<sup>(1)</sup>. Therefore, it is advisable for NSAs to establish with their national Customs authorities data correction procedures, which clearly define how and with which frequency the NSAs deliver to the Customs authorities incorrect transactions and which set the deadlines for their customs administration to clear errors.

592. Alternatively, NSAs may contact the trader directly and verify the information received from customs. In this way, the potential errors can be clarified faster and more efficient.

### **7.2.7 EXTRA-UNION TRADE REGISTER (EORI) — ACCESSIBILITY AND USE BY NSA**

**EBS BA**

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019, Article 5 (1) and (3); annex VI (b)

Commission Implementing Regulation (EU) 2015/2447, Article 7, Annex 12-01

593. Although information about traders is not disseminated, the identification of traders is very important for compilation of ITGS. Therefore, the majority of the NSAs traditionally have had access to the information about the identity of traders. A specific obligation for customs authorities to provide traders’ identification numbers (trader-ID) to NSAs was introduced for the first time by ITGS Regulation (EC) No 471/2009 in 2010.

594. Trader identification in extra-Union trade has been extremely useful for analytical, validation and estimation purposes. For those Member States where data quality control — or part of it — is assigned to the NSA as the compiling institution, maintaining a register of extra-Union trade operators has already been essential to be able to contact traders directly.

595. With the evolution of ITGS, more emphasis has been put on the economic characteristics of the traders. Therefore, additional statistics have been introduced on trade by enterprise characteristics. These statistics are based on linking trade information at trader level with the variables available in the statistical business register. In order to enable linkage and facilitate

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<sup>(1)</sup> Commission Implementing Regulation (EU) No 2021/1225, Article 3 (3).

quality work, access to the trader-ID has been granted by the legislation to the statistical authority compiling ITGS.

596. In parallel with the developments in statistics, the identification of traders for customs purposes has been harmonised at EU level and a new ID system, namely the Economic Operators Registration and Identification (EORI) system was introduced in mid-2009 in Union customs legislation.

597. EORI registration covers data elements that are listed in Annex 12-01 of Regulation (EU) 2015/2447. Data elements include EORI number, name, contact information, address and all VAT ID numbers that the entity has registered within the EU.

**More information on EORI can be found on DG TAXUD web page:**

- an overview of the data requirements for the EORI database in [EU Customs data model](#)
- a [Guidance document](#) on EORI
- [Information on EORI](#)

598. These data elements provide a solid basis for maintaining a register for statistical purposes. Legislation grants full access to the EORI register to compilers of ITGS. **The national Customs authorities are required** to provide access to NSAs to data in EORI database. **NSAs are encouraged** to acquire the EORI register along with trade data from Customs on a regular basis and include this agreement in the Memorandum of Understanding between Customs and NSA.

**Example 46**      **The list of data elements available in EORI register.**

1. EORI number
2. Full name of the person
3. Address of establishment/address of residence
4. Establishment in the customs territory of the Union
5. VAT identification number(s)
6. Legal status
7. Contact information
8. Third country unique identification number
9. Consent to disclosure of personal data listed in points 1, 2 and 3
10. Short name
11. Date of establishment
12. Type of person (*in particular useful to identify private individuals for TEC purposes*)
13. Principal economic activity
14. Start date of the EORI number
15. Expiry date of the EORI number

599. Normally the correctness of EORI numbers is well assured on customs declarations by validity checks performed in customs IT-systems. Missing EORI numbers, for example, should normally not occur unless the trader is a private individual. Instead of an EORI number private individuals may provide another type of identification, e.g. their name and address, according to national practice. In these cases Customs IT-systems offer at least two types of trader identification, leaving it up to the trader which one to choose.

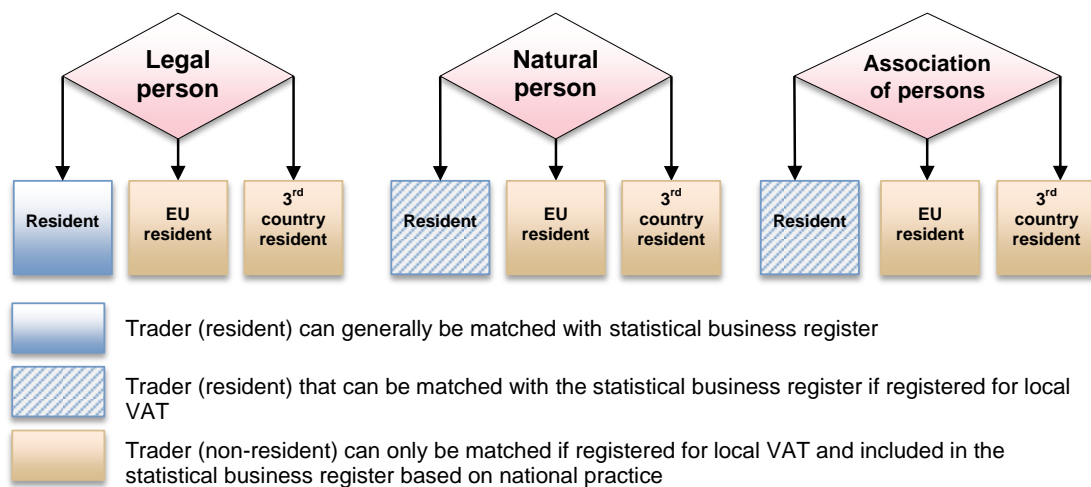
600. In order to produce trade statistics according to enterprise characteristics, traders identified via an EORI number should be matched with the statistical business register. The key variable for matching is the VAT ID number. If the statistical business register uses the VAT identification number as the key identifier, matching can be done in one step, otherwise there is another phase needed for matching the VAT ID number with the statistical business register identification number. Depending on the national registration rules regarding VAT groups, it can happen that different EORI numbers are associated with the same VAT-ID number.

601. Depending on the quality of EORI information received from Customs and the content and the quality of the statistical business register, the success rate of matching traders with the statistical business register may highly vary between Member States. In any case, complete matching is not possible due to the rules of obtaining an EORI registration and due to non-resident companies.

602. According to the list of entities subject to EORI registration, the population that can be matched with the statistical business register covers legal persons, natural persons and associations of persons (if according to national rules they are VAT registered) of the resident economy. Based on national practice, legal persons, natural persons and associations of persons established in another Member State or non-member country may be contained within the statistical business register, if they are registered in the national VAT system due to their local activity. Thus, they can be matched with EORI. However, non-resident legal persons, natural persons and associations of persons without VAT registration in the national economy can generally not be matched with the statistical business register.

603. The table below summarises the different types of trader with EORI registration, and their potential to be matched with the statistical business register:

**Figure 35:** Scheme of type of traders with EORI registration



604. EORI might have additional uses in national systems for the compilation of extra-Union trade statistics. For example, traders obtaining authorisation for CC (SASP) but lacking VAT registration in the resident economy can only be identified via an EORI number.

### 7.3 Quasi-transit

605. **Definition.** Quasi-transit occurs in the context of trade with non-member countries, when the goods are exported from (or are destined to) one Member State while customs clearance takes place in another Member State. This other (intermediate) Member State can be considered a transit economy, because it neither acquires ownership of the goods nor has the goods entering into its circulation in any other than transitory way (e.g. the goods are not processed in the transit economy). In quasi-transit neither the exporter in case of extra-Union exports, nor the importer in case of extra-Union imports, is established in the Member State of transit in which customs clearance takes place. In contrast to real transit, which is excluded from ITGS, quasi-transit leads to various recordings in the EU ITGS.

606. Quasi-transit affects mainly imports into the European Union. The Customs legislation provides for a possibility to release the goods for free circulation (via a representative) at any customs office in the EU, regardless of whether the goods are then transported to another Member State or not. The release of goods for free circulation at the external frontier of the European Union provides certain advantages: once customs duties have been paid, the trader is able to freely dispose of the goods without any further customs supervision or the goods can be stored in one Member State before being delivered to a purchaser in another Member State.

607. However, exports are influenced as well. In exceptional cases, the exporters are able to carry out customs clearance, not in the actual Member State of export, but in the Member State of exit, i.e. in the Member State from which the goods are exported from the customs territory of the

EU. The share of quasi-transit in exports is increasing and is affecting Member States situated at the border of the EU.

608. **Impact on statistical data.** The phenomenon of quasi-transit makes the interpretation of EU statistics complicated. The partner country allocation might be distorted and, in particular, asymmetries between non-member countries and individual EU Member States appear. Several Member States exclude quasi-transit from their national statistics because there is no change of ownership between a resident in the reporting Member State and a non-resident. Including quasi-transit in ITGS complicates the comparability with the 'Rest of the World' account in National Accounts and Balance of Payments Statistics of a Member State. However, EU legislation requires the reporting Member State to include quasi-transit in extra-Union trade statistics to ensure correct coverage of imports and exports at the EU level. This is because even if the border Member State can identify quasi-transit in its data, the Member State of destination or actual export is unable to adjust the data accordingly.

609. Moreover, the recorded value of trade flows may be distorted because of quasi-transit, when goods enter a Member State and are declared as imports for customs purposes at values that differ from those that are declared when the goods leave the same Member State. The price difference can lead to significant statistical discrepancies and distortions in import and export data.

610. Statistical discrepancies bring problems for balance of payments statistics for which it is important to identify and exclude the goods which do not undergo a change of ownership to a resident of the reporting country. This is the case for both normal transit of goods and quasi-transit. However, it is much easier to identify and properly record (exclude) transit trade than it is to properly handle quasi-transit trade in ITGS. The example below describes the case of quasi-imports and related valuation problems.

#### Example 47

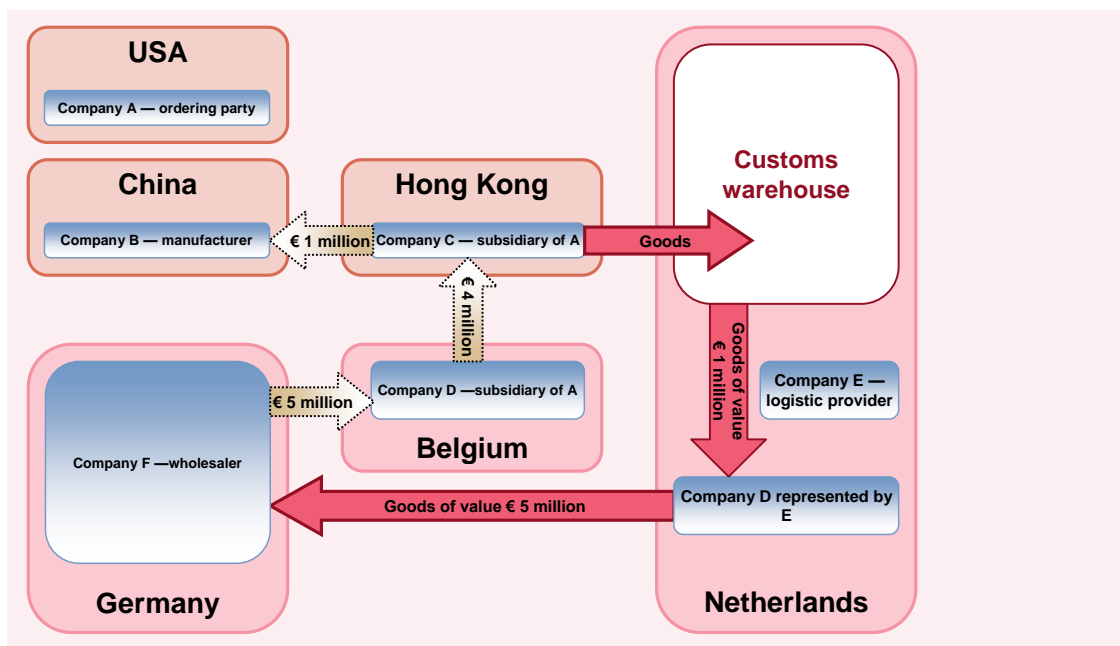
A global company A in sports articles, with its base in the US, commissions a Chinese company B to manufacture sports shoes with a brand name of A for the European market. The shoes are sold by B for EUR 1 million to a subsidiary C of A in Hong Kong, which resells them for the inter-company price of EUR 4 million (including profit margin and costs for e.g. research and development) to the European sales company D in BE, also a subsidiary of A.

The shoes, however, are shipped from Hong Kong to a logistic service provider E in the NL, where the shoes are stored in a customs warehouse. After a while the shoes are sold by D to wholesale company F in DE for the price of EUR 5 million. Before the shoes are dispatched to DE, F lodges an import declaration in the NL on behalf of D.

The customs value is EUR 1 million based on the 'first sale for export'-rule, saying that the first transaction in the supply chain resulting in the export may be used for the calculation of the customs value for the import following the export.

For VAT purposes D is represented in the NL by E which is also a reporting unit for the statistical survey on intra-Union trade. E reports to Statistics Netherlands the intra-EU export to DE according to the taxable amount on the VAT return, which is EUR 5 million. The extra-EU import of EUR 1 million and the intra-EU export of EUR 5 million are considered as quasi-transit by Statistics Netherlands. The difference, EUR 4 million, is not a value added of the Dutch economy. Only a small part of it represents the value added by the logistics service provider E.

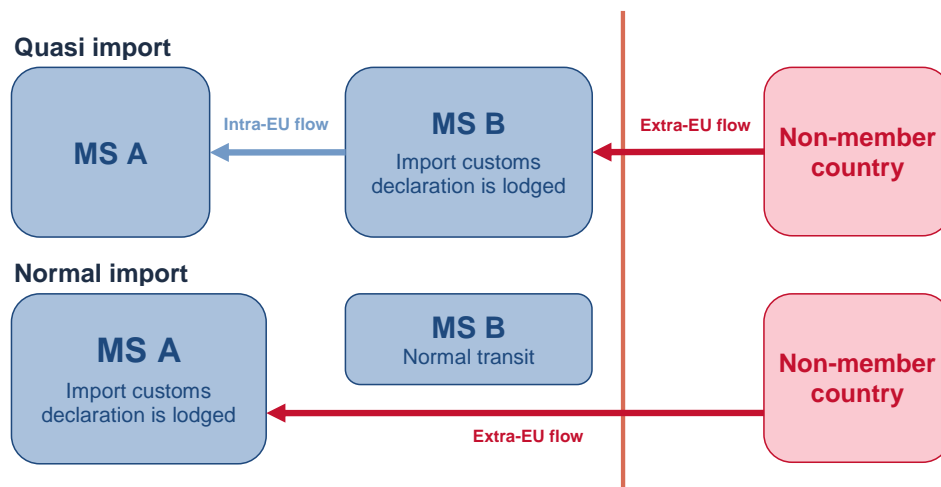
**Figure 36:** Example of a quasi-import transaction



### 7.3.1 QUASI-IMPORTS

611. A non-resident trader imports goods from non-member countries, clears them for import in a Member State and exports them to another Member State.

Figure 37: Quasi-import



612. The movement of goods between a non-member country and a Member State of destination is divided into two trade flows — one reported within extra-Union trade (import of goods from outside of the EU will be declared on customs declaration) and the other reported for the statistical survey on intra-Union trade (the subsequent export of the goods). The customs clearance usually takes place in a Member State located at the external frontier of the European Union. Very often it happens in such countries as Belgium and the Netherlands which have important ports for transhipment of goods, e.g. Rotterdam, Antwerp.

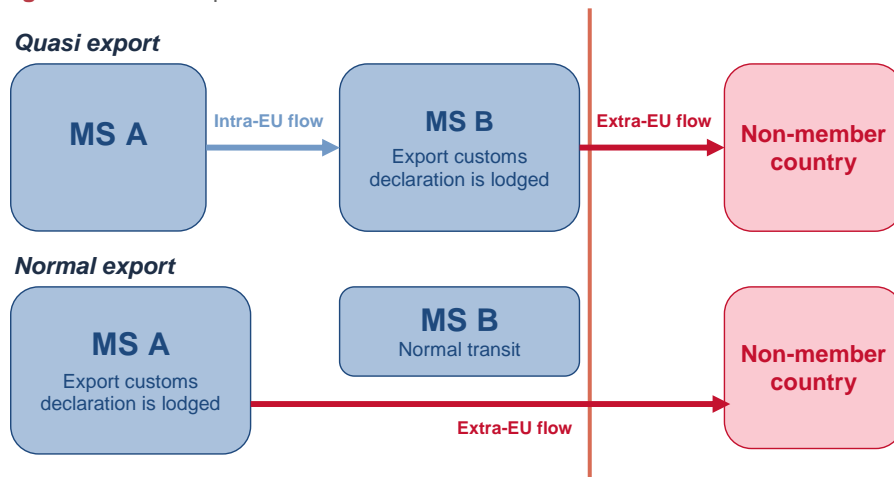
613. In order to clear the goods for Customs the owner of the goods (trader/importer) does not need to be established in the Member State in which the customs declaration is lodged. It is enough to be VAT-registered in that Member State or to appoint a tax representative, who will be in charge of clearing the goods through Customs and who will fulfil VAT obligations. The entity which handles customs formalities and pays import duties does not become the owner of the goods. It may be a local tax representative or an accountant dealing with Customs and providing services to

non-residents.

### 7.3.2 QUASI-EXPORT

614. A trader transports the goods from one Member State (Member State of actual export) to the border Member State where customs clearance for export takes place.

Figure 38: Quasi-export



615. From an administrative point of view, there are even less administrative procedures to follow for traders when exporting goods to a non-member country than when importing the goods. In order to lodge customs declarations in the exit Member State, the non-resident trader does not need to be registered in that Member State and does not need to appoint a tax representative. According to the implementing provisions of the Union Customs Code the customs declaration can be lodged at one of the following customs offices (with some minor exceptions): the customs office of export (the customs office responsible for the place where the goods are presented to Customs; the customs office responsible for supervising the place where the exporter is established; or where the goods are packed or loaded for export shipment) and the customs office of exit.

### 7.3.3 PROBLEMS RELATED TO DATA COLLECTION

616. The figures above show that the place where the customs declaration is lodged is crucial for the reporting of trade in intra and extra-Union trade statistics in case of quasi-transit:

- *Quasi-import:* if customs clearance is done in border Member State B, an extra-Union import customs declaration and an intra-Union export statistical declaration must be provided in Member State B. An intra-Union import statistical declaration should be provided in Member State A as well. In this case, partner Member State B has to be recorded as Member State of consignment (import);
- *Quasi-export:* if customs clearance is done in border Member State B, an extra-Union export customs declaration must be provided in Member State B.
- *Normal import/export:* if the customs clearance is done in Member State A, the goods are in transit in Member State B and no reporting is done in Member State B. Member State A reports an import or export within extra-Union trade statistics only.

617. **Problems related to quasi-import.** Member States are often facing difficulties in collecting intra-Union trade flows in the intermediate Member State after the goods have been cleared for free circulation by Customs. The customs declaration in the intermediate Member State can be provided by a tax or customs representative or a carrier of goods. These representatives are not always aware of their obligations to provide declarations for the statistical survey on intra-Union trade. Furthermore, the reporting unit in the Member State of destination might assume that he has already fulfilled his reporting obligations after the customs clearance was done in the partner Member State. If one of the two fails to report, discrepancies will arise in the statistical records. Therefore, **NSAs are encouraged** to inform the reporting units about these reporting

obligations.

618. Part of the trade related to **quasi-import** can be identified via customs procedure codes 42 and 63. These procedures were introduced by Customs in order to relieve the trader from paying VAT in the Member State of customs clearance, because the goods are destined for another Member State and VAT has to be paid in the Member State of final consumption. All goods declared to customs under these procedure codes should be declared in parallel as intra-union export on the statistical and on the VIES declaration as well. Therefore, **NSAs are encouraged** to use customs information at least for completeness checks.

619. **Problems related to quasi-export.** The trader in the Member State of actual export does not need to provide a VAT return and a VIES declaration to the tax administration about the dispatch of goods to the Member State where the export customs declaration is lodged, as there is no trade transaction between these two Member States. Therefore, NSA and Customs in the Member State of actual export have no information available about those goods.

620. Although this has a neutral effect from the perspective of total extra-Union exports, the quasi-exports leads to a distortion of the trade statistics of individual Member States:

- the Member State of customs clearance records excessive exports of goods having no economic relation to this country;
- the trade balance of this Member State is distorted, as only an export is recorded, without recording a corresponding incoming flow;
- the coverage of exports in the Member State of actual export is undervalued as neither extra- nor intra-Union exports is recorded in this Member State.

621. In order to avoid an imbalance of the national trade figures in intra-Union imports and extra-Union exports in the reporting Member State, the customs data exchange system between the NSAs was developed. When the NSA in the Member State in which the customs declaration was lodged identifies that the goods, complying with the definition of quasi-export, were dispatched from another Member State, it has to send the data from the respective customs declaration to the NSA of that Member State from where the goods were dispatched initially. The Member State which receives the records (i.e. the Member State of actual export) will then be responsible for including these records in their extra-Union export statistics.

622. As the data exchange system is newly built and the Member States need time to develop a methodology on how to identify quasi-export transactions, the change in definition of the *reporting Member State* for quasi-exports will be implemented only from the reference period January 2024 onwards.

623. Until that date, the default rule remains valid: the reporting Member State is the Member State in the statistical territory of which the goods are located at the time of release into the customs procedure.

624. **NSAs are encouraged** to use data from the customs declarations for compiling the missing intra-Union imports. Whenever the information provided in the customs declaration is sufficient to derive an adequate intra-Union import record for statistical survey on intra-Union trade, **it is recommended that NSAs** do not collect this information from traders or from declarants in order not to increase the reporting burden.

625. Member States should take all possible measures in order to avoid double counting and capture the correct information for the intra-Union imports. Cooperation among Member States is necessary in order to provide information from Member State B to Member State A.

# 8

## Data definitions

### 8.1 Identification number of the reporting unit or operator

#### 8.1.1 INTRA-UNION TRADE STATISTICS

##### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 7.

626. The value added tax identification number (**VAT ID** number) is the number by which the reporting units are identified in the statistical survey of intra-Union trade. The economic operators carrying out intra-Union acquisitions and supplies are identified through their VAT ID number. The VAT number is issued by tax administrations according to the national legislation and therefore, the structure of the VAT number is not harmonised among Member States. Nevertheless, the VAT number of all Member States contains a prefix, which is a country code according to ISO International Standard No 3166-alpha 2 (except Greece which uses the prefix 'EL'). The prefix allows to identify a Member State. Whether the prefix has to be indicated for the statistical survey of intra-Union trade depends on national requirements.

627. In addition to the VAT ID number, national authorities may require supplementary information to identify the declarant on statistical survey declarations such as the full name and address of the reporting unit and of any agents (third parties) appointed by the reporting units to submit statistical declarations on their behalf. The addresses may be the one indicated in the tax register or of the person who carries out the trade activity and may differ from the official address.

628. For various reasons the reporting units may request NSAs for permission to submit statistical declarations separately for their individual branches. The NSAs may decide to grant such permission and for that purpose issue special statistical identification numbers which, together with the VAT ID number of the company, allow an unambiguous identification of the branches. Identification numbers of branches could be based, for instance, on identification numbers of the local units as already allocated in the statistical business register.

629. It can be difficult to identify traders who are predominantly engaged in intra-Union processing operations and therefore, do not declare intra-Union acquisitions and supplies on the VAT return. Nevertheless, it is advisable that the VAT ID number of these traders is also made available to NSAs.

630. An identification number should also be assigned to an economic operator when using additional data sources for specific goods or movements. **It is recommended that NSAs** assign this identification number in such a way that it is linked to VAT ID number.



## 8.1.2 EXTRA-UNION TRADE STATISTICS

### EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019, Article 5 (1) and (3); Annex VI (b).

631. The Economic Operators Registration and Identification number (**EORI number**) is the number used to identify exporters and importers for extra-Union trade statistics. The EORI number is a unique identifier assigned to entities which are in the course of their business involved in activities covered by customs legislation. Unlike VAT registration, a single entity must have only one EORI number within the EU, which is to be used in all Member States in which it is carrying out customs activities. The EORI number should normally be issued to traders resident in the EU in the Member State where they are established. For traders resident in non-member countries, the place (i.e. the Member State) of registration is where they first get into contact with EU Customs.

632. There are three types of entities subject to EORI registration according to the implementing provisions of the Union Customs Code: natural persons, legal persons and associations of persons which are not legal persons, but which are recognised under Union or national law as having the capacity to perform legal acts. (further on: association of persons). However, it is for the Member States to decide whether natural persons are obliged to register for the **EORI system** <sup>(1)</sup>.

633. The structure of the EORI number contains the 2-digit Member State country code according to the Geonomenclature and a maximum 15-digit alphanumeric code often based on the VAT number or another national identification number assigned by the national authority issuing the EORI-code. DG TAXUD provides a facility to validate EORI numbers on its internet page <sup>(2)</sup>.

634. ITGS practically considers the entity mentioned in **SAD-Box 2 Exporter** (Annex D D.E. 3/2, Annex B D.E. 1301017000<sup>3</sup>) for exports and **SAD-Box 8 Importer** (Annex D D.E. 3/16, Annex B D.E. 1304017000) for imports as the trader relevant for statistical purposes. Additionally, **SAD-Box 14 Declarant** (Annex D D.E. 3/18, Annex B D.E. 1305017000) and **SAD-Box 14 Representative** (Annex D D.E. 3/20, Annex B D.E. 1306017000) provide information about the entity to be contacted for data checking/correction purposes. Using the EORI code in these boxes is obligatory; therefore theoretically Customs provides a full coverage of trader information to ITGS identified via EORI with insignificant exceptions, when the trader has no EORI number. For more information on the EORI register please refer to [Chapter 7.2.7](#).

## 8.2 Partner operator in the Member State of import

### EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019, Article 13 (1) (a)

### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 16.

635. According to Article 13 of EBS BA, the individual identification (ID) number, i.e. VAT number, allocated to the partner operator in the Member State of import, in accordance with Article 214 of

<sup>(1)</sup> [https://ec.europa.eu/taxation\\_customs/resources/documents/customs/customs\\_code/guidance\\_dih\\_en.pdf](https://ec.europa.eu/taxation_customs/resources/documents/customs/customs_code/guidance_dih_en.pdf).

<sup>(2)</sup> [https://ec.europa.eu/taxation\\_customs/dds2/eos/news/newstar.jsp?Lang=en](https://ec.europa.eu/taxation_customs/dds2/eos/news/newstar.jsp?Lang=en).

<sup>(3)</sup> The new customs provisions do not refer to the number of the SAD boxes but to the Data Element (DE) Number.

Directive 2006/112/EC, became a compulsory data element for Intra-Union export from reference period January 2022 onwards.

636. Every reporting unit who sends goods to another Member State has to indicate on the statistical declaration of intra-Union exports the VAT number of the partner operator acquiring the goods in the importing Member State. The NSA in the exporting Member State must exchange this information with the NSAs of every importing Member State via the MDE system.

637. The partner VAT number contains necessary information for the receiving Member State to be able to use the microdata effectively. The partner ID can be used by the NSA in the importing Member State to identify the importing unit.

638. The EBS GIA defines the partner operator as the taxable or non-taxable legal person identified by VAT number in the Member State of import:

- who has declared intra-Union acquisition of goods; or failing this
- the importer (as defined in Section 6). (For more information on the definition of importer see [Chapter 7.1.3 Reporting units responsible for providing statistical information](#)).

639. If the EU exporter delivers the goods to Northern Ireland, he must indicate the VAT number of the importer in Northern Ireland.

640. The VAT number is closely related to the partner Member State. The partner operator, in general should be VAT-registered in the importing Member State. Consequently, the Member State of destination should correspond to the country code in the VAT-number of the partner operator.

641. As a rule, the importer can be described as a following person:

- the customer paying the supplier for the imported goods in case of a sale/purchase transaction;
- the customer who ordered processing under contract (when the goods are returned after processing to the customer);
- the acquirer of the processed goods (when the processed goods do not return to the Member State of initial exports, but after processing are delivered to another Member State).
- the processor who acquires the goods for processing under contract
- non-resident trader registered for VAT in the Member States of import with a view to fulfil its VAT obligations related to processing of goods, which are not returning to the Member State of export after processing. (In cases, where goods will be sold abroad following the processing, the ordering customer has to register for VAT purposes in the Member State of import, i.e. the Member State where processing takes place).
- the customer who physically imports the goods in case of triangular trade.

### 8.2.1 STRUCTURE OF THE VAT NUMBER

642. In EU Member States a VAT number always starts with two letters, i.e. the alphabetical country code of an EU Member State or Northern Ireland (except Greek VAT number uses code EL). Thereafter follows a sequence of digits or characters. The structure and total length of the VAT number differs per Member State. The maximum length of a [VAT number](#)<sup>1</sup> is 12 characters digits excluding the alphabetical country code.

643. The validity of partner VAT number can be verified using the online VAT Information Exchange System ([VIES](#))<sup>2</sup>. When the supplier of goods needs to verify the VAT number of his customer in another Member State or Northern Ireland through VIES on-the-web, this request will be

<sup>1</sup> [https://ec.europa.eu/taxation\\_customs/vies/faq.html](https://ec.europa.eu/taxation_customs/vies/faq.html)

<sup>2</sup> [https://ec.europa.eu/taxation\\_customs/vies/faq.html#item\\_1](https://ec.europa.eu/taxation_customs/vies/faq.html#item_1)

sent, through a secure connection, to the relevant national database to check if the given number is recorded there. If yes, the "Valid" status will be displayed. If not, "Invalid" status will be displayed. Depending on the national rules on data protection, some Member States can also provide the name and address linked to the given VAT number as they are recorded in the national databases.

644. [VIES on-the-web platform](#) can be used by the NSAs to validate partner VAT numbers reported by reporting units in the statistical survey on intra-Union trade. The disadvantage of the system is that the numbers can be verified one by one, therefore other IT solutions for verification of all partner ID numbers should be envisaged by NSAs.

### 8.2.2 CASES WHERE A REPORTING UNIT MAY BE EXEMPTED TO PROVIDE PARTNER ID

645. In a number of cases, reporting units may not know the VAT number of the partner operator in the Member State of import. In these cases, the reporting units may be exempted from providing information on ID number of partner operator. If NSA requires so, the reporting unit should report a dummy code in order to ensure smooth functioning of IT system. Member States are free to define dummy codes depending on their individual needs. For transmission of data in MDE, however, only harmonised dummy codes are permissible.

646. Below are listed the cases, where a partner VAT number may not exist and the use of dummy partner ID code may be applicable. Member states may use specific dummy codes to identify the reason for not reporting VAT partner ID:

- export to **private individuals and other persons who are not identified by VAT ID** number in the importing Member State or Northern Ireland .
- export to **territories related with EU Member States, where EU rules regulating VAT do not apply**. The reporting units can use a dummy code for recording partner ID, when transaction is an intra-Union movement, but the partner operator is located in overseas territories where EU VAT rules do not apply (e.g. French Guiana and Reunion Island). These movements are subject to customs declaration.
- export to **embassies located in other Member States and to non-government aid institutions** (except humanitarian aid itself, which is excluded from reporting in ITGS) who are not registered for VAT (like private individuals).
- export of **specific goods and movements**. A dummy code can be used if partner ID in the Member State of import cannot be determined.

### 8.2.3 SPECIAL SITUATIONS FOR IDENTIFICATION OF THE PARTNER OPERATOR.

647. Which entity in the Member state of import is considered as the partner operator may depend on the type of transaction. Below are listed some cases, where particular attention should be paid for identification of the partner operator:

- **Processing under contract**. In case the goods are exported to another Member State with a view to processing under contract, the VAT number of processor should be indicated as partner ID. However, if it is known at the time of the cross-border movement with a view to processing that the goods will be sold in a third Member State or non-member country following the processing, the ordering customer has to register for VAT purposes in the Member State of import. In that case, the VAT-ID of the ordering customer in the Member State of import must be reported in the export declaration. It should be noted that despite the subsequent sales transaction, the correct Nature of Transaction code in the export declaration is code 4 anyway, because the export movement occurs with a view to processing under contract from the point of view of the exporting Member State.
- **Triangular trade**. Reporting units in the Member State of export may face particular difficulties identifying the VAT-ID number of the partner operator in the Member State of import in case of triangular trade, because they typically do not have any contractual relations with the final recipient of the goods. They might only know the VAT-ID number of the intermediate trader (first purchaser) in a third Member State. If reporting units are unable to find out the VAT-ID number of the final recipient, they may use a dummy code indicating that the VAT-ID of the partner operator is unknown. Specific

dummy codes may be used to indicate in the prefix the Member State in which the intermediate trader is established.

- **Chain transactions.** Triangular trade and chain transactions must be carefully distinguished. In case of chain transactions, both the final customer and the intermediate trader (first purchaser) are established in the same Member State of import. Therefore, the intermediate trader is the partner operator, being the person declaring the intra-Union acquisition of the goods in the Member State of import. His VAT-ID number should be known to the reporting unit in the Member State of export, because the two companies are invoicing partners. No dummy code should be used in this case. The NSA of the Member State of export should issue clear guidelines to reporting units stressing this distinction between triangular trade and chain transactions.
- **Consignments stocks.** Typically, goods moved to a warehouse in the Member State of import are still owned by the trader in the Member State of export at the time of the cross-border movement of the goods. As the goods nevertheless have to be declared for as intra-Union acquisitions in the Member State of import, the exporter has to register for VAT purposes in the Member State of import and to declare the goods accordingly. Therefore, the trader himself is the partner operator and has to report his VAT-ID number from the Member State of import in the export declaration.
- **Call-off stock transactions** Cross-border movement related to call-off stock transactions represents a deviation from that general rule: the goods must be declared for VAT purposes in the Member State of import only when the ownership of the goods is transferred to the customer, at the time that the goods are taken out of the warehouse. This event can occur up to 12 months after the cross-border movement of the goods. However with the adoption of the Council Directive (EU) 2018/1910, the supplier is not required anymore to be registered for VAT in the EU Member State where the supplier's stock is held as of 1<sup>st</sup> January 2020. In this case an exporter should indicate the VAT number of his final client, although the client may not acquire the goods immediately after crossing the border.
- **VAT groups.** In a number of Member States, legally separate companies can (or have to) form a VAT group if they meet certain criteria. In that case, all companies in the group form a single entity from the point of view of VAT legislation. Whether the individual companies of the VAT group have in possession their own VAT-ID number, or have only one VAT number related to the group depends on the national rules. From the statistical point of view, Annex V Section 16 of EBS GIA applies and reporting units in the Member State of export have to report the VAT-ID number of the person who declared the goods for VAT purposes, or failing that, the importer in the Member State of import. However, reporting of VAT number of the VAT group on exports declaration, may lead to difficulties for the NSA of the receiving Member State to use MDE data efficiently. NSAs should make use of VIES data to crosscheck any unclear cases.

## 8.3 Reference period

### 8.3.1 INTRA-UNION TRADE STATISTICS

#### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 5(1).

648. The EBS GIA provides two definitions of the reference period to be used for the intra-Union trade in goods statistics. The reference period for the information to be collected must be the calendar month in which the **import or export takes place**. However, the reference period may be adapted by Member States to take into account the linkage with VAT obligations. Member States may define the reference period as the calendar month during which the chargeable event for VAT purposes occurs. Furthermore, specific provisions on the reference period are applied for the collection of some specific goods or movements.

649. Thus, the legislation provides for several definitions of the reference period depending on the particular situation or the particular data source:

- the calendar month within which the export or the import of the goods take place. This is the month in which the goods physically enter or leave the statistical territory of the reporting Member State;
- the calendar month when the chargeable event for VAT purposes occurs (in this case intra-Union trade transactions should be included in the same reference month for VAT and statistical declarations). *However, when the time lag between the import or the export of the goods and the chargeable event is longer than two calendar months, the reference period must be the month in which the import or export takes place. This definition is important for call-off and consignment stock transactions (see Chapter 4.6 Call-off and consignment stock transaction).*
- the calendar month during which the declaration is accepted by Customs, for intra-Union trade transactions where customs declarations are used as data source. This is important for certain customs inward processing transactions and for recording of goods belonging to the statistical but not to the fiscal territory of the Union;
- the calendar month during which the transfer of economic ownership takes place for vessels, aircraft and spacecraft.

650. The statistical survey on intra-Union trade is closely linked to VAT. However, sometimes the calendar month within which exports or imports of goods takes place may differ from the one when the chargeable event for VAT purposes occurs. *VAT must become chargeable on issue of the invoice*, and no later than on the fifteenth day of the month following that in which the chargeable event occurs<sup>(1)</sup>. As a consequence, for some trade transactions, the reference period according to VAT obligations may differ by about one calendar month from the reference period determined according to the physical movement of goods. To ensure comparability with VAT data, it is advisable that the reference period is also determined as the calendar month in which the same trade transaction is recorded for fiscal purposes in the so-called 'two VAT boxes' (intra-Union acquisitions and supplies). In all cases where the calendar month within which exports or imports of the goods takes place differs more than two month from the month recorded for fiscal purposes, the date of export should be used as the reference period.

651. For other goods not reported on a VAT return as intra-Union acquisitions or supplies (for example processing, returned goods, trade in electricity and gas and other), the reference period **must** be defined as the calendar month during which the export or the import of the goods takes place.

652. Specific provisions on the reference period must be applied to some specific goods or movements e.g. vessels and aircraft or spacecraft. For instance, the reference period for the export and import of vessels and aircraft must be the month during which the transfer of economic ownership takes place. (For more details see Chapter 5.1 Vessels and aircraft).

653. When one of the conditions for movements of goods previously exempted because of temporary use is not met anymore (e.g. they stay longer than two years) the goods must be included in intra- and extra-Union trade statistics. The reference period **must** be defined as the calendar month when the event breaking the conditions of the provisions took place.

### 8.3.2 EXTRA-UNION TRADE STATISTICS

#### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 5.

654. The legislation contains only very general provisions regarding the reference period for

<sup>(1)</sup> Council Directive 2006/112/EC on the common system of value added tax, Article 222.

extra-Union trade. It states that the reference period must be the calendar month in which the goods are imported or exported. However, if customs declarations are used as data source, the reference period must be the calendar month during which the declaration is accepted by customs authorities.

655. As in intra-Union trade statistics, specific provisions on the reference period are applied to the trade in vessels, aircraft and in spacecraft. For such goods the reference period is the month when the transfer of economic ownership takes place.

## 8.4 Commodity

### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 13.

#### 8.4.1 COMBINED NOMENCLATURE

656. The main product classification for ITGS is the Combined Nomenclature (CN). The full commodity code for a particular product in the CN can be broken down as follows:

- the first six digits are taken from the Harmonised Commodity Description and Coding System (known as the Harmonised System, or HS), developed and maintained by the World Customs Organisation. The HS is used worldwide by the majority of trading nations; it is reviewed and updated in 5-year cycles (although exceptionally the time between updates may differ). The most recent revision occurred in 2022;
- the seventh and eighth digits form the EU Combined Nomenclature which is a further detailed breakdown to reflect EU industry in terms of trade statistics, customs tariffs and other EU policies.

#### Example 48

##### CN structure

HS Chapter	18	Cocoa and Cocoa Preparations
HS Heading	1806	Chocolate and other food preparations containing cocoa
HS Subheading	1806 10	Cocoa powder, containing added sugar or other sweetening matter
CN Subheading	1806 10 15	Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose

657. An optional breakdown beyond the 8<sup>th</sup> digit is available and can be used by Member States wishing to collect statistical data of national interest for intra-Union trade.

658. CN Explanatory Notes are produced on an ad-hoc basis to help with classifying commodities, although they are not legally binding. The application 'CN Search Tools' is also available from Eurostat. Harmonised System Explanatory Notes, published by the World Customs Organisation, provide guidance at HS level.

659. **Revision of CN.** The CN is revised on an annual basis. Changes may be made:

- as a result of requests from:
  - EU Trade Federations (sometimes representing Member States at national level) to reflect industry developments; or
  - Commission Departments/Directorates, for example Agriculture, Fisheries — to meet EU policy requirements, etc.
- to accommodate international requirements; or
- for legal reasons.

660. As a result of revisions, CN codes are created, deleted or merged each year. A new version is usually published in October as a Commission Regulation. Changes take effect from 1 January of the following year. Around the same time Eurostat distributes the publication 'Update of CN codes' which describes the CN structure and its historic evolution of codes since 1988. **It is recommended that NSAs** inform reporting units about the changes in the CN in good time in order to allow traders to prepare and make the necessary changes to their systems.

661. **NSAs are required** to transmit collected detailed data to Eurostat for publication at eight

digit level of the commodity code. The CN in force for a given year is always applied to the reference periods of that year. This means, for example, that data referring to the period of 'Year N' must contain the codes which are valid in 'Year N'. This applies even when they are transmitted to Eurostat the following year ('Year N+1') when the Year N codes are no longer valid. In other words, the transmission of revised data must contain the CN codes applicable during the reference period under consideration.

662. The commodity on customs declaration is indicated as a data element in **Annex D – D.E. 6/16, Annex B - 1809 000 000 or SAD-boxes 33**. Customs legislation provides for the rules which are applicable to the coding of the goods on customs declarations: by default, the declarant filling in the customs declaration is obliged to classify each good separately and in application of the legal requirements of the CN, especially the General Rules for the interpretation of the Combined Nomenclature. To reduce this declaration burden, Article 177 of the UCC provides for an unlimited simplification possibility: at his request, Customs may authorise the declarant to indicate for goods which have different goods codes only one single code on the customs declaration, namely the goods code subject to the highest rate of import or export duty.

663. For ITGS this simplification means that the goods code will be arbitrary and contain irrelevant information; this would obviously have negative consequences on the quality of all other statistical information related to the respective individual trade transaction. As Article 177 was adopted to facilitate trade between EU traders and third countries, it can be assumed that it will actually be applied in Member States, although at different scales and interpreted in different ways.

664. Therefore, it would be a good practice if NSA:

- obtain information from national Customs
  - on the rules governing the application of Article 177 of the UCC by national customs; and
  - how the application of the said Article can be identified in the data (e.g. by means of an additional procedure code<sup>(1)</sup>)
- and to consequently implement identification routines.

665. Only if the NSA has found in the data from customs declarations that:

- a transaction is covered by Article 177<sup>(2)</sup> of the UCC, and
- they assess or assume that the relevance or quality of the data is negatively affected, NSAs **must** indicate such transactions using a special goods code provided by detailed data transmission format (9951 00 00) in their data submissions to Eurostat. In its dissemination of statistics, Eurostat would then be able to consider these effects in an appropriate way.
- however, this specific requirement applies only where compilers did identify such authorisation from the data source and, moreover, only where the quality or relevance of the transmitted data is negatively affected.

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(1) Regulation (EU) No 952/2013 (UCC) Annex B will provide for a respective Union sub-code in Data Element 1/11 (Additional procedure). Codes F47 and F65 – provides information about simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings provided for in Article 177 of the Code.

(2) 1. Where a consignment is made up of goods falling within different tariff subheadings, and dealing with each of those goods in accordance with its tariff subheading for the purpose of drawing-up the customs declaration would entail a burden of work and expense disproportionate to the import or export duty chargeable, the customs authorities may, upon application by the declarant, agree that import or export duty be charged on the whole consignment on the basis of the tariff subheading of the goods which are subject to the highest rate of import or export duty.

2. Customs authorities shall refuse the use of the simplification referred to in paragraph 1 to goods subject to prohibitions or restrictions or excise duty where the correct classification is necessary to apply the measure.

## 8.4.2 TARIC

### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 13, Annex I, Part B Table 35

### Customs legislation

Council Regulation (EEC) No 2658/87, Article 2

666. The Integrated Tariff of the European Communities (TARIC) identifies additional provisions specified in the EU legislation to monitor tariff requirements such as suspensions, quotas and preferences — for imports from outside the EU. The TARIC code comprises the eight digit CN code with an additional two digits to identify tariff requirements. For example, chapter 46 CN codes are dedicated to ‘basketwork and similar products’. When these goods are ‘hand-made’, a tariff quota is available to allow lower duty rates. 10-digit TARIC codes allow this distinction to be made:

#### Example 49

##### TARIC subdivision

CN Subheading	4602 11 00	Basketwork and similar products of bamboo
TARIC code	4602 11 00 10	Hand made
	4602 11 00 90	Other

667. To serve trade policy purposes which fall under the competence of the Commission, the EBS GIA **requires** Member States to compile their import statistics by TARIC 10-digit goods code in cases where the data source is the customs declaration. Since TARIC subheading codes are likely to have validities which differ from the calendar year and are likely to change in the course of a calendar year, **NSAs are encouraged** to closely monitor those changes (e.g. by obtaining promptly from national Customs the applicable TARIC codes including their respective validities) and to consider this specificities accordingly in their data validation procedures.

## 8.4.3 SPECIAL COMBINED NOMENCLATURE CODES

### Customs legislation

Commission Implementing Regulation (EU) No 927/2012 amending Annex I to Council Regulation (EEC) No 2658/87

668. There are a number of areas where simplification exists to allow operators to group various goods together within one or more commodity codes.

669. **Chapter 98** contains codes to simplify the classification of individual parts of an industrial plant (see [Chapter 4.7 Industrial plant](#)).

670. **Chapter 99** contains a number of special commodity codes for collection and transmission to Eurostat. Application of some codes is defined by the EBS GIA (codes for deliveries to ships and aircraft and offshore installations as well as a code allocated for the coding of goods if the simplification threshold is applied). These codes are mandatory in intra-Union trade, as they are part of the simplifications provided to traders. However the use of these codes in extra-Union trade depends on national customs rules; Customs may choose not to apply them.

671. There are other codes in chapter 99, which are not defined by the legislation, but are based on the rules of *data transmission format*. (See [Chapter 10.1 Data transmission – general description](#)) This chapter describes the rules for data transmission to Eurostat. Although the document is not legally binding, the application of codes defined by this document must be respected by all Member States.

672. CN codes applicable to intra-Union and extra-Union trade:

- Goods delivered to vessels and aircraft (see [Chapter 5.2 Goods delivered to vessels and aircraft](#)):  
9930 24 00; 9930 27 00; 9930 99 00;
- Goods delivered to offshore installations (see [Chapter 5.3 Goods delivered to and from offshore installations](#)):  
9931 24 00; 9931 27 00; 9931 99 00
- Trade under military secrecy (see [Chapter 9.3 Military goods](#)):



9999 99 99, 9999 xx 99 (xx is the CN [Chapter](#)); 9999 xx xx (xxxx is the HS4 code). These codes **should** be used only in exceptional cases. The real CN code is preferred.

673. Codes applicable to intra-Union trade only

Code for transactions whose value is less than € 1000 on the same invoice during a reference month. For low value consignments (see [Chapter 7.1.7 Simplification measures](#)) and for simplifications for small and medium sized traders.

- Parts for motor vehicles  
9990 87 00
- Parts for aircraft:  
9990 88 00

674. Codes applicable to extra-Union trade:

- 9951 00 00 for goods where the customs authorities allowed to aggregate different goods under one CN code (as referred to in Article 177 of the UCC).

## 8.5 Partner Member State and countries

### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 12, Annex I, Part B Table 34 and 35

### Union Customs code (Customs territory)

Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 4

### Geonomenclature

Commission Implementing Regulation (EU) 2020/1470.

### 8.5.1 GEONOMENCLATURE

675. The nomenclature of countries and territories for the international trade in goods statistics of the EU — known as the ‘Geonomenclature’, abbreviated to GEONOM — is an essential element in compiling intra- and extra-Union trade in goods statistics.

676. The Geonomenclature is subject to revisions in order to incorporate the adjustments needed for statistical and customs purposes and to take into account any geopolitical changes that may have occurred. The latest version of the implementing act on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics (GEONOM) was published in the Official Journal of the EU on 13 October 2020 as Commission Implementing Regulation (EU) 2020/1470. The GEONOM implementing act entered into force on 1 January 2021. This version of GEONOM introduces special country codes (XU and XI) which are needed for the implementation of the Ireland and Northern Ireland protocol.

677. The alphabetical coding of countries and territories is based on the ISO 3166 alpha standard 2 in force as far as it is compatible with the requirements of the EU legislation. The description of countries and territories in the Geonomenclature specifies more precisely which territories are covered by the code.

678. The Geonomenclature also contains codes which enable Member States to apply simplified reporting of a partner Member State or country for specific goods or movements (e.g. codes QQ, QR, QS), to record a specific territory (code QP) or to report not specified territories (e.g. QU, QV, QW etc.). Even though the codes are set as optional headings, they may be used where provided for in legal provisions, customs or statistical ones. Codes QQ, QU and QX are used when non-member countries transmit ITGS data to Eurostat. As Member States must compile and transmit intra- and extra-Union trade data separately, codes QQ, QU and QX are not allowed to indicate partner countries (See [Chapter 10.1 Data transmission – general description](#)).

679. Miscellaneous codes defined in the Geonomenclature:

- Stores and provisions
  - QQ
  - **QR** (in the framework of intra-Union trade)
  - **QS** (in the framework of extra-Union trade)
- Countries and territories not specified
  - QU
  - **QV** (in the framework of intra-Union trade)
  - **QW** (in the framework of extra-Union trade)
- Countries and territories not specified for commercial or military reasons
  - QX
  - **QY** (in the framework of intra-Union trade)
  - **QZ** (in the framework of extra-Union trade)
- Maritime domain outside of territorial waters
  - QP

#### Example 50

**A)** Transatlantic cables are laid at the bottom of the Atlantic Ocean. The construction company submits the export customs declaration in a Member State, as the cables leave the customs territory. The QP code will be used to indicate the country of last known destination in **SAD-box 17a (Annex B D.E. 1603000000)**.

**B)** A wind turbine is delivered from Germany (mainland) to an offshore installation situated in a sector, according to information indicated in **SAD-box 8 Consignee-address (Annex B D.E. 1303018000)**, where Denmark has exclusive right to exploit the seabed. As the installation is located outside the customs territory, the exporter will lodge the customs declaration in Germany. Code QP could be used to indicate the country of last known destination in **SAD-box 17a (Annex B D.E. 1603000000)**. However when transmitting data to Eurostat either code DK or QV must be reported.

## 8.5.2 INTRA-UNION TRADE STATISTICS

680. Within intra-Union trade statistics the partner Member State for exports is the Member State of destination, and for imports the Member State of consignment. Collecting the country of origin is optional for imports and obligatory for exports. Goods passing through a Member State in transit are not recorded for Union trade statistics (see [Chapter 3.6.2 Goods in transit](#)).

### 8.5.2.1 Member State of destination (intra-Union export)

681. **Member State of destination** means the last Member State to which it is known, at the time of export, that the goods are to be exported. Thus, the Member State of destination is the Member State to which goods are exported by the reporting Member State, without — as far as it is known at the time of export — being subject to any halts or legal operations in an intermediate Member State or non-member country which are not inherent in their transport.

682. If it is known at the time of export that goods are to be delivered to a Member State 'A' but will first enter a third Member State 'B' where they are subject to any halts or legal operations which are not inherent in their transport, the Member State 'B' is the Member State of destination and Member State 'A' should not be reported as part of this transaction.

### 8.5.2.2 Member State of consignment (intra-Union import)

683. **Member State of consignment** is the Member State from which the goods were initially exported to the Member State of import if neither a commercial transaction (e.g. sale or processing) nor a stoppage unrelated to transport has taken place in an intermediate Member State or non-member country. If such stoppage or commercial transaction has taken place, the Member State of consignment must be the last intermediate Member State where such stoppage or transactions occurred. If such stoppage or commercial transaction has occurred in a non-member country, the movement has to be reported in extra-Union trade statistics, with that non-member country as country of consignment.

684. A **halt** is any temporary interruption of the physical movement of the goods before continuing the movement to the final destination. A **legal operation** can be any commercial transaction or comparable operation having legal consequences (e.g. sale or processing under contract). Halts or operations related to transport of the goods include, for instance, a change of

means of transport, preserving operations to keep the goods in good condition during transport, breaking-up and assembly of packages.

685. *The Member State of purchase*, i.e. the Member State in which the invoice was issued, **should** be recorded if the Member State of consignment is unknown.

### 8.5.2.3 Country of origin (intra-Union import and export)

686. **Country of origin** means the Member State or non - member country where the goods originate. Goods which are wholly obtained or produced in a single Member State or non-member country or territory originate in that Member State or country or territory.

687. Goods whose production involved more than one Member State or non-member country or territory must be deemed to originate in the Member State or non-member country or territory where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.

688. The origin of goods can be changed only by processing or working; any other operations (e.g. sale/purchase, return of goods etc.) do not change the origin. Even using the goods in a country for many years does not change their origin, even if their commodity code might change (e.g. used cars). Therefore, the code of a non-member country is also allowed in intra-Union trade for this statistical data element.

## 8.5.3 EXTRA-UNION TRADE

689. Within extra-Union trade statistics the partner country for exports is the country of last known destination. For imports the partner countries are the country of consignment and the country of origin. Goods passing through a Member State in transit are not recorded for Union trade statistics (see [Chapter 3.6.2 Goods in transit](#)).

### 8.5.3.1 Country of last known destination (extra-Union export)

690. **Country of last known destination** is the last non-member country to which it is known at the time of release into the customs procedure or at the time of re-export that the goods are to be delivered. This statistical data element corresponds to the D.E. 5/8<sup>(1)</sup> on exports declaration (**SAD-box 17a, Annex B D.E. 1603000000**) which is defined by customs legislation as the 'country to which it is known at the time of release into the customs procedure that the goods are to be delivered'.

### 8.5.3.2 Country of consignment (extra-Union import)

691. **Country of consignment'** must be the non-member country from which the goods were initially exported to the Member State in which the goods are located at the time of their release into the customs procedure if neither a commercial transaction (e.g. sale or processing) nor a stoppage unrelated to transport has taken place in an intermediate non-member country or Member State. If such stoppage or commercial transaction has taken place, the country of consignment must be the last intermediate non-member country where such stoppage or transactions occurred. If such stoppage or commercial transaction has occurred in a Member State, the movement has to be reported in intra-Union trade statistics, with that Member State as Member State of consignment.

692. Country of consignment refers to the data element D.E. 5/14 (**SAD-box 15a, Annex B D.E. 1606000000**) on customs declarations. In import statistics, one of the two partner countries is the country of consignment.

693. An operation changing the legal status of the goods can be any commercial transaction or

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<sup>(1)</sup> The new customs provisions do not refer to the number of the SAD boxes but to the Data Element Number.

comparable operation having legal consequences (e.g. sale or processing under contract). Neither halts nor operations related to transport of the goods taking place in an intermediary country will change the country of consignment. Such halts related to transport include, for instance, a change of means of transport, preserving operations to keep the goods in good condition during transportation, breaking-up and assembly of packages, or a stoppage to enable consolidation of the goods en route.

### 8.5.3.3 Country of origin (extra-Union import)

694. The origin of non-Union goods is determined in accordance with the provisions of the Union Customs Code laying down the rules on non-preferential origin. It refers to the country in which the goods are wholly produced or the last substantial transformation took place in accordance with the provisions of Title II Chapter 2 of the UCC. The rules on non-preferential origin consist of two basic criteria laid down in Article 60 of the UCC:

- goods wholly obtained in a single country or territory must be regarded as having their origin in that country or territory;
- goods the production of which involves more than one country or territory must be deemed to originate in the country or territory where they underwent their last, substantial, economically-justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture.

695. According to the customs legislation, data element D.E. 5/15 Country of origin (**SAD-Box 34a, Annex B D.E. 1608000000**) is required where (a) no preferential treatment is applied; or (b) the country of non-preferential origin is different from the country of preferential origin. However, where preferential and non-preferential origin are the same, the field is blank so the information on country of origin should be taken from D.E. 5/16 Country of preferential origin (**Annex B D.E. 1609000000**). In customs declarations, these data elements are mandatory for imports, whereas for exports the country of preferential origin is not relevant while the country of non-preferential origin is optional for the economic operator.

### 8.5.4 DIFFICULTIES ARISING IN DEFINING CORRECT PARTNER MEMBER STATE/COUNTRY

696. Regarding the statistical survey on intra-Union trade, difficulties for reporting units to assign the correct partner Member State on import or export are related to triangular trade transactions (see [Chapter 7.1.12.1 Triangular trade within the context of VIES](#)).

697. In the case of difficulties to correctly identify the *country of origin* within intra-Union imports, the Member State of consignment could be used instead for:

- goods classified in chapter 97 of the Combined Nomenclature;
- goods delivered for and after outward processing;
- returned goods;
- goods of which the origin is not known;
- goods of origin in the reporting Member State in case of intra-Union import.

698. As regards specific goods or movements — especially vessels and aircraft or goods delivered to vessels and aircraft — special rules regarding the partner Member State/country exist (see [Chapter 5. Specific goods or movements](#)).

699. In Intra – Union trade, If the country of origin of imported goods is not known to the reporting unit, it may be substituted by the Member State of consignment or the code QV. If the country of origin of the exported goods is not known to the reporting unit it is more probable that the goods originate in another Member State or non - member country than in the reporting Member State. In this case, the probable country of origin is the Member State or non-member country from which the goods were initially imported. If the country of origin remains nevertheless unknown, the code of reporting Member State or code QV may be used.

700. The main question concerning country of origin in intra-Union export is how to distinguish between goods originating from the reporting Member State and goods originating from other

Member States or non-member countries, which have been imported to the reporting Member State before their export. The following example provides guidance on this matter.

**Example 51 Practical guidance on identification of country of origin for intra-Union exports**

— **Case 1**

Goods which are exported from Member State **A** (reporting Member State) to Member State **B** were produced in Member state **A**.

The Member State **A** must be indicated in intra-Union exports data as the country of origin. The most common case is when the exporter is the company that manufactured the goods.

— **Case 2**

Goods, which were produced in Member State **C**, are exported from the reporting Member State **A** to Member State **B**. The reporting units in Member State **A** should indicate Member State **C** as a country of origin in subsequent intra-Union exports.

The invoice, the transport documents related to the purchase of the product can be sources of information for the exporter in the reporting Member State. It may be difficult to determine the country of origin when the intra-union import in the reporting Member State has taken place a long time before the export or when there have been several successive flows.

— **Case 3**

Goods, which were produced in a non-member country **D**, are exported from the reporting Member State **A** to Member State **B**. The reporting units in Member State **A** should indicate non-member country **D** as a country of origin in their intra-Union exports.

The invoice or the transport documents, the customs documents and records related to the purchase of the product can be a source of information for the exporter in the reporting Member State.

Example: Goods produced in CN are imported to FR. A few months later, these goods are exported from FR to ES. In intra-Union export CN should be indicated as the country of origin.

## 8.6 Importing or exporting Member State (extra-Union trade)

**EBS GIA**

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 2, Annex I, Part B Table 35

**Union Customs code (Customs territory)**

Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 4

**Geonomenclature**

Commission Implementing Regulation (EU) 2020/1470.

701. The liberalisation of customs clearance procedures made allocation of the respective trade flows to a given Member State very complicated, because customs declaration can be lodged in one Member State, whereas the goods can be presented for customs clearance in another Member State. As the major data source for compilation of extra-Union trade statistics is customs declaration, it is very important to identify clearly which Member State is the one responsible for compilation of statistics, i.e. the reporting Member State.

702. In principle, ITGS records physical movement of goods therefore, EBS legislation considers both the customs clearance and the physical location of the goods for the definition of the reporting Member State. Consequently, the goods have to be accounted for extra-Union trade statistics in the Member State where they are located at the time when customs declaration is lodged. However, for the recording of the specific goods or movements, the definition of the reporting Member State may be adapted.

703. The following legal definitions must apply:

- **Member State of extra-Union export** means the Member State in the statistical territory of which the goods are located at the time of release into the customs procedure or at the time of re-export. As a general rule, this definition applies for all goods. However, it is necessary to keep in mind, that from the reference period of January 2024 the goods in quasi export when determined, have to be accounted for statistics in the Member State of actual export.

- **Member State of extra-Union import** means the Member State in the statistical territory of which the goods are located at the time of release into the customs procedure.
- For the purpose of providing statistics on international trade in goods statistics to Eurostat, the **reporting Member State** must be the Member State of export, in the case of exports, and the Member State of import, in the case of imports.

### 8.6.1 MEMBER STATE WHERE THE CUSTOMS DECLARATION IS LODGED

704. **Member State where the customs declaration is lodged.** Traditionally this data element designates the Member State of the national Customs where the declaration was lodged. If, under customs simplifications, a supplementary declaration is submitted in a given Member State this data element refers to that Member State.

705. Such explicit distinction is necessary, as under the CC (or SASP see paragraph 567), the customs clearance proceedings concern two Member States. This new data element was introduced for the provisions of centralised clearance under the UCC allowing a customs declaration to be lodged in one Member State, but referring to goods physically located in another one.

### 8.6.2 MEMBER STATE OF PRESUMED DESTINATION

706. Information on **Member State of presumed destination** on release for free circulation (imports) is derived from customs data element, (**Annex D - D.E. 5/8, Annex B - D.E. - 1603 001 000, SAD-box 17a**). For imports it is defined as the Member State where the goods are located at the time of release into the customs procedure. In case where import from fiscal territories is concerned, this data element is optional.

707. The trader can use the possibility to declare the goods for free circulation at the time and place where the goods cross the EU border in order to avoid any inner-Union movement of the goods under customs control. This means that the goods released in Member State A are destined for Member State B and the clearance in Member State A is only a purely technical or logistic aspect. Therefore, if the declarant knows at the time of drawing up the customs declaration that the goods will be sent to another Member State after the release, he should enter the code for this latter Member State.

#### Example 52

An Austrian-resident company imports shoes from CN to sell them in AT. The shoes arrive in the NL where they are released for free circulation. The goods move as Union goods directly to AT and have to be declared as exports in the NL and as imports in AT in statistical survey on intra-Union trade. In this case **AT is the Member State of presumed destination**.

708. **Member State of presumed destination in case of customs inward processing procedure.** This provision relates solely to the **customs procedures** of inward processing. It does not govern 'economic processing' (with pure VAT aspects) or the statistical concept of 'processing under contract'. Under the UCC the newly introduced customs procedure of end use will have to be considered too. Processing activities are increasingly carried out under the customs provisions of Single Authorisations. This means that the goods will be released in one Member State, however the processing activity will take place in another. In such cases the Member State of presumed destination is **the Member State where the first processing activity is carried out**.

#### Example 53

A German-resident company has a Single Authorisation for inward processing covering DE, FR, PL and the NL. It buys raw materials in the USA to produce final products for exports to RU. The raw products arrive in the NL where they are released into the inward processing procedure. The goods move as non-Union goods to FR for processing. Further processing is then carried out in PL.

**FR is Member State of presumed destination** as the first processing activity is carried out there.

### 8.6.3 MEMBER STATE OF ACTUAL EXPORT

709. Under the customs procedure of export, Union goods may permanently leave the EU. The customs declaration, as a general rule, should be lodged to the customs office responsible for the exporter, with the goods being presented there too. However, simplifications of customs rules make it possible that:

- the place of lodging the customs declaration and the place of the goods presentation are in different Member States

- in certain cases the goods may be presented and the declaration lodged directly at the customs office of exit (at the EU border), which is located in a Member State other than where the exporter is established.

710. In the majority of the cases, **Member State of actual export (SAD-box 15a, D.E. 5/8, Annex B – D.E. 1607 000 000)** is the Member State in which the goods are located at the time of their release into the customs procedure.

711. However, where it is known that the goods were brought from another Member State to the Member State in which the goods are located at the time of their release into the customs procedure (i.e. goods in quasi export), this other Member State must be indicated on condition that:

- the goods were brought from there only for the purpose of export;
- the exporter is not established in the Member State in which the goods are located at the time of their release into the customs procedure;
- the entry into the Member State in which the goods are located at the time of their release into the customs procedure was not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006/112/EC.

712. Where goods are exported following customs inward processing procedure, the Member State where the last processing activity was carried out must be indicated.

#### Example 54

**A)** The customs declaration is lodged in DE where the exporter is resident, while the goods are located in AT. The goods leave the EU (custom office of exit) in AT or in another Member State.

AT is Member State of actual export.

**B)** The customs declaration is lodged in DE where the exporter is resident, with the goods located at the exporter's premises in DE. The goods leave the EU (custom office of exit) in DE or in any other Member State:

DE is Member State of actual export.

**C)** The exporter transports the goods from his premises in FR to the customs office of exit at the EU border in LT. There he presents the goods and lodges the export declaration. After release into the customs procedure, the goods cross the EU border.

FR is Member State of actual export.

713. **Member State of actual export in case of processing under customs supervision.** The provision relates only to the customs procedures of inward processing. It does not govern 'economic processing' (with pure VAT aspects) or the statistical concept of 'processing under contract'. Under the UCC the newly introduced customs procedure of end use will have to be considered, too. Being aware that such processing activities are increasingly carried out under the customs provisions of Single Authorisations, a re-exportation of goods does not necessarily imply that a processing activity took place. Therefore the re-exports covered by customs processing procedures are statistically attributed to the Member State where the **last** processing activity was carried out. This Member State is identified as Member State of actual export.

#### Example 55

A DE-resident company has a Single Authorisation for inward processing covering DE, FR, PL, and NL. It buys raw materials in USA to produce final products for exports to RU. The **last** processing activity was carried out in FR and the goods were then dispatched to PL where the re-export notification is provided to Customs.

FR is MS of actual export as the last processing activity was carried out there.

## 8.7 Value

### 8.7.1 INTRA-UNION TRADE STATISTICS

#### 8.7.1.1 Taxable amount and its equivalent

##### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 9

##### VAT directive

Council Directive 2006/112/EC on the common system of value added tax, Title VII

714. Whether or not the statistical value is collected, **NSAs are required** to collect the taxable amount from reporting units. **The taxable amount** is the value to be determined for taxation purposes in accordance with Article 83 of Directive 2006/112/EC, for trade which is declared for VAT.

715. The value must specify the amount which was or would have been paid in the event of sale or purchase of the total commodity **at the time and place when it crossed the border of the reporting Member State**. The value in case of sale or purchase is derived on the basis of the invoiced amount of the goods. In all other cases it should be estimated on the basis of the amount which would have been invoiced in the case of sale or purchase of identical or similar goods, preferably under similar conditions (produced in the same country, at the same time, sale at the same trade level, same quantity).

#### Example 56

In the case of free of charge export, processing or returns, the value of goods is not always known. However, total estimated value should be declared for the statistical survey on intra-Union trade.

In the case of movement of goods after processing, declared value should include the initial value + manufacturing costs + the price of additional parts or materials.

In the case of financial leasing, total value of goods at the moment of crossing the national border should be declared for the statistical survey. The statistical value of goods for renting or leasing should be the value of the goods at the national border at the time of delivery, not the rent or other compensation to be paid.

716. The taxable amount **must not** include the VAT or other duties (e.g. excise).

717. Whenever the taxable amount does not have to be established for taxation purposes, **the invoice value must** be collected instead, or failing this, the value must be estimated. Invoice value is the value of the goods indicated on the invoice, which might contain incidental expenses according to the delivery terms but not VAT or excise duties (e.g. on alcohol, tobacco and mineral oils).

718. The invoice value may include incidental expenses if they represent payments made by the buyer to the seller and are simultaneously incorporated into the base for VAT. The incidental expenses may be the expenses related to packaging, transport, insurance or commissions. Transport costs are not only the costs directly linked to the means of transport but also include costs for necessary treatment of the transported goods during the transport (e.g. refrigeration of perishable goods, feeding of live animals or temporary storage). The invoice may show the incidental expenses separately or they may be included in the invoiced price of the goods.

#### Example 57

**A)** When exporting goods the value of which alone is Euro 100, and under EXW delivery term, where costs related to transport of goods are paid by the purchasers themselves, the invoice value must be Euro 100 too.

**B)** With the same goods and DDU — place of consignee delivery term, where the direct costs related to transport are 50, the invoice shows total price of Euro 150 (the seller increased the price of goods by the value of direct costs spent by him = Euro 50).

**C)** With the same goods and DDU — place of consignee delivery term, where the direct costs related to transport are 50, and where the invoice shows separately the price of goods amounting to Euro 100 and direct costs Euro 50, the invoice value must also be Euro 150.

719. The following points must be taken into consideration when indicating the value for the statistical survey on intra-Union trade:

- the value is always the value of the goods;
- the value should correspond to the total value of the goods and when the value it is not known, it should be estimated. It is important to include in the statistical declaration even those goods which are not declared for VAT as an intra-Union acquisition or supply. If the value is not known, the estimated value should correspond to the value which would have been invoiced in the event of a purchase or sale under normal market conditions. Such cases can happen:
  - if there is no invoice,
  - if the goods are delivered for free, sent for or received after processing or the goods are returned.
  - in the case of movements of goods 'after' processing, the value declared must include the value of the product initially dispatched in addition to the processing fee;



- in the case of financial leasing, at the end of a financial leasing, only the residual value is invoiced for VAT purposes. However, for the statistical declaration, the total value of the goods must be declared at the start of the leasing contract.

720. When qualified estimation of the taxable amount is necessary, the reporting units when estimating the taxable amount **should** follow the same principles applied for determining the customs value according to Article 70 of the UCC.

721. Where an invoice includes services as well as goods, reporting units **must** separate the value of goods from the value of services. Only the value of the goods should be declared (as an estimate, if necessary). If no retail price is stated for each type of goods and just one invoice total is given, the total price must be estimated for each commodity code.

722. **Currency.** The taxable amount (or failing that, invoice value) **must** be expressed in the national currency units.

### 8.7.1.2 Statistical value

#### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 10

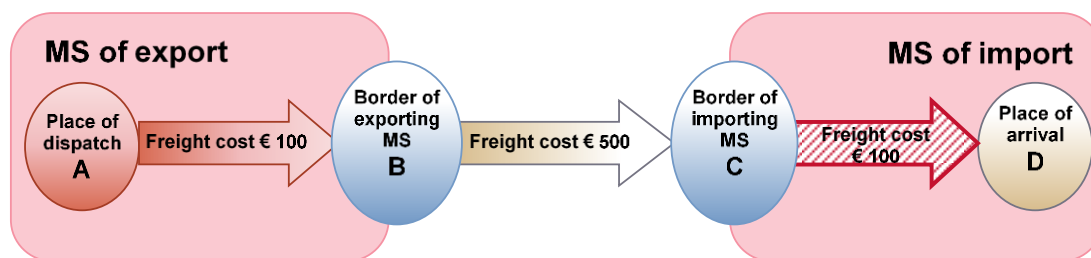
723. A **statistical value** has to be established for all transactions that are included in intra-Union trade statistics, irrespective of whether or not the goods were sold, exchanged or provided without payment. Statistical value must include only incidental expenses, such as transport and insurance, relating to that part of the journey which takes place:

- in the statistical territory, from the delivery point to the border of the exporting Member State, for export;
- outside the statistical territory, up to the border of the importing Member State, for import.

724. If transport or insurance costs are not known, they may be assessed on the basis of costs usually payable for such services (considering especially different modes of transport, if known). The statistical values are to be derived from the taxable amount and adjusted as follows:

- the statistical value for intra-Union export must be a FOB-type value (free on board) which means the value of the goods as they leave the territory of the Member State reporting the export. Incidental expenses (e.g. transport, insurance) incurred from the place of export in the reporting Member State to the port, airport or other frontier-crossing point at its national border must be taken into account.
- the statistical value for import must be a CIF-type value (cost, insurance, freight). This means that incidental expenses (e.g. transport, insurance) incurred from the place of export in the partner Member State to the national border of the Member State reporting the intra-Union import are included in the value.
- if intra-Union import or export takes place near to the national border, the statistical value could be declared as equal with the invoice value of the respective goods.

**Figure 39:** Calculation of statistical value for one item with delivery term EXW

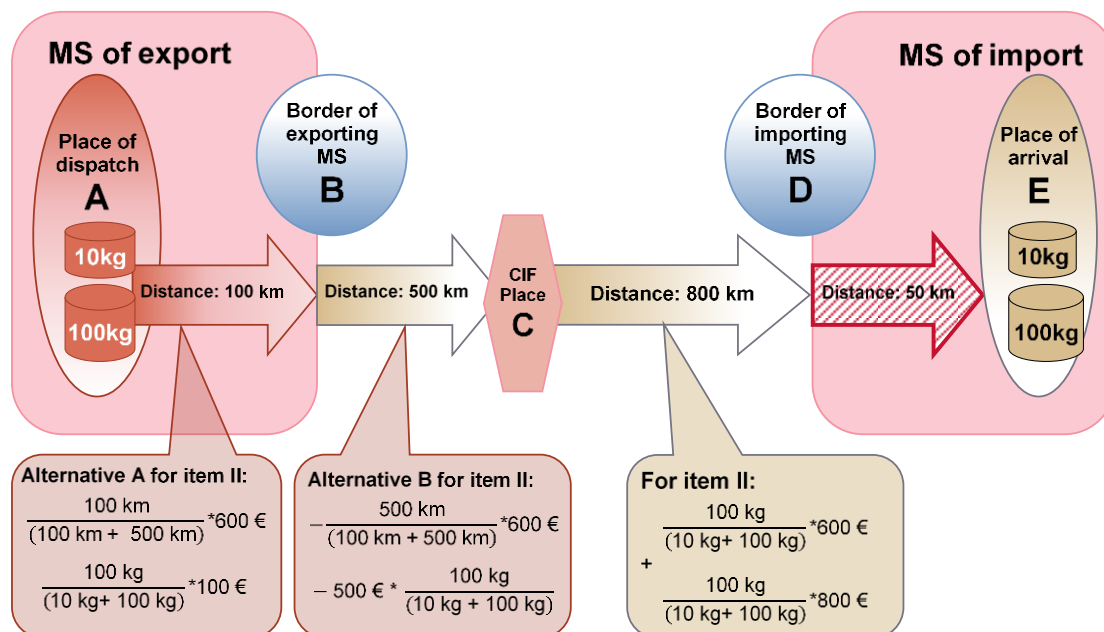


Note: If delivery term EXW – Place of dispatch is applied, invoiced value will not include any freight cost (ancillary charges such as transport and insurance). As Freight cost from A to B are not known in MS of dispatch they **need to be estimated**.

Value of goods	€ 2 000
Freight cost from A to B	€ 100
<b>Statistical value in MS of export</b>	<b>€ 2 100</b>

Value of goods	€ 2 000
Freight cost from A to B	€ 100
Freight cost from B to C	€ 500
<b>Statistical value in MS of import</b>	<b>€ 2 600</b>

**Figure 40:** Calculation of statistical value for two items with delivery term CIF



Note: Place "C" is outside the exporting Member State, so costs from border "B" until C shall be excluded from the statistical value reported in Member State of export. Where freight costs are invoiced for as TOTAL (= no disaggregation by journey and/or item):

- for the distance, costs need to be split on a pro rata basis (kilometers)
- for the two items, the freight costs need to be allocated on a pro rata basis according to net mass to each item (unless not reasonable due to the very nature of the items e.g. 10 kg Chinese Ming vase plus 100 kg steel coil).

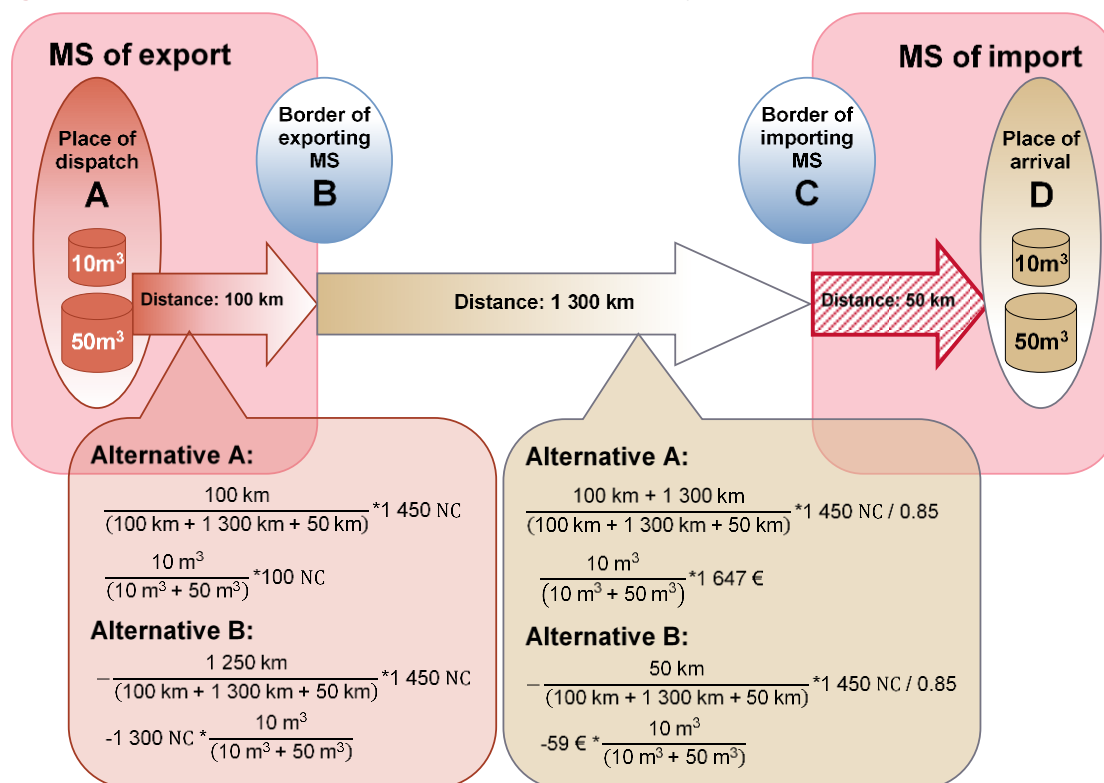
**Alternative A: Freight costs are invoiced separately**

Invoice value of item I (10 kg)	€ 2 000	Invoice value of item I (10 kg)	€ 2 000
Invoice value of item II (100 kg)	€ 1 000	Invoice value of item II (100 kg)	€ 1 000
Invoiced freight cost from A to C	€ 600	Invoiced freight cost from A to C	€ 600
└ Freight cost from A to B	€ 100	└ Freight cost from A to C for item I	€ 54
└ Freight cost from A to B for item I	€ 9	└ Freight cost from A to C for item II	€ 546
└ Freight cost from A to B for item II	€ 91	Freight cost from C to D	€ 800
		└ Freight cost from C to D for item I	€ 74
		└ Freight cost from C to D for item II	€ 726
Statistical value in MS of export of item I	€ 2 009	Stat. value in MS of import of item I	€ 2 128
Statistical value in MS of export of item II	€ 1 091	Stat. value in MS of import of item II	€ 1 154
	€ 2 272		

**Alternative B: Freight costs are included in the invoice value of goods**

Invoice value of item I (10 kg)	€ 2 054	Invoice value of item I (10 kg)	€ 2 054
Invoice value of item II (100 kg)	€ 1 546	Invoice value of item II (100 kg)	€ 1 546
Freight cost from A to C	€ 600	Freight cost from C to D	€ 800
└ Freight cost from B to C	€ -500	└ Freight cost from C to D for item I	€ 74
└ Freight cost from B to C for item I	€ -45	└ Freight cost from C to D for item II	€ 726
└ Freight cost from B to C for item II	€ -455		
Statistical value in MS of export of item I	€ 2 009	Stat. value in MS of import of item I	€ 2 128

Figure 41: Calculation of statistical value for two items with delivery term DAP



Note: Place "D" is inside of importing Member State so costs from border "C" until D shall be excluded from the statistical value reported in Member State of import. As there are two items on the invoice, the freight costs shall be allocated on a pro rata basis according to quantity in supplementary units to each item.

**Alternative A: Freight costs are invoiced separately**

Invoice value of item I (10 m <sup>3</sup> )	NC* 2 000	Invoice value of item I (10 m <sup>3</sup> )	€ 2 353
Invoice value of item II (50 m <sup>3</sup> )	NC 1 000	Invoice value of item II (50 m <sup>3</sup> )	€ 1 176
Invoiced freight cost from A to D	NC 1 450	Invoiced freight cost from A to D	€ 1 706
└ Freight cost from A to B	NC 100	└ Freight cost from A to C	€ 1 647
└ Freight cost from A to B for item I	NC 17	└ Freight cost from A to C for item I	€ 274
└ Freight cost from A to B for item II	NC 83	└ Freight cost from A to C for item II	€ 1 373
Statistical value in MS of export of item I	NC 2 017	Stat. value in MS of import of item I	€ 2 627
Statistical value in MS of export of item II	NC 1 083	Stat. value in MS of import of item II	€ 2 549

**Alternative B: Freight costs are included in the invoice value of goods**

Invoice value of item I (10 m <sup>3</sup> )	NC 2 243	Invoice value of item I (10 m <sup>3</sup> )	€ 2 637
Invoice value of item II (50 m <sup>3</sup> )	NC 2 207	Invoice value of item II (50 m <sup>3</sup> )	€ 2 597
Freight cost from A to D	NC 1 450	Freight cost from A to D	€ 1 706
└ Freight cost from B to D	NC -1 350	└ Freight cost from C to D	€ -59
└ Freight cost from B to D for item I	NC -226	└ Freight cost from C to D for item I	€ -10
└ Freight cost from B to D for item II	NC -1124	└ Freight cost from C to D for item II	€ -49
Statistical value in MS of export of item I	NC 2 017	Stat. value in MS of import of item I	€ 2 627
Statistical value in MS of export of item II	NC 1 083	Stat. value in MS of import of item II	€ 2 549

\*NC - national currency other than Euro, imaginary exchange rate from NC to EUR 0.85.

725. The statistical value must be expressed in the national currency units.

**8.7.1.3 Currency to be used**

**EBS GIA**

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 10 (5)

726. **Currency conversion** must be made if the invoice value is stated in a foreign currency. The exchange rate to be applied must be:

- the rate applicable according to the provisions on currency conversion laid down in the Union Customs Code at the time the customs declaration is accepted; or failing this
- the rate applicable for determining the taxable amount for taxation purposes, when this is established; or failing this
- 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 in the absence of any special provisions decided by the Member States.

#### 8.7.1.4 Valuation of specific trade transactions

727. **Statistical value of the goods under leasing contracts.** The value of the leased goods is their market value and not the sum of the periodic payments and the residual value fixed in the leasing contract. In the case of financial leasing, this is the value of the goods at the beginning of the leasing contract.

728. In the case of operational leasing, a declaration has to be made if the duration of the leasing contract exceeds 24 months. If the original contract foresees the duration of the leasing period as more than two years, the commodity has to be declared for intra-Union statistical survey at the beginning of the leasing period, indicating the market value of the commodity. If the duration of 24 months is reached by the prolongation of the original contract, the commodity has to be declared at the time of the change of conditions of the contract.

729. The value of the goods, which have not been returned within the two-year period, should be the estimated value at the time the goods are reported for statistical survey. This will normally allow for depreciation due to use, or any other factor, which has affected the value of the commodity. It should be the market value of the commodity at the time of the reference period.

730. **Goods exported or imported free of charge** (non-temporary transactions without financial or other compensation involving a transfer of ownership). Although the delivery is free of charge and no invoice may be issued, the goods have a value which must be declared. When goods are delivered without an invoice or with a pro-forma invoice (e.g. donations, consignments of goods under assistance programs partly or fully managed or financed by the European Union, other government support, other assistance (private sector, non-governmental organisations) and other deliveries/replacements free of charge), the open market value of the goods **must** be indicated.

731. It happens that sometimes companies invoice a very low, symbolic-only value for the goods, which are delivered as a bonus. In such cases companies should be advised to declare for statistical survey the value of the goods, which would have been invoiced for a normal trade transaction.

#### Example 58

Company X (a resident in MS A) buys pharmaceutical products from company Y (a resident in MS B). Company Y sends an extra amount of goods as a bonus. This extra amount is sent free of charge or invoiced with a very low value. In this case the value should be estimated and the full value of the goods declared for statistical purposes.

732. **Supply and assembly of goods** (delivery of goods and services for assembly or installation work). The value to be declared for intra-Union trade statistics should cover only the value of the goods. Whenever possible, the value of the goods as part of a contract which does not show the value of the goods and their assembly separately **should** be estimated. The estimation could be made considering the proportion represented by the goods.

733. **Electricity and gas.** Estimations of the value are allowed by the legislation. The estimations can be based on historical data, information from traders, stock markets, spot prices or small surveys from price statistics.

734. **Waste.** Whenever possible the value of waste should reflect only the value of the goods. Services relating to the disposal of the waste should be excluded. Therefore, it might be necessary to estimate a residual value for the goods element. If the goods element has no residual value (or even a negative value) the value should be adjusted near to zero, because only **strictly positive** values

are permitted.

735. **Processing.** The total value of the goods in their unprocessed state **must** be reported for transactions involving goods sent for processing. This may be based on a qualified estimation in cases where the invoice does not show this amount. Regarding transactions following processing, the total value of the processed goods **must** be reported. This should be the value initially reported for the unprocessed goods plus the processing costs (for more information on processing, refer to [Chapter 4.1 Processing trade.](#))

#### Example 59

##### Inward processing in Member State X

###### Value of goods to be reported for statistical purposes:

- For the import of goods with a view to processing under contract (nature of transaction code 41/42) the value to be reported is the estimated market value of the goods for processing;
- For goods exported following processing under contract (nature of transaction code 51/52) the value to be reported is only the value added which contains:
  - the price of the material and parts added in Member State X and
  - the processing cost;

###### Statistical value:

- For the import of goods with a view to processing under contract (nature of transaction code 41/42) statistical value is the estimated market value of the goods for processing plus costs of transport and insurance incurred outside the territory of Member State X (up to the border of Member State X);
- For goods exported following processing under contract (nature of transaction code 51/52) statistical value is the total value of the goods at the border of Member State X, which contains:
  - the original value of the goods imported for processing
  - the price of the materials and parts added in Member State X,
  - the processing cost, and
  - transport and insurance costs incurred in Member State X;

For exports of left-over, waste and by-products following processing under contract the estimated value of these products plus transport and insurance costs incurred in Member State X (up to the border of Member State X);

736. **Software.** Software is to be recorded in intra-Union trade if a physical exchange of goods takes place. The total value of the goods (hardware + support + licences) should be declared. However, license agreements on the usage of software (e.g. subsequent purchase of additional usage rights) which are not directly connected with a transfer of relevant media are excluded.

#### Example 60

##### Software stored on a data carrier (e.g. CD-ROM, disk etc.) crossing the national border

Following situations may occur:

- Hardware sold together with software and licences: The total value of the package should be declared. The package must be classified by the commodity code of the hardware (e.g. commodity codes 8471....). If license fees are included in the package, these should also be reported as a part of the package.
- Standard software:
  - a) imports or exports of the software stored on a data carrier, including instruction manual: This kind of software is regarded as a commodity and is to be recorded for intra-Union trade survey. The software must be classified by its correct commodity code (CN heading 8523....). The total value of the software-package should be declared. If license fees are included in the software-package, these should also be reported as a part of the software-package.
  - b) updates for standard software (see above item a) stored on a data carrier: if an invoice is separately raised for the updates a declaration for the statistical survey on intra-Union trade is required — as mentioned under item a). If no invoice is raised for the updates no statistical declaration is required.

737. **Rebates and discounts.** Rebates and discounts which are known at the moment of declaring goods for the statistical survey on intra-Union trade and which can be related to each delivery of concrete goods should be taken into account when defining the statistical value. However, discounts granted at a later point in time (e.g. not foreseeable at the time of transaction, granted as a total amount for all previous transactions) and subsequent changes of the underlying contract do not require an adjustment of the statistical value.

738. **Returned goods.** The value of the returned goods or the replacement value must be given. When the returned goods are broken or defective, the value reported should be the value of the original sale or purchase of the goods.

### 8.7.1.5 Credit notes and their impact on statistical value

739. **A credit note** is a form or letter sent by a seller to a buyer, stating that a certain amount has

been credited to the buyer's account. It is issued, generally, in a different period than the initial invoice which the credit note refers to. Also called a credit memo, it is issued in various situations to correct a mistake, such as when (1) an invoice amount is overstated, (2) the correct discount rate is not applied, (3) goods break down while still under guarantee, or (4) they do not meet the buyer's specifications and are returned.

740. If a credit note is issued for an error in declaring the value and the discount was granted during the same reference period as when the trade transaction took place, a statistical declaration with the corrected taxable amount and statistical value should be provided within the normal correction procedures applied by Member States.

741. If a credit note is issued relating to bonuses, discounts granted at the end of a certain period or good results, then the credit note will not be reflected in the statistical survey declaration because the goods value has to be established at the moment of crossing the border.

742. **NSAs are encouraged** to set thresholds which determine when corrections should be transmitted to them. Reporting units should be obliged to send a correction of their statistical declaration if the value is of statistical relevance.

### 8.7.1.6 Estimations of statistical value

743. **Estimation of statistical value.** For burden reduction purposes, **NSAs are encouraged** to collect **the statistical value** within the statistical survey on intra-Union trade only from the biggest and most important traders. Hence **NSAs are required** to estimate the statistical value of transactions for which it is not collected. A correction factor has to be used to adjust the taxable amount or invoice value. For deriving correction factors several methods can be used: conversion factors can be derived from data that are collected or they can be based on the results of specialised surveys.

744. As it is very complicated for traders to correctly calculate the statistical value, **it is recommended that NSAs** provide guidelines to the traders concerned in order to make sure that they adjust the taxable amount or invoice value in such a way that they transmit the value of their trade as CIF-type for imports and FOB-type for exports.

## 8.7.2 EXTRA-UNION TRADE STATISTICS

### 8.7.2.1 Statistical value

#### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 10

#### IMTS

Concept and Definitions 2010, Chapter IV

#### Union Customs Code

Regulation (EU) No 952/2013 of the European Parliament and Council, Articles 70 — 74

Commission Regulation (EEC) No 2454/93, Articles 141 — 181

Agreement on the application of the article VII of GATT

745. **Data element 'Statistical value'.** NSAs have to compile extra-Union trade statistics based on statistical value. The data are obtained from the customs declaration (**Annex D -D.E. 8/6, Annex B- D.E. 9906000000, SAD-box 46**). For this purpose, the importer or exporter is obliged by customs provisions to indicate the Statistical value in customs declarations. However, in some Member States the calculation of statistical value is done by national customs clearance systems, thus exempting the trader from providing it.

746. **Nature of the statistical value.** The statistical value is a theoretically assessed value attributed to the goods at a place where and moment when they cross the border of the Member State where the goods are located at the time of release into the customs procedure, by entering it (imports) or by leaving it (exports):

- On imports, the statistical value is referred to as 'CIF-type';

- On exports, the statistical value is referred to as 'FOB-type'.

747. **Elements of the statistical value.** The statistical value consists of the **value of the goods** plus or minus those (pro-rata) **transport and insurance costs** (theoretically) accruing to reach the border of the Member State of destination/actual export (For more information on statistical value please refer to statistical value described for intra-Union trade statistics).

748. **Value of the goods — based on the customs value.** EU customs provisions request the determination of a customs value wherever the goods are subject to a %-duty rate (ad valorem duty). The applicable rules are quite complex and are based on the WTO customs valuation agreement. If for extra-Union imports for free circulation a customs value has been determined it must be considered as the value of the goods. **The major difference between customs value and statistical value is that the customs value is measured at the EU border, whereas the statistical value is measured at the border of the Member State of destination/actual export.**

749. The determination of the customs value is based on the price actually paid or payable. It may well contain a number of different direct and indirect cost components. The customs value can under certain conditions also be estimated by Customs; some peculiarities exist as to the determination of the customs value for certain fruit and vegetables (customs assessed 'unit prices' or average 'standard import values').

750. **Value of the goods — not based on the customs value.** This relates especially to exported goods, where no customs value is determined. For such situations the general statistical principles for assessing the value apply: in the case of sale or purchase the price actually paid or payable; under non-sale circumstances, the price that would be paid in the event of a sale/purchase.

#### Example 61

##### Valuation (only)

A company resident in Germany sends goods free of charge to a company in the US; the goods are accompanied by a 'pro-forma invoice' stating the value at EUR 5 000. This value is acceptable on condition that it comes close to the one agreed under a **formal** sale. EUR 5 000 should be reported on the customs declaration.

751. Under the customs valuation principles, only those pricing elements which refer to the actual movement of the goods must be considered.

#### Example 62

##### Pricing element not referring to the actual movement

A company resident in Germany imports goods, invoiced at EUR 10 000 from a company in the US. The invoice contains a discount of EUR 1 000 relating to a previous sales transaction. However, as EUR 1 000 relate to that previous transaction, the value of the goods of the current shipment is to be assessed, for statistical purposes, as EUR 11 000.

752. **Value of the goods — processing.** In the case of activities for processing, the value of the goods must be that of the unprocessed goods. In case of activities after processing, the value of the goods must be that of the unprocessed goods plus the added value of the processing activity. In this context, processing covers not only the customs procedures of inward and outward processing but also economic processing (VAT aspects); processing is not limited to the statistical concept of processing under contract.

#### Example 63

A company resident in DE temporarily exports goods with a value of EUR 10 000 under the customs outward processing procedure to Russia. On re-importation of the processed goods the value added is EUR 2 000. Notwithstanding the provisions on the discharge of the customs procedure or the calculation of the duties, the value of the imported goods for statistical purposes amounts to EUR 12 000.

753. **Currency conversion.** The statistical value on customs declarations is expressed in the currency unit the code for which may appear in **D.E. 4/12** (Internal currency unit, **Annex B - D.E. 141700000**), or, in the absence of such a code, in the currency of the Member State where the export/import formalities are completed, in accordance with the Union provisions in force.



754. In the majority of cases the statistical value and the customs value must be indicated in the currency of the Member State where the customs declaration is lodged (see [Chapter 8.6.1](#) and paragraph 706). Where elements on which the statistical value is based (value of the goods, freight/insurance costs) are expressed in another currency, they have to be converted as laid down in EU customs provisions<sup>(1)</sup>. Under those provisions, Member States (national Customs) need to make the relevant conversion factors publicly available, e.g. on the Internet.

### 8.7.2.2 Credit notes and their impact on statistical value

755. The use of credit and debit notes for the adjustment of the statistical value in extra-Union trade statistics is defined by customs legislation. Basically, it is possible to modify the statistical value on the customs declaration if the change occurs:

- in case of imports, before entry of goods into the territory of Member State of destination (no later than the time at which the goods cross the border of Member State of destination);
- in case of exports, before exit of goods from the territory of Member State of actual export (no later than the time at which the goods cross the border of Member state of actual export).

756. If the credit note is issued after export or import customs procedures have been carried out, no changes in the customs declaration will be made and these changes will not impact statistical data.

757. **NSAs are required** not to make any adjustments of extra-Union trade data for credit notes issued in relation to bonuses, discounts granted at the end of a certain period or for good results, because statistical value should be determined at the time and place the goods cross the border of the importing or exporting Member State. The corrections of data should take place only because of erroneous data; in this case standard data correction procedures should be followed.

## 8.8 Invoicing currency (extra-Union trade)

### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex I, part B, Table 37

758. The invoicing currency (**Annex D - D.E. 4/10, Annex B - D.E. 1405000000, SAD-box 22**) is mandatory information to be collected by Customs for imported goods in all Member States. This data element is optional for exports; Therefore, some Customs authorities of Member States may decide not to collect the invoicing currency for exports. If this is the case, NSAs of such Member States need to introduce a survey in order to collect invoicing currency for exported goods as well.

759. **The definition** of the invoicing currency is provided by customs legislation and it refers to the currency in which the commercial invoice is drawn up. This information is used in conjunction with D.E. 4/11 (total amount invoiced, Annex B D.E. 1406000000) and D.E. 4/14 (item amount invoiced, Annex B - D.E. 1408000000), where it is necessary for the calculation of import duties. The ISO-alpha-3 currency codes (ISO 4217) must be used for the identification of currency.

760. Statistics on trade broken down by invoicing currency must be compiled only every two years. The first reference year for which annual statistics has to be compiled following EBS legislation, is 2022. This means that statistics should be produced and transmitted to Eurostat for the reference years 2022, 2024, 2026, etc.

761. **Deadlines for the transmission.** The information on invoicing currency for the reference year T should be prepared and transmitted to Eurostat by the end of March of the year T+1.

<sup>(1)</sup> The UCC No 952/2013, Article 53 and the Implementing Regulation 2015/2447, Article 146

762. Member States do not need to provide information on all currencies broken down by all products. For simplification purposes a system of codes has been introduced by the legislation which requires Member States to provide only aggregated information by currencies and aggregated information by products separately for exports and imports. For more information please refer to the [European business statistics compilers' manual for international trade in goods statistics – trade by invoicing currency](#).

## 8.9 Quantity

### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 11

763. Quantity refers to physical characteristics of goods, and in some cases it serves as a more reliable indicator than the value. According to EBS GIA, the quantity of goods can be measured in two ways:

- the net mass, which means the actual mass of goods excluding all packaging;
- the supplementary units, which mean the different units measuring quantity other than net mass as detailed in the Combined Nomenclature in force.

764. **Net mass.** The net mass is the mass of goods without any packaging.

#### Example 64

A company exports 100 bottles of mineral water. Each bottle of mineral water weighs 2.05 kg and the water in each bottle weighs 2 kg. The net mass to be reported is 200 kg.

765. For extra-Union trade statistics, information about the net mass of goods is to be derived from the customs declaration data element D.E.6/1 (**SAD-box 38, Annex B - D.E. 1801000000**).

766. In the intra-Union trade statistical survey, the collection of exports data on net mass is not always required. The following exceptions exist:

- Section 31 (9) the EBS GIA allows NSAs not to request the specification of net mass from the reporting units, in case there is a supplementary unit laid down for a specific code of the Combined Nomenclature. In this case, it is not mandatory. Member States can define whether the information about net mass is collected for all CN codes or only for part of them. However, for those CN codes for which information is not collected, the net mass has to be estimated (in line with Section 31(2) of EBS GIA). **It is required that NSAs estimate the net mass at CN subheading level and transmit it to Eurostat.**
- in Member States which apply a simplification on quantity, reporting units may be exempted from providing information on net mass if they belong to the group which benefits from the simplified reporting obligation (Section 31(2) of EBS GIA).
- if Member States apply the simplification for small and medium-sized traders or for consignments below EUR 1000, the respective reporting units do not have to report the net mass (Section 31(3) of EBS GIA).

767. **Estimations of the net mass in the statistical survey on intra-Union trade.** The Member States apply different practices regarding the collection of the net mass. More than half of the Member States fully collect the net mass. The remaining Member States need to make estimations of the net mass. In order to facilitate the task of these Member States, Eurostat has established European conversion factors for all the CN codes with a supplementary unit. These conversion factors were established on the basis of EU historical trade data after the filtering of outliers. Member States are free either to use the list of conversion factors provided by Eurostat or any other estimation method.

768. Net mass is compiled in kilograms. Member States may decide on the level of accuracy in decimals for data on the net mass to be collected from reporting units.

769. **Supplementary units.** Supplementary units measure quantity other than net mass (e.g.

metres, terajoules etc.). They are expressed in the units laid down in the Combined Nomenclature. If a supplementary unit is not given in the Combined Nomenclature, the quantity of goods is expressed only in net mass.

770. For extra-Union trade statistics, the information about a supplementary unit is to be derived from the customs declaration data element D.E. 6/2 (**SAD-box 41, Annex B D.E. 1802000000**).

771. In the statistical survey on intra-Union trade, data collection of a supplementary unit is not required in the Member States which apply a simplification on quantity; Besides, small and medium sized traders and traders which are eligible to declare consignments below EUR 1000 in a simplified way can be exempted from reporting quantity expressed in supplementary units as well.

772. It should be noted that the provisions for compilation of quantity for some specific goods or movements differ from those which fall under the normal rules for compiling trade statistics. Namely, the quantity may be not reported for goods delivered to vessels and aircraft (except for net mass of goods belonging to CN chapter 27) and goods delivered to and from offshore installations (except for goods belonging to CN chapter 27). As far as vessels and aircraft are concerned, the quantity is expressed in net mass and supplementary units for aircraft and in supplementary units (pieces) for vessels. The provisions for specific goods or movements mentioned here are identical for compilation of intra- and extra-Union trade statistics. In addition, the quantity may be not reported for industrial plants.

## 8.10 Customs procedure

### 8.10.1 INTRA-UNION TRADE STATISTICS

773. In a limited number of cases, movements of certain Union and non-Union goods within the EU covered by a customs procedure have to be allocated to intra-Union trade statistics. In these cases, the data of the customs declaration serve as data source for intra-Union trade statistics. In a similar way, decisions made by national customs authorities, which may lead to the use of customs declarations for recording the movement of certain Union goods (e.g. for payment of excise duties on intra-Union imports) must be included in intra-Union trade and should not be recorded for the statistical survey on intra-Union trade.

774. Goods moving between parts of the EU's customs territory where at least one of those parts does not belong to the EU's VAT territory have to be accounted for in intra-Union trade statistics. NSAs can identify such flows by means of the relevant customs procedure codes plus the indication of the information 'CO' in data element D.E. 1/1 (the 1<sup>st</sup> subdivision of **SAD-box 1, Annex B - D.E. 1101000000**) of customs declaration.

#### Example 65

Union goods are dispatched from the Canary Islands to Portugal. The Canary Islands are part of the Spanish territory but are excluded from the EU's VAT territory. The intra-Union export from Spain and intra-Union imports to Portugal will be covered by a customs declarations.

775. Another case is given by non-Union goods released for free circulation (or processed further), having arrived from another Member State covered under the customs inward processing procedure. In principle, the goods are covered by the respective customs procedure (CPC xx54 or xx92). When released for free circulation (or placed under the inward processing procedure), they must not be accounted for in extra-Union trade statistics, to avoid double counting, but have to be registered under intra-Union trade<sup>(1)</sup>. Therefore **NSAs are required** to include such customs declarations in the intra-Union data file when transmitting data to Eurostat.

<sup>(1)</sup> The previous release into the processing procedure was already accounted for under extra-Union trade.

Note: As a general rule, goods released into free circulation after being subject to a customs processing procedure are excluded from extra-Union trade statistics (Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 3 (2) (a) (ii) and (2) (b) (ii)).

## 8.10.2 EXTRA-UNION TRADE STATISTICS

### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex V, Section 18 and Annex I, Part C, Table 3

776. **Customs procedure (Annex D –D.E. 1/10, Annex B - D.E 1109 000 000, SAD-box 37).** *The customs procedures are used to define the scope of extra-Union trade statistics, i.e. to decide which flows of goods to include or exclude from compilation. EU customs provisions govern the various customs procedures, not all of which, however, are of relevance for Union trade statistics. By means of the customs procedure the declarant requests for exports or imports the customs (and/or VAT and/or excise) regimes to which goods are being entered or from which they have been removed. The choice of the customs procedure on the customs declaration has a significant impact on the duty due and on how the consignment is treated by Customs.*

777. The UCC has set up the procedures for release for free circulation, export, end-use and inward and outward processing. Not within the scope of Union trade statistics are transit, temporary storage, customs warehousing, free zones and temporary admission.

778. **Customs Procedure Code (CPC).** Customs procedure codes (CPC) were introduced with Annex 38 of Commission Regulation (EEC) No 2454/93.<sup>(1)</sup> They refer not only to different aspects of customs procedures but also to VAT and excise duties. On the written or electronic customs declaration CPC stands for the procedure and customs treatment which the declarant requests. The 4-digit customs procedure code is a statistical data element. It serves to derive the **statistical procedure**).

779. On the SAD the CPC refers to data element D.E. 1/10 (**SAD-box 37**). NSAs must be familiar with this coding system in order to understand which trade covered by customs declarations falls within or outside the scope of extra-Union trade statistics and to avoid double recording of goods flows. NSAs must be able to conceptually link customs procedures to the relevant statistical procedures.

780. **Structure.** The CPC consists of a first plus a second subdivision. The **first subdivision** contains a compulsory European 4-digit code, where the 1<sup>st</sup> and 2<sup>nd</sup> digits represent the **requested** customs procedure, the 3<sup>rd</sup> and 4<sup>th</sup> digits represent the **previous** procedure. In principle, the codes of the first subdivision are the most important for the compilation of extra-Union trade statistics. The **second subdivision**, however, may contain, a European 3-digit code which further specifies the customs regime and may provide very useful information for the definition of the scope of statistics. **The national Customs are required** to provide to the NSA the codes of the first and of the second subdivisions.

#### Example 66

4	0	7	1	E	0	1
1 <sup>st</sup> subdivision				2 <sup>nd</sup> subdivision		

40: import for free circulation

71: customs warehouse

E01: use of the unit price for determination of the customs value

The importer requests the entry into **free circulation** (=payment of customs duties and VAT) of **goods coming out of a customs warehouse**; he requests that the customs value is determined according to the 'unit price provisions'.

**4000 C07:** Imports (40) without previous procedure (00) of goods of negligible value, which is relieved from import duties (C07)

**4071 000:** Imports (40) of goods previously placed under the customs warehousing procedure (71).

<sup>(1)</sup> During a transitional phase, the custom declaration requirements that include also CPC are laid down in Annex 9, Appendices C1 and D1 of the UCC TDA and in annex B of the UCC-DA and UCC-IA.

781. **Additional procedure (Annex D - D.E. 10/11, Annex B - 1110 000 000, SAD-box 37.** The purpose of this data element is to indicate the duty relief. For example, all codes with letter 'C' are indicating duty reliefs according to [Regulation \(EC\) No 1186/2009](#). It is also planned to have codes for VAT exemptions and for cases when VAT is to be paid in another Member State. The EU codes of the second subdivision are composed of an alphabetic character followed by two alpha-numeric characters, where the first identifies a category of measures in the following manner:

Inward processing	Axx
Outward processing	Bxx
Relief	Cxx
Temporary admission	Dxx
Agricultural products	Exx
Other	Fxx

782. Although the information in D.E. 1/11 could be relevant to decide if a given CPC is to be included in extra or intra-Union trade statistics, it needs to be stressed that this box might also contain a national code or, where several codes would be applicable, only one code might be entered due to format restrictions; as a 'workaround' the other codes might appear in **D.E. 3/39 and 3/40 (SAD-box 44)**.

**Example 67 Non-exhaustive overview on relevant EU codes used for SAD box 37, 2nd subdivision:**

— identification of exclusion of 'repair' under customs outward processing	
Processed products returning after repair under guarantee:	B02
Processed products returning after replacement under guarantee:	B03
Goods imported for inward processing exported for repair under outward processing:	B51
Goods imported for inward processing exported for replacement under guarantee:	B52
— identification of exclusion of 'advertising material' where duty relief is granted	
Printed advertising material	C31

783. **It is recommended that NSAs** use the first and second subdivision of the customs procedure code for defining the correct coverage of ITGS. The table in [Annex 2: Allocation of customs procedure to type of trade and statistical procedure](#) allocates the customs procedure codes to the trade concepts and provides a link with the statistical procedure.

784. The meaning of a given CPC must also be assessed in relation to the content of **SAD Box 1 — 1st subdivision**. The information provided in Box 1 is very important for correct identification of the scope of intra and extra- Union trade and where appropriate, an explicit reference to the codes in Example 61 is made in the CPC-allocation table (Annex 2).

785. The following codes applies where the data on the customs declaration relate to Commission Delegated Regulation (EU) 2016/341 ('UCC-TDA'); the customs data requirements are specified in the regulation's Annex 9, appendix C1 and D1.

**Example 68 SAD Box 1 — 1st subdivision**

- **EX** For trade with countries and territories situated outside of the customs territory of the Union other than the contracting parties to the Convention of formalities in simplification in trade in goods.  
For placing goods under a customs procedure referred to in columns A and E of the table in Appendix C1, Title I, B)  
To confer on goods a customs-approved treatment or use referred to in columns C and D of the table in Appendix C1, Title I, B).  
For exports of non-Union goods in the context of trade between Member States.
- **IM** For trade with countries and territories situated outside of the customs territory of the Union other than the contracting parties to the Convention of formalities in simplification in trade in goods.  
For placing goods under a customs procedure [...]For placing non-Union goods under a customs procedure in the context of trade between Member States.
- **EU** In the context of trade with contracting parties to the Convention of formalities in simplification in trade in goods.  
For placing goods under a customs procedure referred to in columns A, E and H to J of the table in Appendix C1, Title I, B) To confer on goods a customs-approved treatment or use [...]
- **CO** In respect of Union goods subject to specific measures during the transitional period following the accession of new Member States.  
Placing of goods under the customs warehousing procedure in order to obtain payment of special export refunds prior to exportation or manufacturing under customs supervision and under customs control prior to exportation and

payment of export refunds.

In respect of Union goods in the context of trade between parts of the customs territory of the Union to which the provisions of Directive 2006/112/EC are applicable and parts of that territory to which those provisions do not apply, or in the context of trade between parts of that territory where those provisions do not apply.

786. If the Member States have already implemented data Annex B<sup>(1)</sup>, then the codes listed in Example 62 should be used.

#### Example 69 SAD Box 1 — 1st subdivision

- **EX** For trade with countries and territories situated outside of the customs territory of the Union For placing goods under a customs procedure referred to in columns B1 (exports and re-exports), B2 (outward processing) and C1 (exports simplified declaration)
- **IM** For trade with countries and territories situated outside of the customs territory of the Union. For placing goods under a customs procedure [...]  
For placing non-Union goods under a customs procedure in the context of trade between Member States.
- **CO** In respect of Union goods subject to specific measures during the transitional period following the accession of new Member States.  
Placing of goods under the customs warehousing procedure in order to obtain payment of special export refunds prior to exportation or manufacturing under customs supervision and under customs control prior to exportation and payment of export refunds.  
In respect of Union goods in the context of trade between parts of the customs territory of the Union to which the provisions of Directive 2006/112/EC are applicable and parts of that territory to which those provisions do not apply, or in the context of trade between parts of that territory where those provisions do not apply.

787. The customs procedure and information available in SAD Box 1 are not the only data elements which allows to define the scope of trade statistics. As a further prerequisite for the allocation of trade covered by a given CPC to the respective statistical procedure, NSAs need to assess beforehand if a given trade transaction is to be covered by extra or intra-Union trade statistics. This implies that CPCs referring to trade not under the scope of extra or intra-Union trade statistics or excluded trade (see subchapter [List of exclusions and inclusions](#)) must not be included in the compilation process and therefore must not be transposed to a statistical procedure.

#### Example 70

Although a given CPC (e.g. '1000' — permanent export) would basically be within the scope of trade statistics, the transaction is excluded if it refers to 'repair'.

Although a given CPC (e.g. '4000' — import into free circulation) would basically be within the scope of trade statistics, the transaction is excluded if it refers to imports by an embassy.

788. During the transitional period, customs procedure codes that were applied and not discharged before entry into force of the UCC provisions on 1 May 2016, which are no longer valid, cannot be used as the first two digits of the procedure code, but only to indicate the previous procedure<sup>(2)</sup>:

- **CPC 41** Inward processing procedure (drawback system). This code is used to discharge inward processing procedures under the drawback system which had begun before 1 May 2016. The drawback system is no longer possible under the UCC;
- **CPC 78** Entry of goods for a free zone subject to type II controls. This code is used to discharge free zone type II procedures relating to goods that have been placed under the procedure before 1 May 2016. The code is no longer necessary under the UCC;
- **CPC 91** Placing of goods under processing under customs control. This code is used to discharge processing under customs control procedures which had begun before 1 May 2016.

789. DG TAXUD has issued [SAD Guidance](#) to 'ensure uniform implementation and a common understanding of the legislation concerning the SAD. The guidelines on CPC (SAD box 37 (1)),

<sup>1</sup> Annex B' of Commission Delegated Regulation (EU) 2015/2446 (UCC-DA) and Commission Implementing Regulation (EU) 2015/2447 (UCC-IA);

<sup>(2)</sup> SAD Guidance during the UCC transitional period, Box 37 Procedure.

however, do not necessarily contain all legally valid customs procedures and their combinations. NSAs must be aware that national Customs might in certain cases use a given CPC different from the meaning as laid down in Annex B of the Commission Implementing Regulation (EU) 2015/2447. Before any transposition, **NSAs are encouraged** to contact the national Customs in order to gain a clear understanding of the meaning of the use of a CPC in the context of national clearance specificities.

## 8.11 Statistical procedure

### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex I, Part C, Table 3

790. **General nature of the statistical procedure.** A statistical procedure identifies the characteristics which may be useful for statistical purposes by distinguishing different types of imports and exports.

791. Under extra-Union trade statistics it is important to identify for trade policy reasons the movements of goods to which trade measures were actually applied or which were actually exported as Union goods. Although the mere temporary imports and exports are not within the scope of extra-Union trade, some temporary extra-Union trade flow categories of imports and exports relating to the customs inward or outward processing procedures still need to be further identified for the above mentioned purposes. To achieve this aim a system of 1-digit statistical procedure codes has been implemented.

792. Statistical procedure codes:

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

793. The statistical procedure codes 1, 2, and 3 are derived from customs procedure codes indicated in D.E. 1/10, SAD-box 37. However **Code 9** was introduced from 1 January 2010 and relates uniquely to trade for which the customs declaration is not the data source. Code 9 is especially relevant under the 'specific goods or movements' provisions on vessels and aircraft, where the flows relate to the change of economic owner and therefore the data can be obtained or complemented with the information from data sources other than customs declarations.

**Table 7:** Conceptual overview of the relation between statistical and customs procedures

Statistical procedure	Customs procedures and formalities
	Union Customs Code
1 — normal imports or exports	— release for free circulation — end-use — export
2 — imports or exports covered by the customs inward processing procedure	— inward processing — re-exportation of processed goods
3 — imports or exports covered by the customs outward processing procedure	— outward processing — re-importation of processed goods
9 — imports or exports not recorded from customs declarations	Not applicable

794. **Peculiarities — exclusions.** Trade covered by any other customs procedure is out of the scope of extra-Union trade, e.g. the entry into a customs warehouse or goods covered by temporary admission. However, also trade flows under a 'valid' customs procedure may be excluded from extra-

Union trade statistics (c.f. list of exclusions). **NSAs are required** to exclude such trade flows. (For their identification, the data element **D.E. 8/5** 'nature of transaction' or, the respective code of data element **D.E. 1/11** (the 2<sup>nd</sup> subdivision of **SAD-box 37**) can be used if available at NSA level).

#### Example 71

Goods for repair might enter either under the **customs inward procedure** or under **release for free circulation**. Although entering under a 'valid' customs procedure, the flow is excluded from extra-Union trade statistics. It should be decided at national level between Customs and NSA how to identify repairs.

795. **Correlation table of customs procedures to statistical procedures.** Member States must derive the statistical procedure from the 4-digit customs procedure. This should be done by the NSAs from the data they receive from Customs. **It is recommended that Customs** transmit all transactions with all customs procedures applicable to the NSAs, allowing for full statistical control of relevant transactions. For this purpose **it is recommended that every NSA** establishes a correlation table linking customs procedures to special (and if needed general) trade systems and to statistical procedures. Not all possible procedures will be used in all Member States. However, to allow for harmonised compilation, Member States must refer to the correlation table in Annex 2 – Allocation of customs procedure to type of trade and statistical procedure which contains not only the most relevant customs procedures but also error prone correlations.

## 8.12 Nature of Transaction (NoT)

### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197 of 30 July 2020, Annex I Part C Table 1, Annex V, Section 14.

796. This specific two-digit coding system of nature of transaction (NoT) is used to differentiate between types of trade. The codes serve to determine the different characteristics (purchase/sale, work under contract, etc.) and distinguish transactions where there is a change of ownership with or without financial compensation and transactions with no change of ownership, which are relevant to Balance of Payments and National Accounts and are also useful for ITGS compilers. In this respect, the following specific types of transactions should be highlighted:

- Goods for processing;
- Movements to and from a warehouse;
- Quasi-transit trade;

797. Detailed data regarding statistics on international activities must include information on the NoT, which must be provided to Eurostat according to the breakdown defined in Table 1 of Part C of the Annex I of the EBS GIA. Member States must apply the codes of column A or a combination of the code numbers in column A and their subdivisions in column B. However for MDE purposes, the NSAs should compile and exchange information on the NoT at 2 digit level, i. e. combination of the code numbers in column A and their subdivisions in column B. Therefore **it is recommended that the NSAs** transmit to Eurostat information on the NoT at two digit level whenever it is available.

798. On customs declaration *nature of transaction* that refers to the data element **D.E. 8/5** according to Annex D (**Annex B - D.E 9905 000 000, SAD-box 24**) is not mandatory during the transitional period and its collection depends on the national customs rules.

**Table 8:** Nature of transactions codes as of January 2022

A	B
1. Transactions involving actual change of ownership with financial compensation	1. Outright sale/purchase except direct trade with/by private consumers 2. Direct trade with/by private consumers (incl. distance sale)
2. Return and replacement of goods free of	1. Return of goods



A	B
charge after registration of the original transaction	2. Replacement for returned goods 3. Replacement (e.g. under warranty) for goods not being returned
3. Transactions involving intended change of ownership or change of ownership without financial compensation	1. Movements to/from a warehouse (excluding call-off and consignment stock) 2. Supply for sale on approval or after trial (including call-off and consignment stock) 3. Financial leasing 4. Transactions involving transfer of ownership without financial compensation
4. Transactions with a view to processing under contract (not involving change of ownership)	1. Goods expected to return to the initial Member State/country of export 2. Goods not expected to return to the initial Member State/country of export
5. Transactions following processing under contract (not involving change of ownership)	1. Goods returning to the initial Member State/country of export 2. Goods not returning to the initial Member State/country of export
6. Particular transactions recorded for national purposes	
7. Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	1. Release of goods for free circulation in a Member State with a subsequent export to another Member State 2. Transportation of goods from one Member State to another Member State to place the goods under the export procedure
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

799. There are some NoT codes that are intended to be useful for MDE (see specific section on how to use NoT codes received via MDE in compilation of national imports statistics) and for CDE (see further explanations on the new content of NoT 7). The new NoT codes are applicable from reporting month January 2022 onwards in both intra-Union trade statistical survey and customs declarations.

800. **Main changes to Nature of Transaction codes as of January 2022.** When compared to the list of NoT used until December 2021, the new list applicable from January 2022 onwards has:

- some new splits (codes 11 and 12);
- some new codes (codes 31, 32, 33 and 34);
- changes in the content of some existing codes (code 1, code 2, code 3 and code 99);
- some codes that were abolished and not replaced (codes 19 and 29);
- some codes that were abolished but which content was included in other codes (codes 13 and 14);
- a different use for code 7 (split on codes 71 and 72);
- no changes in code 6, which is still used only for national purposes, not to be transmitted to Eurostat.

**Table 9:** Comparison between the NoT codes until December 2021 and as of January 2022

Until December 2021		As of January 2022	
A	B	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)	<ol style="list-style-type: none"> <li>1. Outright purchase/sale</li> <li>2. Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent</li> <li>3. Barter trade (compensation in kind)</li> <li>4. Financial leasing (hire-purchase)<sup>(1)</sup></li> <li>9. Other</li> </ol>	1. Transactions involving actual change of ownership with financial compensation	<ol style="list-style-type: none"> <li>1. Outright sale/purchase except direct trade with/by private consumers</li> <li>2. Direct trade with/by private consumers (incl. distance sale)</li> </ol>
2. Return and replacement of goods free of charge after registration of the original transaction	<ol style="list-style-type: none"> <li>1. Return of goods</li> <li>2. Replacement for returned goods</li> <li>3. Replacement (e.g. under warranty) for goods not being returned</li> <li>9. Other</li> </ol>	2. Return and replacement of goods free of charge after registration of the original transaction	<ol style="list-style-type: none"> <li>1. Return of goods</li> <li>2. Replacement for returned goods</li> <li>3. Replacement (e.g. under warranty) for goods not being returned</li> </ol>
3. Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)		3. Transactions involving intended change of ownership or change of ownership without financial compensation	<ol style="list-style-type: none"> <li>1. Movements to/from a warehouse (excluding call-off and consignment stock)</li> <li>2. Supply for sale on approval or after trial (including call-off and consignment stock)</li> <li>3. Financial leasing</li> <li>4. Transactions involving transfer of ownership without financial compensation</li> </ol>
4. Operations with a view to processing <sup>(2)</sup> under contract (no transfer of ownership to the processor)	<ol style="list-style-type: none"> <li>1. Goods expected to return to the initial Member State of intra-Union export /country of export</li> <li>2. Goods not expected to return to the initial Member State of intra-Union export /country of export</li> </ol>	4. Transactions with a view to processing under contract (not involving change of ownership)	<ol style="list-style-type: none"> <li>1. Goods expected to return to the initial Member State/country of export</li> <li>2. Goods not expected to return to the initial Member State/country of export</li> </ol>
5. Operations following processing under contract (no transfer of ownership to the processor)	<ol style="list-style-type: none"> <li>1. Goods returning to the initial country of export</li> <li>2. Goods not returning to the initial country of export</li> </ol>	5. Transactions following processing under contract (not involving change of ownership)	<ol style="list-style-type: none"> <li>1. Goods returning to the initial Member State/ country of export</li> <li>2. Goods not returning to the initial Member State/ country of export</li> </ol>
6. Particular transactions recorded for national purposes		6. Particular transactions recorded for national purposes	

<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.

Until December 2021		As of January 2022	
A	B	A	B
7. Operations under joint defence projects or other joint intergovernmental production programs		7. Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)	1. Release of goods for free circulation in a Member State with a subsequent export to another Member State 2. Transportation of goods from one Member State to another Member State to place the goods under the export procedure
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		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	9. Other transactions which cannot be classified under other codes	1. Hire, loan, and operational leasing longer than 24 months 9. Other

**Table 10:** Overview of the changes to Nature of Transaction codes as of January 2022.

NoT (old) until December 2021			NoT (new) from January 2022 onwards	
11	Outright purchase/sale	→	11	Outright sale/purchase except direct trade with/by private consumers
			12	Direct trade with/by private consumers (incl. distance sale)
12	Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent	→	31	Movements to/from a warehouse ( <b>excluding</b> call-off and consignment stock and with the intermediation of a commission agent)
			32	Supply for sale on approval or after trial ( <b>including</b> call-off and consignment stock and with the intermediation of a commission agent)
13	Barter trade (compensation in kind)	↘	33	Financial leasing
14	Financial leasing (hire-purchase)		Abolished	
19	Other (change of ownership)		Abolished	
29	Other (return and replacement)			
3	Transactions involving transfer of ownership without financial or in kind compensation (e.g. aid shipments)	→	34	Transactions involving transfer of ownership without financial compensation, including barter trade (compensation in kind)
7	Operations under joint defence projects or other joint intergovernmental production programmes	→	... Other NoT codes depending on the circumstances (11, 21, 41, etc.)	
... Other NoT codes depending on the circumstances (11, 21, 41, etc.)		↗	71	Release of goods for free circulation in a Member State with a subsequent export to another Member State
			72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure
99	Other transactions which cannot be classified under other codes	→	99	Other transactions which cannot be classified under other codes

### 8.12.1 TRANSACTION CODE 1

801. All transactions involving an actual transfer of ownership against financial compensation are reported under NoT code 1. ‘Transfer of ownership’ means a change of ownership between a reporting unit in the reporting Member State and an economic operator in another Member State or in another country. This transaction code includes most exports and imports of goods. The following transactions are covered:

- outright sale/purchase except direct trade with/by private consumers (code 11)
- direct trade with/by private consumers, incl. distance sale (code 12)

802. Based on the example in [Figure 37](#), when goods move between two Member States in connection with quasi-import, the transfer of ownership does not concern any party in the reporting Member State B of intra-Union export, i.e. the change of ownership takes place between an economic operator in the Member State A of intra-Union import and non-member country from where the goods were imported. NoT code 71 must be used in the intra-Union export instead of code 11.

**Example 72**

A fiscal representative in a Member State clears the goods from a non-member country for the release into free circulation with a subsequent intra-Union export to another Member State. He has to report for the statistical survey on intra-Union trade. As the tax representative is not the owner of the goods, NoT 71 has to be used. However, in the importing Member State, where the ownership of the goods was acquired, NoT code 11 has to be used.

**8.12.1.1 Transaction Code 11**

803. Nature of transaction code 11 encompasses all goods movements in connection with transfer of ownership between businesses (B2B). Cross-border movements related to trade between members of an enterprise group are included as well, because the parent company and the affiliated company (or two affiliates of the same group) are considered as separate legal entities being resident in the country where they are established.

**8.12.1.2 Transaction Code 12**

804. NoT code 12 includes sales to and from private consumers. Included are all types of transactions where at least one party is a private consumer – B2C, C2B and C2C. However, the majority of transactions are likely to be made up of B2C sales from internet retailers to private consumers.

805. NoT code 12 should be used only in the cases where goods move as a direct result of a transaction to or from a private consumer.

806. In cases where retailers move goods between warehouses, NoT code 31 or 32 should be used, even if it is likely that the goods will be sold to a private consumer at a later stage. If the goods are sold to an affiliate in the country of the consumer before goods are sold to the private consumer, the cross border transaction is a B2B transaction and should not be reported under NoT code 12, but rather NoT code 11.

807. Large internet retailers tend to establish hubs, which are used for the supply of goods to private consumers in several Member States. In these cases, reporting units should distinguish between the following three scenarios:

- **A** - if goods in a hub in country A are owned by a company in Member State A and sold directly to a consumer in Member State B, the transaction should be reported with NoT code 12 (i.e. there is a financial transaction between the company in country A and a private consumer in country B).
- **B** - if goods in a hub in Member State A are owned by a company in Member State B and sold to a private consumer in country B, the transaction should be reported with NoT code 31 or 32, as there is no direct sale to private consumer from a company outside of country B, and the movement of goods from Member State A to Member State B can be seen as movement of goods from a warehouse.
- **C** - if goods in a hub in Member State A are owned by a company in another Member State than Member State A or B and sold to a private consumer in Member State B, export from country A should be reported under NoT code 31 or 32 and imports to country B should be reported under NoT code 12.

808. Whenever NoT code 12 is used for reporting intra-Union export to private consumers a dummy code for unknown partner ID should be indicated in the field partner ID. In principle, NoT code 12 may also be used for export by private individuals to businesses (C2B sales), in which case the true partner ID should be reported. However, C2B sales are rare and when they occur they are less likely to be reported to the survey on intra-Union export as private individuals are not liable to report. Therefore, Member States should pay special attention to cases where NoT code 12 is reported in combination with a true partner ID and validate the data where deemed relevant.

**8.12.2 TRANSACTION CODE 2**

809. Returned goods and replacement deliveries are included in ITGS, both in intra and extra-Union trade. The reference month is the month when the return or replacement delivery takes place. NoT codes 21, 22 or 23 **must** be used only when the original goods movement is meant to be recorded with NoT codes: 11, 12, 31, 32, 33, 34, 71 or 72 NoT 2 must be indicated even if the original goods

movement was not actually reported in the survey on intra-Union trade because the reporting unit is exempted from reporting the flow concerned. The value of the returned or replacement goods must be provided. Return of goods and replacement deliveries are to be reported in the direction the goods are sent, i.e. goods received as imports and goods sent as exports.

#### Example 73

**A)** Company Y in Member State A has purchased goods from Company X in Member State B. Due to quality problems part of the goods (with value €500) are sent back to Member State B. Company X compensates Y either by money refund or credit note.

	NoT	Import	Export
Country A	21		€ 500
Country B	21	€ 500	

**B)** If the returned goods are not refunded, but replaced, the following transactions are recorded with NoT Code 22:

	NoT	Import	Export
Country A	22	€ 500	
Country B	22		€ 500

**C)** If the company Y in Member State A did not need to send the defective goods back to the company X, but the goods were replaced under warranty nevertheless, the following transactions are recorded:

	NoT	Import	Export
Country A	23	€ 500	
Country B	23		€ 500

Return of goods for which the original transaction was reported with NoT codes 8 and 9 **must** be declared again with the same transaction codes (i.e. 8 and 9). Return of goods under NoT codes 41 and 42 **must** be reported under code 51 and 52.

### 8.12.3 TRANSACTION CODE 3

810. In principle, transaction code 3 subsumes all kinds of transactions involving a change of ownership that are not to be declared under transaction code 1. These are transactions in the context of which the transfer of ownership is only intended, but has not yet taken place at the time of the cross-border movement of the goods.

811. These are also all transactions that do not involve a financial compensation, such as barter trade, or any compensation at all, such as gift parcels or aid deliveries. Thus, the scope of transaction code 3 includes:

- transactions without any compensation,
- supply for sale on approval or after trial,
- movements to and from a warehouse,
- barter trade, and
- financial leasing.

812. One important innovation of the EBS legislation has been the distinction of warehousing transactions into the two different NoT codes 31 and 32. The aim behind this innovation is to better serve the purposes of compilers of Balance of Payments Statistics and National Accounts. Within the Single Market, goods frequently move between warehouses situated in different Member States. When goods are exported to a warehouse in another Member State, it is often not clear whether ownership of the goods will be transferred to a person established in that Member State. Instead, the goods might return to the initial Member State of export at some later point in time, without an intervening cross-border change of ownership.

813. Alternatively, the goods might be re-exported from the warehouse to a final customer in a third Member State or a non-member country. At the time of the movement to the warehouse, however, the exporter in the Member State of export typically does not know yet which case it will be, i.e. he or she does not know the eventual customer yet. Such movements, which might have to be excluded for BoP and NA purposes, need to be distinguished from movements to or from a warehouse in the context of which the eventual customer is already known. In that case, the goods are typically moved to a warehouse in the Member State or non-member country in which the future owner of the goods is established.

814. To implement this distinction, NoT code 32 should be used when declaring cross-border movements of consignment or call-off stock or of goods moved with the intermediation of a commission agent. By default, all other movements to or from a warehouse should be reported under code 31. In other words, code 31 should only be declared if code 32 is not applicable.

815. Transactions involving payment by instalments and possibly reservation of ownership have to be reported using either code 11 or code 12, depending on the type of customer, even though the change of ownership does not take place at the time of the cross-border movement but is conditional on the eventual full payment of the purchasing price. Moreover, buying goods abroad and subsequently storing them in one's own company in the Member State of import has to be reported as an importation under code 11.

### 8.12.3.1 Transaction Code 31

816. NoT code 31 is to be used when a company is moving goods across the border in order to store them in a warehouse abroad. The movement is primarily motivated by logistical considerations. Typically, the warehouse abroad is run by a logistics service provider. At the time of the cross-border movement, a change of ownership to an unknown number of customers is intended in principle, but has not yet taken place. Thus, when moving the goods across the border, the owner of the goods has not found a buyer yet and does not know to which Member State or non-member country the goods will eventually be supplied. The goods moved to a warehouse constitute neither consignment nor call-off stock, nor are they moved with the intermediation of a commission agent (see code 32 below).

817. The movement of previously imported goods from a domestic warehouse to a foreign destination (i.e. the reporting Member State is the country of temporary warehousing) has to be reported with code 31 as well, except for the case that a domestic person has acquired ownership of the goods in the meantime. If this domestic person is selling the goods out of the warehouse on to a foreign customer and if the goods are subsequently exported, code 11 or 12 has to be reported in the statistical or customs declaration. In this case, the transaction represents a regular sales transaction, even though the goods are exported from a warehouse.

818. If goods stored in a logistics warehouse are sold and are returned to the seller in the course of warranty processing, the return and warranty movements of the goods have to be reported using the codes 21 and 22, respectively.

819. Typically, when declaring NoT code 31 for the statistical survey on intra-Union exports, the exporting company itself is the partner operator in the Member State of import according to Annex V Section 16 of EBS GIA, with its VAT registration in the Member State of import. As the goods are still owned by it at the time of the warehousing movement, it has to declare the intra-Union acquisition of goods for taxation purposes in the Member State of import.

#### Example 74

**(A)** Company Y in Member State A uses the network of a global logistics service provider in order to sell its goods across the Union. For this purpose, it exports its goods to a warehouse run by the logistics service provider in Member State B. Company Y reports the export in the statistical survey on intra-Union trade with code 31.

**(B)** Company X in Member State C uses the network of a global logistics service provider in order to sell its goods across the Union. For this purposes, it exports its goods to a warehouse run by the logistics service provider in Member State A. When company X is selling the goods to a final customer (company or private individual) in another Member State B and has the goods exported to that Member State from the warehouse in Member State A, code 31 has to be reported in the statistical declaration in Member State A.

### 8.12.3.2 Transaction Code 32

820. NoT Code 32 serves two purposes. On the one hand, movements of goods for sale on approval or after trial have to be reported with code 32. At the time of the cross-border movement, the goods are intended to be sold on the condition that the prospective customer approves of the goods sent. Thus, it is important to distinguish such movements from the movement of goods supplied free of charge which are themselves not the subject of a commercial transaction (e.g. advertising material or commercial samples) and which are therefore excluded from ITGS.

821. On the other hand, NoT code 32 covers movements of goods to a warehouse that constitute consignment or call-off stock. A change of ownership is intended at the time of the cross-border movement, but has not yet taken place. The essential feature of these movements is the limited number of customers to whom the ownership of the goods is to be transferred subsequent to the movement to the warehouse (e.g. ownership is transferred to the company, on the premises of which the consignment or call-off stock is stored). Typically, the prospective owners are located in the Member State or non-member country of destination of the export reported with NoT code 32.

822. Moreover, NoT code 32 covers movements of goods to a warehouse in the context of transactions between a principal (e.g. the producer) and a commission agent (acting as seller). The goods are moved across the border to the warehouse of the commission agent. The subsequent transfer of ownership to a third person is intended already at the time of the cross-border movement.

823. As in the case of NoT code 31, the movement of previously imported goods from a domestic warehouse to a foreign destination (i.e. the reporting Member State is the country of temporary warehousing) has to be reported with NoT code 32 as well, except for the case that a domestic person has acquired ownership of the goods in the meantime. If this domestic person is selling the goods out of the warehouse on to a foreign customer and if the goods are subsequently exported, NoT code 11 or 12 has to be reported in the statistical or customs declaration. In this case, the transaction represents a regular sales transaction, even though the goods are exported from a warehouse.

824. If goods have been delivered across the border to or from a warehouse and have been reported with code 32, and if the goods are subsequently returned to the seller in the course of warranty processing, the return and warranty movements of the goods have to be reported using the codes 21 and 22, respectively.

825. When declaring NoT code 32 for the statistical survey on intra-Union exports, the relevant partner operator in the Member State of import according to Annex V Section 16 of EBS GIA depends on the type of the movement concerned. In case of goods moved with the intermediation of a commission agent, the commission agent in the Member State of import typically equals the partner operator. In case of other warehousing movements, for example consignment or call-off stock, the exporting company itself should be the partner operator. It still owns the goods at the time of the warehousing movement and the goods might not immediately be declared for taxation purposes in the Member State of import. Therefore, the exporting company is the importer according to Annex V Section 6 of EBS GIA, because it has brought the goods into the Member State of import or has provided for the import.

#### Example 75

**Supply for sale on approval or after trial:** Company X in Member State A intends to buy a packaging machine from company Y in Member State B. To make sure that the machines are suitable for the intended purposes, company X has delivered the machine to its factory in Member State A where it is tested. Company X intends to buy the machine after successful trials. It has to report the import in a statistical declaration using NoT code 32.

**Consignment stock:** Company X in Member State A moves microchips as consignment stock to a warehouse in China. Out of the warehouse, company X supplies a fixed number of Chinese customers. It reports the export in a customs declaration using code 32.

**Call-off stock:** Company X in Member State A charges company Y in Member State B with keeping stocks of raw materials for the exclusive supply of company X. When needed, company X retrieves the raw material from the warehouse located in its vicinity in Member State A. Company Y reports the export in Member State B. The import should be reported by Company X in Member State A in statistical declarations using code 32.

**Commission agent:** Company X in Member State A produces gas springs and sends them to a warehouse in China. Afterwards, a Chinese commission agent sells them to producers of office chairs. Company X reports the export in a customs declaration using code 32.

### 8.12.3.3 Transaction Code 33

826. NoT code 33 is to be used when reporting financial leasing transactions. In the context of financial leasing, the lessee acquires control of a good against payment of lease instalments for a fixed period of time (duration of the leasing contract). The lease instalments are calculated in a way as to cover all or virtually all of the value of the good. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee usually exercises the option to



become the legal owner of the good. Thus, financial leasing represents a special type of rental agreement with the aim of transferring ownership.

#### Example 76

A Lithuanian leasing company A (lessor) leases a car (financial leasing contract) to a Latvian company (lessee). The car is physically dispatched from LT to LV. Company A reports the export of the car under NoT code 33.

C) A Lithuanian company C sells a car to an Estonian leasing company Y. The Estonian company X (lessee) signs a financial leasing contract with the Estonian leasing company Y (lessor). Company C in LT receives money (the total value) for the car from company Y in EE. The Lithuanian company C delivers the car directly to company X in EE. Company C in LT should report the export under NoT code 11. The sale transaction between the Lithuanian company C and the Estonian leasing company Y should be considered as an intra-Union supply/acquisition from the VAT point of view.

### 8.12.3.4 Transaction Code 34

827. Physical movements of goods in the context of which a change of ownership occurs and a financial compensation neither takes place nor is intended for some future point in time must be reported under NoT code 34. The following two types of transactions are reported under code 34:

- barter trade (compensation in kind): transactions involving transfer of ownership, where both involved parties receive material compensation. These transactions involve a direct exchange in form of goods instead of a complete financial (i.e. monetary) compensation. The value of the goods exchanged must be declared by the traders.
- transactions involving transfer of ownership free of charge (i.e. without financial or any other compensation). Even though the goods are free of charge and no invoice is issued, a value must be declared by the reporting units. These transactions often involve aid shipments by governmental, non-governmental and individual parties, imports or exports of the goods for charitable or philanthropic organisations and goods for the benefit of disaster victims are excluded from the scope of ITGS (refer to subchapter 3.6.16).

#### Example 77

A producer of vehicles for firefighters sends a demonstration vehicle as a gift to a non-profit organisation in another EU Member State to fight forest fires. The producer of the vehicle has to declare exports as a transaction with transfer of ownership without compensation using NoT 34.

### 8.12.4 TRANSACTION CODES 4 AND 5

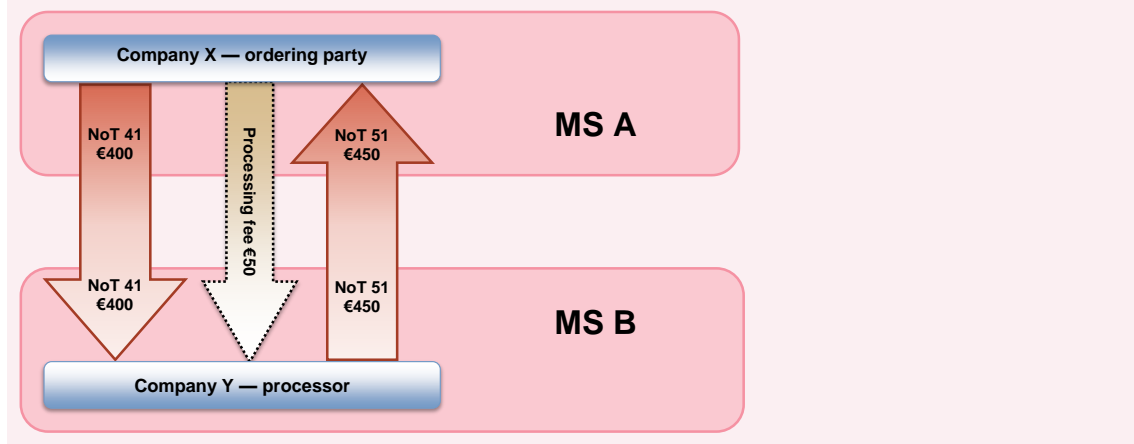
828. Goods exported or imported for processing under contract should be reported using code 41 and 42. Goods exported or imported following processing under contract should be reported with code 51 and 52. (For additional information on processing transactions please refer to [Chapter 4.1 Processing trade](#)). The following conditions must be met in order to use NoT codes 41, 42, 51 or 52:

- there is no change of ownership occurring in the framework of processing. If a transfer of ownership takes place (processing on processor's own account) code 11,12 must be used.
- there must always be an inward goods movement which is followed by an outward goods movement in the reporting Member State or vice versa for NoT code 41 and 51. However, for code 42, either a movement to any other country (NoT 52) or a sale in the country of processing (no ITGS transaction) after processing is acceptable.

**Example 78 Standard case of processing under contract**

**A)** A company X — ordering party from Member State A — sends goods of value EUR 400 to a company Y in Member State B for processing. Company X is the owner of the goods. Company Y is receiving EUR 50 for work carried out. The processed goods are delivered back to company X.

**Figure 42:** Standard case of processing under contract



**Example 79 Processing with subsequent sale to another Member State**

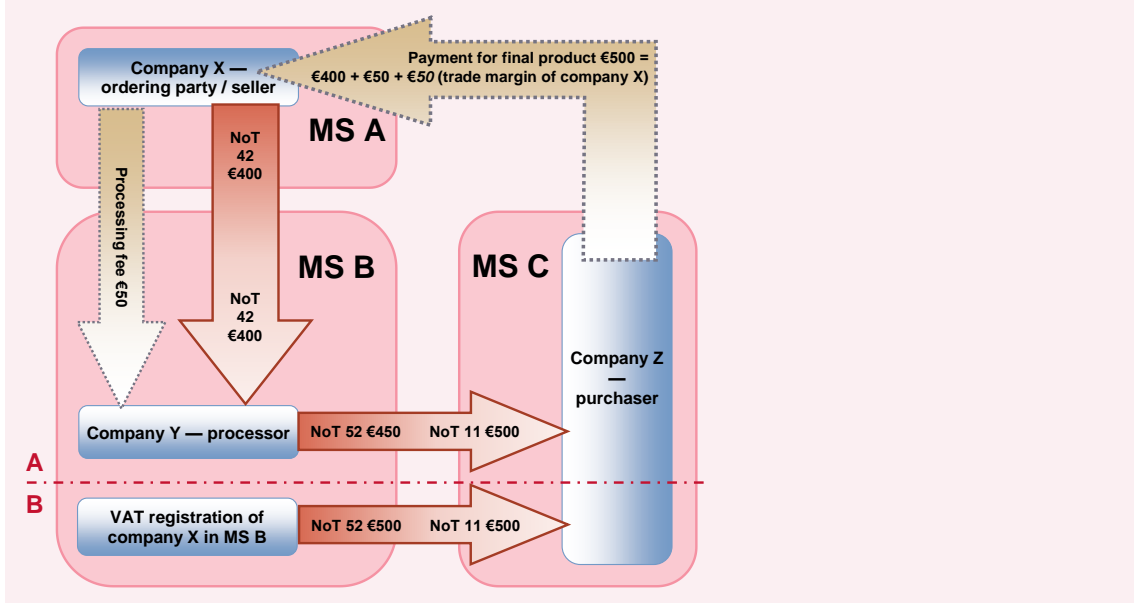
A company X from Member State A sends goods of value EUR 400 to a company Y in Member State B for processing. Company X is the owner of the goods. Company Y is receiving EUR 50 for work carried out. The final products are sold by company X to a company Z in Member State C for EUR 500. The processed goods are delivered from company Y directly to company Z.

Company X is obliged to register for value added tax (VAT) in Member State B and thus to report within the survey on intra-Union trade; company Y would report only if company X omitted to register for VAT in Member State B. The transaction is considered as transfer of goods<sup>(1)</sup> in the meaning of Article 17(1) of Council Directive 2006/112/EC and thus as intra-Community supply from Member State A to Member State B and the subsequent sale as intra-Community supply from Member State B to Member State C.

NB: Since an intra-Union supply from Member State B to Member State C is declared for taxation purposes, the taxable amount reported within the survey on intra-Union trade by the VAT registration of company X in MS B (EUR 500) is higher than the value of goods after the processing (EUR 450); the reported value comprises also the trade margin of company X.

Goods undergo processing in Member State B; the processor — resident in Member State B — is not owner of the goods because neither Company X nor its VAT registration in Member State B transfers ownership. The processed goods do not return to the initial Member State of export.

**Figure 43:** Processing with subsequent sale to another Member State



<sup>(1)</sup> 'Transfer to another Member State' shall mean the dispatch or transport of movable tangible property by or on behalf of the taxable person, for the purposes of his business, to a destination outside the territory of the Member State in which the property is located, but within the Union.

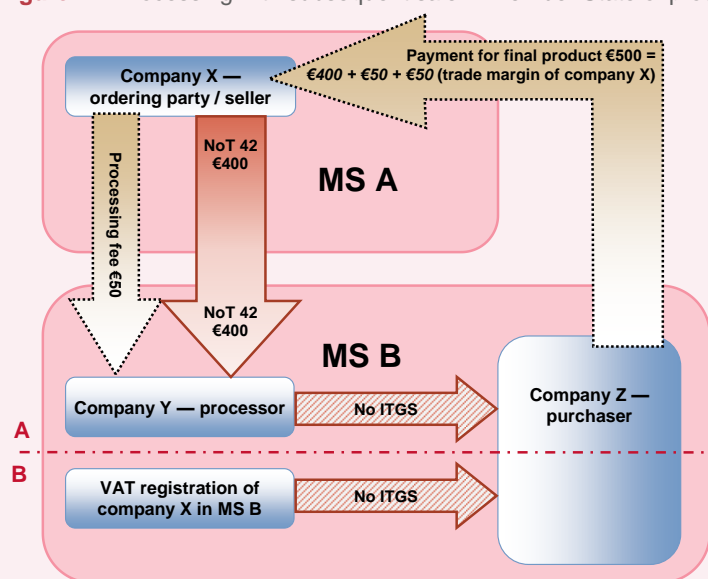
**Example 80 Processing with subsequent sale in Member State of processing**

A company X from Member State A sends goods of value EUR 400 to a company Y in Member State B for processing. Company Y receives EUR 50 for work carried out. The final products are sold by company X to a company Z in Member State B for EUR 500. The processed goods are delivered from company Y directly to company Z; goods are sold in Member State B — the Member State of processing.

In this case company X is obliged to register for VAT in Member State B and thus to report within the survey on intra-Union trade; company Y would report only if company X omitted to register for VAT in Member State B. The transaction is considered as transfer of goods (see footnote 1) and thus as intra-Community supply from Member State A to Member State B and the subsequent sale as 'domestic' supply of goods in Member State B.

Company X does not transfer ownership of goods to the processor in Member State B; the processed goods do not return to the initial Member State of export.

**Figure 44:** Processing with subsequent sale in Member State of processing

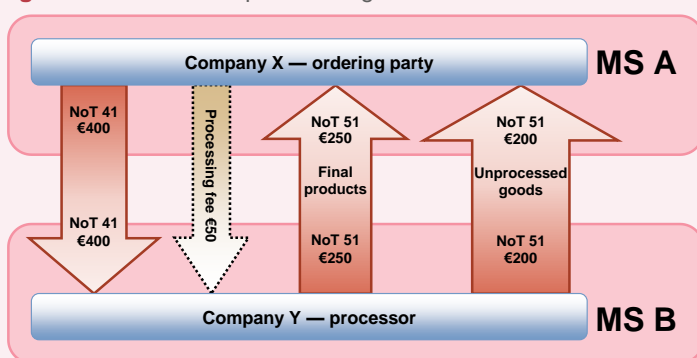


829. Goods sent for processing but returned in an unprocessed state or as a side-product of the processing **must** be reported under NoT code 51 if returning to the initial country of export or 52 if not returning to the initial country of export.

**Example 81 Return of unprocessed goods**

Company X — ordering party from Member State A, sends goods of value EUR 400 to company Y in Member State B for processing. Company X owns the goods. Company Y receives EUR 50 for the work carried out. Half of the goods undergo processing while the other half return to company X unprocessed.

**Figure 45:** Return of unprocessed goods



830. NoT codes 41 and 51 should be used when processed goods are returning to the original exporting country, but not necessarily to the ordering company. For Member States collecting NoT codes at one digit level, whenever the goods are not returning to the original Member State of intra-Union export, NoT code 5 should be used.

**Example 82 Processing with subsequent sale in the Member State of export**

A company X from Member State A sends goods of value EUR 400 to a company Y in Member State B for processing. Company Y receives EUR 50 for the work carried out. The final products are sold by company X to a company Z in Member State A for EUR 500. The processed goods are delivered from company Y directly to company Z; the goods return after the processing to the initial Member State of export.

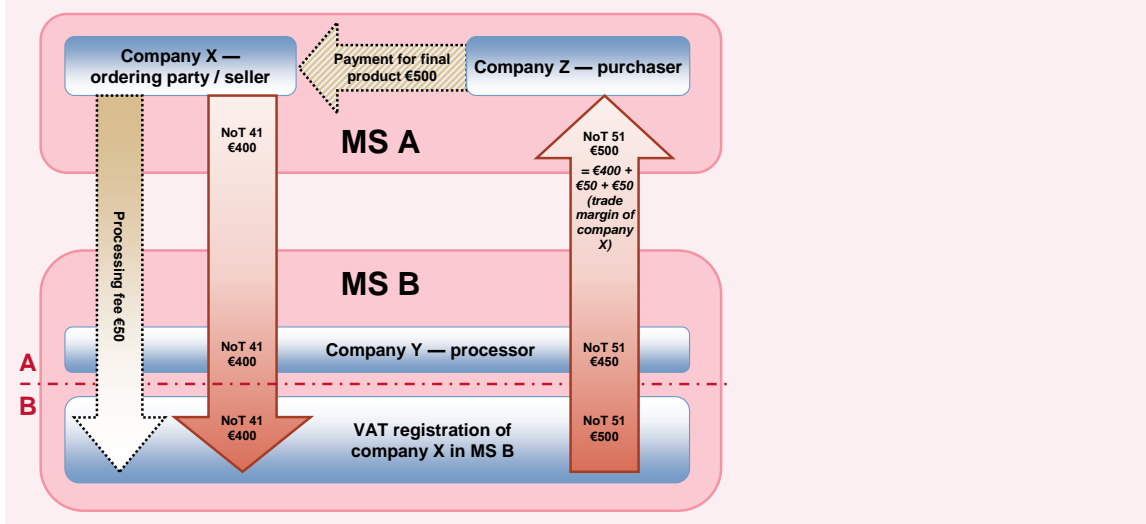
Even in this case company X is obliged to register for VAT in Member State B as the goods do not return to that company<sup>(1)</sup>. Company X provides statistical information for the survey on intra-Union trade; company Y would report only if company X omitted to register for VAT in Member State B. The transaction is considered as transfer of goods (see footnote above) and thus as intra-Union supply from Member State A to Member State B.

It can be assumed that the subsequent sale of the final products will be realised under the VAT registration of company X in Member State B (as company X, its VAT registration in Member State B, may deduct VAT due in respect of the supply to it of service<sup>(2)</sup> by company Y). Since the supply of goods to another Member State is exempted from VAT, it is possible that the amount of deductions of the VAT registration of company X in Member State B exceeds the amount of VAT due and therefore the registration will be entitled to a refund of the excess<sup>(3)</sup>.

Delivery of goods to company Z is considered as intra-Union acquisition in Member State A from Member State B. Therefore company Z is obliged to report the transaction for the survey on intra-Union trade. Company Z receives a foreign invoice with the VAT ID number of company X issued in Member State B.

NB: Since an intra-Union acquisition in Member State A from Member State B is declared for taxation purposes, the taxable amount reported in the survey on intra-Union trade by the purchaser in Member State A (EUR 500) is higher than the value of goods after the processing (EUR 450); the reported value comprises the trade margin of company X. It may happen that company Z will not report the NoT 51 as it is not aware that any processing was carried out in Member State B.

**Figure 46:** Processing with subsequent sale in the Member State of export



831. It may be difficult to report codes 41 and 42 correctly, as at the time of import the exact destination of the goods after processing might not be known. Also, the final products might have several different destinations (for example distribution from the processing country). Part of the goods might return to the initial country of export, be moved to other countries, or be sold in the processing country. Similar problems might arise at the time of export after processing (code 51 and 52), whenever the final product consists of materials coming from several countries. Therefore reporting units in the survey on intra-Union trade **should** make suitable estimations in order to determine the proper NoT codes according to the share of the different country sources and

(<sup>1</sup>) Council Directive 2006/112/EC, Article 17(2):  
The dispatch or transport of goods for the purposes of any of the following transactions shall not be regarded as a transfer to another Member State: (f) the supply of a service performed for the taxable person and consisting in valuations of, or work on, the goods in question physically carried out within the territory of the Member State in which dispatch or transport of the goods ends, provided that the goods, after being valued or worked upon, are returned to that taxable person in the Member State from which they were initially dispatched or transported;

(<sup>2</sup>) Processing under contract is considered as supply of service — supply of ‘work on movable tangible property’ according to VAT provisions.

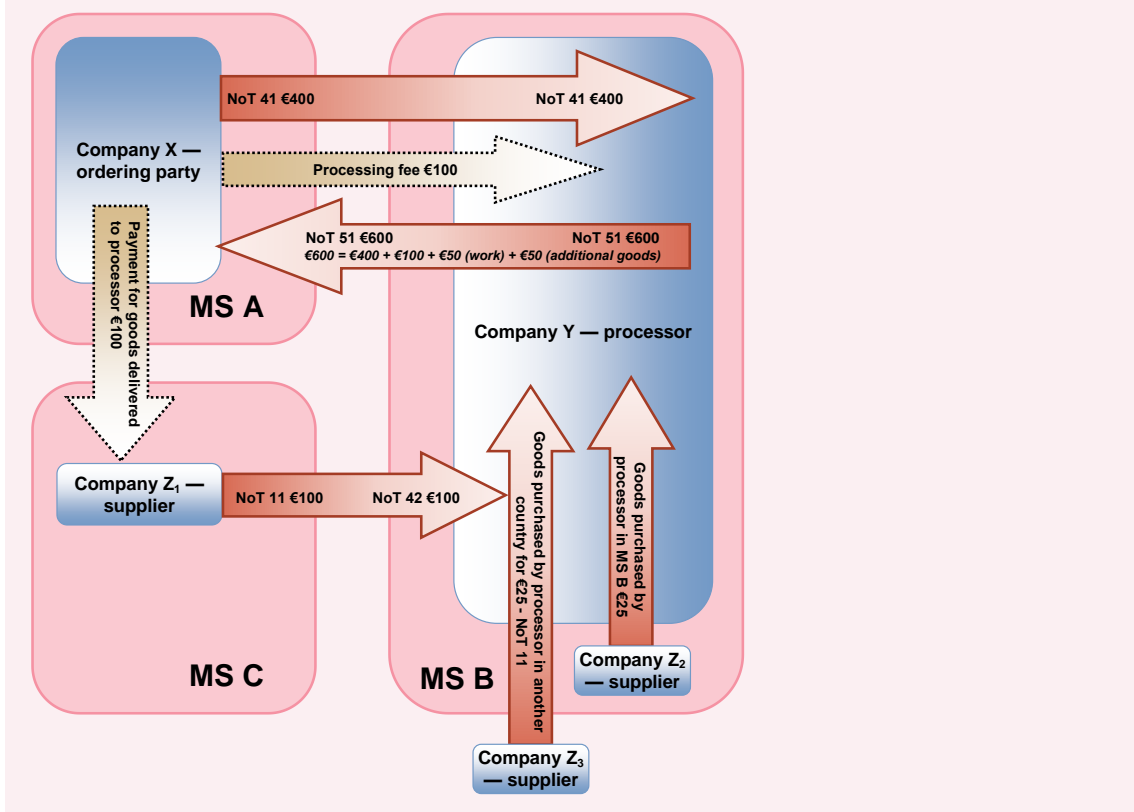
(<sup>3</sup>) Council Directive 2006/112/EC, Article 183.

destinations. If in exceptional cases such estimation is not possible, the application of code 42 and 52 is preferred.

**Example 83 Processing under contract with several suppliers**

**A)** Company X from Member State A sends goods of value EUR 400 to company Y in Member State B for processing. There are additional goods of value EUR 100 purchased by company X from a company Z<sub>1</sub> and delivered directly to company Y to be used during the processing. Company Y purchases goods of value EUR 25 in the domestic market and of value EUR 25 in another country. Company Y receives EUR 100; EUR 50 for the work carried out plus the price of additional goods purchased by itself (EUR 25 + EUR 25). The processed goods are delivered back to company X directly from company Y; goods return after the processing to the initial country of export.

**Figure 47:** Processing under contract with several suppliers

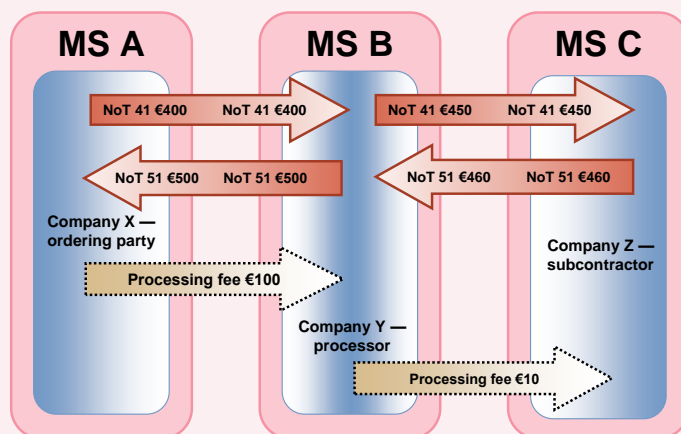


**Example 84 Processing under contract with subsequent sub-contracting**

Company X from Member State A sends goods of value EUR 400 to company Y in Member State B for processing. Company X is the owner of the goods. Company Y receives EUR 100 for the work carried out. Company Y — the processor from Member State B — subcontracts company Z for an intermediate processing in Member State C. The fee for the subcontracted processing is EUR 10 which is paid by company Y to company Z — a subcontractor. When the goods leave Member State B their value has increased by EUR 50, i.e. it includes the value of processing already carried out by company Y. When the goods return to Member State B after intermediate processing in Member State C, the processing continues. Subsequently company Y delivers the final products to company X.

Company X does not transfer ownership of goods to processing company Y in Member State B. As company Y is not the owner of the semi-processed goods, it cannot transfer their ownership to company Z — the subcontractor in Member State C. Both processors Y and Z process the goods under contract. Intermediate processing in Member State C do not finalise the initial processing started in Member State B. If there was only one processing in Member State B, either the first or the last one, i.e. if company Y only passed either the material from Member State A to Member State C or the finished goods from Member State C to Member State A, the same coding should be used.

**Figure 48:** Processing under contract with subsequent sub-contracting

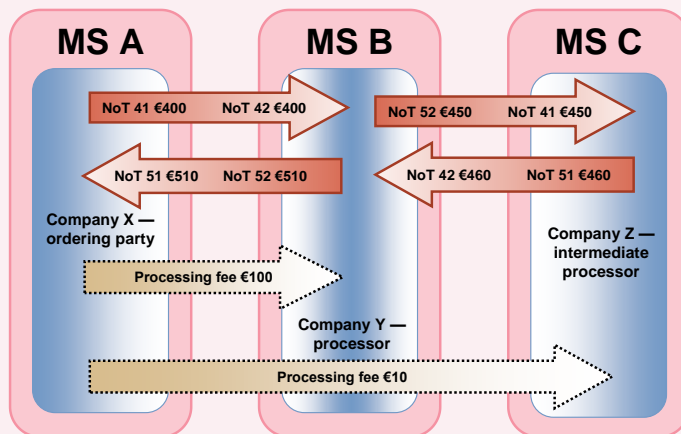


**Example 85 Processing under contract in several countries arranged by ordering party**

Company X from Member State A sends goods of value EUR 400 to company Y in Member State B for processing. Company X is the owner of the goods. Company Y receives EUR 100 for the work carried out. Company X also subcontracts an intermediate processing in Member State C. The fee for the intermediate processing is EUR 10 paid by company X to company Z. When the goods leave Member State B their value has increased by EUR 50, which is equal to the value of processing carried out by company Y. When the goods return to Member State B after the intermediate processing in Member State C, the processing continues in Member State B. Subsequently company Y delivers the final products to company X.

Company X does not transfer ownership of goods to company Y and Z. Both companies Y and Z process goods under contract. Intermediate processing in Member State C will not finish the initial processing started in Member State B. The same coding should be used for the case when the goods return to Member State B but processing is carried out by another company.

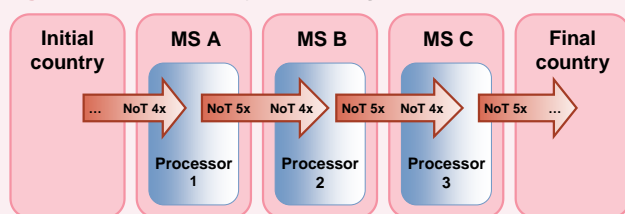
**Figure 49:** Processing under contract in several countries arranged by ordering party



832. The coding as described in the *examples 82 and 83* enables one to identify the processing operation in the Member States where the processing occurs, without regard to whether the goods

return to the initial company or not. The usage of the second digit of the NoT code should reflect the contractual relationship between the ordering party and the processors or the processors themselves and thus follow the principle applied in the alternatives described above. Recording of the transaction in the initial and final country (which could be the same or not) should follow the coding described in the previous examples reflecting the possible transfer of ownership.

**Figure 50:** Multi-country processing



833. In case of **processing of vessels and aircraft**, the partner country and reporting country are determined by the rules for specific movements, i.e. they are allocated to the country where the economic owner of the vessel or aircraft is established and the country (Member State) undertaking the processing under contract.

834. Non-Union goods which enter the EU in a given Member State without release for free circulation, and move on to other Member States under customs inward processing procedures should be recorded in intra-Union trade statistics accordingly. These transactions should also be reported using NoT codes 41, 42, 51 or 52 if there is no change of ownership. Customs authorities that collect NoT codes at the one digit level should use NoT code 5 for inward processing procedures without change of ownership, whenever the goods are not returning to the original country of export.

835. The valuation principles of processing transactions are described in the [Chapters Processing trade](#) and [Value](#).

### 8.12.5 TRANSACTION CODE 6

836. This NoT code is reserved for particular transactions used for national purposes. Examples of transactions recorded under this code could include transactions not involving transfer of ownership e.g. repair, hire, loan, operational leasing and other temporary uses of less than two years, except processing under contract. Code 6 may have an important role in extra-Union trade statistics to exclude transactions out of the scope of ITGS, as the declaration of such transactions cannot be exempted due to Customs interest.

### 8.12.6 TRANSACTION CODE 7

837. NoT code 7 covers certain movements of goods with respect to non-member countries, in the context of which the goods are exported from or destined to one Member State while customs clearance takes place in another (intermediate) Member State (see [Chapter 7.3 Quasi-transit](#)). This (intermediate) other Member State can be considered a Member State of transit, which could theoretically exclude the data on these transactions from its ITGS. Ideally, the transactions should be attributed to the Member State of actual export (in case of quasi-exports) or the Member State of presumed destination (in case of quasi-imports) instead. However, a range of methodological challenges persist with respect to quasi-transit trade. For this reason, the ITGS will take a stepwise approach to address it.

838. CDE as well as MDE are designed to supply the Member State of actual export and the Member State of presumed destination respectively with the information on these transactions collected in the Member State of transit, where the customs declaration is lodged. Customs data on quasi-exports are exchanged in CDE but the Member State of quasi-export, being the Member State in which the goods are located at the time of release into the customs procedure, remains the reporting Member State for the time being. Customs data on quasi-imports are not be exchanged in CDE. Therefore, quasi-import flows (i.e. extra-Union import and intra-Union export) must be included by the transit Member State in the ITGS data delivered to Eurostat.

839. In the context of this gradual development, NoT codes 71 and 72 serve the important



purpose as one source for identifying the scope of data to be considered quasi-exports or quasi-imports in both customs data and data from the statistical survey on intra-Union trade recorded in the Member State of transit.

### 8.12.6.1 Transaction Code 71

840. Code 71 is the code for reporting quasi-imports. These are imports of goods from a non-member country which are released for free circulation in one Member State and which are subsequently exported to another Member State, while the importer is not established in the Member State in which the goods are released for free circulation. Typically, these goods are the subject of a VAT-exempt supply from the Member State of customs clearance to the Member State of final destination (and, when applicable, an excise-duty suspension). In that case, the imported goods are declared to customs with customs procedure code 42. Following customs clearance, the goods are exported to the Member State of final destination. No commercial transaction occurs in relation to the goods in the Member State of transit.

841. The re-importation of goods, e.g. after temporary export under the outward processing procedure, and subsequent VAT-exempt supply to another Member State also counts as quasi-import. In that case, the re-imported goods are declared to customs with customs procedure code 63. In both cases, the person mentioned as importer in the customs declaration must not be established in the Member State of customs clearance.

842. The supply to the Member State of final destination following customs clearance has to be declared in the statistical survey on intra-Union trade. In the Member State in which the goods are released for free circulation, i.e. the Member State of transit, code 71 should be used in both the customs imports declaration and the subsequent statistical intra-Union export declaration. Doing so allows the NSA of that Member State to identify data on quasi-import transactions consistently along the chain of ITGS reporting, as the goods move from the third country to the Member State of customs clearance and from that Member State to the Member State of final destination. To implement this reporting chain in practice, reporting units should be supplied with clear criteria about when to declare code 71. **Member States are encouraged** to instruct reporting units to use code 71 in the survey of intra-Union exports if the goods being declared or previously having been declared to customs with customs procedure codes 42 or 63.

843. In contrast, the Member State of final destination should not allow the use of code 71 in import declarations for the statistical survey on intra-Union trade, when collecting data on these intra-Union imports. From the point of view of its economy, these transactions do not amount to quasi-imports but to common imports of goods that are destined to be consumed, processed or used otherwise domestically. Therefore, the appropriate NoT code depending on the underlying economic motive for the import transaction should be used (e.g. transaction code 1 in case of outright purchase or transaction code 5 in case of transactions following processing under contract).

844. When declaring NoT code 71 for the statistical survey on intra-Union exports, the importer in the Member State of final destination is the partner operator in the Member State of import according to Annex V Section 16 of EBS GIA, whose VAT identification number has to be reported.

#### Example 86

Company X in Member State A imports goods from the United States via Member State B, where the goods are released for free circulation under customs procedure code 42. Company X would like to pay the import turnover tax in Member State A instead of in Member State B and therefore arranges for a VAT-exempt supply to Member State A (the Member State of final destination). The fiscal representative of company X in Member State B reports NoT code 71 in the customs declaration and in the subsequent statistical export declaration.

Whereas company X pays the import turnover tax in Member State A and reports NoT code 11 in import declaration for the statistical survey on intra-Union trade.

### 8.12.6.2 Transaction Code 72

845. NoT Code 72 is the code for reporting quasi-exports. These are exports of goods to a third country, which are brought to one Member State from another Member State for the purpose of declaring the goods for (re-)export to customs there. The movement from that other Member State to the Member State of customs clearance (i.e. the Member State of exit from the Union customs territory) is not subject to an intra-Union acquisition of the goods and the exporter must not be

established in the Member State of customs clearance.

846. NoT code 72 should be used in customs export declarations for identification of quasi-export transactions. NoT code may be also used in the corresponding intra-Union import or export flows if a Member State compiles import or export flows in order to ensure correct trade balance. However, compilation of the intra-Union flows should be done only in exceptional cases. After full implementation of the CDE, when the Member state of actual export has become the reporting Member state of quasi-export, NoT code 72 must be used only in customs export declarations, as intra-Union flows will not be recorded anymore. Following their recording in customs declarations in the Member State of transit, CDE will ensure that the Member of actual export receives the corresponding statistical data.

847. Again as in the case of quasi-imports, reporting units should be supplied with clear criteria about when to declare code 72.

848. It does not amount to a quasi-export transaction if goods are placed under the (re-) export procedure at the customs office responsible for the place of residence of the exporter, and if the goods are presented again at a customs office in the Member State of exit. For a quasi-export to occur, the goods have to be placed under the (re-) export procedure in the Member State of exit. (i.e. the Member State of transit).

849. It should also be noted that NoT code 72 implies, that the Member State where goods are placed under the (re-) export procedure (i.e. Member States of transit) cannot be the same as the Member State of actual export.

#### Example 87

Company X in Member State A is exporting goods of a total value of less than 3000 € from Member State B to the United States via Member State C. The goods are placed under the export procedure at a customs office of exit in Member State C according to Article 221 paragraph 2 of Commission Implementing Regulation (EU) 2015/2447. In Member State C a customs declaration will be lodged by company X indicating NoT code 72 and Member State B as a Member State of actual export. Intra-Union export from Member State B to Member State C and intra-Union import to Member State C should be recorded with NoT 72, if intra-Union flows are recorded by Member state B and C.

### 8.12.7 TRANSACTION CODE 8

850. NoT code 8 is used for 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 done and an invoice for the total contract is issued. In other words, the contract will usually cover the movement of goods and services combined. The value to be declared for ITGS must cover only the value of the goods (whenever possible, estimates might be necessary to apportion the different values of goods and services in the total amount of the contract). If goods and services are invoiced separately the NoT code should be 1. This transaction code is useful for BoP and NA compilers to avoid double counting of materials reported also in the framework of International Trade in Services Statistics.

### 8.12.8 TRANSACTION CODE 9

851. The remaining transactions not elsewhere included **must** be reported using NoT code 9. This concerns movements of goods where there is no actual, anticipated or intended future transfer of ownership and where the movements cannot be classified under the other transaction codes. The following transactions should be declared with transaction code 9:

- hire, operational lease with a duration of more than 2 years (code 91);
- waste treatment and disposal; there is no exclusion as temporary movement since the processing (transformation) will be carried out (code 99).
- provision of insignificant parts; in the context of processing operations the ordering customer often provides parts that are insignificant in terms of either value or function (e.g. labels, screws, etc.). In such cases, the insignificant parts have to be reported in statistical and customs declarations with NoT code "99".

#### Example 88

A construction company in Member State A rents out construction equipment for the duration of three years to a company in Member State B and delivers the equipment from Member State A to the construction site in Member State

B. The equipment is to return to Member State A once the rental contract expires. NoT 91 has to be reported for the statistical survey on intra-Union trade.

#### Example 89

A company in Member State A (the ordering customer) commissions a company in Member State B (the processor) to build a car in Member State B. For that purpose, the company emblem is provided free of charge by the ordering customer who sends it to the plant of the processor in Member State B. After production, the complete car is exported to Member State A. The processor charges the value of the car without the value of the company emblem on the invoice. These transactions do not represent processing under contract in an ITGS sense, because the ordering customer provides a part free of charge that is insignificant in terms of both value and function (the company emblem). Instead, the import of the car to Member State A has to be reported for the statistical survey on intra-Union trade as an outright purchase using NoT 11. The previous export of the company emblem to Member State B has to be reported using NoT 99.

## 8.13 How to use NoT codes received via MDE

### 8.13.1 TRANSACTION CODE 11

852. A NoT code 11 in the received micro data implies that an exporting company in the sending Member State has moved goods to the receiving Member State in connection with a B2B sale. In most cases, the buyer of the goods will be located in the receiving Member State and the VAT number of the buyer will be indicated in the MDE data.

853. In case of triangular trade where an exporting company in the sending Member State delivers goods to a company in the receiving Member State, while the financial transactions relate to an intermediary in a third Member State, the VAT number of the recipient of the goods in the receiving Member State should be indicated in the MDE data. It must be expected, however, that frequently the VAT number of the recipient of the goods will not be known to the company reporting intra-Union export in the sending Member State. Therefore, transactions with a dummy code for 'unknown partner ID' should be expected in these cases.

854. The fact that triangular trade reported with NoT code 11 cannot be clearly distinguished from standard trade reported with the same code might cause problems for both ITGS and BoP compilers. The value of the data received from other Member States reflects the selling value from the first part of the triangular trade (the export value from the sending Member State). That value is most likely smaller than the import value for the receiving Member State, since the third party in a triangular trade (the merchant) is earning a margin. Thus MDE data will not reflect correctly the value of imports of the receiving Member State, in particular if the margin earned by the merchant is substantial.

### 8.13.2 TRANSACTION CODE 12

855. NoT code 12 includes all types of transactions where at least one party is a private consumer – B2C, C2B and C2C. However, the majority of transactions are likely to be made up of B2C sales from internet retailers to private consumers. Consequently, the nature of transaction code 12 as recorded in the MDE data will have a particularly important role to play in the compilation process in the receiving Member State (i.e. the importing Member State) as a major source for internet purchases by private consumers'.

856. The importance of MDE data for the compilation of data on internet purchases by private consumers' is rooted in the fact, that with introduction of OSS as of 1 July 2021 foreign internet retailers, which were formerly registered for VAT and reported to Intrastat, may cancel their VAT registration in the Member State of import. In that case, their obligation to report imports in intra-Union trade statistical survey will cease. As private consumers are also not liable to report, MDE data will be an important data source for compilation of imports, which includes all the relevant information.

857. Nevertheless, MDE data cannot offer a full coverage of the internet purchases by private individuals. This is due to the fact that internet retailers with sales to private consumers in a given Member State may not be obliged for statistical reporting in the Member State of export. Moreover, in case of triangular trade, the export value in the MDE data will most likely be lower than the import value needed in the receiving Member State (see paragraph 854). Therefore, the importing Member State should use OSS data (received from other Member States) and data collected from distance sellers with local VAT registrations to estimate the total value of internet purchases. Whereas MDE

data can be helpful for the breakdown of this value by CN8 codes and for estimation of net mass.

858. In cases where goods move from a hub in connection with a sale to a private consumer and the owner of the goods is established in another country than the hub, the intra-Union export will be reported with NoT code 31 or 32 (see paragraph 807). If OSS data are used to establish the total level of intra-Union import by private consumers, this implies a risk of double counting if the same transactions are covered by OSS and included in intra-Union imports based on MDE data with NoT code 31 or 32 as well.

859. Moreover, in cases where the owner of the goods is established in a Member State which is different from both the Member State of the hub and the Member State of the private consumer (scenario C in paragraph 807), the NoT code in the exchanged data, will be “wrong” (it should be 12 in the receiving Member State). Therefore, Member States should – as far as possible – take efforts to distinguish transactions reported on NoT 31 or 32 in connection with sales to private consumers from other transactions on NoT code 31 or 32. A good indication of this could be whether or not is a valid partner ID reported.

### 8.13.3 TRANSACTION CODE 2

860. NoT code 21 in received microdata implies that goods that have been dispatched originally from the receiving Member State to the sending Member State are now being returned to the receiving Member State free of charge. The original delivery to the sending Member State should have been recorded using code 11 or 12. Even though the transaction is free of charge, the actual value of the goods returned should be indicated. The value however does not necessarily need to correspond to the value in the original dispatch.

861. NoT codes 22 and 23 in received microdata point out a replacement delivery to the receiving Member State. It should always concern a replacement delivery of goods that have arrived in the receiving Member State before. If NoT code 22 is used, instead of NoT code 23, it means that the receiving Member State should record export under NoT 21 (returned goods) in the intra-Union export statistics to the sending Member State.

### 8.13.4 TRANSACTION CODES 31 AND 32

862. In principle, the two NoT codes for movements to and from a warehouse make it possible for receiving Member States to cross-check nationally collected data with the ones received via MDE. This additional control represents an important benefit given that frequently, companies located in other Member States are the reporting units for warehousing movements and enforcing reporting obligations tends to be more challenging in case of foreign companies.

863. There are, however, differences in the interests of sending and receiving Member States in case goods are re-exported from a warehouse and the owner of the goods is not established in the sending Member State. As outlined in subchapters 8.12.3.1 and 8.12.3.2, such movements should be declared with code 31 or code 32, respectively. In the context of such transactions, ownership of the goods has not been transferred to or from a person established in the sending Member State. NoT codes 31 or 32 allows BoP and NA compilers in the sending Member State to identify the corresponding data. In contrast, their counterparts in receiving Member States face challenges in using such data, because the actual nature of transaction from the point of view of the receiving Member State is not the one indicated in the received data.

864. Take for example the case of goods that are owned by a company in Member State A and that are exported from Member State A to a warehouse in Member State B. Subsequently, the owner sells the goods to a company in Member State C and exports them from the warehouse in Member State B to the final customer in Member State C. From the point of view of Member State B, the import into Member State B and the subsequent re-export to Member State C should be declared with code 31 or 32, respectively. The correct NoT information from the point of view of Member State C, however, would be given by code 11. Therefore, the NSA of Member State C is unable to correctly interpret the received data. To mitigate this problem, NSAs in receiving Member States are encouraged to explore alternative data sources that might allow to distinguish these cases from other cases in which code 31 or 32 represents the appropriate code also from the point of the receiving Member States.

### 8.13.5 TRANSACTION CODE 34

865. Received transactions in MDE involving code 34 are relevant for the compilation of national import statistics. Both transactions involving compensation in kind and transactions without any compensation are usually unavailable in national VAT or VIES data in the Member State of import. The received MDE data can therefore be a valuable source of information in case of missing or incomplete import declarations from reporting units in the Member State of import. Receiving Member States are encouraged to use the received microdata in MDE with NoT code 34 to ensure coverage in intra-Union import statistics.

### 8.13.6 TRANSACTION CODES 4 AND 5

866. NoT codes 41, 42, 51 and 52 in received microdata are always recorded from the viewpoint of the sending Member State. Therefore, the interpretation of the NoT codes is different from the NoT codes collected in the survey on intra-Union imports in the receiving Member State. The NoT codes received in MDE should be interpreted as follows:

- NoT code 41 should be considered as imports with a view to processing if the goods are expected to return to the sending Member State. There is no transfer of economic ownership to the processor (recipient of the goods), which is established in the receiving Member State-
- NoT code 42 should be considered as imports with a view to processing, if the goods are not expected to return to the sending Member State. There is no transfer of economic ownership to the processor or recipient of the goods, which is established in the receiving Member State.
- NoT code 51 should be considered as imports following processing when the goods are returning to the receiving Member State. There has been no transfer of ownership to the processor established in the sending Member State, or in another Member State if multiple Member States are involved in processing. The receiving Member State can be the initial country of export, where the ordering party is established, or the intermediate Member State from which the goods were dispatched for subsequent processing.
- NoT code 52 should be considered as imports following processing where the receiving Member State was not the Member State ordering processing or dispatching goods for subsequent processing. Therefore, the receiving Member State is the Member State which bought the goods from the initial Member State of exports (i.e. ordering party), however the goods were imported directly from the Member State where processing took place. Although there has been no transfer of ownership between the processor established in the sending Member State and the receiving Member State, the receiving Member States has acquired the ownership of the imported goods from the initial Member State of export. Therefore **the NSAs are encouraged** to change NoT code 52 received in the MDE with the NoT code 11 when compiling their intra-Union imports data.

867. For BOP and NA compilers, the received microdata with NoT codes 41, 42, 51 and 52 can contain important information about the gross value of the movements of goods with a view to or after processing where no change of economic ownership occurs.

### 8.13.7 TRANSACTION CODE 7

868. In the context of NoT code 71, NSAs in receiving Member States face a similar problem to the one described for codes 31 and 32. The data received in MDE do not show the correct NoT code from the point of view of their economies. BoP and NA compilers are unable to identify whether the import occurred in the context of a sales transaction, of processing trade. At the same time, code 71 represents the correct information from the point of view of the sending Member State. Therefore, NSAs in receiving Member States **are encouraged** to explore alternative data sources that might allow to identify the nature of transaction from their point of view.

869. NoT code 72 should exist in the received MDE data only in exceptional cases. NSA in the sending Member state should contact the reporting unit to clarify the reason for using code 72. For the receiving Member State it may help to better monitor of quasi-export flows and to reduce asymmetries.

### 8.13.8 TRANSACTION CODES 8 AND 9

870. Transaction code 8 has the same meaning for both the sending and the receiving Member

State. If code 8 is reported, building materials and technical equipment under a general construction or civil engineering contract are supplied from the sending to the receiving Member State and one invoice for the total contract is issued. For both Member States, this represents a special case of a goods movement involving transfer of ownership and financial compensation.

871. Transaction code 9 is reserved for special cases that should – by definition – rarely occur. The few types of transactions in which reporting of this code is justified should bear the same meaning for the sending and the receiving Member State.

## 8.14 Preferential treatment on import

### EBS GIA

Commission Implementing Regulation (EU) 2020/1197, Annex I, Part B, Table 35 and Annex V, Section 19

### EBS DA on information to be provided by customs authorities

Commission Delegated Regulation (EU) 2021/1704, Annex I point 4.2

872. **NSAs are required** to provide for their extra-Union imports the breakdown by tariff (preferential treatment). This information relates only to extra-Union imports of goods released for free circulation. Information about **Preference** can be found on customs declaration (**Annex D - D.E. 4/17, Annex B 1411 000 000, SAD-box 36**). The legislation requests that Customs transmits to NSAs the information on their actually applied preferential treatment and not the treatment initially requested by the declarant. The reasons for a difference between 'requested' and 'granted' preferential treatment might e.g. be, that the goods:

- did not qualify for the requested preferential treatment or
- were eligible for a different treatment than the requested one.

873. As a general rule, the preferential tariff system is designed to provide reduced or free rates of customs duty to goods which have been manufactured in accordance with the preferential 'rules of origin'. These 'rules' are in place to ensure that a specified amount of work or processing is undertaken in the preference-receiving country. In the case of the EU's Generalised System of Preferences (GSP), the preference system enables the Least Developed and Developing Countries to easier access the EU market and it encourages them to become more established. Proof of the preferential origin of the goods must be presented with the goods to claim the preferential rate of duty.

874. However, tariff treatment covers not only preferences in the narrow sense (e.g. reduced import duty rates under the GSP or under free trade arrangements (see [webpage of DG TRADE](#)), but also various other measures affecting customs duties like 'tariff quotas' and 'duty suspensions'. Preference also covers information about the application of the normal non-member country duty rates and the non-imposition of customs duties under customs union agreements (e.g. with Turkey).

875. For reasons connected with the efficiency of the legislation, no comprehensively valid list of preferential codes was established. Therefore a 'matrix approach' has been taken: the necessary three-digit code has to be made up of a one-digit code (standing for a general measure) followed by a two-digit code (standing for a more detailed breakdown). It has to be noted that not all code combinations in the matrix are possible from a legal point of view or would make sense.

876. Furthermore, the 'Preference' is logically linked to the data elements 'Commodity' 'Country of origin' and 'Country of preferential origin' (**Annex D – D.E. 5/16, Annex B - 1609 000 000, SAD-box 34b**), as only certain commodities originating in certain countries may be eligible for a given tariff treatment at a given time.

877. Union customs provisions (e.g. Annex B or C of [Commission Implementing Regulation \(EU\) 2015/2447](#) – UCC-IA) provide the legal basis for these codes. More information about the use of preference codes and tables with explanation can be found in DG TAXUD's document [SAD Guidance document for the transitional period](#). For 2022, a successor-document is expected, adapted to the new EU Customs Data Model.

Table 11: Preference codes

First digit of the code	
1	Tariff arrangement <i>erga omnes</i>
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
5	Preferences in the context of trade with special fiscal territories
Next two digits of the code	
00	None of the following
10	Tariff suspension
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 <sup>(1)</sup>
25	Tariff quota with certificate confirming the special nature of the product <sup>(1)</sup>
28	Tariff quota following outward processing <sup>(1)</sup>
50	Certificate confirming the special nature of the product

**Example 90**

Code 100 means tariff arrangement applicable for all non-member countries and 00 means that the preferential customs duty is either not requested or does not exist.

Code 200 means application of GSP duty rate without conditions or limits.

Code 220 means that certain tariff quotas are granted only pursuant to the EU legislation on the GSP.

Code 400 means non-imposition of customs duties under customs union agreements concluded by the Union, (e.g. of customs union agreements with Andorra, San Marino and Turkey).

878. Whilst NSAs can compile the preferential code from **D.E. 4/17** in the customs declaration, it should be remembered that claims to preference are only accepted 'at face value', i.e. unless there is something obviously wrong with the goods at the time of receiving the customs declaration (e.g. not covered by a preference certificate of origin), the claim to preference will usually be accepted by the customs authority. However, that preference may subsequently be overturned or refused.

879. This is because all of the EU's claims to preference are verified during post clearance procedure by the importing customs authorities. Such investigations can affect consignments up to three years old. When it is discovered that the goods do not qualify for preferential status, the claim to preference is refused and the normal rate of duty becomes payable. Therefore **Customs are required** to transmit to NSAs the information on their actually applied preferential treatment to enable NSAs to update the statistics.

## 8.15 Mode of transport

**EBS GIA**

Commission Implementing Regulation (EU) 2020/1197, Annex I, Part B, Tables 34 and 35, Part C Table 1 and Annex V, Section 15

880. Availability of trade data by mode of transport is very important for many purposes, including

<sup>(1)</sup> Where the requested tariff quota is exhausted, Member States may allow the request to be valid for any other existing preference.



the formulation of transportation policy, the monitoring of international transport routes, the assessment of the impact of trade on the environment etc.

### 8.15.1 INTRA-UNION TRADE STATISTICS

#### 8.15.1.1 The mode of transport

881. The data element 'the mode of transport' is optional for intra-Union trade statistics. If this data element is collected in the statistical survey on intra-Union trade, its definition should correspond to the "mode of transport at the border" which means the active means of transport by which the goods are presumed to leave the statistical territory of the Member State of export or the goods have entered the statistical territory of the Member State of import.

882. The Member States which collect the mode of transport may use the codes given in Table 1 of Part C in Annex I of EBS GIA. The coding is the same as the one applied in extra-Union trade statistics (see Table 11 and the compilation rules below). Data transmission to Eurostat is optional.

### 8.15.2 EXTRA-UNION TRADE STATISTICS

883. For extra-Union trade statistics three data elements on the mode of transport must be compiled and transmitted to Eurostat. These data elements are the following: the mode of transport at the frontier, the internal mode of transport, the container.

884. The mode of transport is reported according to the codes specified in Table 11.

Table 12: Mode of transport codes

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

885. Code 5 (Postal consignment) is applied in cases where goods are transferred by a postal service, i.e. postal operators authorised by a Member State to provide services governed by the Universal Postal Union Convention<sup>(1)</sup> only if the means of transport is not known. Goods transported by private courier services **must** be included in this category only if the active means of transport is unknown. Otherwise the relevant code should be used.

886. Code 7 (Fixed transport installations) is applied to installations for continuous transport such as pipelines or electric power lines. Correctness of this code may be assured by checks for consistency between the mode of transport and the commodity code.

887. Code 9 (Own propulsion) is applied for means of transport (mainly aircraft and ships) which are themselves the subject of the trade transaction and cross the border under their own propulsion. In cases where these means of transport are carried on other means of transport (e.g. lorries, vessels, trains) the code 9 must not be applied.

<sup>(1)</sup> Definition as in the Draft IP to the Union Customs Code; UPU website: <https://upu.int/en/Home>

### 8.15.2.1 The mode of transport at the border

#### EBS GIA

Commission Implementing Regulation (EU) 2020/1197, Annex V, Section 15 (1)

888. The mode of transport at the border indicates the active means of transport by which, on export, the goods are presumed to leave the statistical territory of the Union and on import, the goods have entered the statistical territory of the Union. Information about the mode of transport at the frontier is to be derived from the customs declaration data element defined by **Annex D - D.E 7/4** , **Annex B - D.E 1903 001 000, SAD-box 25**.

### 8.15.2.2 The internal mode of transport

#### EBS GIA

Commission Implementing Regulation (EU) 2020/1197, Annex V, Section 15 (2)

889. The internal mode of transport indicates, if applicable, the active means of inland transport by which the goods are presumed to have reached the place of import, or by which the goods have left the place of departure, on export. Information about this data element is to be derived from the customs declaration data element defined by **Annex D - D.E. 7/5, Annex B 1904 001 000, SAD-box 26**.

890. Information on the internal mode of transport is transmitted to Eurostat only when collection of this data element is foreseen by the customs regulation. According to the Union Customs Code delegated and implementing acts, information on the internal mode of transport is not to be provided when customs formalities are carried out at the point of exit or entry from or to the customs territory of the EU.

### 8.15.2.3 The container

#### EBS GIA

Commission Implementing Regulation (EU) 2020/1197, Annex V, Section 15 (3)

891. Information about container indicates whether or not goods are transported in containers. The following codes are 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.

892. Information about 'Container' is in principle available on the customs declaration. The data element is defined by **Annex D - D.E. 7/2, Annex B – 1901 001 000, SAD-box 19**. Customs provisions explicitly require the 'presumed' container-status of the goods when crossing the EU frontier.

893. Such 'information elsewhere' could e.g. be the container number indicated in **SAD-box 31<sup>(1)</sup>**. Such deduction, however, should only be possible in cases of statistically relevant customs declarations immediately provided at the point of entry to or exit from the EU.

#### Example 91

**A)** Exports: Goods are to leave the EU **in a container**, at the sea port of Rotterdam.

(<sup>1</sup>) **SAD-Box 31** refers to 'Packages and description of goods; Marks and numbers - Container No(s) - Number and kind'.

A.1. Where the customs declaration is provided directly in Rotterdam, the container number would be known and would need to be indicated for customs reasons in **SAD-box 31**; when applying the waiver for **SAD-box 19**, customs could use the number to deduce the status of containerisation on exit.

A.2. Where the customs declaration is provided at an **inland** customs office, the concrete container number would not necessarily be known and the respective part of **SAD-box 31** would remain blank; in such a case a waiver for **SAD-box 19** would lead to incorrect information on the status of containerisation on exit.

**B)** Imports: Goods having entered the EU **in a container** at the sea port of Rotterdam is cleared for a customs warehouse, repackaged in smaller consignments and subsequently cleared for free circulation.

Although the goods had crossed the EU border in a container, they are not in a container when declared for free circulation and the respective part of **SAD-box 31** would remain blank; in such a case a waiver for **SAD-box 19** would lead to incorrect information on the status of containerisation on entry.

894. Data on container are not provided to Eurostat when the mode of transport at the frontier is indicated by codes 5 (Postal consignment), 7 (Fixed transport installations) and 9 (Own propulsion).

## 8.16 Delivery terms

### EBS GIA

Commission Implementing Regulation (EU) 2020/1197, Annex V, Section 20.

895. The collection of this information is not required by the EBS legislation and it is not necessary to provide this information in the detailed data transmission to Eurostat. However, Member States may collect the 'delivery terms' as optional information in the statistical survey on intra-Union trade. This information, when collected, can be exchanged in the framework of MDE.

896. The *delivery terms* in extra-Union trade statistics is not required to be compiled and provided to Eurostat, but the Union Customs Code delegated and implementing acts allow Member States to do so. The 'delivery terms' related to the data element in **Annex D - D.E. 4/1, Annex B - D.E. 1401 035 000, SAD-box 20**. Hence it is up to Member States to decide whether to collect it or not. If collected, it can be exchanged with other Member States in the framework of CDE.

897. Although the information is not required to be collected directly, it is very important to know the delivery terms for correct calculation of statistical value and CIF/FOB adjustments within balance of payments statistics. **NSAs are encouraged** to use the delivery terms whenever available on customs declarations.

898. The delivery terms are defined as: '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'.

899. **Incoterms** are unified trade definitions i.e. global shipping terms. They are key elements of international sales contracts. The main advantage of using Incoterms is that they are a common language of the trade. Being only rules for the interpretation of global shipping terms included in specified articles of the sales contract, and without prejudice to the rest of other contract terms, they clearly indicate the point at which the responsibilities for the costs and risk factors related to the delivery of the goods shift from the seller to the buyer (exporter and importer).

900. Incoterms are grouped into four categories (see Table 13), designed by the first letter of each term i.e. **E**, **F**, **C** and **D**. Terms beginning with **F** refer to shipments where the primary cost of shipping is not paid for by the seller. Terms beginning with **C** deal with shipments where the seller pays for shipping. **E** terms occur when a seller's responsibilities are fulfilled and when goods are ready to depart from their facilities. **D** terms cover shipments where the shipper/seller's responsibility ends and when the goods arrive at some specific point. Because shipments are moving into a country, **D** terms usually involve the services of a customs broker and a freight forwarder. In addition, **D** terms also deal with the pier or docking charges found at virtually all ports and determining who is responsible for each charge.

901. Since there is a strong correlation between the freight and insurance amounts agreed under each delivery term, for statistical purposes the delivery terms can be classified in two main types, a FOB-type and a CIF-type (see Table 13). This distinction may indicate in what way to adjust the invoice value when estimating the statistical value.

902. However, for statistical data collection, the codes of delivery terms that are defined and adopted by the implementing provisions on intra-Union trade statistics or by the International Chamber of Commerce should be used if the provisions are not updated. More detailed information about Incoterms is available on the official site of the International Chamber of Commerce [www.iccwbo.org](http://www.iccwbo.org).

903. There exist certain problems related to the collection of delivery terms. Unfortunately for statisticians the delivery terms are not always defined for trade transactions, and the trader cannot provide this information on the statistical or customs declaration. However, for statistical purposes (for calculating CIF/FOB adjustment ratios, for estimation of statistical value, etc.) a sample of transactions might be sufficient.

**Table 13:** Delivery terms codes (Incoterms 2020)

Acronym group	Code	Incoterm	Seller responsibilities	Type of term
<b>E</b>	<b>EXW</b>	Ex Works, named place	Seller makes the goods available at his own premises to the buyer	<b>FOB</b>
<b>F</b>	<b>FCA</b>	Free Carrier, named place	Seller is responsible to deliver the goods to the carrier named by the buyer	<b>FOB</b>
	<b>FAS</b>	Free Alongside Ship, named port of shipment		<b>FOB</b>
	<b>FOB</b>	Free On Board, named port of shipment		<b>FOB</b>
<b>C</b>	<b>CFR</b>	Cost and Freight, named port of destination	Seller is responsible for contracting and paying for carriage of the goods, but no responsible for additional costs and risks related to the goods once they have been shipped	<b>CIF</b>
	<b>CIF</b>	Cost, Insurance and Freight, named port of destination		<b>CIF</b>
	<b>CPT</b>	Carriage Paid To, named place of destination		<b>CIF</b>
	<b>CIP</b>	Carriage and Insurance Paid To, named place of destination		<b>CIF</b>
<b>D</b>	<b>DAP</b>	Delivered At Place	Seller is responsible for all costs and risks related to delivering the goods to the named place of destination	<b>FOB</b>
	<b>DPU</b>	Delivered At Place Unloaded		<b>CIF</b>
	<b>DDP</b>	Delivered Duty Paid, named place of destination		<b>CIF</b>

# 9

## Confidentiality

### 9.1 The principle of passive confidentiality

#### EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019, Article 3(1) (o), Article 18(1) and Article 19.

#### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Article 10(5) and Annex I, Part B Table 34 and 35.

904. Individual company data must never be published, distributed or used by NSAs in any way other than for pure statistical needs. Individual company or personal data are always confidential, highly protected and never transmitted by the NSA to other public administrations or to other users.

905. However, even aggregated data, indirectly, could reveal individual data. When only one or two companies are responsible for the totality of trade for a certain product or with a particular country, the published information could reveal individual trader's data. Therefore, the data must be considered as confidential when they allow a natural or legal person to be directly or indirectly identified.

906. There are two types of confidentiality applied in statistics: **active and passive**. Active confidentiality is applied for the majority of statistical areas and its principles of application are defined in [Regulation \(EC\) No 223/2009 of the European Parliament and of the Council](#). Applying **active confidentiality** the National Statistical Authorities **have to take the initiative to suppress data**, which could indirectly reveal the data of an individual company. For example, NSAs **must** apply active confidentiality when compiling and transmitting intra-Union and extra-Union trade statistics by enterprise characteristics. Active confidentiality is applied in TEC statistics because trade data are broken down by SBR variables, for which active confidentiality is required.

907. **Passive confidentiality** means that the NSA will suppress the disseminated data only on request of the exporter or importer of goods whose individual data might be indirectly revealed from published results. **NSAs are required** to apply passive confidentiality when compiling and transmitting monthly detailed intra-Union and extra-Union trade statistics.

908. Application of active confidentiality has negative consequences on the accessibility of the collected ITGS data to the users. One difficulty in applying it is over-emphasis of the actual disclosure problem, i.e. some of the importers or exporters would have no objections to publish the data which might indirectly reveal their economic activities. On the other hand, application of active confidentiality might be counterproductive to the costs of data collection: i.e. if more than 60 or 70% of detailed data at CN8/partner country level cannot be disseminated because of the application of active confidentiality, the needs and benefits of such information must be reassessed.

909. In ITGS the passive confidentiality principle is applied exactly for the reason that application of active confidentiality would decrease the volume of published information so

dramatically that it would not be worthwhile to collect such detailed statistics.

910. Although application of passive confidentiality allows much more information to be published for users, it affects the quality of trade statistics as regards accuracy (the total EU trade for detailed products may be biased), clarity (the lack of information for users) and comparability (increases asymmetries in Member States' data) nevertheless.

911. The application of passive confidentiality could be problematic if national legislation imposes active confidentiality in all domains of statistics (including ITGS). However, the primacy of EU law over national law means that the provisions of EU regulations are applicable in the Member States without the need to adopt national implementation provisions. If national provisions do not comply with EU law, the provisions of EU law take precedence over the conflicting national provisions.

## 9.2 Application of passive confidentiality in practice

912. An exporter or importer may request NSA application of confidentiality on the goods which he has imported or exported from the reporting Member State and the information about his import or export of the goods is included in ITGS results. In order to request for confidentiality, the exporter or importer does not need necessarily to be determined as the reporting unit for the statistical survey on intra-Union trade and to provide statistical data directly. It is enough that his data, received from any other data sources (e.g. customs declarations or in the framework of MDE) are used for compilation of ITGS.

913. When a trader – being exporter or importer- requests application of confidentiality for trade statistics in certain products or partner countries, the NSA is obliged to investigate whether the traders' request is justified. If the analysis of data reveals that the trader is dominant and complies with the nationally established criteria defining confidentiality, the trader is informed that the information about the requested product or partner country will not be made public to the users.

914. **It is recommended that NSAs** grant confidentiality only for a limited time (e.g. the request has to be renewed periodically/annually) and only for as few data elements as possible (value or quantity, product or partner). In addition, **it is recommended that NSAs** establish national instructions which clarify the following aspects:

- confidentiality application form and procedures;
- standardised decision making process by the NSA applicable for all statistical areas (e.g. rules for confidentiality analysis and criteria for granting, deadlines for the approval or refusal);
- setting time limits to keep the data confidential (historical data are much less sensitive for companies).

915. Two types of data can be made confidential in connection with a Member State's statistics on trade between Member States: the product code and the partner country code in relation to value or quantity. **NSAs are required** to suppress confidential data in such way that they may be published at least at chapter level of the CN, provided confidentiality is thereby ensured. In this case, NSAs should report any information deemed confidential (suppressed) in full detail at the next higher level of commodity (HS6, 4 or 2 digit as opposed to CN digit) and/or partner aggregation that adequately protects confidentiality.

916. **Product confidentiality.** The information about a product may be regarded as confidential because it is considered commercially sensitive either for its value, its quantity or the ratio of both ( $\approx$ price). Therefore the information on the product code may be suppressed. Suppression might be applied when only a few companies (e.g.  $\leq 3$ ) together or separately, cover more than a certain percentage (e.g. 70% or 80%) of the total trade for this commodity. Suppression can also be applied when a few companies, together or separately, cover more than a certain percentage of the total trade for a commodity/country combination. In the latter case, only the product code should be suppressed and not the country code.

917. **It is recommended that NSAs** suppress a product in such a way that as much

information as possible on the commodity is published whilst still guaranteeing the confidentiality of the trader. Therefore a code containing at least an indication of the CN chapter to which it belongs should be used (e.g. 27 + blanks for products of CN chapter 27). In exceptional cases, the special code 9990 00 00 may be used if it is possible to deduce the suppressed commodity trade by deducting from totals the sum of the data on the published codes in that chapter. Under no circumstances should another real CN8 code be used to camouflage another commodity.

918. **Partner confidentiality.** A company may consider the partner country as commercially sensitive, therefore, national authorities must examine whether a ‘secret’ country code must be used. This usually involves using either code QY (intra-Union trade) or code QZ (extra-Union trade). However, partner country confidentiality should be applied exceptionally because it is rare that one or only a few companies cover most of the trade with a single country.

919. **NSAs are encouraged** to define the rules used in the evaluation of a request for confidentiality considering:

- a threshold for the number of exporters or importers trading in a certain product, partner or product-partner combinations;
- a threshold for the percentage of trade declared by the dominant exporter or importer;
- the period over which data must be examined (e.g. whether data of the previous year might be used for the decision on whether confidentiality should be granted).

### 9.3 Military goods

#### EBS GIA

Commission Implementing Regulation (EU) No 2020/1197, Annex I, Part B Table 34 and 35.

920. Military goods are all goods intended for military use, e.g. arms, trucks, cars, aircraft, fuel, or any supplies for armed forces. These goods **must** be included in intra-Union and extra-Union trade statistics and standard statistical methods and rules **must** be applied.

921. However the legislation provides a possibility to transmit less detailed data if the information about the trade in military goods **falls under military secrecy** in line with the national definitions. In such cases, NSA should obtain information about trade under military secrecy from relevant national administrations or directly from exporters or importers, at least the total value of such goods.

922. **NSAs are encouraged** to be well aware of which national acts define the information falling under military or state secrecy and their content.

923. Administrations responsible for the trade in military goods (e.g. Ministry of Defence), may request NSA application of confidentiality for the goods they have imported or exported. In such cases standard procedures of the application of passive confidentiality should be applied.

924. The following strategy should be applied:

- whenever possible, the most detailed data should be collected and transmitted to Eurostat (without any confidentiality);
- if the exporter or importer requests confidentiality for military goods which do not fall under military secrecy, the standard rules for confidentiality provisions apply; the detailed data should be collected and transmitted to Eurostat, but the data should be flagged for confidentiality according to the provisions defined in [Chapter 10 – Detailed data transmission to Eurostat](#).
- if the NSA receives, from the relevant national administration, information falling under military secrecy in aggregated form only, then the total value is included in total exports and imports; the simplified partner country (QX, QY, QZ) and CN codes (9999 99 99, 9999 xx 99 or 9999 xx xx) in line with the provisions for transmitting detailed data ([Chapter 10 – Detailed data transmission to](#)

[Eurostat](#)) should be used.



# 10

## Detailed data transmission to Eurostat

### 10.1 Data transmission - general description

Detailed data files include the statistical data elements laid down in the EBS regulation complemented by metadata.

#### Statistical data elements

- Reference period
- Data source
- Category
- Trade flow
- CN /TARIC product code (real code)
- Observation status for CN/TARIC product code
- SITC product code (real code)
- Partner country (real code)
- Observation status for Partner
- Partner country type
- Other partner country
- Observation status for Other Partner
- Other partner country type
- Member State where the goods are located at the time of release into the customs procedure (\*)
- Member State where the customs declaration is lodged (\*)
- MS of destination / MS of actual export (\*)
- Statistical procedure (\*)
- Preference (\*)
- Mode of transport at the frontier
- Container (\*)
- Nationality of the means of transport (\*)
- Internal mode of transport (\*)
- Nature of transaction

- Confidentiality status
- Public CN product code level
- Public SITC product code level
- Confidentiality status for partner countries
- Confidentiality status for statistical value
- Confidentiality status for quantity in net mass
- Confidentiality status for quantity in supplementary unit
- Statistical value
- Observation status for statistical value
- Quantity in net mass
- Observation status for net mass
- Quantity in supplementary unit
- Observation status for quantity in supplementary unit
- Supplementary unit code (\*\*)

(\*) Statistical data elements marked by (\*) are not applicable to intra-Union trade

(\*\*) Statistical data elements marked by (\*\*) are applicable only to trade reported by EFTA countries

#### Metadata

- Dataflow name
- Dataset extraction date and time
- Frequency
- Reference area
- Trade type
- Number of records
- Total statistical value for imports
- Total net mass for imports
- Total statistical value for exports
- Total net mass for exports
- Number of decimals for statistical value
- Number of decimals for net mass
- Number of decimals for quantity in supplementary unit
- Multiplier for statistical value
- Multiplier for net mass
- Multiplier for quantity in supplementary unit
- Currency for statistical value
- Unit for net mass
- Embargo date and time when the observation is not under embargo anymore

## 10.2 File format and structure

The detailed data file corresponds to a two-level CSV file with the following characteristics:

- no header line
- semi-colon (;) as field separator
- no leading or trailing spaces
- line break (CRLF) as record separator
- a single level 1 record, containing global information not related to a particular record (metadata), as defined in section below related to level 1 ('10.3 File content – Level 1') and listed in [Annex 5](#). In addition, Level 1 includes the following extra information, respectively as first and second fields:
  - indication of the file level (CSV\_LEVEL): 1
  - indication of the EDAMIS dataset under Level 1: ESTAT:COMEXT\_EXTRA(2.0) for extra-Union trade and ESTAT:COMEXT\_INTRA(2.0) for intra-Union trade.
- an undefined number of level 2 records, containing the data records (statistical data elements) as defined in section below related to level 2 ('10.4 File content – Level 2') and listed in [Annex 5](#). In addition, Level 2 includes the following extra information, as first field:
  - indication of the file level (CSV\_LEVEL) : 2

Thus a 2-level CSV file has the following form:

Level 1	row 1	1; edamis dataset;global 1;global 2;...;global n
Level 2	row 2	2;record 1 field 1;record 1 field 2;...;record 1 field m
	...	2;...
	row k+1	2;record k field 1;record k field 2;...;record k field m

Where:

- 'edamis\_dataset' is the name of the EDAMIS dataset.
- global 1, global 2, ..., global n: are the n sections of Level 1

there are k data records, located at rows number 2 to k+1, each having m fields

An example of detailed data file is given in [Annex 8](#).

### Intra-Union vs extra-Union trade

The transmission format and associated DSD is the same for intra- and extra-Union trade data. Fields not applicable must be present and filled in by \_U 'Unknown' or \_Z 'Not applicable' wherever appropriate.

## 10.3 File content – Level 1

Level 1 consists of a set of metadata provided via a single record, with a semi-colon separating the various sections. The first row is prefixed by:

- '1' and a semi-colon to indicate it corresponds to Level 1 (CSV\_LEVEL); and
- the indication of the EDAMIS dataset (DATAFLOW).

**SECTION 1 – DATASET EXTRACTION DATE AND TIME**

<b>Concept Name</b>	Dataset extraction date and time
<b>Concept ID</b>	EXTRACT_DATETIME
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	ISO 8601 compliant timestamp
<b>Constraint</b>	-

**Definition**

Date and time of production of the detailed data.

**Compilation instructions**

Complete ISO 8601 timestamp including complete date plus hours, minutes, seconds and milliseconds:

YYYY-MM-DDThh:mm:ss.mmmTZD

Where:

- YYYY = four-digit year
- MM = two-digit month (01=January, etc.)
- DD = two-digit day of month (01 to 31)
- hh = two-digit hour (00 to 23) (am/pm NOT allowed)
- mm = two-digit minute (00 to 59)
- ss = two-digit second (00 to 59)
- mmm = milliseconds or '000' if the system of the reporting Member State is based on seconds
- TZD = time zone designator (Z or +hh:mm or -hh:mm)

Example: 2022-01-07T15:30:20.000+01:00

**Methodological notes**

EXTRACT\_DATETIME must be:

- after the end of the reference period (TIME\_PERIOD); and
- before the transmission date and time.

**SECTION 2 – FREQUENCY**

<b>Concept Name</b>	Frequency
<b>Concept ID</b>	FREQ
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_FREQ
<b>Constraint</b>	Only code 'M'

**Definition**

The frequency is the time interval at which the source data are collected.

### Compilation instructions

The detailed data have to be submitted on a monthly basis. Only the code 'M' (Monthly) is expected under this section. Files containing other codes will be rejected.

### SECTION 3 – REPORTING COUNTRY

<b>Concept Name</b>	Reference area
<b>Concept ID</b>	REF_AREA
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_GEONOM
<b>Constraint</b>	Only codes 'AT', 'BE', 'BG', 'CH', 'CY', 'CZ', 'DE', 'DK', 'EE', 'ES', 'FI', 'FR', 'GR', 'HR', 'HU', 'IE', 'IS', 'IT', 'LI', 'LT', 'LU', 'LV', 'MT', 'NL', 'NO', 'PL', 'PT', 'RO', 'SE', 'SI', 'SK', 'XI'

#### Definition

The reference area corresponds to the reporting country (or the territory for which data is reported in the case of Northern Ireland), i.e. the statistical territory to which the declared imports and exports of goods refer to.

#### Compilation instructions

Indication of the alpha-2 code (in capitals) of the Geonomenclature identifying the reporting country (or 'XI' when the territory for which data is reported is Northern Ireland).

#### Methodological notes

The statistical territory of a Member State corresponds to its customs territory as defined in the Customs Code with one exception: the statistical territory but not the customs territory of Germany includes the Island of Heligoland.

### SECTION 4 – TRADE TYPE

<b>Concept Name</b>	Trade type
<b>Concept ID</b>	TRADE_TYPE
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_TRADE_TYPE
<b>Constraint</b>	Only codes 'E', 'I', 'F'

#### Definition

The trade type provides information on the content of the file. Different data validation rules apply according to the trade type.

#### Compilation instructions

- Member States and United Kingdom (Northern Ireland) should indicate:
  - E for 'Extra data file'; and
  - I for 'Intra data file'.
- EFTA countries should indicate F for 'EFTA data file'.

**SECTION 5 – REFERENCE PERIOD**

<b>Concept Name</b>	Reference period
<b>Concept ID</b>	TIME_PERIOD
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	Time Format (YYYY-MM)
<b>Constraint</b>	-

**Definition**

Reference month during which goods are imported or exported.

**Compilation instructions**

- The detailed data file can only refer to a single reference month.
- The reference month should be indicated in the following time format: YYYY-MM. Note that the separator between the year 'YYYY' and the month 'MM' has to be a hyphen '-'. Example: '2022-01' for January 2022.
- TIME\_PERIOD must correspond to an earlier time than EXTRACT\_DATETIME.

**Methodological notes**

Theoretically, the reference period for the information on international trade in goods transactions should be the calendar month of export or import of the goods. However, in practice the reference period for extra-Union trade is generally the calendar month during which the customs declaration is accepted by the National Customs Authority. The reference period for intra-EU trade may be adapted in case of sales or purchases to the calendar month during which the VAT on the intra-Union supplies or acquisitions becomes chargeable. The chargeable event relates to the issue date of the invoice.

**SECTION 6 – NUMBER OF RECORDS**

<b>Concept Name</b>	Number of records
<b>Concept ID</b>	NB_RECORDS
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	Integer
<b>Constraint</b>	Must be strictly positive

**Definition**

Integer number, positive or null, corresponding to the number of records under level 2.

**Compilation instructions**

Total number of records obtained by counting all the records included under level 2.

**Methodological notes**

The number of records is used to check the completeness of the detailed data under level 2.

**SECTION 7 – TOTAL STATISTICAL VALUE FOR IMPORTS**

<b>Concept Name</b>	Total statistical value for imports
<b>Concept ID</b>	STAT_VAL_TOT_IMP
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	Double
<b>Constraint</b>	Must be strictly positive

**Definition**

Real (double) number corresponding to the total statistical value for imports.

**Compilation instructions**

- Total statistical value obtained by summing up the section STAT\_VAL (Statistical value) for all the records under level 2 having section FLOW='M' (total imports)
- Total statistical value is expressed in national currency, with two decimals, without thousands separators and without spaces, using a point ('.') as decimal separator.

**Methodological notes**

The total statistical value is used to check the completeness of the detailed data under level 2.

**SECTION 8 – TOTAL NET MASS FOR IMPORTS**

<b>Concept Name</b>	Total net mass for imports
<b>Concept ID</b>	QTY_NET_MASS_TOT_IMP
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	Double
<b>Constraint</b>	Must be strictly positive

**Definition**

Real (double) number corresponding to the total quantity in net mass for imports.

**Compilation instructions**

- Total quantity in net mass obtained by summing up the section QTY\_NET\_MASS (Quantity in net mass) for all the records under level 2 having section FLOW='M' (total imports)
- Total quantity in net mass is expressed in kg, with three decimals, without thousands separators and without spaces, using a point ('.') as decimal separator.

**Methodological notes**

The total net mass is used to check the completeness of the detailed data under level 2.

**SECTION 9 – TOTAL STATISTICAL VALUE FOR EXPORTS**

<b>Concept Name</b>	Total statistical value for exports
<b>Concept ID</b>	STAT_VAL_TOT_EXP
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	Double
<b>Constraint</b>	Must be strictly positive

**Definition**

Real (double) number corresponding to the total statistical value for exports.

**Compilation instructions**

- Total statistical value obtained by summing up the section STAT\_VAL (Statistical value) for all the records under level 2 having section FLOW='X' (total exports)
- Total statistical value is expressed in national currency, with two decimals, without thousands separators and without spaces, using a point ('.') as decimal separator.

**Methodological notes**

The total statistical value is used to check the completeness of the detailed data under level 2.

**SECTION 10 – TOTAL NET MASS FOR EXPORTS**

<b>Concept Name</b>	Total net mass for exports
<b>Concept ID</b>	QTY_NET_MASS_TOT_EXP
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	Double
<b>Constraint</b>	Must be strictly positive

**Definition**

Real (double) number corresponding to the total quantity in net mass for exports.

**Compilation instructions**

- Total quantity in net mass obtained by summing up the section QTY\_NET\_MASS (Quantity in net mass) for all the records under level 2 having section FLOW='X' (total exports)
- Total quantity in net mass is expressed in kg, with three decimals, without thousands separators and without spaces, using a point ('.') as decimal separator.

**Methodological notes**

The total net mass is used to check the completeness of the detailed data under level 2.



**SECTION 11 – NUMBER OF DECIMALS FOR STATISTICAL VALUE**

<b>Concept Name</b>	Number of decimals for statistical value
<b>Concept ID</b>	STAT_VAL_DECIMALS
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_DECIMALS
<b>Constraint</b>	Only code '2'

**Definition**

Number of decimals with which statistical value is indicated in STAT\_VAL section.

**Compilation instructions**

The statistical values provided under level 2 (Section 31) must be expressed in units of national currency with an accuracy up to two decimals, corresponding to the indication of code '2' under Section 11.

NB: Decimals could be '00' if this level of details is not available in the national database.

**SECTION 12 – NUMBER OF DECIMALS FOR NET MASS**

<b>Concept Name</b>	Number of decimals for net mass
<b>Concept ID</b>	QTY_NET_MASS_DECIMALS
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_DECIMALS
<b>Constraint</b>	Only code '3'

**Definition**

Number of decimals with which net mass is indicated in QTY\_NET\_MASS section

**Compilation instructions**

The quantities in net mass provided under Level 2 (Section 33) must be expressed in kilograms with an accuracy up to three decimals.

NB: Decimals could be '000' if this level of details is not available in the national database.

**SECTION 13 – NUMBER OF DECIMALS FOR QUANTITY IN SUPPLEMENTARY UNIT**

<b>Concept Name</b>	Number of decimals for quantity in supplementary unit
<b>Concept ID</b>	QTY_SU_DECIMALS
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_DECIMALS
<b>Constraint</b>	Only code '3'

**Definition**

Number of decimals with which quantity expressed in supplementary unit is indicated in QTY\_SU section.

**Compilation instructions**

The supplementary quantities provided under Level 2 (Section 35) must be expressed in supplementary units with an accuracy up to three decimals, corresponding to the indication of code '3' under Section 11.

NB: Decimals could be '000' if this level of details is not available in the national database.

**SECTION 14 – MULTIPLIER FOR STATISTICAL VALUE**

<b>Concept Name</b>	Multiplier for statistical value
<b>Concept ID</b>	STAT_VAL_UNIT_MULT
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_UNIT_MULT
<b>Constraint</b>	Only code '0'

**Definition**

Value by which the statistical value indicated in STAT\_VAL section needs to be multiplied, as power of 10.

**Compilation instructions**

Statistical values should be reported in units of national currency, i.e. unit multiplier should be set to 0 (multiplier is power 0 of 10 i.e. 1).

**SECTION 15 – MULTIPLIER FOR NET MASS**

<b>Concept Name</b>	Multiplier for net mass
<b>Concept ID</b>	QTY_NET_MASS_UNIT_MULT
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_UNIT_MULT
<b>Constraint</b>	Only code '0'

**Definition**

Value by which the net mass indicated in QTY\_NET\_MASS section needs to be multiplied, as power of 10.

**Compilation instructions**

The quantities in net mass should be reported in kilograms, i.e. unit multiplier should be set to 0 (multiplier is power 0 of 10 i.e. 1).

**SECTION 16 – MULTIPLIER FOR QUANTITY IN SUPPLEMENTARY UNIT**

<b>Concept Name</b>	Multiplier for quantity in supplementary unit
<b>Concept ID</b>	QTY_SU_UNIT_MULT
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_UNIT_MULT
<b>Constraint</b>	Only code '0'

**Definition**

Value by which the quantity in supplementary unit indicated in QTY\_SU section needs to be multiplied, as power of 10.

**Compilation instructions**

The supplementary quantities should be reported in supplementary units, i.e. unit multiplier should be set to 0 (multiplier is power 0 of 10 i.e. 1).

**SECTION 17 – CURRENCY FOR STATISTICAL VALUE**

<b>Concept Name</b>	Currency for statistical value
<b>Concept ID</b>	STAT_VAL_UNIT_MEASURE
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_UNIT
<b>Constraint</b>	Only codes 'BGN', 'CHF', 'CZK', 'DKK', 'EUR', 'GBP', 'HRK', 'HUF', 'ISK', 'NOK', 'PLN', 'RON', 'SEK'

**Definition**

Currency used to express the statistical value indicated in STAT\_VAL section.

**Compilation instructions**

Values should be reported in units of the national currency having legal-tender status in the reporting country:

- for Member States belonging to the euro area: euro ('EUR');
- for Member States not belonging to the euro area: Bulgarian lev ('BGN') for Bulgaria, Czech koruna ('CZK') for Czechia, Danish krone ('DKK') for Denmark, UK pound sterling ('GBP') for Northern Ireland, Croatian kuna ('HRK') for Croatia, Hungarian forint ('HUF') for Hungary, Polish zloty ('PLN') for Poland, Romanian leu ('RON') for Romania, Swedish krona ('SEK') for Sweden;
- for the EFTA countries: Swiss franc ('CHF'), Iceland krona ('ISK'), Norwegian krone ('NOK');
- for United Kingdom (Northern Ireland): UK pound sterling ('GBP').

**SECTION 18 – UNIT FOR NET MASS**

<b>Concept Name</b>	Unit for net mass
<b>Concept ID</b>	QTY_NET_MASS_UNIT_MEASURE
<b>Concept type</b>	Attribute
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_UNIT
<b>Constraint</b>	Only code 'KG'

**Definition**

Unit used to express the net mass indicated in NET\_MASS section under Level 2.

**Compilation instructions**

Content of this section must always be 'KG' (corresponding to kilograms, i.e. net mass indicated in QTY\_NET\_MASS section is expressed in kilograms)

**SECTION 19 – EMBARGO DATE AND TIME**

<b>Concept Name</b>	Embargo time
<b>Concept ID</b>	EMBARGO_DATETIME
<b>Concept type</b>	Attribute
<b>Role</b>	Optional
<b>Code List or format</b>	ISO 8601 compliant timestamp
<b>Constraint</b>	-

**Definition**

Exact date and time at which the data can be made available to the public.

**Compilation instructions**

- Embargo time needs to be filled in only if national statistical authorities wish that Eurostat would not publish the data prior to their dissemination at national level. If relevant, embargo time should be indicated in the following time format: YYYY-MM-DDThh:mm:ss. See Section 1 'Dataset extraction date and time' for syntax details.
- **An embargo time is to be indicated only if necessary.** The field must remain empty otherwise. In such a case, the last field to be filled in would be the unit for net mass, with the indication of the code 'KG' followed by a semicolon ';'.

**Methodological notes**

- Some national statistical authorities might wish that Eurostat would not publish the data prior to its publication at national level. In consequence, they might delay the transmission of detailed data for this reason. However, the deadlines for the transmission of detailed data as stated in section 10.5 ('*Transmission deadlines*') are binding, i.e. entirety and directly applicable in all reporting countries. Therefore, **NSAs are encouraged** to avoid the conflict between national instructions and the legal EU obligations for data transmission.
- Reporting countries should be aware of the fact that Eurostat does not use the data under embargo until their dissemination is allowed and thus the associated receipt date might be delayed.

**10.4 File content – Level 2**

The second level consists of all the data records. It starts from the second row of the file. Data records are prefixed by '2' and a semi-colon to indicate they correspond to second level.

Depending on the Trade Type (see Section 4 'Trade type' under Level 1), not all data elements are applicable. However, even when some data elements are not applicable, all sections must be present in Level 2 records i.e. each Level 2 record must contain exactly 38 fields (first field being the indication of the Level and thus containing '2', next 37 fields corresponding to the 37 Sections of Level 2).

**SECTION 1 – DATA SOURCE**

<b>Concept Name</b>	Data source
<b>Concept ID</b>	DATA_SOURCE
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_ITGS_SOURCE
<b>Constraint</b>	-

**Definition**

Element indicating the data source of the record.

**Compilation instructions**

- This section cannot be empty.
- Indication of one of following codes:

Code	Label
S	Statistical survey addressed to a reporting unit
R	Customs administrative records (on customs declarations) received by the compiler from the national customs authority
M	Micro-data exchange (MDE)
C	Customs data exchange (CDE)
_O	Other
_U	Unknown

- Code ‘\_O’ can be used for any other data sources, like for instance:
  - additional data sources used for specific goods and movements;
  - combinations of multiply data sources when there is not a prevailing data source; or
  - VAT returns or VIES data used to compile estimates for missing data in intra-Union trade.
- Code ‘M’ can be used only for intra-Union trade.
- Code ‘C’ can be used only for extra-Union trade.
- Code ‘\_U’ can be used only on a temporary basis the time the information on the data source can be fully complete in national databases.

**SECTION 2 – CATEGORY**

<b>Concept Name</b>	Category
<b>Concept ID</b>	CATEGORY
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_ITGS_CATEGORY
<b>Constraint</b>	-

**Definition**

This element indicates the category the trade falls into. It allows identifying whether special provisions apply and whether specific validation rules should be used.

**Compilation instructions**

- This section cannot be empty.
- Indication of one of following codes:

CODE	LABEL
N	Standard category

CODE	LABEL
<b>E</b>	<b>Estimates (no breakdown available)</b>
E1	Estimates for units outside the sample defined for the statistical survey referred to under DATA_SOURCE code 'S'
E2	Estimates for non-response / incomplete or delayed records
<b>S</b>	<b>Simplified reporting (further information not available)</b>
S1	(intra-Union only) simplified information provided by small and medium-sized traders, or for consignments whose value is less than EUR 1000
S2	(extra-Union only) Partial customs records (reduced customs data requirements on <b>imports</b> : annex B column H7 (= low value consignments < €150)
S3	(extra-Union only) Partial customs records (reduced customs data requirements on <b>imports</b> : annex B column H6 (=postal consignments < €1000)
S4	(extra-Union only) Absence of customs declaration records (only for commercial postal or express consignments < €1000) – <b>Exports</b>
S5	(extra-Union only) Partial customs records (simplified 'incomplete' customs declaration for consignments < €1000)
<b>_O</b>	<b>Other</b>
<b>_U</b>	<b>Unknown</b>

- The codes 'E' and 'S' should be used only if a further breakdown is not possible.
- The code 'S' should be used for any simplified reporting not covered by the codes 'S1' to 'S5'.
- Code '\_U' can be used only on a temporary basis the time the information on the category can be fully complete in national databases.

### Methodological notes

- As the category (possibly combined with other data elements like in particular the trade type, the flow and/or the data source) triggers the application of different validation rules, it is of utmost importance to indicate the most accurate code possible.
- The validation rules defined for the standard category ('N') also apply to records associated to the codes '\_O' or '\_U'.
- The validation rules related to the category 'S' make use of the other data elements like the product code to the best extent possible. Specific cases might however not been correctly identified, leading to information wrongly considered as missing or invalid.

### SECTION 3 – TRADE FLOW

<b>Concept Name</b>	Trade flow
<b>Concept ID</b>	FLOW
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_TRADE_FLOW
<b>Constraint</b>	Only codes 'M' or 'X'

**Definition**

Trade flow (import of export)

**Compilation instructions**

Indicate the code:

- 'M': for imports
- 'X': for exports

**SECTION 4 – CN PRODUCT CODE**

<b>Concept Name</b>	CN product code
<b>Concept ID</b>	PRODUCT
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_CNyyyy_PRODUCT
<b>Constraint</b>	-

**Definition**

Trade in goods statistics are classified by product code as set out in the Combined Nomenclature or TARIC nomenclature. This section contains the CN part.

**Compilation instructions**

- If the product is to receive confidential treatment, the **real** product code must be given in this section.
- When CATEGORY is 'N' and the reporting country is a Member State or United Kingdom (Northern Ireland), the following product codes are expected:
  - an 8-digit code of the Combined Nomenclature (Chapters 01-97);
  - a code of chapter 98 of the Combined Nomenclature ('Complete industrial plant') – In practice codes 9880 XX 00 should be used with 'XX' corresponding to the Combined Nomenclature chapter to which the goods of the component part belong and with the seventh and eighth digit be '0' (e.g. 9880 01 00).
  - a special code of chapter 99 (see [Annex 9](#)) except the code 9950 00 00 for which the category must be 'S' or 'S1'.
- When CATEGORY is 'N' and the reporting country is an EFTA country, the following product codes are expected:
  - an 8-digit code which consist of 6 digits of the Harmonised System and two digits of national product classification (HS6++);
  - a code of chapter 98 of the Combined Nomenclature, following the same instructions as for the Member States;
  - a special code of chapter 99 (see [Annex 9](#)).
- When CATEGORY is E, E1 or E2, the following product codes may be indicated:
  - CN 8-digit code (**MSs only**) or (**EFTA only**) HS6++ code
  - HS 6-digit code
  - HS 4-digit code
  - HS 2-digit code (including code 99 for estimates not broken down by chapter)
- When a code of Chapter 99 is indicated, the confidentiality status (Section 24 ) must be 'F' (Free for publication).

**SECTION 5 – TARIC SUBHEADING**

<b>Concept Name</b>	TARIC subheading
<b>Concept ID</b>	PRODUCT_2
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_TARIC_SUB
<b>Constraint</b>	-

**Definition**

When legislation foresees transmission of a TARIC product code, this section contains the TARIC subheading (9<sup>th</sup> and 10<sup>th</sup> digits) corresponding to the **real** TARIC product code when combined with the CN8 code provided under Section 4.

**Compilation instructions**

- If the following four conditions are all simultaneously met:
  - trade is reported by a Member State or United Kingdom (Northern Ireland);
  - trade type is 'E' for extra-Union trade;
  - category is 'N' for normal;
  - flow is import.

then admitted codes are

- if Section 4 contains a code in chapters 01-97:
    - a TARIC subheading from 00 to 99
    - '\_U' (unknown)
  - if section 4 contains a code starting by '98' or '99':
    - '\_Z' (not applicable)
  - Otherwise this section must contain '\_Z' (not applicable)
- For EFTA countries, this section must contain '\_Z' (not applicable).

Note: If the product is to receive confidential treatment, the TARIC subheading of the **real** product code must be given in this section.

**SECTION 6 – OBSERVATION STATUS FOR CN/TARIC PRODUCT CODE**

<b>Concept Name</b>	Observation status for CN/TARIC product code
<b>Concept ID</b>	PRODUCT_OBS_STATUS
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_OBS_STATUS
<b>Constraint</b>	Only codes 'A', 'E'

**Definition**

The Observation status for CN/TARIC product code provides information on the product code built by combining the information provided in Sections 4 and 5.



### Compilation instructions

- One of the following code must be indicated :

CODE	LABEL
A	Normal value
E	Estimated value

### Methodological notes

- The product code can be estimated when a simplification applies in the data reporting or for missing trade. In intra-EU trade, such a simplification could be for instance granted to small and medium size traders or for small transactions below a certain threshold.

### SECTION 7 – SITC PRODUCT CODE

<b>Concept Name</b>	SITC product code
<b>Concept ID</b>	PRODUCT_3
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_SITC4_PRODUCT
<b>Constraint</b>	-

### Definition

This section contains the real SITC5 product code corresponding to the real product code indicated in Section 4.

### Compilation instructions

- This section is applicable only to data reported by EFTA countries.
- This section must contain ‘\_Z’ (= ‘not applicable’) when the reporting country is a Member State or United Kingdom (Northern Ireland).

### SECTION 8 – PARTNER COUNTRY

<b>Concept Name</b>	Partner country (real code)
<b>Concept ID</b>	COUNTERPART_AREA
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_GEONOM
<b>Constraint</b>	Excluding ‘QQ’, ‘QU’, ‘QX’, ‘GB’ ‘_U’, ‘_Z’ and codes relating to partner areas such as D0

### Definitions

For extra-Union trade reported by Member States or for Northern Ireland territory or for trade reported by EFTA countries, the partner country is:

- For imports:

The *country of consignment* for:

- goods belonging to Chapter 97;
- goods imported after outward processing;

- returned goods;
- goods of Union origin (case of trade reported by Member States); and
- goods of which the origin is not known.

otherwise the *country of origin*

- For exports: the country of *last known destination*.

**For intra-Union trade reported by Member States or for Northern Ireland territory, the partner country is:**

- for imports: the country (Member State or Northern Ireland) of consignment
  - for exports: the country (Member State or Northern Ireland) of destination
- except where specific provisions apply (e.g. transfer of economic ownership for aircraft).

**Compilation instructions**

- The alpha-2 code (in capitals) of the Geonomenclature is used.
- all Geonomenclature codes are valid except those explicitly stated below as not being allowed.
- The code mentioned in Section 3 of level 1 (*'Reporting country'*) is not allowed.
- If confidential treatment is being given to the country, for imports or for exports, it is the **real** country code that must be given in this section except for goods intended for military use for which QY (for intra-Union trade) and QZ (for extra-Union trade) can be used.
- Depending on the trade type, some particular constraints apply:

Extra-Union trade reported by MSs or for Northern Ireland territory	Intra-Union trade reported by MSs or for Northern Ireland territory	trade reported by EFTA countries
Codes corresponding to Member States or to Northern Ireland (XI) are not allowed	Codes corresponding neither to a Member State nor to Northern Ireland are not allowed	Codes 'XI' and 'XU' are not allowed
Codes 'QQ', 'QR', 'QU', 'QV', 'QX', 'QY' are not allowed.	Codes 'QP', 'QQ', 'QS', 'QU', 'QW', 'QX', 'QZ' are not allowed.	
Imports: in the case where both the country of origin and the country of consignment are Member States, indicate 'QW'		
Imports: in the case where the country of origin is 'GB' (United Kingdom), indicate code 'XU' (United Kingdom (excluding Northern Ireland)) instead: see (*) below		
Exports: in the case where the country of destination is 'GB' (United Kingdom), indicate 'XU' (United Kingdom (excluding Northern Ireland)) instead: see (*) below		
Code 'GB' (United Kingdom) and code 'XI' (United Kingdom (Northern	Code 'GB' (United Kingdom) and code 'XU' (United	Code 'XI' (United Kingdom (Northern Ireland)) and

Extra-Union trade reported by MSs or for Northern Ireland territory	Intra-Union trade reported by MSs or for Northern Ireland territory	trade reported by EFTA countries
Ireland)) are not allowed whereas code 'XU' (United Kingdom (excluding Northern Ireland)) is allowed	Kingdom (excluding Northern Ireland)) are not allowed whereas code 'XI' (United Kingdom (Northern Ireland)) is allowed	code 'XU' (United Kingdom (excluding Northern Ireland)) are not allowed whereas code 'GB' (United Kingdom) is allowed

### Methodological notes

Trade with United Kingdom is to be reported by Member States as follows:

- for trade reported by Member States:
  - *trade with Northern Ireland (code 'XI')*: to be reported in intra-Union trade (and not in extra-Union trade); and
  - *trade with United Kingdom except Northern Ireland (code 'XU')*: to be reported in extra-Union trade (and not in intra-Union trade).
- for trade reported by EFTA countries:
  - all trade with United Kingdom must be reported with partner code 'GB' (partner codes 'XI' and 'XU' not being allowed)

(\* *Guidance for trade with the United Kingdom reported by Member States and covered by customs declarations:*

*For ITGS purposes, EU trade with the whole of the United Kingdom is trade with a non-Member country. This applies irrespective of the data sources used:*

- *declarations of statistical survey for intra-Union trade, applying to EU trade with UK's territory Northern Ireland (partner code 'XI'),*
- *customs declarations, applying to EU trade with the remainder of the UK's territory (partner code 'XU').*

*Note that codes 'XU' and 'XI' serve only for the needs of differentiation in the given data collection systems in ITGS and for Union VAT and excise purposes.*

*Where customs declarations are used as data source:*

- *customs import declarations:*
  - *Union customs provision on country of origin do not allow a distinction between 'XI' and 'XU'; therefore in these cases the country of origin will be 'GB'.*
    - *For the purpose of Section 8: when in Section 8 is country of origin and country of origin is 'GB', Section 8 transmitted to Eurostat must be 'XU'. This allows to unambiguously allocate the import to the non-member country 'UK' and avoids mismatch with code 'XI'.*
  - *in accordance with ITGS-provisions, the customs data on country of consignment can refer to a Member State or to a non-member country. Therefore, that customs data can be 'XI' or 'GB' (see also Section 11 – Other partner country).*
    - *For the purpose of Section 8: when section 8 is country of consignment and country of consignment is 'GB', section 8 transmitted to Eurostat must be 'XU'*
- *customs export declarations:*

- Union customs provision on country of destination do not allow a distinction between 'XI' and 'XU'; therefore in these cases the country of destination will be 'GB'. Such an export declaration implies that goods leave the territory in which the Union customs provisions apply (which is EU27+Northern Ireland), notably, as customs declarations do not apply for goods movements between EU27 and Northern Ireland. For the purpose of Section 8: when country of destination is 'GB', Section 8 must be 'XU'.

## SECTION 9 – OBSERVATION STATUS FOR PARTNER

<b>Concept Name</b>	Observation status for Partner
<b>Concept ID</b>	COUNTERPART_AREA_OBS_STATUS
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_OBS_STATUS
<b>Constraint</b>	Only codes 'A', 'E'

### Definition

The Observation status for Partner provides information on the Partner country code indicated in Section 8.

### Compilation instructions

- One of the following code must be indicated :

CODE	LABEL
A	Normal value
E	Estimated value

## SECTION 10 – PARTNER COUNTRY TYPE

<b>Concept Name</b>	Partner country type
<b>Concept ID</b>	COUNTERPART_AREA_TYPE
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_COUNTERPART_AREA_TYPE
<b>Constraint</b>	Excluding code '_Z'

### Definition

The Partner country type provides information on the type of Partner country indicated in [Section 8](#).

This information is used to perform a better validation on detailed data, ensure a closer quality monitoring and enhance the data dissemination.

### Compilation instructions

Codes to be used:

CODE	LABEL
O	Country of origin
C	Country of consignment
D	Country of last known destination
_O	Other
_U	Unknown
_Z	Not applicable

### Methodological notes

- Codes 'O' and 'C' relate only to the imports and code 'D' only to the exports.
- Code '\_Z' should be used for the 'Other partner country' field for the extra-Union exports.
- Code '\_U' can be used when the partner type is not identified.

### SECTION 11 – OTHER PARTNER COUNTRY

<b>Concept Name</b>	Other partner country
<b>Concept ID</b>	COUNTERPART_AREA_2
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_GEONOM
<b>Constraint</b>	Excluding 'QQ', 'QR', 'QS', 'GB' and codes relating to partner areas such as D0

### Definition

#### Extra-Union trade or trade reported by EFTA countries:

- For extra-Union trade reported by Member States or for Northern Ireland territory or for trade reported by EFTA countries, the other partner country is transmitted only for **imports** and is defined as:
  - the **country of consignment** when the country of origin is indicated in Section 8;
  - the **country of origin** when the country of consignment is indicated in Section 8.
- For extra-Union **exports**, the transmission of the other partner country is not applicable.

#### Intra-Union trade:

For intra-Union trade reported by Member States or for Northern Ireland territory, the partner country is the country of origin for both imports and exports. For imports, transmission is optional.

The transmission of the other partner country for extra-Union imports and intra-Union exports is mandatory except for estimates and for some specific movements for which the legislation foresees an exception.

### Compilation instructions

- When applicable:
  - The alpha-2 code (in capitals) of the Geonomenclature corresponding to the real other partner country is used.

- ‘QU’ (Countries and territories not specified), ‘QV’ (Countries and territories not specified within the framework of intra-EU trade) or ‘QW’ (Countries and territories not specified within the framework of trade with third countries) could be indicated when the other partner country cannot be precisely identified but when it is known that it is not the reporting country itself.
- ‘\_U’ (= ‘Unknown’) must be indicated when no information is available, whether the transmission is mandatory (extra-Union imports or intra-Union exports) or optional (intra-Union imports or when a simplified reporting applies like for estimates).
- When not applicable, indicate ‘\_Z’. This concerns not only the extra-Union exports or the trade reported by EFTA countries but also certain specific goods and movements for which the legislation foresees an exception.
- Depending on the trade type, some particular constraints apply:

Extra-Union trade reported by MSs or for Northern Ireland territory	Intra-Union trade reported by MSs or for Northern Ireland territory	trade reported by EFTA countries
<ul style="list-style-type: none"> <li>• Code ‘GB’ (United Kingdom) not allowed</li> <li>• Code ‘XI’ (United Kingdom (Northern Ireland)) and code ‘XU’ (United Kingdom (excluding Northern Ireland)) allowed</li> </ul>	<ul style="list-style-type: none"> <li>• Code ‘GB’ (United Kingdom) not allowed</li> <li>• Code ‘XI’ (United Kingdom (Northern Ireland)) and code ‘XU’ (United Kingdom (excluding Northern Ireland)) allowed</li> </ul>	<ul style="list-style-type: none"> <li>• Code ‘GB’ (United Kingdom) allowed</li> <li>• Code ‘XI’ (United Kingdom (Northern Ireland)) and code ‘XU’ (United Kingdom (excluding Northern Ireland)) not allowed</li> </ul>

### Methodological notes

Guidance for trade with the United Kingdom reported by Member States and covered by customs declarations:

- In accordance with ITGS-provisions, the customs data on country of consignment can refer to a Member State or to a non-Member country. Therefore, that customs data can be ‘XI’ or ‘GB’.
  - For the purpose of Section 11: when Section 11 is country of consignment and country of consignment is ‘GB’, Section 11 must be ‘XU’.
- Union customs provision on country of origin do not allow a distinction between ‘XI’ and ‘XU’; therefore in these cases the country of origin will be ‘GB’ (see also Section 8 ‘Partner country’).
  - For the purpose of Section 11: when Section 11 is country of origin and country of origin is ‘GB’, Section 11 must be ‘XU’. This allows to unambiguously allocate the import to a non-Member country and avoids mismatch with code ‘XI’.

### SECTION 12 – OBSERVATION STATUS FOR OTHER PARTNER

<b>Concept Name</b>	Observation status for Other Partner
<b>Concept ID</b>	COUNTERPART_AREA_2_OBS_STATUS
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_OBS_STATUS
<b>Constraint</b>	Only codes ‘A’, ‘E’, ‘O’

### Definition

The Observation status for Other Partner provides information on the Other Partner country code indicated in [Section 11](#) of level 2.

### Compilation instructions

One of the following codes must be indicated:

CODE	LABEL
A	Normal value
E	Estimated value
O	Missing value

- The code 'O' must be used when the other partner is unknown (code '\_U' reported under [Section 11](#)).
- The code 'A' must be used when the code '\_Z' is indicated under [Section 11](#).

### Methodological notes

## SECTION 13 – OTHER PARTNER COUNTRY TYPE

<b>Concept Name</b>	Other partner country type
<b>Concept ID</b>	COUNTERPART_AREA_2_TYPE
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_COUNTERPART_AREA_TYPE
<b>Constraint</b>	-

### Definition

The Other Partner country type provides information on the type of Other partner country indicated in [Section 11](#) of level 2.

This information is used to perform a better validation on detailed data, ensure a closer quality monitoring and enhance the data dissemination.

### Compilation instructions

Codes to be used:

CODE	LABEL
O	Country of origin
C	Country of consignment
_O	Other
_U	Unknown
_Z	Not applicable

### Methodological notes

- Code 'O' can be used for the imports and the intra-Union exports.

- Code 'C' can be used for the imports.
- Code '\_Z' should be used when '\_Z' is indicated under Section 11.
- Code '\_U' can be used when the partner type is not identified.

#### SECTION 14 – MEMBER STATE WHERE THE GOODS ARE LOCATED AT THE TIME OF RELEASE INTO THE CUSTOMS PROCEDURE

<b>Concept Name</b>	Member State where the goods are located at the time of release into the customs procedure
<b>Concept ID</b>	COUNTERPART_AREA_3
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_GEONOM
<b>Constraint</b>	Only codes 'AT', 'BE', 'BG', 'CY', 'CZ', 'DE', 'DK', 'EE', 'ES', 'FI', 'FR', 'GR', 'HR', 'HU', 'IE', 'IT', 'LT', 'LU', 'LV', 'MT', 'NL', 'PL', 'PT', 'QY', 'RO', 'SE', 'SI', 'SK', 'XI', '_U', '_Z'

##### Definition

This section is applicable only for extra-Union trade reported by Member States or for Northern Ireland territory. It is not applicable for data reported by EFTA countries.

When applicable, it indicates the Member State where the goods are located at the time of release into the customs procedure.

##### Compilation instructions

- The alpha-2 code (in capitals) of the Geonomenclature is used
- Possible values: all Geonomenclature codes relating to Member States or 'XI'
- 'Q\*' special codes, 'XU' and 'GB' are not allowed
- When the source of data is not customs declarations/records, indicate '\_Z' (= 'not applicable')
- For intra-Union trade or for trade reported by EFTA countries, , indicate '\_Z' (= 'not applicable')

#### SECTION 15 – MEMBER STATE WHERE THE CUSTOMS DECLARATION IS LODGED

<b>Concept Name</b>	Member State where the customs declaration is lodged
<b>Concept ID</b>	COUNTERPART_AREA_4
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_GEONOM
<b>Constraint</b>	Only codes 'AT', 'BE', 'BG', 'CY', 'CZ', 'DE', 'DK', 'EE', 'ES', 'FI', 'FR', 'GR', 'HR', 'HU', 'IE', 'IT', 'LT', 'LU', 'LV', 'MT', 'NL', 'PL', 'PT', 'QY', 'RO', 'SE', 'SI', 'SK', 'XI', '_U', '_Z'

##### Definition

This section is applicable only for extra-Union trade reported by Member States of for Northern Ireland territory. It is not applicable for data reported by EFTA countries.

When applicable, it indicates the Member State where the customs declaration is lodged.

##### Compilation instructions

- The alpha-2 code (in capitals) of the Geonomenclature is used



- Possible values: all Geonomenclature codes relating to Member States or 'XI'
- 'Q\*' special codes, 'XU' and 'GB' are not allowed
- When the source of data is not customs declarations/records, indicate '\_Z' (= 'not applicable')
- For intra-Union trade or for trade reported by EFTA countries, , indicate '\_Z' (= 'not applicable')

## SECTION 16 – MEMBER STATE OF DESTINATION / MEMBER STATE OF ACTUAL EXPORT

<b>Concept Name</b>	Member State of destination / Member State of actual export
<b>Concept ID</b>	COUNTERPART_AREA_5
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_GEONOM
<b>Constraint</b>	Only codes 'AT', 'BE', 'BG', 'CY', 'CZ', 'DE', 'DK', 'EE', 'ES', 'FI', 'FR', 'GR', 'HR', 'HU', 'IE', 'IT', 'LT', 'LU', 'LV', 'MT', 'NL', 'PL', 'PT', 'QV', 'QY', 'RO', 'SE', 'SI', 'SK', 'XI', '_U', '_Z'

### Definition

This section is applicable only for extra-Union trade reported by Member States of for Northern Ireland territory. It is not applicable for data reported by EFTA countries.

When applicable, it indicates

- for imports: the country (Member State or Northern Ireland territory) of destination
- for exports: the country (Member State or Northern Ireland territory) of actual export

### Compilation instructions

- When applicable:
- The alpha-2 code (in capitals) of the Geonomenclature is used.
- 'XU' and 'GB' are not allowed but 'XI' is allowed.
- 'QV' (*Countries and territories not specified within the framework of intra-EU trade*) should be indicated when the MS of destination / MS of actual export cannot be precisely identified but when it is known that it is not the reporting country itself.
- '\_U' (= 'Unknown') must be indicated when no information is available.
- When not applicable, indicate '\_Z'. This concerns not only the intra-Union trade or the trade reported by EFTA countries but also certain specific goods and movements.

## SECTION 17 – STATISTICAL PROCEDURE

<b>Concept Name</b>	Statistical procedure
<b>Concept ID</b>	STAT_PROC
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_ITGS_PROC
<b>Constraint</b>	-

### Definition

This section is applicable only for extra-Union trade reported by Member States of for Northern

Ireland territory, or for trade reported by EFTA countries.

### Compilation instructions

- Codes to be used:

CODE	STATISTICAL PROCEDURE
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
_U	unknown
_Z	not applicable

- When applicable (extra-Union trade reported by Member States or trade reported by EFTA countries) but information is not transmitted, indicate '\_U' (= 'Unknown').
- When not applicable (specific goods and movements not covered by customs declarations or intra-Union trade reported by Member States), indicate '\_Z' (= 'not applicable').

### Methodological notes

The correspondence table between the main customs procedure codes and the statistical procedure codes is provided in [Annex 2 — Allocation of customs procedure to type of trade and statistical procedure](#).

## SECTION 18 – PREFERENCE

<b>Concept Name</b>	Preference
<b>Concept ID</b>	PREFERENCE
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_ITGS_PREF
<b>Constraint</b>	-

### Definition

This section is applicable for imports only and only for extra-Union trade reported by Member States of for Northern Ireland territory. It is not applicable for data reported by EFTA countries.

When applicable, it indicates the Preference.

### Compilation instructions

- For imports, the respective three-digit code must be indicated: 100, 110, 115, 118, 119, 120, 123, 125, 128, 140, 150, 200, 210, 215, 218, 219, 220, 223, 225, 228, 240, 250, 300, 310, 315, 318, 319, 320, 323, 325, 328, 340, 350, 400, 410, 415, 418, 419, 420, 423, 425, 428, 440, 450.
- indicate '\_Z' (= 'not applicable') in the following cases:
  - If a preferential code has not been given in accordance with customs provisions
  - For certain specific goods and movements
  - When applicable (extra-Union imports reported by Member States) but information is optional and not transmitted: indicate '\_U' (= 'Unknown')
- When not applicable (exports or intra-Union trade reported by Member States or trade reported

by EFTA countries): indicate ‘\_Z’ (= ‘not applicable’).

### Methodological notes

#### SECTION 19 – MODE OF TRANSPORT AT THE BORDER

<b>Concept Name</b>	Mode of transport at the frontier
<b>Concept ID</b>	MODE_TRANSPORT
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_MODE_TRANSPORT
<b>Constraint</b>	

### Definition

Mode of transport determined by the active means of transport by which:

	For <b>Intra-Union</b> trade reported by Member States or for Northern Ireland	For <b>Extra-Union</b> trade reported by Member States or for Northern Ireland	For trade reported by <b>EFTA</b> countries
For exports	the goods are presumed to be going to leave the statistical territory <b>of the country</b> (Member State or Northern Ireland territory) of export	the goods are presumed to leave the statistical territory <b>of the EU</b>	the goods are presumed to leave the statistical territory <b>of the reporting EFTA country</b>
For imports	the goods are presumed to have entered the statistical territory <b>of the country</b> (Member State or Northern Ireland territory) of import	the goods are presumed to have entered the statistical territory <b>of the EU</b>	the goods are presumed to have entered the statistical territory <b>of the reporting EFTA country</b>

### Compilation instructions

- Codes to be used:

CODE	MODE OF TRANSPORT
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
_U	Unknown
_Z	not applicable

- When applicable but information not transmitted (e.g. intra-Union trade): indicate ‘\_U’ (= ‘Unknown’)

- When not applicable: indicate ‘\_Z’ (= ‘not applicable’)
- Transmission is mandatory for trade types ‘E’ and ‘F’, optional for trade type ‘I’.

### Methodological notes

The **statistical territory of the EU** is the statistical territory of Member States plus the territory of Northern Ireland.

### SECTION 20 – CONTAINER

<b>Concept Name</b>	Container (*)
<b>Concept ID</b>	CONTAINER
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_ITGS_CONTAINER
<b>Constraint</b>	-

### Definition

This section is applicable only for extra-Union trade reported by Member States or for Northern Ireland territory, or for trade reported by EFTA countries.

When applicable, it indicates whether or not the goods are transported in containers at the point of crossing

- the EU's external frontier (case of data reported by Member States)
- the reporting EFTA country frontier (case of data reported by EFTA countries)

The information must be transmitted according to the following rules:

		CATEGORY	
		= N	≠ N
Mode of transport at the border	_Z or _U	Transmission of the data is optional	
	1, 2, 3, 4 or 8	Transmission of the data is: <ul style="list-style-type: none"> <li>• mandatory if the reporting country is a Member State, Iceland or Norway or if the territory for which data is reported is Northern Ireland</li> <li>• optional if the reporting country is Switzerland or Liechtenstein</li> </ul>	Transmission of the data is optional
	5, 7 or 9	Section must contain ‘_Z’	

### Compilation instructions

- Codes to be used:

CODE	LABEL
0	goods not transported in containers
1	goods transported in containers
_U	Unknown
_Z	not applicable

- When information is optional and not transmitted: indicate '\_U' (= 'Unknown')

### Methodological notes

**EU's external frontier** is the external frontier of the territory composed of all Member States plus Northern Ireland.

## SECTION 21 – NATIONALITY OF THE MEANS OF TRANSPORT

<b>Concept Name</b>	Nationality of the means of transport
<b>Concept ID</b>	MODE_TRANSPORT_NATIONALITY
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_GEONOM
<b>Constraint</b>	Excluding 'QP', 'QQ', 'QR', 'QS', 'XI', 'XU' and codes relating to partner areas such as D0

### Definition

This section is applicable only for extra-Union trade reported by Member States of for Northern Ireland territory, or for trade reported by EFTA countries.

When applicable, it indicates the nationality of the active means of transport at the external frontier:

- EU's external frontier when the reporting country is a Member State or when the territory for which data is reported is Northern Ireland;
- the reporting EFTA country's frontier when the reporting country is an EFTA country.

The information must be transmitted according to the following table:

Mode of transport at the border	_Z or '_U'	Section must contain '_Z'
	1, 3, 4 or 8	Transmission of the data is optional
	2, 5, 7 or 9	Section must contain '_Z'

### Compilation instructions

- The alpha-2 code (in capitals) of the Geonomenclature is used.
- All codes (including 'GB (United Kingdom)) are allowed except 'QP', 'QQ', 'QR', 'QS', 'XI' (United Kingdom (Northern Ireland)), 'XU' (United Kingdom (excluding Northern Ireland)).

### Methodological notes

EU's external frontier is the external frontier of the territory composed of all Member States plus Northern Ireland.

**SECTION 22 – INTERNAL MODE OF TRANSPORT**

<b>Concept Name</b>	Internal mode of transport
<b>Concept ID</b>	MODE_TRANSPORT_2
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_MODE_TRANSPORT
<b>Constraint</b>	-

**Definition**

This section is applicable only for extra-Union trade reported by Member States or for Northern Ireland territory. It is not applicable for data reported by EFTA countries.

When applicable it indicates the internal mode of transport.

**Compilation instructions**

Same compilation instructions as for section 19.

**Methodological notes****SECTION 23 – NATURE OF TRANSACTION**

<b>Concept Name</b>	Nature of transaction
<b>Concept ID</b>	NATURE_TRANS
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_NATURE_TRANS
<b>Constraint</b>	Excluding '60'

**Definition**

The nature of transaction must be provided both for intra- and extra-Union trade according to the breakdown defined in Table 1 of Part C of the Annex I of the EBS GIA.

**Compilation instructions**

- When applicable but information is not transmitted: indicate '\_U' (= 'Unknown')
- When not applicable: indicate '\_Z' (= 'not applicable')
- The following codes apply: codes of CL\_NATURE\_TRANS

NB: Code '60' (= 'Particular transactions recorded for national purposes') is not allowed.

**Methodological notes**

**SECTION 24 – CONFIDENTIALITY STATUS**

<b>Concept Name</b>	Confidentiality status
<b>Concept ID</b>	CONF_STATUS
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_CONF_STATUS
<b>Constraint</b>	Only codes 'F', 'C', 'X'

**Definition**

Indication of the Confidentiality Status.

**Compilation instructions**

- Codes to be used:

CODE	CONFIDENTIALITY STATUS
F	Free (free for publication)
C	Confidential statistical information (thus information not to be disclosed), confidentiality not being due to military secrecy
X	Confidentiality due to military secrecy

**Methodological notes**

The EBS GIA Annex I, Part B Tables 34 and 35 define that Member States can provide less detailed information about the goods falling under military secrecy (i.e., not all data elements must be provided). In order to be able to identify these cases and to perform a better validation on detailed data, it is necessary to flag the related records. The code 'X' serves this purpose.

**SECTION 25 – PUBLIC CN/TARIC PRODUCT CODE LEVEL**

<b>Concept Name</b>	Public CN/TARIC product code level
<b>Concept ID</b>	PRODUCT_PUBLIC_LVL
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_CN_PUBLIC_LEVEL
<b>Constraint</b>	-

**Definition**

Level of the Combined Nomenclature/TARIC at which content of section 5 can be published.

**Compilation instructions**

- If record is not confidential (section 24 is not 'C' or 'X') then indicate 'Z' (= 'not applicable')
- If record is confidential (section 24 is 'C' or 'X') then indicate one of the following codes:

CODE	PUBLIC PRODUCT CODE LEVEL
0	Total trade level

2	CN2 level
4	CN4 level
6	CN6 level
8	CN8 level
10	Taric level

### Methodological notes

## SECTION 26 – PUBLIC SITC PRODUCT CODE LEVEL

<b>Concept Name</b>	Public SITC product code level
<b>Concept ID</b>	SITC_PUBLIC_LVL
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_SITC_PUBLIC_LEVEL
<b>Constraint</b>	

### Definition

Level of the Standard International Trade Classification (SITC) at which

- SITC product code indicated in section 7 (for EFTA countries)
- SITC product code corresponding to CN product code indicated in section 4 (for Member States, excluding EFTA countries)

can be published.

### Compilation instructions

- If record is not confidential (Section 24 is not 'C' or 'X') then indicate '**\_Z**' (= '*not applicable*')
- If record is confidential (Section 24 is 'C' or 'X') then indicate one of the following codes:

CODE	LABEL
0	Total trade level
1	1-digit SITC level
2	2-digit SITC level
3	3-digit SITC level
4	4-digit SITC level
5	5-digit SITC level

### Methodological notes



**SECTION 27 – CONFIDENTIALITY STATUS FOR PARTNER COUNTRIES**

<b>Concept Name</b>	Confidentiality status for partner countries
<b>Concept ID</b>	COUNTERPART_AREA_CONF_STATUS
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_CONF_STATUS
<b>Constraint</b>	Only codes 'F', 'C' or '_Z'

**Definition**

This section indicates whether partner countries (Partner country indicated in [Section 8](#) and Other partner country indicated in [Section 11](#)) are considered as confidential by the reporting country.

**Compilation instructions**

- If record is not confidential (Section 24 is not 'C') then indicate '\_Z' (= 'not applicable')
- If record is confidential (Section 24 is 'C') then indicate one of the following codes:

CODE	CONFIDENTIALITY STATUS FOR PARTNER COUNTRIES
F	Free (free for publication) - Neither the Partner country nor the Other partner country is considered as confidential and therefore both the Partner country and the Other partner country can be published.
C	Confidential statistical information (thus information not to be disclosed), confidentiality not being due to military secrecy - The Partner country and/or the Other partner country is/are considered as confidential and therefore neither the Partner country nor the Other partner country is to be published

**Methodological notes****SECTION 28 – CONFIDENTIALITY STATUS FOR STATISTICAL VALUE**

<b>Concept Name</b>	Confidentiality status for statistical value
<b>Concept ID</b>	STAT_VAL_CONF_STATUS
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_CONF_STATUS
<b>Constraint</b>	Only codes 'F', 'C' or '_Z'

**Definition**

This section indicates the choice made by the reporting country as whether the statistical value indicated in Section 31 is to be considered as confidential.

**Compilation instructions**

- If record is not confidential (Section 24 is not 'C') then indicate '\_Z' (= 'not applicable')
- If record is confidential (Section 24 is 'C') then indicate one of the following codes:

CODE	CONFIDENTIALITY STATUS FOR STATISTICAL VALUE
F	Free (free for publication) – The statistical value can be published
C	Confidential statistical information (thus information not to be disclosed), confidentiality not being due to military secrecy - The statistical value cannot be published

### Methodological notes

## SECTION 29 – CONFIDENTIALITY STATUS FOR QUANTITY IN NET MASS

<b>Concept Name</b>	Confidentiality status for quantity in net mass
<b>Concept ID</b>	QTY_NET_MASS_CONF_STATUS
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_CONF_STATUS
<b>Constraint</b>	Only codes 'F', 'C' or '_Z'

### Definition

This section indicates the choice made by the reporting country as whether the quantity in net mass indicated in Section 33 is to be considered as confidential.

### Compilation instructions

- If record is not confidential (Section 24 is not 'C') then indicate '\_Z' (= 'not applicable')
- If record is confidential (Section 24 is 'C') then indicate one of the following codes:

CODE	CONFIDENTIALITY STATUS FOR QUANTITY IN NET MASS
F	Free (free for publication) – The quantity in net mass can be published
C	Confidential statistical information (thus information not to be disclosed), confidentiality not being due to military secrecy - The quantity in net mass cannot be published

### Methodological notes

## SECTION 30 – CONFIDENTIALITY STATUS FOR QUANTITY IN SUPPLEMENTARY UNIT

<b>Concept Name</b>	Confidentiality status for quantity in supplementary unit
<b>Concept ID</b>	QTY_SU_CONF_STATUS
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_CONF_STATUS
<b>Constraint</b>	Only codes 'F', 'C' or '_Z'

### Definition

This section indicates the choice made by the reporting country as whether the quantity in

supplementary unit indicated in Section 35 is to be considered as confidential.

### Compilation instructions

- If record is not confidential (Section 24 is not 'C') then indicate '**Z**' (= 'not applicable')
- If record is confidential (Section 24 is 'C') then indicate one of the following codes:

CODE	CONFIDENTIALITY STATUS FOR QUANTITY IN SUPPLEMENTARY UNIT
F	Free (free for publication) – The quantity in supplementary unit can be published
C	Confidential statistical information (thus information not to be disclosed), confidentiality not being due to military secrecy - The quantity in supplementary unit cannot be published

### Methodological notes

## SECTION 31 – STATISTICAL VALUE

Concept Name	Statistical value
Concept ID	STAT_VAL
Concept type	Measure
Role	Mandatory
Code List or format	Double
Constraint	Must be strictly positive

### Definition

The statistical value is the value of the goods at the time and place they cross the border of the reporting country.

### Compilation instructions

- Statistical value expressed in national currency units of the reporting country, with two decimals, without thousands separators and without spaces.
- Statistical values must be strictly positive. Zero or negative values are not allowed even in the case of waste.
- 'NaN' is not allowed for this section.

### Methodological notes

## SECTION 32 – OBSERVATION STATUS FOR STATISTICAL VALUE

Concept Name	Observation status for statistical value
Concept ID	STAT_VAL_OBS_STATUS
Concept type	Dimension
Role	Mandatory
Code List or format	CL_OBS_STATUS
Constraint	Only codes 'A', 'E'

**Definition**

The Observation status indicates how the information in Section 31 (Statistical value) is compiled.

**Compilation instructions**

Codes to be used (as defined in the SDMX standard for observation status):

CODE	OBSERVATION STATUS
A	Normal value
E	Estimated value

**Methodological notes****SECTION 33 – QUANTITY IN NET MASS**

<b>Concept Name</b>	Quantity in net mass
<b>Concept ID</b>	QTY_NET_MASS
<b>Concept type</b>	Measure
<b>Role</b>	Mandatory
<b>Code List or format</b>	Double
<b>Constraint</b>	Must be positive or null or equal to 'NaN'

**Definition**

The net mass is the mass of goods without any packaging.

**Compilation instructions**

- Quantity in net mass expressed in kg, with three decimals (up to thousandths), without thousands separators and without spaces
- Exceptions: 'NaN' ('Not a Number') to be indicated when the 8-digit product code indicated in Section 5 is not associated to a net mass (electricity, sea-going vessels, specific codes used for simplified reporting).
- 'NaN' can also be indicated when the information is optional (e.g. estimates).

**Methodological notes****SECTION 34 – OBSERVATION STATUS FOR NET MASS**

<b>Concept Name</b>	Observation status for net mass
<b>Concept ID</b>	QTY_NET_MASS_OBS_STATUS
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_OBS_STATUS
<b>Constraint</b>	Only codes 'A', 'E', 'O'

**Definition**

The Observation status indicates how the information in Section 33 (Quantity in net mass) is compiled.

**Compilation instructions**

Codes to be used (as defined in the SDMX standard for observation status):

CODE	OBSERVATION STATUS
A	Normal value
E	Estimated value
O	Missing value

- Only 'A' and 'O' are accepted when quantity in net mass is 'NaN'.
- Only 'A' and 'E' are accepted when quantity in net mass is provided.

NB: Codes '\_Z' or '\_U' or '\_O' are not allowed.

**Methodological notes****SECTION 35 – QUANTITY IN SUPPLEMENTARY UNIT**

<b>Concept Name</b>	Quantity in supplementary unit
<b>Concept ID</b>	QTY_SU
<b>Concept type</b>	Measure
<b>Role</b>	Mandatory
<b>Code List or format</b>	Double
<b>Constraint</b>	Must be positive or null or equal to 'NaN'

**Definition**

Supplementary units measure quantity other than net mass (e.g. metres, terajoules etc.). They are expressed in the units laid down in the Combined Nomenclature.

**Compilation instructions**

- Quantity expressed in supplementary units, with three decimals (up to thousandths), without thousands separators and without spaces.
- This section should contain 'NaN' if the product code reported under Section 4 is not associated to a supplementary unit.
- NaN' can be indicated when the information is optional (e.g. estimates).

**Methodological notes****SECTION 36 – OBSERVATION STATUS FOR QUANTITY IN SUPPLEMENTARY UNIT**

<b>Concept Name</b>	Observation status for quantity in supplementary unit
<b>Concept ID</b>	QTY_SU_OBS_STATUS
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_OBS_STATUS
<b>Constraint</b>	Only codes 'A', 'E', 'O'

**Definition**

The Observation status indicates how the information in Section 35 (Quantity in supplementary unit) is compiled.

**Compilation instructions**

Codes to be used (as defined in the SDMX standard for observation status):

CODE	OBSERVATION STATUS
A	Normal value
E	Estimated value
O	Missing value

- Only A and O are accepted when quantity in supplementary unit is 'NaN'.
- Only A and E are accepted when quantity in supplementary unit is provided.

NB: Codes '\_Z' or '\_U' or '\_O' are not allowed.

**Methodological notes****SECTION 37 – SUPPLEMENTARY UNIT CODE**

<b>Concept Name</b>	Supplementary unit code
<b>Concept ID</b>	QTY_SU_UNIT_MEASURE
<b>Concept type</b>	Dimension
<b>Role</b>	Mandatory
<b>Code List or format</b>	CL_EBS_UNIT_SU
<b>Constraint</b>	Only codes '1000_KWH', '1000_M3', '1000_PST', '100_PST', 'CEEL', 'CK', 'CTL', 'G', 'GI_FS', 'KG_90PCT_SDT', 'KG_H2O2', 'KG_K2O', 'KG_KOH', 'KG_MET_AM', 'KG_N', 'KG_NAOH', 'KG_NET_EDA', 'KG_P2O5', 'KG_U', 'L', 'L_ALC_100PCT', 'M', 'M2', 'M3', 'NO_SU', 'PA', 'PST', 'TJ', '_Z'

**Definition**

- This section is applicable only to data reported by EFTA countries.
- In that case, it identifies the unit in which the supplementary quantity provided under Section 35 is expressed.

**Compilation instructions**

- For Member States or when the territory for which data is reported is Northern Ireland, the section must contain '\_Z' (= 'not applicable').
- For EFTA countries, the transmission is mandatory:
- Indication of the code 'NO\_SU' when 'NaN' is reported under Section 35;
- Indication of the code associated to the unit in which the value reported in Section 35 is expressed, according to the code list CL\_EBS\_UNIT\_SU.

**Methodological notes**

## 10.5 Transmission deadlines

925. As laid down in EBS GIA Annex I Part B, the national statistical authorities must transmit to Eurostat detailed monthly results no later than:

- 70 calendar days after the end of the reference month for data relating to Table 34 *Statistics on international activities – Intra-Union imports and exports of goods – detailed data*); and
- 40 calendar days after the end of the reference month for data relating to Table 35 *Statistics on international activities – Extra-Union imports and exports of goods – detailed data*).

Reference period	Extra-Union trade		Intra-Union trade	
	Date	Timeliness	Date	Timeliness
January 2022	Monday 14/03/2022	42 days	Monday 11/04/22	70 days
February 2022	Monday 11/04/2022	42 days	Monday 09/05/22	70 days
March 2022	Tuesday 10/05/2022	40 days	Thursday 09/06/22	70 days
April 2022	Thursday 09/06/2022	40 days	Monday 11/07/22	72 days
May 2022	Monday 11/07/2022	41 days	Tuesday 09/08/22	70 days
June 2022	Tuesday 09/08/2022	40 days	Thursday 08/09/22	70 days
July 2022	Friday 09/09/2022	40 days	Monday 10/10/22	71 days
August 2022	Monday 10/10/2022	40 days	Wednesday 09/11/22	70 days
September 2022	Wednesday 09/11/2022	40 days	Friday 09/12/22	70 days
October 2022	Monday 12/12/2022	42 days	Monday 09/01/23	70 days
November 2022	Monday 09/01/2023	40 days	Wednesday 08/02/23	70 days
December 2022	Thursday 09/02/2023	40 days	Monday 13/03/23	72 days

## 10.6 Transmission channels

926. Detailed data files must be transmitted by EDAMIS using

- the Edamis dataset named '**COMEXT\_EXTRA\_M**' for detailed files containing **Extra-Union data**
- the Edamis dataset named '**COMEXT\_INTRA\_M**' for detailed files containing **Intra-Union data**
- the Edamis dataset named '**COMEXT\_EXTRA\_M**' for detailed files containing **data related to EFTA countries**

927. The above applies for both the first transmission of the latest month and revisions. Questions relating to EDAMIS can be sent to [estat-support-edamis@ec.europa.eu](mailto:estat-support-edamis@ec.europa.eu).

## 10.7 Transmission of confidential data to Eurostat

928. **NSAs are required** to transmit to Eurostat data which are confidential. In addition, they must indicate whether a record transmitted to Eurostat is confidential or not by reporting one of the following codes in Section 24 under Level 2:

- F: Free (free for publication)
- C: Confidential statistical information (thus information not to be disclosed), confidentiality not being due to military secrecy
- X: Confidentiality due to military secrecy

929. NSAs must also indicate how the confidential data should be hidden in the dissemination.

## 10.8 Revisions

### 10.8.1 TRANSMISSION DEADLINE

930. EBS GIA Article 10(7): *When data already transmitted to the Commission (Eurostat) are subject to revision, Member States must transmit the revised data by the time of their dissemination at national level at the latest, or, if they are not disseminated at national level, no later than one month after they have become available to a national statistical authority.*

### 10.8.2 TRANSMISSION RULES

931. Revisions sent to Eurostat must:

- refer to individual months;
- concern all the data on the detailed data file (whether extra-Union file, Intra-Union file or EFTA file) and
- fully replace the results previously transmitted.

932. Reporting countries must transmit revised results according to the following guidelines:

- the format of the file containing the revised data is to be identical to that of the detailed data file.
- revisions of data referring to previous years must be sent according to the version of the transmission format in force for the reference year i.e.
  - for revisions of reference years  $\geq 2022$ : revisions to be sent according to the 2022 edition of this Manual;
  - for reference years  $\leq 2021$ : revisions to be sent according to the version of the Doc MET 400 document applicable for the revised reference year.

### 10.8.3 PRE-ANNOUNCEMENT

933. **It is recommended that the NSAs** send a pre-announcement to Eurostat of revisions of a certain size between two subsequent data transmissions to Eurostat. The criteria used to decide if a revision is large enough to pre-announce are based on both the value of the change and the percentage change in the original figure.

934. The pre-announcement of the revision should indicate:

- the main reasons for the revisions;
- the expected release date and format;
- the variables and periods covered;
- the impact on related statistics (for example Balance of Payments statistics).

935. When a pre-announcement is necessary for revisions that occur as part of the routine monthly data delivery cycle **it is recommended that NSAs** send the pre-announcement up to 1 week before the data delivery itself or at the latest on the day the data is sent. For revisions that require pre-announcement and that are known in advance, for example those that might occur because of a change in methodology, **it is recommended that NSAs** send the pre-announcement up to 1 month before the data delivery.

936. The pre-announcement should be sent to [estat-comext-detailed-data@ec.europa.eu](mailto:estat-comext-detailed-data@ec.europa.eu).

937. The pre-announcement may be made using the pre-announcement form provided by Eurostat. Member States may choose to send the information in another format but it must contain all the information required by the template.

938. When sending the pre-announcement Member States are asked to:

- indicate in the email that a pre-announcement of a level 2 statistical revision is being made;
- indicate in the space for 'Sender comment' in EDAMIS that data being sent includes a revision



relating to the pre-announcement previously sent and give the date of the pre-announcement e-mail.

939. Eurostat publish monthly metadata reports highlighting different levels of revision, showing the value and percentage change at the total level for Union data published on the Easy Comext website. The reports show revision between subsequent data transmissions and between the first data transmission and the most recent.

940. The actual relative and absolute thresholds used to indicate the revisions level of trade types (intra-Union and extra-Union) and trade flows (imports and exports) are reviewed each year. For revisions sent in 2022 (for any reference year) the thresholds are as defined in the Table 14.

**Table 14:** Revision thresholds, 2022

Type of revision	Level 1	Level 2
<b>Subsequent revisions</b> (between subsequent submissions)	The threshold would equal the function: <b><math>y + 37.5x \leq 350</math></b> with a revision rate x (measured in percentage points) and a revision value y (measured in million EUR).	The threshold would equal the function: <b><math>y + 30x \leq 1050</math></b> with a revision rate x (measured in percentage points) and a revision value y (measured in million EUR).
<b>Cumulative revisions</b> (between the first and the last available submissions)	The threshold would equal the function: <b><math>y + 41.67x \leq 500</math></b> with a revision rate x (measured in percentage points) and a revision value y (measured in million EUR).	The threshold would equal the function: <b><math>y + 30x \leq 900</math></b> with a revision rate x (measured in percentage points) and a revision value y (measured in million EUR).

941. The absolute threshold is reviewed annually to take account of the trade evolution using the following function:

$$\text{New threshold} = (1 + \text{Average trade growth}) \times \text{Previous threshold}$$

942. The new threshold for the year N is agreed with the Member States at the ITGS Working Group meeting, usually in November N-1.

## 10.9 Support to data providers

943. Note that specific support is available for questions on detailed data through the following email: [estat-comext-detailed-data@ec.europa.eu](mailto:estat-comext-detailed-data@ec.europa.eu).

# 11

## Data Quality

944. ITGS serve the needs of different users, including governments, businesses, academic communities and researchers and the general public. They are an essential source of information for Balance of Payments statistics, National Accounts and short-term economic studies. With growing interest in ITGS the production of timely and high quality data is of primary importance. The quality framework designed for the business and trade statistics aims at achieving this objective. This section describes how the EBS quality framework is concretely implemented for detailed data on trade in goods.

945. This description is complemented by a focus on specific components, namely:

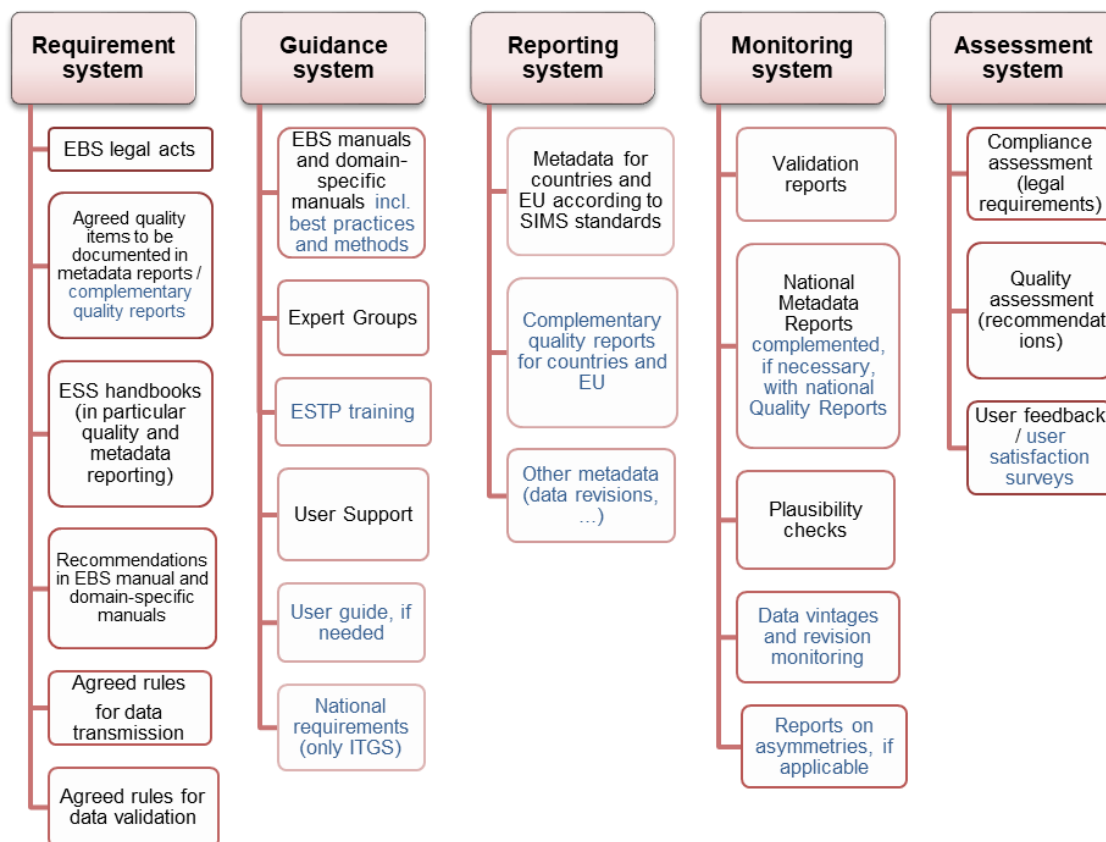
- the quality-related legal requirements, recommendations and encouragements and
- the data validation implemented at Eurostat level.

### 11.1 Quality framework

#### 11.1.1 EBS QUALITY FRAMEWORK

946. Under the EBS Regulation, efforts to harmonise the quality framework for the business and trade statistics covered are foreseen. As shown below, the core EBS quality framework encompasses different instruments that ensure high quality statistics and allow users to understand the quality issues for the statistics concerned.

Figure 51: Quality framework



947. The instruments in **black** form the set of core instruments for ensuring the quality of business and trade statistics which should eventually be in place for all business and trade statistics. The instruments in **blue** are deemed optional according to the needs of the individual domains

### 11.1.2 IMPLEMENTATION FOR DETAILED DATA

Table 15: Quality assurance for detailed data

Requirement system	
<b>EBS legal acts</b>	EBS BA: Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019 EBS GIA: Commission Implementing Regulation (EU) 2020/1197 For intra-Union trade data: Table 34 of EBS GIA Annex I, Part B For extra-Union trade data: Table 35 of EBS GIA Annex I, Part B
<b>Agreed quality items to be documented in metadata reports</b>	12.3.3 Number of missing variables List of variables For intra-Union trade 13.3.3 Share of collected data in total trade 13.3.4 Share of estimated trade below the exemption threshold 13.3.5 Share of estimated trade for non/late response 13.3.6 Share in total trade of records with estimated net mass For extra-Union trade

	<p>13.3.7 Share of collected and above-threshold data in total trade</p> <p>13.3.8 Share of trade below the statistical value threshold</p> <p>13.3.9 Share of estimates for delayed and incomplete records</p> <p>14.1.1 Transmission of first results to Eurostat - Average monthly time lag between end of reference period and date of transmission</p> <p>14.1.2 Publication of first results by Eurostat - Average monthly time lag between end of reference period and date of dissemination</p> <p>14.2.1 Punctuality of data transmission - Number of delayed deliveries</p> <p>14.2.2 Punctuality of data transmission - Average delay of the delayed deliveries</p> <p>15.1.1 Relative asymmetry in intra-Union detailed data</p> <p>15.1.2 Relative asymmetry in intra-Union aggregated data</p> <p>17.2.8 Annual revision rate</p> <p>17.2.9 MAPE2 (median absolute percentage error)</p> <p>17.2.10 Upward revisions</p> <p>17.2.11 Directional reliability</p> <p>17.2.12 Code coverage</p> <p>18.1 Data source – Characteristics and components of the source data used for compiling ITGS detailed data</p> <p>18.2 Frequency of data collection</p> <p>18.3 Data collection – Description of the systematic process of gathering data on the basis of which detailed data are compiled.</p> <p>18.4 Data validation – Description of the process of monitoring the results of ITGS detailed data compilation and ensuring the quality of statistical results</p> <p>18.5 Data compilation – Description of the operations performed on the source data to derive ITGS detailed data compliant with EU requirements</p> <p>18.5.1 "Total statistical value" adjustment: Discrepancy between the total statistical value and the total invoiced value</p> <p>18.5.2 "Statistical value collected" adjustment: Discrepancy between the total statistical value and the total invoiced value reported by the non-exempted reporting units</p> <p>18.5.3 "Statistical value estimated" adjustment: Adjustment applied to the invoiced value reported by the exempted reporting units in order to estimate their statistical value</p>
<p><b>ESS handbooks (in particular quality and metadata reporting)</b></p>	<p><a href="#">European Statistical System (ESS) handbook for quality and metadata reports</a> – The ESS handbook for quality and metadata reports is recognised as an ESS standard and included in the catalogue of ESS standards thus representing a visible component of the ESS standardisation process. It updates the 2014 ESS handbook on quality reports (EHQR) and has been profoundly revised after the endorsement of SIMS V2.0 by the ESSC in November 2015. This publication fully incorporates SIMS V2.0 combining the ESS Standard for Quality Report Structure (ESQRS) and the Euro- SDMX Metadata Structure (ESMS), and follows the structure of SIMS V2.0. The handbook includes revised guidelines, many examples of existing reports, new material on administrative data, big data, multi-source processes, and other information.</p>

<b>Recommendations</b>	See <a href="#">Annex 1 – Summary of the legal requirements, recommendations, encouragements and compilation rules</a>
<b>Agreed rules for data transmission</b>	See <a href="#">Chapter 10 Data transmission to Eurostat</a>
<b>Agreed rules for data validation</b>	See <a href="#">Annex 7 - ITGS_DET validation rules</a>
<b>Guidance system</b>	
<b>EBS manuals and domain-specific manuals incl. best practices and methods</b>	Specific manual: <i>EBS compilers' manual for ITGS – detailed data</i>
<b>Expert Groups</b>	ITGS Working Group ITGS Task Force on Compilation and Quality ITGS Task Force on Methodology
<b>ESTP training</b>	Organized on an irregular basis, according to the needs
<b>User Support</b>	<a href="mailto:estat-comext-detailed-data@ec.europa.eu">estat-comext-detailed-data@ec.europa.eu</a> NB: In the context of this manual, 'users' are the national compilers.
<b>User guide, if needed</b>	<a href="#">User Guide on European statistics on international trade in goods</a> — The purpose of this Guide is to explain to a wide range of users how the statistics relating to trade in goods, both between EU Member States and with non-EU countries, are collected, compiled, processed and published at European level. The different issues are tackled in a question and answer format.
<b>Reporting system</b>	
<b>Metadata for countries and EU according to SIMS standards</b>	<a href="#">International Trade Data Reference Metadata</a> — Those metadata cover methodological, qualitative and quantitative information in a standardised structure.
<b>Complementary quality reports for countries and EU</b>	<a href="#">Quality report on European statistics on international trade in goods_</a> — This report provides users with a tool to assess the quality of the international trade in goods statistics published by Eurostat. The data quality can be evaluated against indicators covering the following components: relevance, accuracy, timeliness and punctuality, accessibility and clarity, comparability and coherence. The purpose of the report is not to rank EU Member States from best to worst for each quality indicator, but to provide users with information on the different factors affecting statistics so that they can appraise the data quality for themselves.
<b>Other metadata (data revisions, ...)</b>	<a href="#">Data release calendar</a> <a href="#">Dates of latest data uploads in the Comext database</a>
<b>Monitoring system</b>	
<b>Validation reports</b>	Error report systematically produced by Eurostat's data validation system and sent to the reporting country
<b>National Metadata Reports complemented, if necessary, with national Quality Reports</b>	Collection of metadata according to the single integrated metadata structure (SIMS)

<b>Plausibility checks</b>	Checks based on forecasts and automatic outliers detection Monitoring of the consistency between aggregated and detailed data
<b>Data vintages and revision monitoring</b>	<a href="#">Revisions between subsequent data deliveries</a> <a href="#">Revisions between first and latest data deliveries</a>
<b>Reports on asymmetries, if applicable</b>	Indicators on asymmetries included in the <a href="#">Quality report on European statistics on international trade in goods</a> Reports on top-150 asymmetries in detailed intra-Union trade data
<b>ASSESSMENT SYSTEM</b>	
<b>Compliance assessment (legal requirements)</b>	Assessment carried out at least once a year
<b>Quality assessment (recommendations)</b>	Quality assessment carried out at least once a year
<b>User feedback / user satisfaction surveys</b>	Collected via questions addressed to the user support

## 11.2 Quality-related requirements

### 11.2.1 LEGAL REQUIREMENTS

#### Framework Regulation

Regulation (EC) No 223/2009 of the European Parliament and of the Council on European statistics, Article 12(1)

#### EBS BA

Regulation (EU) No 2019/2152 of the European Parliament and of the Council of 27 November 2019, Articles 4, 17, 18.

#### EBS GIA

Commission Implementing Regulation (EU) 2020/1197, Article 11, Annex I, Part B, Tables 34 and 35 *Use of approximations and quality requirements*.

#### National measures aiming at ensuring the data quality

948. **NSAs are required** to take all necessary measures to ensure the quality of the statistics transmitted. To guarantee the quality of results, ITGS 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:

- **'relevance'**, which refers to the degree to which statistics meet current and potential needs of the users;
- **'accuracy'**, which refers to the closeness of estimates to the unknown true values;
- **'timeliness'**, which refers to the period between the availability of the information and the event or phenomenon it describes;
- **'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);
- **'accessibility'** and **'clarity'**, which refer to the conditions and modalities by which users can obtain, use and interpret data;
- **'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;

- **'coherence'**, which refers to the adequacy of the data to be reliably combined in different ways and for various uses.

### Transmission of quality and metadata reports

949. **NSAs are required** to provide annual metadata reports to Eurostat within two months after the last data transmission deadline. For detailed data, the last data transmission deadline refers to the transmission of data relating to December intra-Union trade, which means by May of the following year.

950. In duly justified cases, **NSAs are also required** to provide additional quality reports containing more detailed quality information within a time limit agreed with Eurostat

951. In addition to the standard quality and metadata reporting, in duly justified cases and at Eurostat's request, NSAs are required to provide complementary metadata and quality information necessary for evaluating the data quality, including revisions of previously provided information where relevant.

952. For the structure and contents of the quality and metadata reports, the most recent European Statistical System (ESS) standards should be used.

### Transmission of information whenever relevant

In addition to quality and metadata reports, **NSAs are required** to inform Eurostat as soon as possible of any relevant information or change with regard to the implementation of the EBS regulation that would influence the quality of the data transmitted. The information shall be given as soon as possible and not later than six months after any such change enters into force.

## 11.2.2 RECOMMENDATIONS AND ENCOURAGEMENTS

### Quality actions on asymmetries

953. For trade in goods statistics, comparability across countries is a more visible quality dimension than for most other statistical domains. Once asymmetries are identified and measured through mirror analyses, further analytical work should be initiated to identify their causes.

954. Some of the reasons are easy to pinpoint and correct while for some cases it may be harder. In any cases, data corrections and/or changes in methodologies and practices require the Member States involved to perform the analysis jointly, to agree on the asymmetry causes and on the corrections to be done in their respective data. This is called a 'reconciliation exercise'.

955. Within the limit of available human resources, **it is recommended that NSAs** regularly monitor the asymmetries related to the main partner countries and major/key products and react as quickly as possible to unexpectedly high or new asymmetries by checking the accuracy and completeness of the available national statistical data sources.

956. Moreover **NSAs are encouraged**, within the limit of available human resources, to periodically conduct bilateral or multilateral reconciliation exercises for major/key products and to take any measures to ensure the success of such exercises. In particular, this means that any necessary information — data and metadata — should be made available to the partner(s) within the legal limits.

## 11.3 Data validation by Eurostat

### 11.3.1 VALIDATION LEVELS

957. Although reporting countries are responsible for the quality of the data provided, Eurostat performs a series of checks in order to ensure the correctness of data transmission format and the absence of errors. The validation process is currently structured according to the validation levels classification established by the ESS.VIP on validation:

- Level 0: consistency with the expected IT structural requirements
- Level 1: consistency within the dataset
- Level 2: consistency with other datasets within the same domain and the same data source
- Level 3: consistency within the same domain between different data sources
- Level 4: consistency between separate domains in the same data provider
- Level 5: consistency with data of other data providers

958. **Validation rules currently applied to detailed data relate to the levels 0 to 3.**

#### Level 0 – Consistency with the expected IT structural requirements

959. Checks in validation Level 0 consists in file format checks and checking the compliance of the file with the structure and the format required in the DSD file.

960. The following checks are performed:

- structure of the Level 2 CSV file
- structure of Level 1 of the file: presence of expected fields in Level 1 of the file
- structure of Level 2 of the file: presence of expected fields in Level 2 of the file

Failing to pass these checks results in the rejection of the file.

#### Level 1 – Consistency within the dataset

961. Checks in validation Level 1 consists in analysing the content of the file and checking for consistency within the file. The following checks are performed:

- checks on the completeness of the files (number of records, sums per flow of statistical value and of net mass, presence of compulsory items);
- checks of content (codes / values used) of fields in Level 1 of the file;
- checks of content (codes / values used) of fields in Level 2 of the file;
- checks of the internal consistency among the data submitted.

962. Failing to pass these checks can result in:

- the rejection of the file: failed checks are severe enough to forbid acceptance and dissemination of the file (critical error);
- the acceptance of the file and dissemination of corresponding data: failed checks are not severe enough to block dissemination; however the file can contain:
  - undeniable errors (= errors whose severity is 'E'): these are reported to the reporting country for correction
  - possible errors (= errors whose severity is 'W'): these are reported to the reporting country for analysis and either correction or confirmation of correctness.

#### Level 2 – Consistency with other datasets within the same domain and the same data source

963. Validation Level 2 checks the consistency of data with other datasets within the same domain and the same data source. For detailed data, the trade values are compared with Eurostat's forecasts or, in case of revision, with previous version of the dataset.

964. When a data is deemed too far from the expected value (i.e. the trade value falls outside the confidence band), Eurostat contacts the concerned reporting country in order to receive clarifications and confirmation of the data correctness.



### Level 3 – Consistency within the same domain between different data sources

965. Validation Level 3 checks the consistency of data with other datasets within the same domain but different data sources. In this step, detailed data are checked against the available aggregated data when available. In case of significant inconsistency between the two sources, reporting countries are contacted for clarifications and possibly corrections.

#### 11.3.2 VALIDATION RULES

966. The description of each test/rule includes:

- the identification of the rule ('Rule ID');
- a title and a description of the rule;
- the indication of the type of trade to which the check applies;
- columns 'Start' and 'End': these columns give the **validity period** of the rule i.e. period for which the rule is applicable
- for rules related to a particular field (VV=field number):
  - 'original value': the original value present in the field
  - 'Extra-Union corrected value': the value after correction in case data is extra-Union data
  - 'Intra-Union corrected value': the value after correction in case data is intra-Union data
  - 'EFTA corrected value': the value after correction in case data is from EFTA country

967. The information in these fields allows better understanding of which change is applied on the variable at record level.

#### Error severity

968. Each validation rule is associated to an error **severity** which can be:

A (=Abort)	<b>Critical error:</b> the processing and loading cannot be further continued (dataset is not disseminated)
E (=Error)	<p><b>Non-critical error: <i>undeniable error detected</i></b> but the processing and loading can be further continued</p> <p>Note: it should be noted that due to the high volume of detailed data, some errors are accepted (they are considered as not critical even though it is sure they are errors) provided that</p> <ul style="list-style-type: none"> <li>- they do not concern critical fields</li> <li>- they do not impact too much trade</li> <li>- they do not impact significantly global data quality</li> </ul>
W (=Warning)	<b>Warning: <i>possible error detected</i></b> (=‘unsure’ error) ; further manual investigation is suggested to check if this is an error (thus to be corrected) or not

969. Reporting countries are asked:

- to correct immediately all errors of severity 'A' by sending a new dataset replacing the one whose validation resulted in an 'Abort';
- to correct as soon as possible all errors of severity 'E', by sending revisions;
- to investigate all cases of severity 'W' and either send a revised dataset or confirm the data correctness.

**Error types**

970. In addition to a severity level, each validation rule is also associated to an **error type**. The error type defines the kind of inconsistency encountered according to the following table:

<b>Formatting of the fields:</b> this covers incorrect format of the field. It can be for example a string instead of an integer expected.		
X	Invalid format	Incorrect format (invalid code length, alphanumeric code provided instead of numeric)
<b>Content of the fields:</b> this cover invalid contents of the fields, although the format is correct.		
N	Invalid code	<ul style="list-style-type: none"> <li>for fields associated to a Code List : transmitted code is not empty and is not in reference code list</li> <li>for measures : checks against 'NaN' or transmitted value is a number not satisfying basic simple mathematical criteria (comparison <math>&gt; \geq &lt; \leq \neq</math> with a constant)</li> </ul>
C	Invalid content	Incorrect content, excepting errors classified as 'X' (invalid format) or as 'N' (invalid code). For instance, no value is transmitted whereas it is expected.
<b>Checks with other data elements:</b> this covers the use of invalid codes not registered at all in the reference table		
L	Inter-level inconsistency	Inconsistency between Level 1 and Level 2 of 2-Levels data file. For instance, the total number of records mentioned in Level 1 does not match the number of records found in Level 2.
S	Inconsistency between detailed data and System/EDAMIS metadata	Inconsistency between data and either System data or EDAMIS data. For instance, the reference period mentioned in Level 1 is after the current year/month (system data) or does not match the reference period mentioned in EDAMIS transfer (EDAMIS metadata).
F	Inter-field inconsistency	Inconsistency between several fields/sections of the data. For instance a Preference code is transmitted for extra-Union exports.
D	Inter-dataset inconsistency (within same domain)	Inconsistency between data and some other data obtained from other source but within same domain.

The full list of validation, rules applicable to detailed data is documented in [Annex 7 ITGS\\_DET validation rules](#).

# ANNEXES

# Annex 1 — Summary of the legal requirements, recommendations, encouragements and compilation rules

Table 16: Legal requirements

Legal requirements	No of § in the Manual	References to the legislation
<b>Chapter III Scope</b>		
<b>L1. The NSAs are required</b> to compile ITGS according to the scope defined by Section 3 of EBS GIA.	75	Reg. No 2020/1197, Annex V, Section 3
<b>L2. NSAs are required</b> to exclude the records with the simplified commodity codes related to migrants' effects and humanitarian aid (99050000 and 99190000) from the scope of extra-Union trade statistics, if such records are transmitted to them by Customs administrations.	115	Reg. No 2020/1197, Annex V, Section 2 and Chapter V Appendix (m)
<b>L3. NSAs are required</b> to ensure that any goods in transit are excluded from ITGS.	119	Reg. No 2020/1197, Annex V, Section 3
<b>Chapter V Specific goods or movements</b>		
<b>L4. NSAs are required</b> to record only the physical flows of natural gas in intra- and extra-Union trade statistics.	349	Reg. No 2020/1197, Annex V, Chapter III, Section 26
<b>L5. NSAs are required</b> to record only the physical flows of electrical energy in intra and extra-Union trade statistics. The partner country is defined as the neighbouring Member State or non-member country.	350	Reg. No 2020/1197, Annex V, Chapter III, Section 27
<b>Chapter VI Data sources</b>		
<b>L6. National tax administrations are required</b> to provide statistically relevant information to the NSAs.	400	Reg. No 2019/2152 Art. 5, Annex V, Reg. No 2021/1704 Art. 2 and 3
<b>L7. National Customs are required</b> to provide NSAs at least once a month with any information related to intra-Union trade that has been declared on customs declarations.	403	Reg. No 2021/1225, Art.3(1), Reg. No 2019/2152 Art.5, Annex VI(a)
<b>L8. NSAs are required</b> to ensure that the intra-Union movement of non-Union goods, when they are not declared on customs declarations, are reported on statistical declarations, otherwise missing data must be estimated.	405	Reg. No 2019/2152 Annex VI(a), Reg. No 2020/1197, Annex I, Part B, Table 34 (Use of approximations and quality requirements)
<b>L9. National Customs are required</b> to provide NSAs with any available information to identify the person who carries out exports and imports of goods under inward processing.	406	Reg. No 2019/2152, Annex VI(a)
<b>L10. National customs authorities are required</b> to provide any information requested by the NSA for the production of ITGS.	416	Reg. No 2021/1704, Art. 4
<b>Chapter VII Data collection</b>		
<b>L11. NSAs are required</b> to estimate missing or non-collected data, in order to ensure that the data transmitted to Eurostat correspond to the total values of imports and exports of Member States.	431	Reg. No 2020/1197, Annex I, Part B, Table 34 (Use of approximations and quality requirements)
<b>L12. NSAs are required</b> to estimate the trade of foreign established reporting units if they do not declare for statistical survey on intra-Union trade in spite of all the efforts of the national authorities.	461	Reg. No 2020/1197, Annex I, Part B, Table 34 (Use of approximations and quality requirements)
<b>L13. National statistical institutes are required</b> to link the statistical business register with the register of intra- and extra-Union trade operators.	468	Reg. No 2020/1197, Annex VIII, 1.15

Legal requirements	No of § in the Manual	References to the legislation
<b>L14. NSAs are required</b> to transmit estimates at least at CN chapter level and by partner country.	493	Reg. No 2020/1197, Annex I, Part B, Table 34 (Use of approximations and quality requirements)
<b>L15. NSAs are required</b> to estimate the net mass and, where applicable, the supplementary quantity according to the CN in force during the reference period when the reporting units are exempted from providing information about the quantity of the goods.	497	Reg. No 2020/1197, Annex V, Chapter IV, Section 31 Annex I, Part B, Table 34 (Use of approximations and quality requirements)
<b>L16. NSAs are required</b> to make sure that the value of intra-Union exports of the reporting units benefiting from any simplification except those for which the application is not restricted does not exceed 5% of the total value of the data on intra-Union exports of goods exchanged with other Member States.	499	Reg. No 2020/1197, Annex V, Chapter IV, Section 31(6)
<b>L17. Tax administration is required</b> to provide the national statistical authority with the following contact and identification information about persons who have declared intra-Union acquisitions and supplies of goods.	511	Reg. No 2021/1704 Art. 2 and 3
<b>L18. National Customs are required</b> to provide NSAs with customs declarations lodged with them or, in case of centralised clearance, received from the Customs of other Member States, at the latest during the month following the month of acceptance of the customs declaration.	551	Reg. No 2021/1225 Art.3(1)
<b>L19. The national Customs authorities are required</b> to provide access to NSAs to data in EORI database.	598	Reg. No 2019/2152 Art.5 (1), (3), Annex VI (b)
<b>Chapter VIII Data definitions</b>		
<b>L20. NSAs are required</b> to transmit collected detailed data to Eurostat for publication at eight digit level of the commodity code.	661	Reg. No 2020/1197, Annex I, Table 34 (Breakdown by commodity)
<b>L21. NSAs are required</b> to collect the taxable amount from reporting units.	714	Reg. No 2020/1197, Annex V, Chapter II, Section 9 (1)
<b>L22. NSAs are required</b> to estimate the statistical value of transactions for which it is not collected.	743	Reg. No 2020/1197, Annex I, Part B, Table 34 (Use of approximations and quality requirements)
<b>L23. NSAs are required</b> not to make any adjustments of extra-Union trade data for credit notes issued in relation to bonuses, discounts granted at the end of a certain period or for good results, because statistical value should be determined at the time and place the goods cross the border of the importing or exporting Member State.	757	Reg. No 2020/1197, Annex V, Chapter II, Section 10(1)
<b>L24. National Customs are required</b> to provide to the NSAs the customs procedure codes of the first and of the second subdivisions.	780	Reg. No 2021/1704, Annex I
<b>L25. NSAs are required</b> to use the first and second subdivision of the customs procedure code for defining the correct coverage of extra-Union trade, when customs data are used for compilation of statistics.	783	Reg. No 2021/1704, Annex I
<b>L26. NSAs are required</b> exclude trade flows from customs data which are out of scope of extra-Union trade statistics (c.f. list of exclusions).	794	Reg. No 2020/1197, Annex I, Part C, Table 1, Annex V Section 3(3)
<b>L27. NSAs are required</b> to provide for their extra-Union imports the breakdown by tariff (preferential treatment).	872	Reg. No 2020/1197, Annex I, Part B, Table 35 (Breakdowns).
<b>L28. Customs are required</b> to transmit to NSAs the information on their actually applied preferential treatment to enable NSAs to update the statistics.	879	Reg. No 2021/1704, Annex I (4.2)
<b>Chapter IX Confidentiality</b>		
<b>L29. NSAs are required</b> to apply passive confidentiality when compiling and transmitting monthly detailed intra-Union and extra-Union trade statistics.	907	Reg. No 223/2009, Reg. No 2019/2152, Art. 19
<b>L30. NSAs are required</b> to suppress confidential data in such way	915	Reg. No 2020/1197, Annex I,

Legal requirements	No of § in the Manual	References to the legislation
that they may be published at least at chapter level of the CN provided confidentiality is thereby ensured.		Part B, Tables 34&35 (Use of approximations and quality requirements)
<b>Chapter X Data transmission</b>		
<b>L31. NSAs are required</b> to transmit to Eurostat data which are confidential. The confidential data must be flagged.	Ch. 10.7	Reg. No 2019/2152, Art.18(1), Reg. No 2020/1197, Art. 10(1)
<b>Chapter XII Quality</b>		
<b>L32. NSAs are required</b> to take all necessary measures to ensure the quality of the statistics transmitted.	948	Reg. No 2019/2152, Art. 17(1)
<b>L33. NSAs are required</b> to provide annual metadata reports to Eurostat within two months after the last data transmission deadline.	949	Reg. No 2019/2152, Art. 17(4)(a) Reg. No 2020/1197, Art. 11(2)
<b>L34.</b> In duly justified cases, <b>NSAs are required</b> to provide additional quality reports containing more detailed quality information within a time limit agreed with Eurostat	950	Reg. No 2019/2152, Art. 17(8)
<b>L35. NSAs are required</b> to inform Eurostat as soon as possible of any relevant information or change with regard to the implementation of the EBS regulation that would influence the quality of the data transmitted.	953	Reg. No 2019/2152, Art. 17(7)
<b>L36.</b> As regards the transmission format, <b>NSA are required</b> to apply the metadata exchange standards.	954	Reg. No 2019/2152, Art. 18(1)

Table 17: Recommendations

Recommendations	No of § in the Manual	Comments, references to the legislation and other documents
<b>Chapter III Scope</b>		
<b>R1. It is recommended that NSAs</b> instruct trade operators to correctly fill in declarations of intra-Union trade statistical survey, provide them with the necessary manuals and maintain a helpdesk.	56, 660 744	
<b>Chapter IV Special transactions</b>		
<b>R2. It is recommended that NSAs</b> apply simplifications for declaring <i>staggered consignments</i> only in the cases where the transactions meet the following conditions: all components must, when assembled, form a single, complete and classifiable commodity; the shipment is between a single dispatcher and a single consignee; the delay between the first and the last shipment is only for logistical reasons.	207	
<b>R3.</b> Considering the Customs simplifications for postal and express consignments, <b>it is recommended that NSAs</b> introduce regular compilation of statistical data from customs declarations with reduced data sets (H6 and H7 of UCC-related data Annex B), in order to improve the coverage of postal and express consignments in ITGS to the extent possible.	221	Reg. No 2020/1197, Annex I, Part B, Table 34 and 35 (Use of approximations and quality requirements)
<b>Chapter V Specific goods or movements</b>		
<b>R4. It is recommended that NSAs</b> acquaint themselves with information on how their national legislation defines the accounting standards, in particular those related to leasing arrangements, as they can be very helpful in determining a change in economic ownership.	233	
<b>R5. It is recommended that NSAs</b> agree on a regular information exchange on entries into and removals from the ships and aircraft registers with competent national authorities.	266	Reg. No 2020/1197, Chapter III, Sections 21 (5)
<b>R6. It is recommended that NSAs</b> use statistical survey on intra-Union trade for collection of data on intra-Union export to vessels and aircraft only in case the Customs is not providing with the necessary data.	295	
<b>R7. It is recommended that NSAs</b> establish methodologies for the estimations of transit trade of gas where the collection of data is not possible.	384	

Recommendations	No of § in the Manual	Comments, references to the legislation and other documents
R8. <b>It is recommended that NSAs</b> compare intra-Union quantitative data with the data of the energy statistics, grid operators or any other available quantitative data in order to verify whether further reconciliation is needed and to identify exact reasons of discrepancies.	388	
<b>Chapter VII Data collection</b>		
R9. <b>It is recommended that NSAs</b> revise the exemption threshold each year in order to ensure that the legally required coverage rate for the collected intra-Union exports data is achieved.	486	
R10. <b>It is recommended that NSAs</b> set the exemption threshold in line with certain quality requirements. In particular, Member States should ensure that the exemption of reporting units will not lead to a considerable lack of information or to biased information as regards the trade with certain partner Member States and certain commodities.	487	Reg. No 2019/2152 Art. 4 and 17
R11. <b>It is recommended that NSAs</b> determine the exemption threshold in such a way that the largest number of traders is exempted from providing statistical information and that, at the same time, the quality of the collected information is ensured.	488	
R12. <b>It is recommended that NSAs</b> use the procedure described in paragraph 490 for the determination of the level of the exemption and simplification threshold.	490, 504	
R13. <b>It is recommended that NSAs</b> avoid estimating the trade of the main reporting units to the extent possible by taking any necessary measures to get their statistical declarations in due time.	512	
R14. <b>It is recommended that NSAs</b> estimate the total trade below the exemption threshold by using the most reliable data sources — current month's or historical administrative data (VIES or VAT) — available at the time the estimation process should be launched.	513	
R15. <b>It is recommended that NSAs</b> estimate the trade of the reporting units late in submitting their statistical declarations by using the most reliable data source — current month's or historical administrative data (VAT or VIES), current month's or historical data from the survey on intra-Union trade — available at the time the estimation process should be launched.	514	
R16. <b>It is recommended that NSAs</b> allocate the estimated total trade below the exemption threshold by product and partner Member State by using data collected from the most similar traders above the exemption threshold.	515	
R17. Regarding the reporting units late in submitting their statistical declarations, <b>it is recommended that NSAs</b> allocate the estimated total trade to products and partner Member States by using their historical intra-Union trade data or, if not available or not relevant, by using data from the statistical survey on intra-Union trade collected from the most similar traders.	516	
R18. <b>It is recommended that NSAs</b> revise data which are considered final if the revision is significant for the interpretation of the data. At the same time, the obligation of reporting units to correct submitted data should be restricted as far as possible to data of reporting periods, of which the published data are not updated.	539	
R19. Whenever the information provided in the customs declaration is sufficient to derive an adequate intra-Union import record for statistical survey on intra-Union trade in case of quasi export, <b>it is recommended that NSAs</b> do not collect this information from traders or from declarants in order not to increase the reporting burden.	624	
<b>Chapter VIII Data definitions</b>		
R20. <b>It is recommended that NSAs</b> , when possible, assign to an economic operator the identification number which is linked to the VAT ID number for the collection of information on specific goods and movements.	630	
R21. <b>It is recommended that NSAs</b> use the first and second subdivision of the customs procedure code for defining the correct coverage of extra-Union trade, when customs data are used for compilation of statistics.	783	Reg. No 2021/1704, Annex I
R22. <b>It is recommended that Customs</b> transmit all transactions with all	795	

Recommendations	No of § in the Manual	Comments, references to the legislation and other documents
customs procedures applicable to the NSAs, allowing for full statistical control of relevant transactions.		
<b>R23. It is recommended that every NSA</b> establishes a correlation table linking customs procedures to special (and if needed general) trade systems and to statistical procedures.	795	
<b>R24. It is recommended that NSAs</b> transmit to Eurostat information on the NoT at two digit level whenever it is available.	797	
<b>Chapter IX Confidentiality</b>		
<b>R25. It is recommended that NSAs</b> grant confidentiality only for a limited time (e.g. the request has to be renewed periodically/annually) and only for as few data elements as possible (value or quantity, product or partner).	914	Reg. No 2019/2152, Art.19
<b>R26. It is recommended that NSAs</b> establish national instructions which clarify confidentiality application form and procedures, decision making process and time limit keep the data confidential.	914	
<b>R27. It is recommended that NSAs</b> suppress a product in such a way that as much information as possible on the commodity is published whilst still guaranteeing the confidentiality of the reporting units.	917	
<b>Chapter X Data transmission</b>		
<b>R28. It is recommended that NSAs</b> send a pre-announcement to Eurostat of revisions of a certain size between two subsequent data transmissions if possible up to 1 month before the data delivery, otherwise up to 1 week before the data delivery itself or at the latest on the day the data is sent.	Ch. 10.8.3	
<b>R29. It is recommended that NSAs</b> send the pre-announcement up to 1 week before the data delivery itself or at the latest on the day the data is sent. For revisions that require pre-announcement and that are known in advance, for example those that might occur because of a change in methodology, <b>It is recommended that NSAs</b> send the pre-announcement up to 1 month before the data delivery.	Ch. 10.8.3	
<b>Chapter XI Data Quality</b>		
<b>R30. It is recommended that NSAs</b> regularly monitor the asymmetries related to the main partner countries and major/key products and react as quickly as possible to unexpectedly high or new asymmetries by checking the accuracy and completeness of the available national statistical data	955	

Table 18: Encouragements

Encouragements	No of § in the Manual	References to the legislation and other documents
<b>Chapter II Legal basis and institutional arrangements</b>		
<b>E1. Member States are encouraged</b> to formalise the cooperation of NSAs with tax and customs administrations through establishing working groups and other forums for discussions and exchange of information.	47, 48, 49, 508, 509	
<b>Chapter III Scope</b>		
<b>E2. NSAs are encouraged</b> to establish procedures in order to check the records with CN code 7108 20 00 (monetary gold) and to distinguish the coins in circulation traded as collectibles.	77,82	Reg. No 2020/1197, Annex V, Appendix (a)
<b>E3. NSAs are encouraged</b> to introduce special procedures in order to detect movements of goods between a Member State and its territorial enclaves established in non-member countries and to eliminate these movements from the scope of statistics	91, 92	Reg. No 2020/1197, Annex V Appendix (d)
<b>Chapter IV Special transactions</b>		
<b>E4. NSAs are encouraged</b> to analyse with their tax administrations how distance sales are recorded on the national VAT return form and to find solutions to ensure full coverage of this type of trade.	160	
<b>E5. NSAs are encouraged</b> to establish prior authorisation routines for simplified reporting of an industrial plant.	200	Reg. No 2020/1197, Annex V, Chapter IV, Section 31(5)
<b>E6. Member States are encouraged</b> to cooperate when granting permissions to reporting units for simplified reporting of industrial	201	



Encouragements	No of § in the Manual	References to the legislation and other documents
plants.		
<b>E7. NSAs are encouraged</b> to manage the application of simplified reporting for industrial plants in order to minimise asymmetries in intra-Union trade statistics.	202	
<b>Chapter V Specific goods or movements</b>		
<b>E8. NSAs are encouraged to establish</b> a specific procedure for the CN codes falling under the specific goods or movements provisions (vessel or aircraft ) in order to examine the transactions and to verify their correct treatment in ITGS.	263	
<b>E9. NSAs are encouraged</b> to examine the possibility to use VAT data about intra-Union acquisitions of new vessels and aircraft in order to identify statistically relevant transactions.	264	
<b>E10. NSAs are encouraged</b> to implement at least ad hoc surveys to collect data directly from entities involved in the contractual arrangements related to vessels or aircraft, which may lead to change of economic ownership.	273	
<b>E11. MSs are encouraged</b> to enhance cooperation of all compilers involved (ITGS, ITSS, BoP and NA) when recording the transactions in vessels/aircraft.	274	
<b>E12. MSs are encouraged</b> to strengthen multilateral cooperation including exchange of any kind of information related to trade in vessels and aircraft, even at transaction level, among them whenever possible.	275	
<b>E13. NSAs are encouraged</b> to analyse the national VAT legislation in order to clearly define the scope of supplies to vessels and aircraft which can benefit from simplifications.	289	
<b>E14. NSAs are encouraged</b> to establish a control system which eliminates the risk of double counting of supplies to vessels and aircraft data from two sources (customs and statistical declarations).	296	
<b>E15. Member States are encouraged</b> to make efforts to identify the real economic owner of the vessel or aircraft for significant transactions in terms of value. Additional indicator in this respect could be the nationality of the recipient of the invoice for the deliveries to the vessel or aircraft.	298	
<b>E16. NSAs are encouraged</b> to analyse the recording practices in Customs of supplies to vessels and aircraft in order to identify whether the simplifications applied are not in contradiction to statistical requirements.	302	
<b>E17. NSAs are encouraged</b> to analyse the recording practices in Customs of goods moving to and from offshore installations in order to ensure complete coverage and to avoid double counting.	319	
<b>E18. NSAs are encouraged</b> to establish an appropriate data collection system for sea products and to combine these data sources so that double counting or missing trade flows are avoided.	333	
<b>E19. NSAs are encouraged</b> to develop the necessary knowledge about functioning of electricity and gas markets at the national and the EU level in order to be able to correctly compile ITGS and to develop methodologies for the collection of the statistical data.	357	
<b>E20. NSAs are encouraged</b> to analyse with tax administrations the national provisions concerning recording of data on trade in electricity and gas and to evaluate the possible re-use for ITGS purposes although VAT data might not provide statistics with reliable information.	378	
<b>E21. NSAs are encouraged</b> to use for the estimation of statistical value of electricity and gas long-term contract prices and other available information which correctly reflect the value of electricity and gas on a particular market. For the estimation of transit trade, <b>NSAs are encouraged</b> to consult transmission system operators, who might be able to estimate the share of transit trade in the total flows of electricity and gas.	384	
<b>E22. NSAs are encouraged</b> to identify alternative data sources for quality checks and compilation of ITGS in gas and electricity regarding physical flows, prices or values.	387	
<b>Chapter VI Data sources</b>		

Encouragements	No of § in the Manual	References to the legislation and other documents
<b>E23. NSAs are encouraged to calculate</b> the cumulative total value based on the most recent data available at the time of calculation of thresholds over a period of at least 12 months for the determination of total exports.	489	
<b>E24. NSAs are encouraged</b> not to calculate the exemption threshold exactly to the point, as a 'safety margin' should be left for the remaining non-response and for fluctuations in economic activity. If an exemption threshold is used for compiling intra-Union import statistics, <b>NSAs are encouraged</b> to determine the threshold following the same procedure and quality standards as applicable for exports.	491	
<b>E25. NSAs are encouraged</b> to inform Eurostat on their estimation methods with a view to exchanging best practices.	493	
<b>E26. The NSAs are encouraged</b> to assess the impact of simplification measures on data quality before their introduction.	504	
<b>Chapter VII Data collection and compilation process</b>		
<b>E27. NSAs are encouraged</b> to monitor the accuracy of the non- or late-response estimates at the product and partner Member State level by comparison with real data when declarations for the statistical survey on intra-Union trade are submitted. They should improve their estimation method in case this monitoring reveals quality issues.	517	
<b>E28. NSAs are encouraged</b> to analyse the differences between data on partner country collected via the statistical survey and VIES at the level of the reporting unit.	526	
<b>E29. NSAs are encouraged</b> to regularly assess the quality of the administrative data — VAT and VIES data — in terms of accuracy, timeliness and, where possible, comparability with statistical data.	531	
<b>E30. NSAs are encouraged</b> to create the conditions enabling reporting units to use automatic data processing and electronic data transmission systems in order to enable reporting units to check the correctness of information themselves.	536	
<b>E31. NSAs are encouraged</b> to define rules how reporting units should submit corrective statistical declaration.	540	
<b>E32. NSAs are encouraged</b> to set thresholds which determine when the reporting unit should transmit statistically relevant corrections.	541, 742	
<b>E33. NSAs are encouraged</b> to ensure, if possible, that the time lag to provide supplementary declaration will not be in contradiction to statistical requirements	566	
<b>E34. NSAs are encouraged</b> to look for a close cooperation with their national Customs during the transitional period in order to be a part of the consultation procedure for the application of SASP and agree on statistical data requirements in advance.	578, 418	SASP Guidelines
<b>E35. NSAs are encouraged</b> to acquire the EORI register along with trade data from Customs on a regular basis.	598	Reg. No 2019/2152 Art. 5 (1) and (3); Annex VI (b)
<b>E36. In the context of quasi-imports, NSAs are encouraged</b> to inform the reporting units in the intermediate Member State about the statistical reporting obligations after the goods have been cleared for free circulation by Customs.	617	
<b>E37. NSAs are encouraged</b> to use customs information on all goods declared for customs procedures 42 and 63 at least for completeness checks of intra-union exports declared for the statistical survey of intra-Union trade and on the VIES declaration.	618	
<b>E38. NSAs are encouraged</b> to use data from the customs declarations for compiling the missing intra-Union imports in case of quasi-export.	624	
<b>Chapter VIII Data definitions</b>		
<b>E39. NSAs are encouraged</b> to closely monitor the changes in TARIC codes during the year and when necessary modify data validation procedures.	667	
<b>E40. For burden reduction purposes, NSAs are encouraged</b> to collect the statistical value within the statistical survey on intra-Union trade only from the biggest and the most important traders.	743	
<b>E41. NSAs are encouraged</b> to contact the national Customs in order to gain a clear understanding of the meaning of the use of a CPC in	789	

Encouragements	No of § in the Manual	References to the legislation and other documents
the context of national clearance specificities.		
<b>E42. Member States are encouraged</b> to instruct reporting units to use code 71 in the survey of Intra-Union exports if the goods being declared or previously having been declared to customs with customs procedure codes 42 or 63.	842	
<b>E43.</b> In the context of using the data received in MDE, <b>NSAs</b> in receiving Member States <b>are encouraged</b> to explore alternative data sources that might allow to identify the NoT, as the code 71 do not show the correct NoT code from the point of view of their economies.	868	
<b>E44. NSAs are encouraged</b> to use the delivery terms whenever available on customs declarations for correct calculation of statistical value and CIF/FOB adjustments within balance of payments statistics.	897	
<b>Chapter IX Confidentiality</b>		
<b>E45. NSAs are encouraged</b> to define the rules used in the evaluation of a request for confidentiality.	919	
<b>E46. NSAs are encouraged</b> to be well aware of which national acts define the information falling under military or state secrecy and their content.	922	
<b>Chapter X Data Quality</b>		
<b>E47. NSAs are encouraged</b> , within the limit of available human resources, to periodically conduct bilateral or multilateral reconciliation exercises for major/key products and to take any measures to ensure the success of such exercises.	956	

Table 19: Compilation rules

Compilation rules	No of § in the Manual	References to the legislation and other documents
<b>Chapter III Scope</b>		
<b>C1.</b> Inward processing, irrespective of whether this is carried out in the free circulation area, in a customs warehouse or in a free zone, is included in ITGS as taking place on premises for inward processing.	62	
<b>C2.</b> Union goods stored in customs warehouses and in free zones <b>must</b> be considered as virtually staying in the free circulation area.	62	
<b>C3.</b> Postage stamps and similar stamps (e.g. highway vignettes, road tax discs, motorway toll repayment stickers and the like), provided that they are the subject of a commercial transaction, in the same way as un-issued bank notes not in circulation, <b>must</b> be included in intra-Union and extra-Union trade statistics.	79	
<b>C4.</b> The reference period for movements of goods for or following temporary use <b>must</b> be the calendar month when the event breaking the conditions of the provision took place.	86	Reg. No 2020/1197, Appendix (c)
<b>C5.</b> The partner country code QV or QW (countries and territories not specified) <b>must</b> be used for goods received or sent abroad by international organisations.	94	Reg. No 2020/1470
<b>Chapter IV Special transactions</b>		
<b>C6.</b> An operation <b>should</b> be treated as processing if the commodity code changes as a result of activities such as manufacturing, construction, assembling, improvement, renovation, etc.	127	
<b>C7.</b> Processing activities on a processor's own account <b>must</b> be registered under NoT code 11.	130	Reg. No 2020/1197, Annex I, Part C, Table 1
<b>C8.</b> If no change of ownership between the owner of the goods and the processor occurs, NoT code 41 and 51 <b>must</b> be used.	130	Reg. No 2020/1197, Annex I, Part C, Table 1

Compilation rules	No of § in the Manual	References to the legislation and other documents
<b>C9.</b> Trade in periodicals under direct subscription <b>should</b> be considered as trade in services.	111	Reg. No 2020/1197, Appendix (I)
<b>C10.</b> The negative value of waste without market value <b>must</b> be adjusted close to zero or to 1 unit of value.	173,175	
<b>C11.</b> Operational leasing transactions with duration of less than 24 months <b>should</b> be excluded from ITGS statistics and recorded under services for all goods which do not fall under the provisions of specific movements.	180	
<b>C12.</b> The reference period for <i>Call-off</i> and <i>Consignment stock</i> transactions should be defined as the calendar month for which the same transaction is recorded for fiscal purposes.	191	
<b>Chapter IV Specific goods and movements</b>		
<b>C13.</b> The substance of the transaction, not a title of the contract, <b>must</b> be considered in order to identify the economic owner of the vessels and aircraft.	226	
<b>C14.</b> When the list of indicative criteria is used to decide on the economic owner of a vessel or aircraft, as many criteria as possible, depending on the availability of information, <b>should</b> be evaluated in order to determine the economic owner of the vessel or aircraft. The criterion a) is considered as the most important; the remaining criteria and their order could be used as additional practical tools for assessing the substance of the transaction.	237	
<b>C15.</b> If a vessel or an aircraft is legally owned by a natural person who does not use it for commercial purposes (e.g. yachts), then the natural person <b>should</b> be considered as the economic owner of the vessel or aircraft.	241	
<b>C16.</b> The holder of the fishing licence <b>should</b> be considered as the economic owner of the fishing vessel.	242	
<b>C17.</b> If a vessel or an aircraft is new, a transaction between the manufacturer and the first economic owner <b>must</b> be reported.	245	
<b>C18.</b> The processing activities linked with construction of a new vessel or an aircraft <b>must</b> be reported according to standard ITGS rules.	246	
<b>C19.</b> If the processing operation has significantly improved or changed the vessel or aircraft, the transaction between the processor and the economic owner <b>must</b> be reported.	247	
<b>C20.</b> When recording the series of interlinked transactions (e.g. sale and lease-back), the overall economic effect should be considered. Only the transfer of economic ownership between the initial and final economic owner <b>must</b> be reported in ITGS.	251	
<b>C21.</b> The partner country shall be the Member State or non-member country where the economic owner of the vessel/aircraft who is transferring the ownership/to whom the ownership is transferred, is established.	253	
<b>C22.</b> The partner country in case of import of a new vessel or an aircraft <b>must</b> be the Member State or non-member country of construction.	253	Reg. No 2020/1197, Annex V, Chapter III, Section 21, Art. 3(b) (ii)
<b>C23.</b> The partner country for a vessels or an aircraft sent for processing <b>must</b> be the Member State or non-member country undertaking the processing.	253	Reg. No 2020/1197, Annex V, Chapter III, Section 21, Art. 3 (b)(iv)
<b>C24.</b> In case of partial sales of the vessel/aircraft which result in the transfer of economic ownership, the full value <b>must</b> be reported.	257	
<b>C25.</b> Given that the voyage charter has been verified, this arrangement <b>must not</b> be included in ITGS.	279	
<b>C26.</b> Given that the time charter has been verified, this arrangement <b>must not</b> be included in ITGS.	279	
<b>C27.</b> Given that the wet lease contract of an aircraft has been verified, this arrangement <b>must not</b> be included in ITGS.	281	
<b>C28.</b> Given that the financial leasing contract of an aircraft has been verified, this arrangement <b>must be</b> included in ITGS.	281	

Compilation rules	No of § in the Manual	References to the legislation and other documents
<b>C29.</b> Given that the operational leasing contract of an aircraft has been verified, this arrangement <b>must not</b> be included in ITGS.	281	
<b>Chapter VIII Data definitions</b>		
<b>C30.</b> The reference period for goods not reported on a VAT return as an intra-Union acquisition or supply must be defined as the calendar month during which the export or import of the goods takes place.	651	
<b>C31.</b> Simplified codes for military goods <b>should</b> be used only in exceptional cases; the real CN code is preferred.	672	
<b>C32.</b> The Member State of purchase <b>should</b> be recorded if the Member State of consignment is unknown.	685	
<b>C33.</b> Information on Member State of destination or Member State of actual export <b>must</b> be transmitted to Eurostat according to the rules defined in <a href="#">Ch. 10.4</a> .	Ch. 10.4	
<b>C34.</b> The taxable amount <b>must not</b> include the VAT or other duties (e.g. excise).	716	Reg. No 2020/1197, Chapter II, Section 9 (1)
<b>C35.</b> Whenever the taxable amount does not have to be established for taxation purposes, the invoice value <b>must</b> be collected instead, or failing this, the value <b>must</b> be estimated.	717	Reg. No 2020/1197, Chapter II, Section 9 (1)
<b>C36.</b> Reporting units when estimating the taxable amount <b>should</b> follow the same principles applied for determining the customs value according to Article 70 of the UCC Regulation (EU) No 952/2013.	720	
<b>C37.</b> Where an invoice includes services as well as goods, reporting units <b>must</b> separate the value of goods from the value of services.	721	
<b>C38.</b> The taxable amount (or failing that, invoice value) <b>must</b> be expressed in the national currency units.	722	Reg. No 2020/1197, Annex V, Chapter II, Section 9 (2)
<b>C39.</b> Reporting units must indicate the open market value of goods when goods are delivered without an invoice or with a pro-forma invoice and other deliveries/replacements free of charge.	730	Reg. No 2020/1197, Annex V, Chapter II, Section 10 (2b)
<b>C40.</b> The total value of the goods in their unprocessed state <b>must</b> be reported for transactions involving goods sent for processing. Regarding transactions following processing, the total value of the processed goods <b>must</b> be reported.	735	Reg. No 2020/1197, Annex V, Chapter II, Section 9, 1(a) and (b).
<b>C41.</b> NoT codes 21, 22 or 22 must be used only when the original goods movement is meant to be recorded with NoT codes: 11, 12, 31, 32, 33, 34, 71 or 72.	809	Reg. No 2020/1197, Annex I Part C, Table 1
<b>C42.</b> Goods sent for processing but returned in an unprocessed state or as a side-product of the processing <b>must</b> be reported under NoT code 51 if returning to the initial country of export or 52 if not returning to the initial country of export.	829	Reg. No 2020/1197, Annex I Part C, Table 1, Section 14
<b>C43.</b> Reporting units <b>should</b> make suitable estimations in order to determine the proper NoT codes according to the share of the different country sources and destinations. If such estimation is not possible, the application of NoT code 42 and 52 is preferred.	831	
<b>C44.</b> The remaining transactions not elsewhere included <b>must</b> be reported using NoT code 9. This concerns movements of goods where there is no actual, anticipated or intended future transfer of ownership and where the movements cannot be classified under the other transaction codes.	851	
<b>C45.</b> The goods transported by private courier services must be recorded under transport code 5 (Postal consignment) only if the active means of transport is unknown.	885	
<b>Chapter IX Confidentiality</b>		
<b>C46.</b> Military goods <b>must</b> be included in intra and extra-Union trade statistics and standard statistical methods and rules must be applied.	920	

## Annex 2 — Allocation of customs procedure to type of trade and statistical procedure

### Legend to the tables

#### Statistical procedures

- 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.

#### Column headings

- A: The **four digits** CPC of the customs declaration;  
or the explanation on the requested procedure (1<sup>st</sup> + 2<sup>nd</sup> digit)
- B: The previous procedure (3<sup>rd</sup> + 4<sup>th</sup> digit)
- C: Explanation of the previous procedure
- D: Indication whether CPC falls under extra-Union trade
- E: Indication whether CPC falls under intra-Union trade
- F: CPC falls neither under Extra nor under intra-Union trade
- G: Indication of statistical procedure in extra-Union trade statistics
- H: Explanation/additional information

## Import

INTRA AND EXTRA-UNION IMPORTS (MOST COMMON CPCs) <sup>(1)</sup>							
CPC	Meaning of 'previous procedure' code		Trade type			Statistical procedure in extra-Union trade	
4-digit	3 <sup>rd</sup> + 4 <sup>th</sup> digit		Extra	Intra	None	'—' = out of scope (CPC is only for explanation)	
A	B	C	D	E	F	G	H
<b>'0x'</b> Imports of goods under '0x' is used only in case of non-payment of VAT/excise duties							
<b>'01'</b> Imports relating in general to release for free circulation (payment of duties) with — a subsequent re-dispatch <sup>2</sup> to a 'VAT exempt' part of the EU's customs territory or — to a country with which the EU forms a customs union							
0100	00 =>	no previous procedure	x	—	—	1	
0121	21 =>	export under the outward processing procedure	x	—	—	3	
0151	51 =>	goods were under the inward processing procedure	—	—	x	—	Excluded from <b>extra-Union trade</b> , Reg. No 2020/1197, Annex V, Appendix point (k);
0153	53 =>	goods were previously under <b>'temporary admission'</b>	x	—	—	1	
0154	54 =>	goods were, in another Member State, under the inward processing procedure	—	x	—	—	- Excluded from <b>extra-Union trade</b> , Reg. No 2020/1197, Annex V, Appendix, point(k); - Included in <b>intra-Union imports</b> as it is under the scope of Intra-Union trade (Reg. No 2020/1197, Annex V, Section 3 2 (b) (ii));
0171	71 =>	goods came from a customs warehouse	x	—	—	1	
0178	78 =>	goods came from a free zone comparable to a (customs warehouse)	x	—	—	1	
<b>'07'</b> Imports relating to free circulation but with placing the goods under a tax/excise warehouse							
0700	00 =>	no previous procedure	x	—	—	1	
0721	21 =>	export under the outward processing procedure	x	—	—	3	
0751	51 =>	goods were under the inward processing procedure	—	—	x	—	Excluded from <b>extra-Union trade</b> , Reg. No 2020/1197, Annex V, Appendix, point (k);
0753	53 =>	goods were previously under <b>'temporary admission'</b>	x	—	—	1	
0754	54 =>	goods were, in another Member State, under the inward processing procedure	—	x	—	—	- Excluded from <b>extra-Union trade</b> , Reg. No 2020/1197, Annex V, Appendix, point (k); - Included in <b>intra-Union imports</b> as it is under the scope of Intra-Union trade

(<sup>1</sup>) Annex B (version of September 2020), Title II of Regulation (EU) No 2015/2447 of the European Parliament and of the Council of 24 November 2015.

(<sup>2</sup>) Wording as used in customs provisions

INTRA AND EXTRA-UNION IMPORTS (MOST COMMON CPCs) <sup>(1)</sup>							
CPC	Meaning of 'previous procedure' code			Trade type			Statistical procedure in extra-Union trade
4-digit	3 <sup>rd</sup> + 4 <sup>th</sup> digit			Extra	Intra	None	'_' = out of scope (CPC is only for explanation)
A	B	C	D	E	F	G	H
							(Reg. No 2020/1197, Annex V, Section 3 2 (b) (ii);
0771	71 =>	goods came from a customs warehouse	x	—	—	1	
0778	78 =>	goods came from a free zone	x	—	—	1	

'4x' Imports into free circulation							
'40' Imports relating to release for free circulation and home use (~ payment of customs duties, VAT and excise duties)							
4000	00 =>	no previous procedure	x	—	—	1	
4010	10 =>	goods return after permanent export	x	—	—	1	Remark: CPC '4010' not included in the DG TAXUD SAD-guidelines.
4051	51 =>	goods were under the inward processing procedure	—	—	x	—	Excluded from <b>extra-Union trade</b> , Reg. No 2020/1197, Annex V, Appendix point (k);
4053	53 =>	goods were under the temporary admission procedure	x	—	—	1	
4054	54 =>	goods were, in another Member State, under the inward processing procedure	—	x	—	—	- Excluded from <b>extra-Union trade</b> Reg. No 2020/1197, Annex V, Appendix, point (k); - Included in <b>intra-Union imports</b> as it is under the scope of Intra-Union trade (Reg. No 2020/1197, Annex V, Section 3 2 (b) (ii);
4071	71 =>	goods came from a customs warehouse	x	—	—	1	
4078	78 =>	goods came from a free zone (comparable to a customs warehouse)	x	—	—	1	
'42' Imports relating to free circulation and home use, however, with VAT-exempt supply to another Member State							
42xx	xx =>	All previous procedure as under CPCs 40xx; Compared to code 40, imports under CPCs 42 are, after their release for free circulation, supplied <sup>1</sup> to another Member State under a VAT exemption scheme; For allocation to a trade type and a statistical procedure, see the respective 40xx-codes.					
'43' Imports relating to free circulation and home use of goods for which specific transition measures following the accession of a new Member State apply (e.g. residual customs duties or agricultural levies)							
43xx	xx =>	All applicable previous procedure as under CPCs 40xx; where applicable, trade is to be allocated to <b>Intra-Union trade</b> .					

<sup>(1)</sup> Wording as used in customs provisions



INTRA AND EXTRA-UNION IMPORTS (MOST COMMON CPCs) <sup>(1)</sup>									
CPC	Meaning of 'previous procedure' code			Trade type			Statistical procedure in extra-Union trade		
4-digit	3 <sup>rd</sup> + 4 <sup>th</sup> digit			Extra	Intra	None	'_' = out of scope (CPC is only for explanation)		
A	B	C		D	E	F	G	H	
<b>'44'</b>	<b>Import under end-use (= release for free circulation and home use under duty exemption or at a reduced rate of duty on account of the good's specific use)</b>								
44xx	xx => All applicable previous procedure as under CPCs 40xx ;.								
<b>'45'</b>	<b>Imports relating to free circulation and home use, however with placement under a VAT warehouse (-&gt; no payment of VAT or excises duties)</b>								
45xx	xx => All previous procedure as under CPCs 40xx								
<b>'46'</b>	<b>Import of processed products obtained from equivalent goods under the outward-processing procedure before exportation of goods they are replacing.</b>								
4600	00 =>	no previous procedure			x	—	—		3
<b>'48'</b>	<b>Imports for free circulation of goods as so-called prior importation, under the customs outward processing procedure;</b> Note: Code '48' concerns most likely cases of repair; this would need to be assessed by NSIs to exclude the flow from statistics! However, where this code refers to <b>replacements</b> of faulty goods the transaction would need to be included.								
4800	00 =>	no previous procedure			x	—	—		3
4871	71 =>	goods came from a customs warehouse			x	—	—		3
4878	78 =>	goods came from a free zone			x	—	—		3
<b>'49'</b>	<b>Entry for home use</b> — of Union goods coming from a 'VAT-exempt' part of the EU's customs territory — of goods in the context of trade with third countries with which the EU has formed a customs union								
4900	00 =>	no previous procedure			x	—	—		1
					—	x			—
									—
4901	01 =>	goods were previously imported for free circulation with subsequent redispach to a 'VAT exempt' part of the EU's customs territory			—	x	—		—
4910	10 =>	goods imported after permanent export as normal export of Union goods to a third country			x	—	—		1
		Union goods arriving from a 'VAT-exempt' part of the EU's customs territory				x	—		—
4978 <sup>1</sup>	78 =>	goods came from a free zone			x	—	—		1
									See CPC 4971

(1) Wording as used customs provisions

INTRA AND EXTRA-UNION IMPORTS (MOST COMMON CPCs) <sup>(1)</sup>									
CPC	Meaning of 'previous procedure' code			Trade type			Statistical procedure in extra-Union trade		
4-digit	3 <sup>rd</sup> + 4 <sup>th</sup> digit			Extra	Intra	None	'_' = out of scope (CPC is only for explanation)		
A	B	C		D	E	F	G	H	
<b>'51' Imports relating to the customs inward processing procedure</b> (=Temporary import of dutiable goods with suspension of EU's trade measures/duties for processing and whether re-exportation is intended or not)									
5100	00 =>	no previous procedure		x	—	—	2		
5111	11 =>	prior export of compensating products, before placing of the imported goods under the inward processing procedure		x	—	—	2		
5121	21 =>	export under the outward processing procedure		x	—	—	2	See also CPC 2151 Outward processing was an intermediate action within the inward processing activity.	
5122	22 =>	export under economic processing aspects		x	—	—	2	Although the previous export was under economic processing aspects, trade must be allocated to '2'	
5151	51 =>	goods were under the inward processing procedure)		—	—	x	—	Excluded from <b>extra-Union trade</b> , Reg. No 2020/1197, Annex V, Appendix point (k);	
5153	53 =>	goods were under the temporary admission procedure		x	—	—	2		
5154	54 =>	goods were, in another Member State, under the inward processing procedure		—	x	—	—	Excluded from <b>extra-Union trade</b> , Reg. No 2020/1197, Annex V, Appendix, point (k); - Included in <b>intra-Union imports</b> as it is under the scope of Intra-Union trade (Reg. No 2020/1197, Annex V, Section 3 2 (b) (ii));	
5171	71 =>	goods came from a customs warehouse		x	—	—	2		
5178	78 =>	goods came from a free zone (comparable to a customs warehouse)		x	—	—	2		
<b>'53' Temporary admission</b> (Temporary import for the authorised use with suspension of EU trade measures under the obligation for later re-exportation in an unaltered state)									
53xx	xx =>	all possible previous procedures 00,51,53,54,71.		—	—	x	—	Not under the scope of <b>extra-Union trade</b> , Reg. No 2020/1197, Section 3	
5354	54 =>	goods were, in another Member State, under the inward processing procedure		—	—	x	—	Although imports is under the scope of <b>intra-Union trade</b> (Reg. No 2020/1197, Section 3), the goods should be excluded as 'temporary use' (Reg. No 2020/1197, Annex V Appendix, point (c))	
<b>'6x' Re-importation for free circulation</b> For re-importation, in principle the same logic applies as for comparable codes 4xxx; the difference being that									

INTRA AND EXTRA-UNION IMPORTS (MOST COMMON CPCs) <sup>(1)</sup>							
CPC	Meaning of 'previous procedure' code		Trade type			Statistical procedure in extra-Union trade	
4-digit	3 <sup>rd</sup> + 4 <sup>th</sup> digit		Extra	Intra	None	'_' = out of scope (CPC is only for explanation)	
A	B	C	D	E	F	G	H
under re-importation the goods were, except for so-called returned goods, previously exported with view to later re-importation; therefore code 6x must have a previous 'export' procedure)							
<b>'61' Re-imports relating to free circulation and home use (=&gt; payment of VAT and excise duties)</b>							
6110	10 =>	goods imported after permanent export as normal export of Union goods to a third country	x	—	—	1	Returned goods in the sense of customs provisions (UCC, Art. 203)
6111	11 =>	export as processed goods under the customs inward processing system (so-called prior exportation)	x	—	—	1	Re-import in the unchanged state of the previously exported goods
6121	21 =>	export under the outward processing procedure	x	—	—	3	
6122	22 =>	export under economic processing aspects	x	—	—	1	Code '22' relates to exports for economic processing; such exports are not covered by a customs outward processing procedure.
6123	23 =>	goods were temporarily exported for return in the unaltered state	—	—	x	—	Excluded where the conditions of Reg. No 2020/1197, Annex V of Appendix point (c) are met.
6131	31 =>	Re-export of the processed goods under the customs inward processing system	x	—	—	1	(this is related to imports with the additional procedure code 'F04')
6171	71 =>	goods came from a customs warehouse	—	—	x	—	CPC '6171' can logically only refer to goods re-imported after a temporary export '23xx'
6178	78 =>	goods came from a free zone (comparable to a customs warehouse)	—	—	x	—	See CPC 6171
<b>'63' Re-imports relating to free circulation and home use, however with VAT-exempt supply to another Member State</b>							
63xx	xx =>	All previous procedures as under 61xx Compared to 61, imports under 63 are, after their release for free circulation, immediately dispatched to another Member State under a VAT exemption scheme; For allocation to a trade type and a statistical procedure, c.f. the respective 61xx-codes; see also 42.					
<b>'68' Re-imports relating to free circulation and home use, however, with placement under a VAT warehouse (-&gt; no payment of VAT or excises duties); Code 68 is similar to code 45, the difference being that code 68 is related to re-importation after (temporary) exportation.</b>							
<sup>1</sup> 6821	21 =>	export under the outward processing procedure	x	—	—	3	
6831	31 =>	Re-export of the processed goods under the customs inward processing procedure	x	—	—	1	See CPC 6131

(<sup>1</sup>) 1 Wording as used in customs provisions

6871	71 => goods came from a customs warehouse	—	—	x	—	CPC '6871' can logically only refer to goods re-imported after a temporary export under CPC '23xx'
6878	78 => goods came from a free zone (comparable to a customs warehouse)	—	—	x	—	See CPC 6871
<b>'71' Imports by placement of goods under the customs warehousing procedure</b>						
7100	00 => no previous procedure	—	—	x	—	
7110	10 => goods return after permanent export	—	—	x	—	
7121	21 => export was under the outward processing procedure	—	—	x	—	
7123	23 => goods were temporarily exported for return in the unaltered state	—	—	x	—	
7151	51 => goods were under the inward processing procedure	—	—	x	—	- Not under the scope of <b>extra-Union trade</b> (Reg. No 2020/1197, Annex V, Section 3(3)) No cross border movement; the goods only change their procedural customs status within the same Member State; final re-exportation would then be under CPC '3151'.
7153	53 => goods were under the temporary admission procedure	—	—	x	—	
7154	54 => goods were, in another Member State, under the inward processing procedure (suspension)	—	x	—	—	- Not under the scope of <b>extra-Union trade</b> (Reg. No 2020/1197, Annex V, Section 3(3)); - Included in <b>intra-Union imports</b> as it is under the scope of <b>Intra-Union trade</b> (Reg. No 2020/1197, Section3, 2(b)).
7171	71 => Goods were under a customs warehousing procedure	—	—	x	—	
7178	78 => Goods came from a free zone	—	—	x	—	
<b>'78' Entry of goods for a Free Zone</b>						
	As of 1 May 2016, this code can only be used to indicate a <u>previous</u> procedure; the code as such has no relevance for ITGS but is listed in this table for information purpose only.					

## Export

INTRA AND EXTRA-UNION EXPORT (MOST COMMON CPCs)									
CPC	Meaning of 'previous procedure' code			Trade type			Statistical procedure in extra-Union trade		
4-digit	3 <sup>rd</sup> + 4 <sup>th</sup> digit			Extra	Intra	None	'—' = out of scope (CPC is only for explanation)		
A	B	C			D	E	F	G	H

'10' Permanent export of Union goods — export to non-member countries or — a dispatch to a 'VAT-exempt' part of the EU's customs territory									
1000	00 =>	no previous procedure			x	—	—	1	Exports to third countries; 'EX', in <b>SAD-box 1(1)</b> <b>Note:</b> For the customs victualling movement (CPC 1000F61), in principle the statistical provisions for specific movements would apply (as <b>goods delivered to vessels and aircraft</b> , Reg. No 20201197, Annex V, Section 22.
					—	x	—	—	Intra-Union export to a 'VAT-exempt' part of the EU's customs territory, e.g. Canary Islands (SPAIN); 'CO' in <b>SAD-box 1(1)</b> , CPC 1000F75.
1001	01 =>	goods released for free circulation with simultaneous redispach <sup>1</sup> to a 'VAT-exempt' part of the EU's customs territory			x	—	—	1	
1007	07 =>	goods were released to free circulation but placed under a tax/excise warehouse			x	—	—	1	
1040	40 =>	goods were previously released for free circulation			x	—	—	1	
1042	42 =>	goods were previously released for free circulation with a VAT-except supply to another Member State			x	—	—	1	
1045	45 =>	goods were previously released for free circulation but placed under a VAT warehouse (-> no payment of VAT or excises duties)			x	—	—	1	
1061	61 =>	goods were previously re-imported and released for free circulation			x	—	—	1	
1063	63 =>	goods were previously re-imported and released for free circulation with a VAT-except supply to another Member State			x	—	—	1	
1076	76 =>	goods were previously placed under the customs warehousing procedure in order to obtain payment of special export refunds prior to exportation			x			1	

(1) Wording as used in customs provisions

1078	78 => goods were previously placed under the free zone arrangement with view to their permanent export		x	—	—		1	See CPCs '78xx' The entry into free zone was with view to repayment/remission of duties.
<b>'11' Special cases of export as processed goods under the customs inward processing (suspension) system (so-called prior exportation)</b>								
1100	00 => no previous procedure		x	—	—		2	
<b>'2x' Temporary exports</b>								
<b>'21' Temporary exports under the customs outward processing procedure (-&gt; partial duty relief on re-importation)</b>								
2100	00 => no previous procedure		x	—	—		3	
2101	01 => goods released for free circulation with simultaneous redispach to a 'VAT-exempt' part of the EU's customs territory		x	—	—		3	
2107	07 => goods were released for free circulation but put under a tax/excise warehouse		x	—	—		3	
2140	40 => goods were previously released for free circulation		x	—	—		3	CPC 2140 in the meaning of CPC 2100.
2145	45 => goods were previously released for free circulation but placed under a VAT warehouse (-> no payment of VAT or excises duties)		x	—	—		3	
2151	51 => goods were under the inward processing procedure (suspension)		x	—	—		2	See CPC 2141
2154 <sup>1</sup>	54 => goods were, in another Member State, under the inward processing procedure (suspension)		x	(x)	—		2	Remark <b>Intra</b> : the <b>previous</b> entry in the MS of extra-Union export is also under the scope of <b>intra-Union trade</b> (Reg. No 2020/1197, Section 3(2))
<b>'22' Temporary exports for processing, other than under the customs outward processing procedure (e.g. economic processing)</b>								
2200	00 => no previous procedure		x	—	—		1	
<b>'23' Temporary export for return in the unaltered state</b>								
23xx	xx => any possible previous procedure		—	—	x		—	Excluded where the conditions of Reg. No 2020/1197, Annex V, Appendix, point (c) are met.

<sup>1</sup> 1 Wording as used in customs provisions

<b>'31' Re-exports of non-Union goods</b>							
3151	51 =>	goods were under the inward processing procedure (		x	—	—	2
3153	53 =>	goods were under temporary admission		—	—	x	—
3154	54 =>	goods were, in another Member State, under the inward processing procedure		x	(x)	—	2
Remark Intra: where applicable, the previous entry of the goods in the MS of extra-Union export would be under the scope of intra-Union trade (Reg. No 2020/1197, Section 3; if the previous entry was linked to entry in a customs warehouse, the indicator for intra-Union import would be CPC '7154')							
3171	71 =>	goods were previously in a customs warehouse		—	—	x	—
3178	78 =>	goods were previously in a free zone		—	—	x	—
<b>'76' Placing of goods under the customs warehousing procedure in order to obtain payment of special export refunds prior to exportation</b>							
7600	00 =>	no previous procedure				x	—

## Annex 3 — Reconciliation table between ITGS and BoP statistics

### 1. Goods for processing (no change of ownership)

#### 1.1 Goods sent abroad for processing which return after the processing to the reporting Member State (initial Member State of intra-Union export)

<b>ITGS</b>	<b>Included</b> on a gross basis Reg. No 2020/1197, Annex V, Chapter II, Section 9 (1(b) and Annex I, Part C, Table 1; Identified by NoT code 4 and 5.	<b>BPM5</b>	<b>Included</b> on a gross basis under the sub-item 'Goods for processing' Par. 197
		<b>BPM6</b>	<b>Excluded</b> from goods (no change of ownership) Par. 10.22(f) <b>Recorded</b> as manufacturing <b>services</b> on physical inputs owned by others included (par. 10.62) Gross values can be identified as supplementary items (par. 10.67)

#### 1.2 Goods sent abroad for processing which do not return to the reporting MS (country A), but are sold to resident of the processing economy (country B)<sup>(1)</sup> or to non-member country (country C)<sup>(2)</sup>.

<b>ITGS</b>	<b>Included</b> on gross basis Reg. No 2020/1197, Annex V, Chapter II, Section 9 (1(a) and Annex I, Part C, Table 1; Identified by NoT code 42 in country A and 42/52 in country B.	<b>BPM5</b>	<b>Included</b> under the sub-item 'Goods for processing', but fictitious backward flow has to be imputed; export of goods under general merchandise has to be recorded too.
		<b>BPM6</b>	BPM6 introduces the term 'Goods sold abroad after processing'

#### 1.3 Goods acquired from other economies for processing abroad

<b>ITGS</b>	<b>Excluded</b>	<b>BPM5</b>	Treatment not specified
		<b>BPM6</b>	<b>Included</b> Par. 10.65(b) Purchases of materials necessary for processing made by the ordering party/principal abroad have to be recorded as imports under 'General merchandise'.

#### 1.4 Additions and alterations to ships and aircraft (the same operation as 1.1)

<b>ITGS</b>	<b>Included</b> on a gross basis Reg. No 2020/1197, Annex V, Chapter III, Section 21 (3)(c) and Annex I, Part C, Table 1 Identified by NoT code 4 and 5	<b>BPM5</b>	<b>Included</b> on a gross basis Recorded under the sub-item 'Goods for processing'. Par. 197
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(<sup>1</sup>) According to BPM5, these goods should be excluded from sub-item goods for processing and should be recorded under exports of general merchandise (with a value corrected to include the value of processing). The payment for the processing has to be entered as a debit under services/merchandise and other trade related services (BPM5 par. 199).

(<sup>2</sup>) According to BPM5, these goods should be excluded from sub-item goods for processing and should also be excluded from the exports of goods from country A to country B. From country A to country B only a payment for the processing has to be entered (under services/merchandise). These goods should be recorded as exports of goods under general merchandise from country A to country C including the value of processing (BPM5 par.199, BoP Textbook paras. 186-188).



		<b>BPM6</b>	<b>Excluded</b> from goods (no change of ownership) <b>Recorded</b> as manufacturing <b>services</b> on physical inputs owned by others included Par. 10.62
<b>2. Repairs on goods</b> (goods for and after repair and the associated replacement parts)			
<b>ITGS<sup>a)</sup></b>	<b>Excluded</b> Reg. No 2020/1197, Annex V, Appendix (h)	<b>BPM5</b>	<b>Included</b> on a net basis; recorded under the sub-item 'Repairs of goods'. Par. 200
		<b>BPM6</b>	<b>Excluded</b> from goods, recorded under services Paras. 10.59 and 10.60 No adjustment is necessary, if ITGS excludes correctly.
<sup>a)</sup> Collected by some Member States for NA purposes.			
<b>3. Goods procured in ports by carriers</b> (fuels, provisions, supplies delivered/bought to/by non-resident vessels or aircraft)			
<b>ITGS<sup>b)</sup></b>	<b>Included only in export</b> goods delivered from the statistical territory of the reporting Member State to vessels and aircraft belonging to another Member States or non-member country. Reg. No 2020/1197, Annex V, Chapter III, Section 22(2), Annex I, Part B Tables 34 and 35. Identified by product codes 9930 XX 00	<b>BPM5<sup>c)</sup></b>	<b>Included</b> in both flows Recorded under sub-item 'Goods procured in ports by carriers' Paras. 156 and 201 Recorded as imports if bought by residents abroad, as exports if sold to non-residents in the compiling economy.
		<b>BPM6<sup>c)</sup></b>	<b>Included</b> in both flows as part of 'General merchandise' (no more recorded as the sub-item) 'Ports' are defined widely. Goods provided to operators of road and rail transport services have also to be included. Par. 10.17(d)
<sup>b)</sup> Partner country allocated according to residency of economic owner or by country of registration of the vessel or aircraft.		<sup>c)</sup> Included in 'Goods' as a sub-item.	
<b>4. Transfer of ownership of movable equipment not tied to a fix location</b>			
<b>4.1 Transfer of economic ownership of vessels and aircraft</b>			
<b>ITGS</b>	<b>Included</b> Reg. No 2020/1197, Annex V, Chapter III, Section 21(2)	<b>BPM5<sup>e)</sup></b>	<b>Included</b> in sub-item 'General Merchandise'. Par. 208
		<b>BPM6<sup>e)</sup></b>	<b>Included</b> in sub-item 'General Merchandise' Par. 4.136 The principle was established by BPM5 par. 81; the operator is not confirmed as the owner.
<sup>d)</sup> Exception from physical movement principle. List of exclusions is not applicable and thus duration of the leasing does not affect the decision.		<sup>e)</sup> Included even if not crossing frontiers.	
<b>4.2 Transfer of ownership of railway rolling stock, oil drilling rigs and production platforms</b>			
<b>Intra-Union trade<sup>f)</sup></b>	<b>Included</b> when declared as acquisition/supply for VAT. Excluded when temporary movement.	<b>BPM5<sup>g)</sup></b>	<b>Included</b> in sub-item 'General Merchandise' Par. 208
<b>Extra-Union trade<sup>f)</sup></b>	<b>Included</b> when declared for Customs. Excluded when temporary movement	<b>BPM6<sup>g)</sup></b>	<b>Included</b>
<sup>f)</sup> May be covered by the provisions on specific goods or movements.		<sup>g)</sup> Included even if not crossing frontiers.	

**4.3 Satellites, spacecraft**

<b>ITGS</b>	<b>Included</b> , but only if just constructed and initially launched. Reg. No 2020/1197, Annex V, Chapter III, Section 25(2). Recorded at ex-works value, as a transaction between MS of construction of the finished spacecraft and MS of the new owner.	<b>BPM5</b>	<b>Included</b> Both when initially launched and if ownership is transferred while the satellite is in orbit.
		<b>BPM6</b>	<b>Included</b> Both when initially launched and if ownership is transferred while the satellite is in orbit.

<sup>h)</sup> Transfers of ownership of satellites in orbit are excluded from ITGS.

**5. Sea products**

Fish and other marine products caught by a non-resident ship and sold in the compiling economy, or caught by a resident ship and sold directly abroad

<b>ITGS</b>	<b>Included</b> Reg. No 2020/1197, Annex V, Section 24(2). Sea products are deemed to belong to the Member State or non-member country where the taxable person who exercises the economic ownership of the vessel is established.	<b>BPM5<sup>i)</sup></b>	<b>Included</b> in sub-item 'General Merchandise' Par. 208. In the case of ships flying flags of convenience, the country of registry differs from the country of residence of the operator or owner. The activity has to be attributed to the country of residence of the operating enterprise. Par. 81
		<b>BPM6<sup>i)</sup></b>	<b>Included</b> in sub-item 'General Merchandise' Par. 10.16 (e)

<sup>i)</sup> Covered by the provisions on specific goods or movements.

<sup>j)</sup> Included even if not crossing frontiers.

**6. Goods purchased or sold by embassies (as non-residents) for their own use in the economy in which they are located**

<b>ITGS</b>	<b>Excluded</b> Reg. No 2020/1197, Annex V, Appendix (d) Goods never cross borders, do not leave or enter the reporting Member State.	<b>BPM5<sup>k)</sup></b>	<b>Included</b> under goods if identified (Par. 208), otherwise included under 'Services / Government services'. Par. 266.
		<b>BPM6<sup>k)</sup></b>	<b>Excluded</b> Acquisition of goods and services by embassies are classified under 'Services/Government goods and services n.i.e.' Paras. 10.175 and 10.176

<sup>k)</sup> Included even if not crossing frontiers.

**6.1 Goods bought from or sold to international institutions (as non-residents) located in the reporting country**

<b>ITGS</b>	<b>Excluded</b> Reg. No 2020/1197, Annex V, Appendix (d) Goods never cross borders, do not leave or enter the reporting Member State.	<b>BPM5</b>	<b>Included</b> under goods if identified (par. 208), otherwise included under 'Services / Government services'. Par. 266
		<b>BPM6</b>	<b>Excluded</b> Acquisition of goods and services by embassies are classified under 'Services/Government goods and services n.i.e.'. Paras. 10.175 and 10.176

**7. Goods consigned to embassies (shipments by a specific economy to its diplomatic establishments located outside the territory of the economy)**

<b>ITGS</b>	<b>Excluded</b> Reg. No 2020/1197, Annex V, Appendix (d)	<b>BPM5<sup>l)</sup></b>	<b>Excluded</b> Par. 209.
		<b>BPM6<sup>l)</sup></b>	<b>Excluded</b> Par. 10.22(c)
l) List of exclusions, no change of ownership.			
<b>8. Government imports and exports of goods</b>			
<b>ITGS</b>	<b>Included</b>	<b>BPM5<sup>m)</sup></b>	<b>Included</b> Par. 215
		<b>BPM60<sup>m)</sup></b>	<b>Included</b> Par. 10.22(c)
m) Special types of goods.			
<b>9. Goods dispatched to national armed forces stationed outside the statistical territory of the reporting MSs</b>			
<b>ITGS</b>	<b>Excluded</b> Reg. No 2020/1197, Annex V, Appendix (d)	<b>BPM5<sup>n)</sup></b>	<b>Excluded</b> Par. 209.
		<b>BPM6<sup>n)</sup></b>	<b>Excluded</b> Par. 10.17(o)
n) List of exclusions, no change of ownership.			
<b>10. Goods delivered to and from offshore installations</b>			
<b>ITGS</b>	<b>Included</b> Reg. No 2020/1197, Annex V, Chapter III, Section 23 (2)	<b>BPM5<sup>o)</sup></b>	<b>Included</b> in sub-item 'General Merchandise' Par. 208.
		<b>BPM6<sup>o)</sup></b>	<b>Included</b>
o) Included even if not crossing frontiers.			
<b>11. Returned exports and imports of goods</b>			
<b>ITGS</b>	<b>Included</b> Reg. No 2020/1197, Annex I, Part C, Table 1 Identified by NoT code 21	<b>BPM5<sup>p)</sup></b>	<b>Excluded</b> Par. 209 Deductions from imports and exports of general merchandise have to be made. Par. 210
		<b>BPM6<sup>p)</sup></b>	<b>Excluded</b> Par. 10.22 (i)
p) List of exclusions, no change of ownership.			
<b>12. Goods that are lost or destroyed during the shipment</b>			
<b>12.1 Goods that are lost or destroyed</b>			
<b>ITGS</b>	<b>Included or not</b> , depending on whether the loss takes place before or after crossing frontiers of reporting Member State.	<b>BPM5</b>	<b>Included</b> whenever there is a change of ownership. These accidents cannot be recorded by ITGS. In practice, only big losses (e.g. sinking of tankers) can be taken into account.
		<b>BPM6</b>	<b>Included or excluded</b> depending on the change of ownership Par. 10.17 (m)
<b>12.2 Goods that are lost or destroyed inside the customs frontier of the exporting economy</b>			
<b>ITGS</b>	<b>Excluded</b>	<b>BPM5<sup>q)</sup></b>	<b>Included</b> , if there is change of ownership Par. 209.
		<b>BPM6<sup>q)</sup></b>	<b>Included</b> , if there is change of ownership. Par. 10.17(m)
q) List of exclusions, no change of ownership.			
<b>12.3 Goods that are lost or destroyed inside the customs frontier of the importing economy</b>			

<b>ITGS</b>	<b>Included</b>	<b>BPM5</b>	<b>Included</b> , if there is change of ownership. Par. 209. They have to be deducted from trade figures of both economies, if the loss took place before change of ownership.
		<b>BPM6</b>	<b>Included</b> , if there is change of ownership.

**12.4 Goods that are lost or destroyed between the custom frontiers of exporting (country A) and importing economies (country B)**

<b>ITGS</b>	<b>Included</b> in export of Member State A, <b>excluded</b> from import of Member State B	<b>BPM5<sup>)</sup></b>	<b>Included</b> , if there is change of ownership. Par. 209 If the loss took place prior to the change of ownership, the value has to be deducted from country A exports. If it took place after the change of ownership, the value has to be added to country B imports.
		<b>BPM6<sup>)</sup></b>	<b>Included</b> , if there is change of ownership.

<sup>)</sup> Included even if not crossing frontiers.

### 13. Transit trade

**13.1 Direct transit trade**

'Real' transit; goods merely passing through a MS, entering the customs border of a MS, not cleared by its customs authorities directly sent to another MS for customs clearance

<b>ITGS</b>	<b>Excluded</b> Reg. No 2020/1197, Annex V, Chapter I, Section 3.	<b>BPM5<sup>a)</sup></b>	<b>Excluded</b> Par. 209
		<b>BPM6<sup>a)</sup></b>	<b>Excluded</b> Par. 10.22 (a)

<sup>a)</sup> List of exclusions, no change of ownership.

**13.2 Quasi-transit trade ('Disguised' direct transit trade)**

<b>Intra-Union trade</b>	<b>Included</b> Reg. No 2020/1197, Annex I, Part C, Table 1 Identified by NoT codes 71 and 72. Goods which enter the EU are released for free circulation at the compiling economy and are then transferred to another MS. An intra-Union export declaration has to be filed in that MS. Goods originate in one MS but leave the EU through the territory of another MS where customs procedures are carried out. An intra-Union import/export has to be included in intra-Union trade data reported to Eurostat (Union concept).	<b>BPM5</b>	<b>Included</b> The recording, which is an exception to the change of ownership principle, is recommended to avoid underestimation of imports from non-member countries at EU level.
<b>Extra-Union trade</b>	<b>Included</b> Where the import/export declaration is lodged at the external border of the EU, MS of entry/exit must report for extra-Union trade statistics. Identified by NoT code 71 and 72.	<b>BPM6</b>	<b>Included</b> BoP Vademecum, November 2009, pages 19 and 20, 'Quasi-transit adjustment'

**13.3 Re-exports** are the goods that were previously imported into the compiling economy and that are later exported in the same condition as previously imported

<b>ITGS</b>	<b>Included</b> Not identified by any specific NoT code	<b>BPM5</b>	
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		<b>BPM6</b>	<b>Included</b> in 'General merchandise' Where possible should be shown separately as a supplementary item, particularly in economies where re-exports make up a significant part of exports'. Paras. 10.37 and 10.39
<b>14. Goods entering/leaving customs warehouses, free zones, free distribution centres (facilities which can hold merchandise under customs control)</b>			
<b>Intra-Union trade</b>	Not applicable	<b>BPM5</b>	<b>Included</b> in case of change of ownership Par. 222 Included if the owner is a resident of MS. If the ITGS-goods item is based on general trade, imports/exports on account of non-residents must be excluded. If the ITGS-goods item is based on special trade statistics, imports / exports of residents must be added.
<b>Extra-Union trade</b>	<b>Excluded</b> if goods remain inside the warehouses or move between warehouses. <b>Included</b> if goods leaving customs warehouse to be cleared for free circulation, inward, processing. <b>Included</b> if goods are imported in customs free zones for processing and then re-exported or re-imported after customs outward processing procedure.	<b>BPM6</b>	<b>Included</b> in case of change of ownership Included if the owner is a resident of a MS. Par. 10.25
<b>15. Merchanting — goods purchased and resold by a resident of the compiling country, but not entering the compiling country</b>			
<b>15.1 Goods traded between residents and non-residents which never cross borders (or are stored in free zones), if the transaction is finalised in the same recording period</b>			
<b>ITGS</b>	<b>Excluded</b>	<b>BPM5</b>	<b>Excluded</b> Par. 212 Recorded (net) under 'Services / Other business <b>services</b> / Merchanting and other trade related services' Par. 262
		<b>BPM6</b>	<b>Included</b> in goods as a sub-item 'Net exports of Goods under merchanting' Par. 10.41 Acquisition of goods is recorded as negative exports. Sale of goods is recorded as positive exports (par. 10.44). Difference between sales and purchases is recorded as an item 'Net exports of goods under merchanting.
<b>15.2 Goods traded between residents and non-residents which never cross borders (or are stored in free zones), if the goods are acquired in one reporting period and sold in a later period = Stocks of goods located abroad</b>			
<b>ITGS</b>	<b>Excluded</b>	<b>BPM5<sup>1)</sup></b>	<b>Included</b> Par. 213 These goods have to be recorded in the BoP of the temporary owner as imports of goods (stocks of goods located abroad), The same amount has to be deducted from imports in the period in which the goods are finally sold.

		<b>BPM6<sup>1)</sup></b>	If the goods are the object of merchanting, the distinction between 15.1 and 15.2 is no longer relevant
			<sup>1)</sup> Change of ownership of goods but not crossing frontiers.
<b>15.3 Imports:</b> Purchase of goods for own use that remain abroad (not object of merchanting). <b>Exports:</b> sales of goods (that remain in the economy) to a non-resident			
<b>ITGS</b>	<b>Excluded</b>	<b>BPM5</b>	<b>Included</b>
		<b>BPM6</b>	<b>Included</b>
<b>16. Means of payment which are legal tender, and securities, issued banknotes and securities and coins in circulation</b>			
<b>ITGS</b>	<b>Excluded</b> Reg. No 2020/1197, Annex V, Appendix, point (b)	<b>BPM5</b>	<b>Excluded</b> Recorded in the Financial Account
		<b>BPM6</b>	<b>Excluded</b>
<b>17. Paper money, coins, securities not in circulation, which are valued as commodities and not at face value</b>			
<b>ITGS</b>	<b>Included</b>	<b>BPM5</b>	<b>Included</b> Par. 215
		<b>BPM6</b>	<b>Included</b> Par. 10.17 (a)
<b>18. Monetary gold</b> Gold exchanged between the monetary authorities of different economies, gold held as reserve assets by the monetary authorities			
<b>ITGS<sup>2)</sup></b>	<b>Excluded</b> Reg. No 2020/1197, Annex V, Appendix, point (a)	<b>BPM5</b>	<b>Excluded</b> Par. 214 Recorded under Financial account / Reserve assets
		<b>BPM6</b>	<b>Excluded</b> Paras. 5.74 and 5.75 Recorded under Financial account / Reserve assets.
			<sup>2)</sup> List of exclusions
<b>19. Non-monetary gold</b> Imports and exports of gold: industrial gold and gold held as a store of value. Non-monetary gold includes also gold bought by private banks as reserve assets			
<b>ITGS</b>	<b>Included</b> Identified by CN codes 7108 11 00, 7108 12 00, 7108 13 10, 7108 13 80 <b>Excluded</b> if the gold is stored abroad and does not cross borders.	<b>BPM5<sup>3)</sup></b>	<b>Included</b> Par. 202 Recorded as a separate sub-item. Included even if it does not cross frontiers. Par.208
		<b>BPM6<sup>4)</sup></b>	<b>Included</b> Recorded as a separate sub -item 'Non-monetary gold' Paras. 10.50 -10.54. 'In many cases there is no physical delivery to the new owner, because the gold is held at specialised bullion storage. However change of ownership is the criterion for the recording, so gold sales and purchases should be recorded even when there is no physical movement'. Par. 10.53 However unallocated non-monetary gold accounts (see Par 5.77) should be classified as financial assets. Par. 10.51
			<sup>3)</sup> Special types of goods
<b>20. Emergency aid</b> for disaster areas (food and other humanitarian aid)			

ITGS	<b>Excluded</b>	<b>BPM5<sup>w)</sup></b>	<b>Included</b> in sub-item 'General Merchandise' An offsetting entry should be made in the Current Account/Current Transfers. Par. 291
		<b>BPM6<sup>w)</sup></b>	<b>Included</b> Par. 10.17 (q)
<sup>w)</sup> Goods treated as financial items			
<b>21. Goods delivered under aid programs, without compensation</b>			
ITGS	<b>Excluded</b> Reg. No 2020/1197 Appendix, point (m) Identified by NoT code 34	<b>BPM5</b>	<b>Included</b> in sub-item 'General Merchandise' An offsetting entry should be made in the Current Account / Current Transfers. Par. 291
		<b>BPM6</b>	<b>Included</b> Par. 10.17 (q)
<b>22. Goods for and following temporary use (temporary exports and imports of goods that are not for sale)</b>			
ITGS	<b>Excluded</b> , provided that the expected duration of the temporary use is no longer than 24 months. Reg. No 2020/1197, Annex V, Appendix, point (c)	<b>BPM5</b>	<b>Excluded</b> Par. 209
		<b>BPM6</b>	<b>Excluded</b> Par. 10.22 (e)
<b>23. Goods used as carriers of information (floppy disks, CD-ROMs, films, audio and videotapes)</b>			
ITGS	<b>Excluded</b> , if information is customised for particular client. <b>Included</b> , if information is not customised. Reg. No 2020/1197, Annex V, Appendix, point (e)	<b>BPM5</b>	Packaged, non-customised software, CD-ROMs, etc. are <b>included</b> and recorded in sub-item 'General Merchandise'. Customised carriers of information are <b>excluded</b> and recorded as 'Services/computer and information services'
		<b>BPM6</b>	<b>Included</b> Par. 10.17 (c) and Table 10.4
<b>24. Goods not subject of commercial transaction</b>			
<b>24.1 Printed advertising material, commercial samples (Samples of no commercial value)</b>			
ITGS	<b>Excluded</b> Reg. No 2020/1197, Annex V, Appendix, point (g)	<b>BPM5</b>	<b>Excluded</b> Par. 209
		<b>BPM6</b>	<b>Excluded</b> Par. 10.22(j)
<b>24.2 Other goods</b>			
a) Decorations, prizes, medals			
b) Travel equipment for personal use			
c) Coffins, funerary urns, etc.			
d) Ballast			
e) Pharmaceutical products used at international sporting events			
ITGS	<b>Excluded</b> Reg. No 2020/1197, Annex V, Appendix, point (m)	<b>BPM5<sup>z)</sup></b>	<b>Excluded</b> Par. 209
		<b>BPM6<sup>z)</sup></b>	<b>Excluded</b>
<sup>z)</sup> List of exclusions, no change of ownership.			

<b>24.3 Migrants' effects (Items involved in moving house or heirlooms)</b>			
<b>ITGS</b>	<b>Excluded</b> Reg. No 2020/1197, Annex V, Appendix, point (m)	<b>BPM5</b>	<b>Included</b> All the household and personal effects of migrants ... transferred from the old to the new economy are included under 'general merchandise'. Par. 353 An offsetting transaction has to be recorded under 'Capital account/capital transfers/Other sectors/ Migrants' transfers'. Par. 352
		<b>BPM6</b>	<b>Excluded</b> 'Migrants' personal effects. The personal property that accompanies people changing residence is not classified as a transaction because there is no change of ownership'. Par. 10.22(b) Adjustment may be necessary in extra-Union trade.
<b>24.4 Waste (Goods which have become unusable)</b>			
<b>ITGS<sup>aa)</sup></b>	<b>Included</b>	<b>BPM5</b>	<b>Excluded</b> Par. 209
		<b>BPM6</b>	<b>Excluded</b> Par. 10.22 (h) Waste and scrap with positive values are included in 'general merchandise'.
<sup>aa)</sup> Quantity is recorded in case of waste with negative value.			
<b>25. Shipments of gifts</b>			
<b>Intra-Union trade</b>	<b>Excluded</b> if sent or received by a person is not identified as a reporting unit for statistical survey on intra-Union trade. <b>Included</b> if sent or received by a person identified as a reporting unit for statistical survey on intra-Union trade.	<b>BPM5<sup>bb)</sup></b>	
<b>Extra-Union trade</b>	<b>Excluded</b> , if not declared for customs purposes.	<b>BPM6<sup>bb)</sup></b>	
<sup>bb)</sup> Special type of goods.			
<b>26. Means of transport travelling in the course of their work, including spacecraft launchers at the time of launching</b>			
<b>ITGS</b>	<b>Excluded</b> Reg. No 2020/1197, Annex V, Appendix, point (i)	<b>BPM5</b>	<b>Excluded</b>
		<b>BPM6</b>	<b>Excluded</b>
<b>27. Trade in goods between foreign affiliates</b>			
<b>ITGS</b>	<b>Included</b> , if the goods cross the border.	<b>BPM5</b>	<b>Included</b> in sub-item 'General Merchandise' Par. 205
		<b>BPM6</b>	<b>Excluded</b> , if no change of ownership. Par. 10.24
<b>28. Financial leasing (Lease arrangements made for capital goods for most or all of their expected economic life)</b>			
<b>ITGS</b>	<b>Included</b> Reg. No 2020/1197, Annex I, Part C, Table 1	<b>BPM5<sup>cc)</sup></b>	<b>Included</b> in sub-item 'General Merchandise' Par. 206



	Could be identified by NoT code 33.		An offsetting entry should be made in the Financial Account.
		<b>BPM6<sup>cc)</sup></b>	<b>Included</b> in sub-item 'General Merchandise' Paras. 10.17(f) and 5.56
<sup>cc)</sup> Exceptions to change of ownership rule			
<b>29. Operational leasing (Leasing/rental of equipment other than ships and aircrafts)</b>			
<b>ITGS</b>	<b>Excluded.</b> Could be identified by NoT code 99	<b>BPM5<sup>dd)</sup></b>	<b>Excluded</b> Par. 209 Recorded under Services/Other Business Services/Operational leasing (Par. 263). Operational leasing longer than 24 months, included in ITGS, has to be excluded from BoP.
		<b>BPM6<sup>dd)</sup></b>	<b>Excluded</b> Recorded under Services/Other Business Services/Technical/Trader related and other business services/Operating leasing Paras. 10.153-10.157
<sup>dd)</sup> List of exclusions, no change of ownership			
<b>30. Goods acquired by travellers for their own use and by non-resident workers (which are not VAT registered entities)</b>			
<b>Intra-Union trade</b>	<b>Practically excluded</b>	<b>BPM5<sup>ee)</sup></b>	<b>Excluded</b> Par. 212 Recorded under 'Services/Travel'
<b>Extra-Union trade</b>	<b>Excluded</b> , if not declared for customs purposes.	<b>BPM6<sup>ee)</sup></b>	<b>Excluded</b> Par. 10.86 Goods and services for own use acquired from an economy by non-residents during visits to that economy are recorded as 'Travel'
<sup>ee)</sup> Exceptions to change of ownership rule.			
<b>30.1 Sales of new means of transport to non-resident private individuals (tourists)</b>			
<b>ITGS</b>	<b>Included</b>	<b>BPM5<sup>ff)</sup></b>	<b>Excluded</b> from goods, included under 'Services/Travel'
		<b>BPM6<sup>ff)</sup></b>	<b>Included</b> Paras. 10.20 and 10.90 Goods acquired by travellers in excess of customs thresholds and included in statistics are included in general merchandise. If not included in customs data they should be included in travel. Care is needed to avoid double counting in <b>Extra-Union</b> goods and travel.
<sup>ff)</sup> Goods classified as services.			
<b>30.2 Sales of valuable goods to non-resident private individuals (tourists)</b>			
a) Paintings, sculptures, recognised works of art and antiques. b) Jewellery, precious stones			
<b>Intra-Union trade</b>	<b>Excluded</b>	<b>BPM5</b>	<b>Included</b> ESA95, Par. 3.150.e. Transactions in existing valuables with the Rest of the World have to be recorded as an import or export of goods. Adjustment required only in <b>Intra-Union</b> trade
<b>Extra-Union trade</b>	<b>Included</b> , if declared for customs purposes.	<b>BPM6</b>	<b>Included</b> Paras. 10.20 and 10.90 Goods acquired by travellers in excess of

			customs thresholds and included in statistics are included in general merchandise. If not included in customs data they should be included in travel. No adjustment in goods required anymore. Care is needed to avoid double counting in <b>Extra-Union</b> goods and travel.
<b>30.3 Shuttle trade (Goods for resale acquired by travellers while on visit)</b>			
<b>Intra-Union trade</b>	<b>Excluded</b>	<b>BPM5</b>	
<b>Extra-Union trade</b>	<b>Included</b> , if declared for customs purposes.	<b>BPM6</b>	<b>Included</b> Par. 10.19 Because the intent of this travel is not to acquire goods for personal use but to engage in a business.
<b>31. Newspapers and periodicals (not in bulk) sent on the basis of direct subscription</b>			
<b>Intra-Union trade</b>	<b>Excluded</b> if sent or received by non-taxable person. <b>Included</b> if the subscriber or sender is a taxable person and is identified as a reporting unit for statistical survey on intra-Union trade.	<b>BPM5</b>	<b>Excluded</b> Par. 212 Recorded under 'Services / Computer and information services'
<b>Extra-Union trade</b>	<b>Included</b> , if declared for customs purposes.	<b>BPM6</b>	<b>Excluded</b> Par. 10.146 Recorded under 'Services / telecommunications, computer and information services / Information services'
<b>32. Postal consignments (Goods dispatched through postal or courier services)</b>			
<b>Intra-Union trade</b>	<b>Excluded</b> if sent or received by a non-taxable person. <b>Included</b> if a taxable person is identified as a reporting unit for statistical survey on intra-Union trade.	<b>BPM5</b>	<b>Included</b> Par. 215
<b>Extra-Union trade</b>	<b>Included</b> , if declared for customs purposes.	<b>BPM6</b>	<b>Included</b> Par. 10.17 (l)
<b>33. Supplies to construction sites</b>			
<b>33.1 Supplies of building materials</b>			
<b>Exports of building materials for works that are performed abroad by residents as part of a general construction contract lasting less than one year</b>			
<b>ITGS</b>	<b>Included</b> , if not considered as temporary movement. Reg. No 2020/1197, Annex I, Part C, Table 1 May be identified by NoT code 8.	<b>BPM5<sup>99)</sup></b>	<b>Excluded</b> Par. 254 Goods imported or exported by the (non-resident) contractor for use in the project are included in 'Services/ Construction services/ Exports (credits)'. However it was recommended to offset these goods by recording a corresponding debit in construction services.
		<b>BPM6<sup>99)</sup></b>	<b>Excluded</b> Paras. 10.22 (d) and 10.103 '... goods sent abroad from the home base for use in a construction project not undertaken by a separate entity; these goods are not included in exports of general merchandise of the territory of the home base.' Adjustment required in imports and exports of goods.

<sup>99)</sup> Goods classified as services.			
<b>33.2 Supplies of building materials</b>			
<b>Imports</b> of building material for works that are performed in the compiling economy by non-residents as part of a general construction contract <b>lasting less than one year</b>			
<b>ITGS</b>	<b>Included</b> , if not considered as temporary movement. Reg. No 2020/1197, Annex I, Part C, Table 1 May be identified by NoT code 8.	<b>BPM5<sup>hh)</sup></b>	<b>Excluded</b> Par. 254 Goods imported or exported by the non-resident contractor for use in the project are included in 'Services/ Construction services/ Exports (credits)'. However it was recommended to offset these goods by recording a corresponding credit in construction services.
		<b>BPM6<sup>hh)</sup></b>	<b>Excluded</b> Paras. 10.22 (d) and 10.103 '... goods sent abroad from the home base for use in a construction project not undertaken by a separate entity; these goods are not included in exports of general merchandise of the territory of the home base.' Adjustment required in imports and exports of goods.
<sup>hh)</sup> Goods classified as services.			
<b>33.3 Supplies of building materials</b>			
<b>Exports</b> of building materials for works performed abroad by residents as part of general construction contract <b>lasting more than one year</b> (or performed by a subsidiary which is considered resident of the host economy)			
<b>ITGS</b>	<b>Included</b> , if not considered as temporary movement. Reg. No 2020/1197, Annex I, Part C, Table 1 May be identified by NoT code 8.	<b>BPM5<sup>ii)</sup></b>	<b>Included</b> Par. 254 Recorded under 'General merchandise'. The construction activity abroad is recorded as a direct investment.
		<b>BPM6<sup>ii)</sup></b>	<b>Included</b> Par. 10.103 Recorded under 'General merchandise'. The construction activity abroad is recorded as a direct investment.
<sup>ii)</sup> Goods classified as services.			
<b>33.4 Goods locally acquired for construction</b> undertaken by enterprises that are non-resident in the territory of the location of the work			
<b>ITGS</b>	<b>Excluded</b> No cross-border transaction	<b>BPM5<sup>ii)</sup></b>	<b>Excluded</b> No cross-border transaction
		<b>BPM6<sup>ii)</sup></b>	<b>Excluded</b> Paras. 10.23 (d) and 10.102 Goods are included under 'Construction services'.
<sup>ii)</sup> Goods classified as services.			
<b>34. Illegal and smuggled goods</b> (that otherwise are legal)			
<b>ITGS</b>	<b>Excluded</b>	<b>BPM5</b>	<b>Included</b> Par. 215
		<b>BPM6</b>	<b>Included</b> Paras.10.17 (i) and (j)
<b>35. Electricity, gas and water</b>			
<b>ITGS<sup>kk)</sup></b>	<b>Included</b> Reg. No 2020/1197, Annex V ,Chapter III, Section 26 and 27 According to the physical movement of	<b>BPM5</b>	<b>Included</b> Par. 215

	the goods and not the ownership.		
		<b>BPM6</b>	<b>Included</b> Par. 10.17 (b) Charges invoiced separately for the transmission, transport, or distribution of these products are included in 'Services/Transport.'
<sup>kk)</sup> Values might be estimated.			
<b>35.1. Pipelines transport (Imports of natural gas for re-export)</b>			
<b>ITGS<sup>ll)</sup></b>	<b>Included</b> Reg. No 2020/1197, Annex V ,Chapter III, Section 26 and 27 According to the physical movement of the goods and not the ownership.	<b>BPM5</b>	<b>Included</b> Same treatment as ITGS. This is similar to quasi-transit trade (point 13.2), and therefore also here the Union concept should be followed.
		<b>BPM6</b>	<b>Included</b> Par.10.17 (b) However, charges invoiced separately for the transmission, transport, or distribution of these products are included in services under transport.
<sup>ll)</sup> Values might be estimated.			
<b>36. Livestock driven across frontiers</b>			
<b>ITGS</b>	<b>Included</b> as any other goods.	<b>BPM5<sup>mmm)</sup></b>	<b>Included</b> Par. 215
		<b>BPM6<sup>mmm)</sup></b>	<b>Included</b> , if there is a change of ownership Par. 10.1
<sup>mmm)</sup> Special types of goods.			
<b>37. High value capital goods</b>			
The production of high-value capital goods such as ships, heavy machinery and other equipment may take several months or years to complete. The transaction should be recorded at the time that economic ownership is conveyed from the seller to the buyer			
<b>ITGS</b>	<b>Included at the time</b> , when the good crosses borders. Unless the high value capital good is a vessel or aircraft.	<b>BPM5<sup>nn)</sup></b>	<b>Included</b>
		<b>BPM6<sup>nn)</sup></b>	<b>Included</b> , at the moment of change of ownership Par. 10.28. If change of ownership differs from time of payment, accounts receivable/payable arise. Adjustment needed if the time of change of owner-ship is different from the time of final consignment.
<sup>nn)</sup> The timing in data sources may or may not coincide with the change of ownership, for example payments data are on the basis of stage payments, while customs data are on the basis of the time that the completed item crosses the frontier.			

## Annex 4 — Contact details of the National authorities involved in ITGS

Member State and EFTA	National authorities involved in ITGS	
<b>Belgium</b>	National Bank of Belgium National Accounts Institute Boulevard de Berlaimont 14 1000 Bruxelles <a href="http://www.nbb.be">www.nbb.be</a>	Customs and Excise North Galaxy K. Albert II Laan, 33 1030 Brussels <a href="https://fiscus.fgov.be/interfdan/">https://fiscus.fgov.be/interfdan/</a>
<b>Bulgaria</b>	National Statistical Institute Statistics on foreign trade in goods Department' 2, P. Volov Str. 1038 Sofia <a href="http://www.nsi.bg">www.nsi.bg</a>	National Revenue Agency Intrastat Directorate Bul. Dondukov 52 Sofia <a href="https://nra.bg/wps/portal/nra/nachalo">https://nra.bg/wps/portal/nra/nachalo</a>
	National Customs Agency 47, Rakovski str 1202 Sofia <a href="https://customs.bg">https://customs.bg</a>	
<b>Czechia</b>	Czech Statistical Office External Trade Statistics Department Na padesátém 3261/81 100 82 Praha 10 - Stranice <a href="http://www.czso.cz">www.czso.cz</a>	General Directorate of Customs Budějovická 7 140 96 Praha 4 <a href="http://www.cs.mfcr.cz">www.cs.mfcr.cz</a>
<b>Denmark</b>	Statistics Denmark External Trade and Balance of Payments Section Sejrøgade 11 2100 Copenhagen <a href="http://www.dst.dk">www.dst.dk</a>	SKAT Østbanegade 123 2100 Copenhagen <a href="http://www.skat.dk">www.skat.dk</a>
<b>Germany</b>	Federal Statistical Office (Destatis) Foreign Trade Division Gustav-Stresemann-Ring 11 65189 Wiesbaden <a href="http://www.destatis.de">www.destatis.de</a>	Federal Ministry of Finance Am PropsthoF 78a 53121 Bonn <a href="http://www.zoll.de">www.zoll.de</a>
<b>Estonia</b>	Statistics Estonia Foreign Trade Statistics Service Tatari 51 10134 Tallinn <a href="http://www.stat.ee">www.stat.ee</a>	Estonian Tax and Customs Board Lõõtsa 8a 15176 Tallinn <a href="http://www.emta.ee">www.emta.ee</a>
<b>Ireland</b>	Central Statistics Office External Trade Ardee Rd. Rathmines Dublin 6 <a href="http://www.cso.ie">www.cso.ie</a>	Revenue Commissioners VIES, Intrastat, Mutual Assistance Office Government Offices, Millennium Centre Dundalk, Co. Louth <a href="http://www.revenue.ie">www.revenue.ie</a>

Member State and EFTA	National authorities involved in ITGS	
	Revenue Commissioners Customs Division Government Offices St Conlan's Road Nenagh, Co. Tipperary <a href="http://www.revenue.ie">www.revenue.ie</a>	
<b>Greece</b>	Hellenic Statistical Authority (ELSTAT) General Directorate of Statistical Surveys Division of Statistics on Trade and Services - External Trade Section Pireos 46 & Eponiton 18510 Pireas <a href="http://www.statistics.gr">www.statistics.gr</a>	General Secretariat of Public Revenue Karagiorgi Servias 10 105 62 Athens <a href="http://www.publicrevenue.gr">www.publicrevenue.gr</a>
<b>Spain</b>	State Revenue Agency Customs and Excise Department Avenida Llano Castellano, 17 28071 Madrid <a href="http://www.aeat.es">www.aeat.es</a>	
<b>France</b>	Directorate General of Customs and Excise Department of Statistics and Economic Studies 11, rue des Deux Commons 93558 Montreuil Cedex <a href="http://www.douane.gouv.fr">www.douane.gouv.fr</a>	
<b>Croatia</b>	Croatian Bureau of Statistics External Trade in Goods Statistics Dept. Ilica 3 10000 Zagreb <a href="http://www.dzs.hr">www.dzs.hr</a>	Customs Directorate Alexandera von Humboldta 4a 10000 Zagreb <a href="https://carina.gov.hr/">https://carina.gov.hr/</a>
<b>Italy</b>	National Statistical Institute Statistics on Foreign Trade and Enterprise International Activities Division Via Cesare Balbo 16 00184 Roma <a href="http://www.istat.it">www.istat.it</a>	Customs Agency Via Mario Carucci, 71 00143 Rome <a href="http://www.agenziadogane.gov.it">www.agenziadogane.gov.it</a>
<b>Cyprus</b>	Statistical Service of Cyprus Foreign Trade Section Michalaki Karaoli Str. 1444 Nicosia <a href="http://www.mof.gov.cy/cystat">www.mof.gov.cy/cystat</a>	VAT Service Intrastat Section 39 Themistoklis Dervis Str. 1066 Nicosia <a href="http://www.mof.gov.cy/vat">www.mof.gov.cy/vat</a>
	Customs and Excise Department M. Karaoli & Gr. Afxentiou corner 1096 Nicosia <a href="http://www.mof.gov.cy/customs">www.mof.gov.cy/customs</a>	
<b>Latvia</b>	Central Statistical Bureau of Latvia Foreign trade statistics data collection and processing section Foreign trade statistics section Lacplesa iela 1 1301 Rīga <a href="http://www.csp.gov.lv">www.csp.gov.lv</a>	State Revenue Service Customs Board Smilšu iela 1 1978 Rīga <a href="http://www.vid.gov.lv">www.vid.gov.lv</a>

Member State and EFTA	National authorities involved in ITGS	
<b>Lithuania</b>	Statistics Lithuania International Trade and Foreign Investments Statistics Division 29 Gedimino Ave. 01500 Vilnius <a href="http://www.stat.gov.lt">www.stat.gov.lt</a>	Customs Department under the Ministry of Finance of the Republic of Lithuania A. Jakšto str.1 01105 Vilnius <a href="http://www.lrmuitine.lt">www.lrmuitine.lt</a>
<b>Luxembourg</b>	STATEC External Trade Unit 13, rue Erasme 1468 Luxembourg <a href="http://www.statec.lu">www.statec.lu</a>	Customs and Excises Directorate 22, rue de la Bitbourg 1273 Luxembourg <a href="http://www.do.etat.lu">www.do.etat.lu</a>
<b>Hungary</b>	Hungarian Central Statistical Office Foreign Trade Statistics Department Keleti Károly Str. 5–7 1024 Budapest <a href="http://www.ksh.hu">www.ksh.hu</a>	Hungarian Customs and Finance Guard Széchenyi u. 2 1054 Budapest <a href="http://www.vam.hu">www.vam.hu</a>
<b>Malta</b>	National Statistics Office Lascaris VLT 2000 Valletta <a href="http://www.nso.gov.mt">www.nso.gov.mt</a>	VAT Department 16, Centre Point Building Triq ta' Paris Birkirkara BKR 4633 <a href="http://www.vat.gov.mt">www.vat.gov.mt</a>
	Department of Customs Custom House Lascaris Wharf VLT 1920 Valletta <a href="https://finance.gov.mt">https://finance.gov.mt</a>	
<b>Netherlands</b>	Statistics Netherlands CBS-weg 11 6412 EX Heerlen <a href="http://www.cbs.nl">www.cbs.nl</a>	Customs Administration of the Netherlands Postbus 3070 6401 DN Heerlen <a href="http://www.belastingdienst.nl">www.belastingdienst.nl</a>
<b>Austria</b>	Statistics Austria Foreign trade Guglgasse 13 1110 Vienna <a href="http://www.statistik.at">www.statistik.at</a>	Federal Ministry of Finance Directorate General Customs and International & Organisational Tax Issues Johannesgasse 5 1010 Vienna <a href="https://www.bmf.gv.at">https://www.bmf.gv.at</a>
<b>Poland</b>	Statistics Poland Foreign Trade Section 1. Niepodległości 208 00-925 Warsaw <a href="http://www.stat.gov.pl">www.stat.gov.pl</a>	Ministry of Finance Customs Service ul. Świętokrzyska 12 00-916 Warsaw <a href="http://www.mf.gov.pl">www.mf.gov.pl</a>
<b>Portugal</b>	National Statistical Institute International Trade, Industry and Construction Av. Antonio José de Almeida 1000-043 Lisbon <a href="http://www.ine.pt">www.ine.pt</a>	Tax and Customs Authority Praça do Comércio 1100-016 Lisbon <a href="http://www.e-financas.gov.pt">www.e-financas.gov.pt</a>
<b>Romania</b>	National Institute of Statistics Foreign Trade Department No.16, Libertății Avenue, District 5 050706 Bucharest <a href="http://www.insse.ro">www.insse.ro</a>	National Authority of Customs Str. Matei Millo 13, sector 1 010144 Bucharest <a href="http://www.customs.ro">www.customs.ro</a>

Member State and EFTA	National authorities involved in ITGS	
<b>Slovenia</b>	Statistical Office of the Republic of Slovenia External Trade Statistics Litostrojska cesta 54 1000 Ljubljana <a href="http://www.stat.si">www.stat.si</a>	Financial Customs Administration of the Republic of Slovenia Šmartinska cesta 55 1523 Ljubljana <a href="https://www.fu.gov.si/en/">https://www.fu.gov.si/en/</a>
<b>Slovakia</b>	Statistical Office of the Slovak Republic Department of External Trade Statistics Miletičova 3 824 67 Bratislava <a href="http://www.statistics.sk">www.statistics.sk</a>	Financial Directorate of the Slovak Republic Customs Section Mierová 23 815 11 Bratislava <a href="http://www.financnasprava.sk">www.financnasprava.sk</a>
<b>Finland</b>	Finnish Customs Statistics PO Box 512 FI-00101 Helsinki <a href="http://www.tulli.fi">www.tulli.fi</a>	
<b>Sweden</b>	Statistics Sweden (SCB) Foreign Trade & Industry indicators Box 24 300 104 51 Stockholm <a href="http://www.scb.se">www.scb.se</a>	Swedish Customs Alströmergatan 39 Box 12 854 S-112 98 Stockholm <a href="http://www.tullverket.se">www.tullverket.se</a>
<b>Switzerland</b>	Federal office for Customs and Border Security Data services Taubenstrasse 16 3003 Bern <a href="http://www.bazg.admin.ch">www.bazg.admin.ch</a>	



## Annex 5 — Overview of ITGS\_DET DSD

The DSD is available at [Euro SDMX Registry](#) with the following specifications:

- DSD agency: ESTAT
- DSD Name: ITGS\_DET
- DSD Version: 2022.0

This annex contains all the information about the concepts and their types (dimension or measure), roles (mandatory or optional) and related code lists or format.

Table 20: ITGS\_DET DSD

Section number	CSV level	Concept type *	Role**	Concept ID	Concept Name	Code List or format
	1			CSV_LEVEL	File level	1 to be indicated for the single record under Level 1
	1			DATAFLOW	EDAMIS dataset	
1	1	D	M	EXTRACT_DATETIME	Dataset extraction date and time	ISO 8601 compliant timestamp
2	1	D	M	FREQ	Frequency	SDMX+CL_FREQ+2.0
3	1	D	M	REF_AREA	Reporting country	ESTAT+CL_GEONOM+1.0
4	1	D	M	TRADE_TYPE	Trade type	ESTAT+CL_TRADE_TYPE+1.0
5		D	M	TIME_PERIOD	Reference month	Time Format
6	1	A	M	NB_RECORDS	Number of records under level 2	Double
7	1	A	M	STAT_VAL_TOT_IMP	Total statistical value for imports	Double
8	1	A	M	QTY_NET_MASS_TOT_IMP	Total net mass for imports	Double
9	1	A	M	STAT_VAL_TOT_EXP	Total statistical value for exports	Double
10	1	A	M	QTY_NET_MASS_TOT_EXP	Total net mass for exports	Double
11	1	A	M	STAT_VAL_DECIMALS	Number of decimals for statistical value	SDMX+CL_DECIMALS+1.0
12	1	A	M	QTY_NET_MASS_DECIMALS	Number of decimals for net mass	SDMX+CL_DECIMALS+1.0
13	1	A	M	QTY_SU_DECIMALS	Number of decimals for quantity in supplementary unit	SDMX+CL_DECIMALS+1.0
14	1	A	M	STAT_VAL_UNIT_MULT	Value by which the statistical value needs to be multiplied, as power of 10	SDMX+CL_UNIT_MULT+1.1
15	1	A	M	QTY_NET_MASS_UNIT_MULT	Value by which the net mass needs to be multiplied, as power of 10	SDMX+CL_UNIT_MULT+1.1
16	1	A	M	QTY_SU_UNIT_MULT	Value by which the quantity in supplementary unit needs to be multiplied, as power of 10	SDMX+CL_UNIT_MULT+1.1
17	1	A	M	STAT_VAL_UNIT_MEASURE	Currency used to express the statistical value	IMF+CL_UNIT+1.15
18	1	A	M	QTY_NET_MASS_UNIT_MEASURE	Unit used to express the net mass	IMF+CL_UNIT+1.15
19	1	A	O	EMBARGO_DATETIME	Embargo date and time when the observation is not under embargo anymore	ISO 8601 compliant timestamp
	2			CSV_LEVEL	File level	2 to be indicated for all records under Level 2
1	2	D	M	DATA_SOURCE	Data source	ESTAT+CL_ITGS_SOURCE+1.0
2	2	D	M	CATEGORY	Category	ESTAT+CL_ITGS_CATEGORY+1.0

Section number	CSV level	Concept type *	Role**	Concept ID	Concept Name	Code List or format
3	2	D	M	FLOW	Trade flow	ESTAT+CL_TRADE_FLOW+2.0
4	2	D	M	PRODUCT	CN product	ESTAT+CL_CN2022_PRODUCT+1.0 ESTAT+CL_<EFTA_COUNTRY>2022_PRODUCT+1.0
5	2	D	M	PRODUCT_2	TARIC subheading	CL_ITGS_TARIC_SUB+1.0
6	2	D	M	PRODUCT_OBS_STATUS	OBS_STATUS for CN/TARIC product code	SDMX+CL_OBS_STATUS+2.2
7	2	D	M	PRODUCT_3	SITC product	ESTAT+CL_SITC4_PRODUCT+1.0
8	2	D	M	COUNTERPART_AREA	Partner country	ESTAT+CL_GEONOM+1.0
9	2	D	M	COUNTERPART_AREA_OBS_STATUS	OBS_STATUS for Partner	SDMX+CL_OBS_STATUS+2.2
10	2	D	M	COUNTERPART_AREA_TYPE	Partner country type	CL_COUNTERPART_AREA_TYPE+1.0
11	2	D	M	COUNTERPART_AREA_2	Other partner country	ESTAT+CL_GEONOM+1.0
12	2	D	M	COUNTERPART_AREA_2_OBS_STATUS	OBS_STATUS for Other Partner	SDMX+CL_OBS_STATUS+2.2
13	2	D	M	COUNTERPART_AREA_2_TYPE	Other partner country type	ESTAT+CL_COUNTERPART_AREA_TYPE+1.0
14	2	D	M	COUNTERPART_AREA_3	Member State where the goods are located at the time of release into the customs procedure	ESTAT+CL_GEONOM+1.0
15	2	D	M	COUNTERPART_AREA_4	Member State where the customs declaration is lodged	ESTAT+CL_GEONOM+1.0
16	2	D	M	COUNTERPART_AREA_5	Member State of destination / Member State of actual export	ESTAT+CL_GEONOM+1.0
17	2	D	M	STAT_PROCEDURE	Statistical procedure	ESTAT+CL_ITGS_PROC+1.0
18	2	D	M	PREFERENCE	Preference	ESTAT+CL_ITGS_PREF+1.0
19	2	D	M	MODE_TRANSPORT	Mode of transport at the frontier	ESTAT+CL_MODE_TRANSPORT+1.1
20	2	D	M	CONTAINER	Container	ESTAT+CL_ITGS_CONTAINER+1.1
21	2	D	M	MODE_TRANSPORT_NATIONALITY	Nationality of the means of transport	ESTAT+CL_GEONOM+1.0
22	2	D	M	MODE_TRANSPORT_2	Internal mode of transport	ESTAT+CL_MODE_TRANSPORT+1.1
23	2	D	M	NATURE_TRANS	Nature of transaction	ESTAT+CL_NATURE_TRANS+2.0
24	2	D	M	CONF_STATUS	Confidentiality status	ESTAT+CL_CONF_STATUS+1.2
25	2	D	M	PRODUCT_PUBLIC_LVL	Public product code level	ESTAT+CL_CN_PUBLIC_LEVEL+1.1
26	2	D	M	SITC_PUBLIC_LVL	Public SITC product code	ESTAT+CL_SITC_PUBLIC_LEVEL+1.1
27	2	D	M	CONF_STATUS_COUNTERPART_AREA	Confidentiality status for partner countries	ESTAT+CL_CONF_STATUS+1.2
28	2	D	M	STAT_VAL_CONF_STATUS	Confidentiality status for statistical value	ESTAT+CL_CONF_STATUS+1.2
29	2	D	M	QTY_NET_MASS_CONF_STATUS	Confidentiality status for quantity in net mass	ESTAT+CL_CONF_STATUS+1.2
30	2	D	M	QTY_SU_CONF_STATUS	Confidentiality status for quantity in supplementary unit	ESTAT+CL_CONF_STATUS+1.2
31	2	M	M	STAT_VAL	Statistical value	Double
32	2	D	M	STAT_VAL_OBS_STATUS	OBS_STATUS for STAT_VAL	SDMX+CL_OBS_STATUS+2.2
33	2	M	M	QTY_NET_MASS	Quantity in net mass	Double
34	2	D	M	QTY_NET_MASS_OBS_STATUS	OBS_STATUS for NET_MASS	SDMX+CL_OBS_STATUS+2.2
35	2	M	M	QTY_SU	Quantity in supplementary unit	Double

Section number	CSV level	Concept type *	Role**	Concept ID	Concept Name	Code List or format
36	2	D	M	QTY_SU_OBS_STATUS	OBS_STATUS for QTY_SU	SDMX+CL_OBS_STATUS+2.2
37	2	D	M	QTY_SU_UNIT_MEASURE	Supplementary unit code	ESTAT+CL_EBS_UNIT+1.0

## Annex 6 — ITGS\_DET code lists

Note: The code lists are presented in the order in which they appear in the DSD.

### SDMX+CL\_FREQ+2.0

Table 21: SDMX+CL\_FREQ+2.0

CODE	LABEL	ITGS_DET
W	Weekly	
S	Half-yearly	
Q	Quarterly	
O	Other	
N	Non periodic	
M	Monthly	x
D	Daily	
A	Annual	
A9	Every nine years	
A8	Every eight years	
A7	Every seven years	
A6	Every six years	
A5	Every five years	
A4	Every four years	
A3	Every three years	
A2	Every two years	

## ESTAT+CL\_GEONOM+1.0

Table 22: ESTAT+CL\_GEONOM+1.0

CODE	LABEL	ITGS_DET						
		REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA2	COUNTERPART_AREA3	COUNTERPART_AREA4	COUNTERPART_AREA5	MODE_TRANSPORT_NATIONALITY
AD	Andorra		x	x				x
AE	United Arab Emirates		x	x				x
AF	Afghanistan		x	x				x
AG	Antigua and Barbuda		x	x				x
AI	Anguilla		x	x				x
AL	Albania		x	x				x
AM	Armenia		x	x				x
AO	Angola		x	x				x
AQ	Antarctica		x	x				x
AR	Argentina		x	x				x
AS	American Samoa		x	x				x
AT	Austria	x	x	x	x	x	x	x
AU	Australia		x	x				x
AW	Aruba		x	x				x
AZ	Azerbaijan		x	x				x
BA	Bosnia and Herzegovina		x	x				x
BB	Barbados		x	x				x
BD	Bangladesh		x	x				x
BE	Belgium	x	x	x	x	x	x	x
BF	Burkina Faso		x	x				x
BG	Bulgaria	x	x	x	x	x	x	x
BH	Bahrain		x	x				x
BI	Burundi		x	x				x
BJ	Benin		x	x				x
BL	Saint Barthélemy		x	x				x
BM	Bermuda		x	x				x
BN	Brunei Darussalam		x	x				x
BO	Bolivia, Plurinational State of		x	x				x
BQ	Bonaire, Sint Eustatius and Saba		x	x				x
BR	Brazil		x	x				x
BS	Bahamas		x	x				x
BT	Bhutan		x	x				x
BV	Bouvet Island		x	x				x
BW	Botswana		x	x				x
BY	Belarus		x	x				x
BZ	Belize		x	x				x
CA	Canada		x	x				x
CC	Cocos Islands (or Keeling Islands)		x	x				x
CD	Congo, Democratic Republic of		x	x				x
CF	Central African Republic		x	x				x
CG	Congo		x	x				x
CH	Switzerland	x	x	x				x
CI	Côte d'Ivoire		x	x				x
CK	Cook Islands		x	x				x
CL	Chile		x	x				x
CM	Cameroon		x	x				x
CN	China		x	x				x
CO	Colombia		x	x				x
CR	Costa Rica		x	x				x
CU	Cuba		x	x				x

CODE	LABEL	ITGS_DET						
		REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA2	COUNTERPART_AREA3	COUNTERPART_AREA4	COUNTERPART_AREA5	MODE_TRANSPORT_NATIONALITY
CV	Cape Verde		x	x				x
CW	Curaçao		x	x				x
CX	Christmas Island		x	x				x
CY	Cyprus	x	x	x	x	x	x	x
CZ	Czechia	x	x	x	x	x	x	x
DE	Germany	x	x	x	x	x	x	x
DJ	Djibouti		x	x				x
DK	Denmark	x	x	x	x	x	x	x
DM	Dominica		x	x				x
DO	Dominican Republic		x	x				x
DZ	Algeria		x	x				x
EC	Ecuador		x	x				x
EE	Estonia	x	x	x	x	x	x	x
EG	Egypt		x	x				x
EH	Western Sahara		x	x				x
ER	Eritrea		x	x				x
ES	Spain	x	x	x	x	x	x	x
ET	Ethiopia		x	x				x
FI	Finland	x	x	x	x	x	x	x
FJ	Fiji		x	x				x
FK	Falkland Islands (Malvinas)		x	x				x
FM	Micronesia, Federated States of		x	x				x
FO	Faroe Islands		x	x				x
FR	France	x	x	x	x	x	x	x
GA	Gabon		x	x				x
GB	United Kingdom							x
GD	Grenada		x	x				x
GE	Georgia		x	x				x
GH	Ghana		x	x				x
GI	Gibraltar		x	x				x
GL	Greenland		x	x				x
GM	Gambia		x	x				x
GN	Guinea		x	x				x
GQ	Equatorial Guinea		x	x				x
GR	Greece	x	x	x	x	x	x	x
GS	South Georgia and South Sandwich Islands		x	x				x
GT	Guatemala		x	x				x
GU	Guam		x	x				x
GW	Guinea-Bissau		x	x				x
GY	Guyana		x	x				x
HK	Hong Kong		x	x				x
HM	Heard Island and McDonald Islands		x	x				x
HN	Honduras		x	x				x
HR	Croatia	x	x	x	x	x	x	x
HT	Haiti		x	x				x
HU	Hungary	x	x	x	x	x	x	x
ID	Indonesia		x	x				x
IE	Ireland	x	x	x	x	x	x	x
IL	Israel		x	x				x
IN	India		x	x				x
IO	British Indian Ocean Territory		x	x				x
IQ	Iraq		x	x				x
IR	Iran, Islamic Republic of		x	x				x
IS	Iceland	x	x	x				x

CODE	LABEL	ITGS_DET						
		REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA2	COUNTERPART_AREA3	COUNTERPART_AREA4	COUNTERPART_AREA5	MODE_TRANSPORT_NATIONALITY
IT	Italy	x	x	x	x	x	x	x
JM	Jamaica		x	x				x
JO	Jordan		x	x				x
JP	Japan		x	x				x
KE	Kenya		x	x				x
KG	Kyrgyz, Republic		x	x				x
KH	Cambodia		x	x				x
KI	Kiribati		x	x				x
KM	Comoros		x	x				x
KN	St Kitts and Nevis		x	x				x
KP	Korea, Democratic People's Republic of		x	x				x
KR	Korea, Republic of		x	x				x
KW	Kuwait		x	x				x
KY	Cayman Islands		x	x				x
KZ	Kazakhstan		x	x				x
LA	Lao People's Democratic Republic		x	x				x
LB	Lebanon		x	x				x
LC	St Lucia		x	x				x
LI	Liechtenstein	x	x	x				x
LK	Sri Lanka		x	x				x
LR	Liberia		x	x				x
LS	Lesotho		x	x				x
LT	Lithuania	x	x	x	x	x	x	x
LU	Luxembourg	x	x	x	x	x	x	x
LV	Latvia	x	x	x	x	x	x	x
LY	Libya		x	x				x
MA	Morocco		x	x				x
MD	Moldova, Republic of		x	x				x
ME	Montenegro		x	x				x
MG	Madagascar		x	x				x
MH	Marshall Islands		x	x				x
MK	The Republic of North Macedonia		x	x				x
ML	Mali		x	x				x
MM	Myanmar		x	x				x
MN	Mongolia		x	x				x
MO	Macao		x	x				x
MP	Northern Mariana Islands		x	x				x
MR	Mauritania		x	x				x
MS	Montserrat		x	x				x
MT	Malta	x	x	x	x	x	x	x
MU	Mauritius		x	x				x
MV	Maldives		x	x				x
MW	Malawi		x	x				x
MX	Mexico		x	x				x
MY	Malaysia		x	x				x
MZ	Mozambique		x	x				x
NA	Namibia		x	x				x
NC	New Caledonia		x	x				x
NE	Niger		x	x				x
NF	Norfolk Island		x	x				x
NG	Nigeria		x	x				x
NI	Nicaragua		x	x				x
NL	Netherlands	x	x	x	x	x	x	x
NO	Norway	x	x	x				x

CODE	LABEL	ITGS_DET						
		REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA2	COUNTERPART_AREA3	COUNTERPART_AREA4	COUNTERPART_AREA5	MODE_TRANSPORT_NATIONALITY
NP	Nepal		x	x				x
NR	Nauru		x	x				x
NU	Niue		x	x				x
NZ	New Zealand		x	x				x
OM	Oman		x	x				x
PA	Panama		x	x				x
PE	Peru		x	x				x
PF	French Polynesia		x	x				x
PG	Papua New Guinea		x	x				x
PH	Philippines		x	x				x
PK	Pakistan		x	x				x
PL	Poland	x	x	x	x	x	x	x
PM	St Pierre and Miquelon		x	x				x
PN	Pitcairn		x	x				x
PS	Occupied Palestinian Territory		x	x				x
PT	Portugal	x	x	x	x	x	x	x
PW	Palau		x	x				x
PY	Paraguay		x	x				x
QA	Qatar		x	x				x
QP	High seas		x	x				
QQ	Stores and provisions							
QR	Stores and provisions within the framework of intra-EU trade		x					
QS	Stores and provisions within the framework of trade with third countries		x					
QU	Countries and territories not specified			x				x
QV	Countries and territories not specified within the framework of intra-EU trade		x	x			x	x
QW	Countries and territories not specified within the framework of trade with third countries		x	x				x
QX	Countries and territories not specified for commercial or military reasons			x				x
QY	Countries and territories not specified for commercial or military reasons in the framework of intra-EU trade		x	x	x	x	x	x
QZ	Countries and territories not specified for commercial or military reasons in the framework of trade with third countries		x	x				x
RO	Romania	x	x	x	x	x	x	x
RU	Russian Federation		x	x				x
RW	Rwanda		x	x				x
SA	Saudi Arabia		x	x				x
SB	Solomon Islands		x	x				x
SC	Seychelles		x	x				x
SD	Sudan		x	x				x
SE	Sweden	x	x	x	x	x	x	x
SG	Singapore		x	x				x
SH	Saint Helena, Ascension and Tristan da Cunha		x	x				x
SI	Slovenia	x	x	x	x	x	x	x
SK	Slovakia	x	x	x	x	x	x	x
SL	Sierra Leone		x	x				x
SM	San Marino		x	x				x
SN	Senegal		x	x				x
SO	Somalia		x	x				x
SR	Suriname		x	x				x



CODE	LABEL	ITGS_DET						
		REF_AREA	COUNTERPART_AREA	COUNTERPART_AREA2	COUNTERPART_AREA3	COUNTERPART_AREA4	COUNTERPART_AREA5	MODE_TRANSPORT_NATIONALITY
SS	South Sudan		x	x				x
ST	Sao Tome and Principe		x	x				x
SV	El Salvador		x	x				x
SX	Sint Maarten (Dutch part)		x	x				x
SY	Syrian Arab Republic		x	x				x
SZ	Swaziland		x	x				x
TC	Turks and Caicos Islands		x	x				x
TD	Chad		x	x				x
TF	French Southern Territories		x	x				x
TG	Togo		x	x				x
TH	Thailand		x	x				x
TJ	Tajikistan		x	x				x
TK	Tokelau		x	x				x
TL	Timor-Leste		x	x				x
TM	Turkmenistan		x	x				x
TN	Tunisia		x	x				x
TO	Tonga		x	x				x
TR	Turkey		x	x				x
TT	Trinidad and Tobago		x	x				x
TV	Tuvalu		x	x				x
TW	Taiwan		x	x				x
TZ	Tanzania, United Republic of		x	x				x
UA	Ukraine		x	x				x
UG	Uganda		x	x				x
UM	United States Minor Outlying Islands		x	x				x
US	United States		x	x				x
UY	Uruguay		x	x				x
UZ	Uzbekistan		x	x				x
VA	Holy See (Vatican City State)		x	x				x
VC	St Vincent and the Grenadines		x	x				x
VE	Venezuela, Bolivarian Republic of		x	x				x
VG	Virgin Islands, British		x	x				x
VI	Virgin Islands, United States		x	x				x
VN	Viet Nam		x	x				x
VU	Vanuatu		x	x				x
WF	Wallis and Futuna		x	x				x
WS	Samoa		x	x				x
XC	Ceuta		x	x				x
XI	United Kingdom (Northern Ireland)	x	x	x	x	x	x	
XK	Kosovo		x	x				x
XL	Melilla		x	x				x
XS	Serbia		x	x				x
XU	United Kingdom (excluding Northern Ireland)		x	x				
YE	Yemen		x	x				x
ZA	South Africa		x	x				x
ZM	Zambia		x	x				x
ZW	Zimbabwe		x	x				x
_U	Unknown			x	x	x	x	x
_Z	Not applicable			x	x	x	x	x

**ESTAT+CL\_TRADE\_TYPE+1.0**

Table 23: ESTAT+CL\_TRADE\_TYPE+1.0

CODE	LABEL	ITGS_DET
E	Extra data file	x
I	Intra data file	x
F	EFTA data file	x
C	'Candidate country' data file	x

**SDMX+CL\_DECIMALS+1.0**

Table 24: SDMX+CL\_DECIMALS+1.0

CODE	LABEL	ITGS_DET
0	Zero	
1	One	
2	Two	x
3	Three	x
4	Four	
5	Five	
6	Six	
7	Seven	

**SDMX+CL\_UNIT\_MULT+1.1**

Table 25: SDMX+CL\_UNIT\_MULT+1.1

CODE	LABEL	ITGS_DET
0	Units	x
1	Tens	
2	Hundreds	
3	Thousands	
4	Tens of thousands	
6	Millions	
9	Billions	
12	Trillions	
15	Quadrillions	

**IMF+CL\_UNIT+1.15**

Table 26: IMF+CL\_UNIT+1.15

CODE	LABEL	ITGS_DET
BGN	Bulgarian lev	x
CHF	Swiss franc	x
CZK	Czech koruna	x
DKK	Danish krone	x
EUR	Euro	x
GBP	UK pound sterling	x
HRK	Croatian kuna	x
HUF	Hungarian forint	x
ISK	Iceland krona	x
NOK	Norwegian krone	x
PLN	Polish zloty	x
RON	Romanian leu	x
SEK	Swedish krona	x

KG	Kilograms	x
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The full code list related to the UNIT\_MEASURE concept has almost 500 entries and encompasses many diverse types of units. For sake of clarity, only those that are relevant for detailed data are listed above.

### ESTAT+CL\_EBS\_UNIT\_SU+1.0

Table 27: ESTAT+CL\_EBS\_UNIT\_SU+1.0

CODE	LABEL	ITGS_DET
1000_KWH	Thousand kilowatt hours	x
1000_M3	Thousand cubic metres	x
1000_PST	Thousand items	x
100_PST	Hundred items	x
CEEL	Number of cells	x
CK	Carats (1 metric carat = 2 × 10 <sup>-4</sup> kg)	x
CTL	Carrying capacity in tonnes	x
G	Gram	x
GI_FS	Gram of fissile isotopes	x
KG_90PCT_SDT	Kilogram of substance 90% dry	x
KG_H2O2	Kilogram of hydrogen peroxide	x
KG_K2O	Kilogram of potassium oxide	x
KG_KOH	Kilogram of potassium hydroxide (caustic potash)	x
KG_MET_AM	Kilogram of methylamines	x
KG_N	Kilogram of nitrogen	x
KG_NAOH	Kilogram of sodium hydroxide (caustic soda)	x
KG_NET_EDA	Kilogram drained net weight	x
KG_P2O5	Kilogram of phosphorus pentoxide (phosphoric anhydride)	x
KG_U	Kilogram of uranium	x
L	Litre	x
L_ALC_100PCT	Litre pure (100 %) alcohol	x
M	Metre	x
M2	Square metre	x
M3	Cubic metre	x
NO_SU	No supplementary unit	x
PA	Number of pairs	x
PST	Number of items	x
TJ	Terajoule (gross calorific value)	x
_Z	not applicable	x

**ESTAT+CL\_ITGS\_SOURCE+1.0**

Table 28: ESTAT+CL\_ITGS\_SOURCE+1.0

CODE	LABEL	ITGS_DET
S	Statistical survey addressed to a reporting unit	x
R	Customs administrative records (on customs declarations) received by the compiler from the national customs authority	x
M	Micro-data exchange (MDE)	x
C	Customs data exchange (CDE)	x
_O	Other	x
_U	Unknown	x

**ESTAT+CL\_ITGS\_CATEGORY+1.0**

Table 29: ESTAT+CL\_ITGS\_CATEGORY+1.0

CODE	LABEL	ITGS_DET
<b>N</b>	<b>Standard category</b>	<b>x</b>
<b>E</b>	<b>Estimates (no breakdown available)</b>	<b>x</b>
E1	Estimates for units outside the sample defined for the statistical survey referred to under DATA_SOURCE code 'S'	x
E2	Estimates for non-response / incomplete or delayed records	x
<b>S</b>	<b>Simplified reporting (further information not available)</b>	<b>x</b>
S1	(intra-Union only) simplified information provided by small and medium-sized traders, or for consignments whose value is less than EUR 1000	x
S2	(extra-Union only) Partial customs records (reduced customs data requirements on imports: annex B column H7 (= low value consignments < €150)	x
S3	(extra-Union only) Partial customs records (reduced customs data requirements on imports: annex B column H6 (=postal consignments < €1000)	x
S4	(extra-Union only) Absence of customs declaration records (only for commercial postal or express consignments < €1000) – Exports	x
S5	(extra-Union only) Partial customs records (simplified 'incomplete' customs declaration for consignments < €1000)	x
_O	<b>Other</b>	<b>x</b>
_U	<b>Unknown</b>	<b>x</b>

**ESTAT+CL\_TRADE\_FLOW+2.0**

Table 30: ESTAT+CL\_TRADE\_FLOW+2.0

CODE	LABEL	ITGS_DET
X	Total exports	x
M	Total Imports	x

## ESTAT+CL\_CN2022\_PRODUCT+1.0

Table 31: ESTAT+CL\_CN2022\_PRODUCT+1.0

CODE	LABEL	ITGS_DET
01	Live animals	X
0101	Live horses, asses, mules and hinnies	X
010121	Pure-bred breeding horses	X
01012100	Pure-bred breeding horses	X
010129	Live horses (excl. pure-bred for breeding)	X
01012910	Horses for slaughter	X
01012990	Live horses (excl. for slaughter, pure-bred for breeding)	X
010130	Live asses	X
01013000	Live asses	X
010190	Live horses, asses, mules and hinnies (excl. pure-bred for breeding)	X
01019000	Live mules and hinnies	X
0102	Live bovine animals	X
010221	Pure-bred cattle for breeding	X
01022110	Pure-bred breeding heifers "female bovines that have never calved"	X
01022130	Pure-bred breeding cows (excl. heifers)	X
01022190	Pure-bred cattle for breeding (excl. heifers and cows)	X
...	...	...
...	...	...
...	...	...
98	Complete industrial plants	X
98800100	Goods of chapter 1 delivered to complete industrial plants	X
98800200	Goods of chapter 2 delivered to complete industrial plants	X
98800300	Goods of chapter 3 delivered to complete industrial plants	X
98800400	Goods of chapter 4 delivered to complete industrial plants	X
98800500	Goods of chapter 5 delivered to complete industrial plants	X
98800600	Goods of chapter 6 delivered to complete industrial plants	X
98800700	Goods of chapter 7 delivered to complete industrial plants	X
98800800	Goods of chapter 8 delivered to complete industrial plants	X
98800900	Goods of chapter 9 delivered to complete industrial plants	X
98801000	Goods of chapter 10 delivered to complete industrial plants	X
98801100	Goods of chapter 11 delivered to complete industrial plants	X
98801200	Goods of chapter 12 delivered to complete industrial plants	X
98801300	Goods of chapter 13 delivered to complete industrial plants	X
98801400	Goods of chapter 14 delivered to complete industrial plants	X
98801500	Goods of chapter 15 delivered to complete industrial plants	X
98801600	Goods of chapter 16 delivered to complete industrial plants	X
98801700	Goods of chapter 17 delivered to complete industrial plants	X
98801800	Goods of chapter 18 delivered to complete industrial plants	X
98801900	Goods of chapter 19 delivered to complete industrial plants	X
98802000	Goods of chapter 20 delivered to complete industrial plants	X
98802100	Goods of chapter 21 delivered to complete industrial plants	X
98802200	Goods of chapter 22 delivered to complete industrial plants	X
98802300	Goods of chapter 23 delivered to complete industrial plants	X
98802400	Goods of chapter 24 delivered to complete industrial plants	X
98802500	Goods of chapter 25 delivered to complete industrial plants	X
98802600	Goods of chapter 26 delivered to complete industrial plants	X
98802700	Goods of chapter 27 delivered to complete industrial plants	X
98802800	Goods of chapter 28 delivered to complete industrial plants	X
98802900	Goods of chapter 29 delivered to complete industrial plants	X

CODE	LABEL	ITGS_DET
98803000	Goods of chapter 30 delivered to complete industrial plants	X
98803100	Goods of chapter 31 delivered to complete industrial plants	X
98803200	Goods of chapter 32 delivered to complete industrial plants	X
98803300	Goods of chapter 33 delivered to complete industrial plants	X
98803400	Goods of chapter 34 delivered to complete industrial plants	X
98803500	Goods of chapter 35 delivered to complete industrial plants	X
98803600	Goods of chapter 36 delivered to complete industrial plants	X
98803700	Goods of chapter 37 delivered to complete industrial plants	X
98803800	Goods of chapter 38 delivered to complete industrial plants	X
98803900	Goods of chapter 39 delivered to complete industrial plants	X
98804000	Goods of chapter 40 delivered to complete industrial plants	X
98804100	Goods of chapter 41 delivered to complete industrial plants	X
98804200	Goods of chapter 42 delivered to complete industrial plants	X
98804300	Goods of chapter 43 delivered to complete industrial plants	X
98804400	Goods of chapter 44 delivered to complete industrial plants	X
98804500	Goods of chapter 45 delivered to complete industrial plants	X
98804600	Goods of chapter 46 delivered to complete industrial plants	X
98804700	Goods of chapter 47 delivered to complete industrial plants	X
98804800	Goods of chapter 48 delivered to complete industrial plants	X
98804900	Goods of chapter 49 delivered to complete industrial plants	X
98805000	Goods of chapter 50 delivered to complete industrial plants	X
98805100	Goods of chapter 51 delivered to complete industrial plants	X
98805200	Goods of chapter 52 delivered to complete industrial plants	X
98805300	Goods of chapter 53 delivered to complete industrial plants	X
98805400	Goods of chapter 54 delivered to complete industrial plants	X
98805500	Goods of chapter 55 delivered to complete industrial plants	X
98805600	Goods of chapter 56 delivered to complete industrial plants	X
98805700	Goods of chapter 57 delivered to complete industrial plants	X
98805800	Goods of chapter 58 delivered to complete industrial plants	X
98805900	Goods of chapter 59 delivered to complete industrial plants	X
98806000	Goods of chapter 60 delivered to complete industrial plants	X
98806100	Goods of chapter 61 delivered to complete industrial plants	X
98806200	Goods of chapter 62 delivered to complete industrial plants	X
98806300	Goods of chapter 63 delivered to complete industrial plants	X
98806400	Goods of chapter 64 delivered to complete industrial plants	X
98806500	Goods of chapter 65 delivered to complete industrial plants	X
98806600	Goods of chapter 66 delivered to complete industrial plants	X
98806700	Goods of chapter 67 delivered to complete industrial plants	X
98806800	Goods of chapter 68 delivered to complete industrial plants	X
98806900	Goods of chapter 69 delivered to complete industrial plants	X
98807000	Goods of chapter 70 delivered to complete industrial plants	X
98807100	Goods of chapter 71 delivered to complete industrial plants	X
98807200	Goods of chapter 72 delivered to complete industrial plants	X
98807300	Goods of chapter 73 delivered to complete industrial plants	X
98807400	Goods of chapter 74 delivered to complete industrial plants	X
98807500	Goods of chapter 75 delivered to complete industrial plants	X
98807600	Goods of chapter 76 delivered to complete industrial plants	X
98807800	Goods of chapter 78 delivered to complete industrial plants	X
98807900	Goods of chapter 79 delivered to complete industrial plants	X
98808000	Goods of chapter 80 delivered to complete industrial plants	X
98808100	Goods of chapter 81 delivered to complete industrial plants	X

CODE	LABEL	ITGS_DET
98808200	Goods of chapter 82 delivered to complete industrial plants	X
98808300	Goods of chapter 83 delivered to complete industrial plants	X
98808400	Goods of chapter 84 delivered to complete industrial plants	X
98808500	Goods of chapter 85 delivered to complete industrial plants	X
98808600	Goods of chapter 86 delivered to complete industrial plants	X
98808700	Goods of chapter 87 delivered to complete industrial plants	X
98808800	Goods of chapter 88 delivered to complete industrial plants	X
98808900	Goods of chapter 89 delivered to complete industrial plants	X
98809000	Goods of chapter 90 delivered to complete industrial plants	X
98809100	Goods of chapter 91 delivered to complete industrial plants	X
98809200	Goods of chapter 92 delivered to complete industrial plants	X
98809300	Goods of chapter 93 delivered to complete industrial plants	X
98809400	Goods of chapter 94 delivered to complete industrial plants	X
98809500	Goods of chapter 95 delivered to complete industrial plants	X
98809600	Goods of chapter 96 delivered to complete industrial plants	X
98809700	Goods of chapter 97 delivered to complete industrial plants	X
98809900	Goods of chapter 99 delivered to complete industrial plants	X
99	Special combined nomenclature codes	X
99302400	Goods of chapters 1 to 24 delivered to vessels and aircraft	X
99302700	Goods of chapter 27 delivered to vessels and aircraft	X
99309900	Goods delivered to vessels and aircraft (excl. goods of chapters 1 to 24, and of chapter 27)	X
99312400	Goods of chapters 1 to 24 delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation	X
99312700	Goods of chapter 27 delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation	X
99319900	Goods delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation (excl. goods of chapters 1 to 24, and of chapter 27)	X
99500000	Code used only in intra-Union trade for transactions whose value is less than € 1000 on the same invoice during a reference month	X
99510000	Unspecified goods code (as a result of art. 177 union customs code)	X
99908700	Parts for motor vehicles	X
99908800	Parts for aircraft	X
99990199	Trade of chapter 1 under military secrecy	X
99990299	Trade of chapter 2 under military secrecy	X
99990399	Trade of chapter 3 under military secrecy	X
99990499	Trade of chapter 4 under military secrecy	X
99990599	Trade of chapter 5 under military secrecy	X
99990699	Trade of chapter 6 under military secrecy	X
99990799	Trade of chapter 7 under military secrecy	X
99990899	Trade of chapter 8 under military secrecy	X
99990999	Trade of chapter 9 under military secrecy	X
99991099	Trade of chapter 10 under military secrecy	X
99991199	Trade of chapter 11 under military secrecy	X
99991299	Trade of chapter 12 under military secrecy	X
99991399	Trade of chapter 13 under military secrecy	X
99991499	Trade of chapter 14 under military secrecy	X
99991599	Trade of chapter 15 under military secrecy	X
99991699	Trade of chapter 16 under military secrecy	X
99991799	Trade of chapter 17 under military secrecy	X
99991899	Trade of chapter 18 under military secrecy	X

CODE	LABEL	ITGS_DET
99991999	Trade of chapter 19 under military secrecy	x
99992099	Trade of chapter 20 under military secrecy	x
99992199	Trade of chapter 21 under military secrecy	x
99992299	Trade of chapter 22 under military secrecy	x
99992399	Trade of chapter 23 under military secrecy	x
99992499	Trade of chapter 24 under military secrecy	x
99992599	Trade of chapter 25 under military secrecy	x
99992699	Trade of chapter 26 under military secrecy	x
99992799	Trade of chapter 27 under military secrecy	x
99992899	Trade of chapter 28 under military secrecy	x
99992999	Trade of chapter 29 under military secrecy	x
99993099	Trade of chapter 30 under military secrecy	x
99993199	Trade of chapter 31 under military secrecy	x
99993299	Trade of chapter 32 under military secrecy	x
99993399	Trade of chapter 33 under military secrecy	x
99993499	Trade of chapter 34 under military secrecy	x
99993599	Trade of chapter 35 under military secrecy	x
99993699	Trade of chapter 36 under military secrecy	x
99993799	Trade of chapter 37 under military secrecy	x
99993899	Trade of chapter 38 under military secrecy	x
99993999	Trade of chapter 39 under military secrecy	x
99994099	Trade of chapter 40 under military secrecy	x
99994199	Trade of chapter 41 under military secrecy	x
99994299	Trade of chapter 42 under military secrecy	x
99994399	Trade of chapter 43 under military secrecy	x
99994499	Trade of chapter 44 under military secrecy	x
99994599	Trade of chapter 45 under military secrecy	x
99994699	Trade of chapter 46 under military secrecy	x
99994799	Trade of chapter 47 under military secrecy	x
99994899	Trade of chapter 48 under military secrecy	x
99994999	Trade of chapter 49 under military secrecy	x
99995099	Trade of chapter 50 under military secrecy	x
99995199	Trade of chapter 51 under military secrecy	x
99995299	Trade of chapter 52 under military secrecy	x
99995399	Trade of chapter 53 under military secrecy	x
99995499	Trade of chapter 54 under military secrecy	x
99995599	Trade of chapter 55 under military secrecy	x
99995699	Trade of chapter 56 under military secrecy	x
99995799	Trade of chapter 57 under military secrecy	x
99995899	Trade of chapter 58 under military secrecy	x
99995999	Trade of chapter 59 under military secrecy	x
99996099	Trade of chapter 60 under military secrecy	x
99996199	Trade of chapter 61 under military secrecy	x
99996299	Trade of chapter 62 under military secrecy	x
99996399	Trade of chapter 63 under military secrecy	x
99996499	Trade of chapter 64 under military secrecy	x
99996599	Trade of chapter 65 under military secrecy	x
99996699	Trade of chapter 66 under military secrecy	x
99996799	Trade of chapter 67 under military secrecy	x
99996899	Trade of chapter 68 under military secrecy	x
99996999	Trade of chapter 69 under military secrecy	x



CODE	LABEL	ITGS_DET
99997099	Trade of chapter 70 under military secrecy	x
99997199	Trade of chapter 71 under military secrecy	x
99997299	Trade of chapter 72 under military secrecy	x
99997399	Trade of chapter 73 under military secrecy	x
99997499	Trade of chapter 74 under military secrecy	x
99997599	Trade of chapter 75 under military secrecy	x
99997699	Trade of chapter 76 under military secrecy	x
99997899	Trade of chapter 78 under military secrecy	x
99997999	Trade of chapter 79 under military secrecy	x
99998099	Trade of chapter 80 under military secrecy	x
99998199	Trade of chapter 81 under military secrecy	x
99998299	Trade of chapter 82 under military secrecy	x
99998399	Trade of chapter 83 under military secrecy	x
99998499	Trade of chapter 84 under military secrecy	x
99998599	Trade of chapter 85 under military secrecy	x
99998699	Trade of chapter 86 under military secrecy	x
99998799	Trade of chapter 87 under military secrecy	x
99998899	Trade of chapter 88 under military secrecy	x
99998999	Trade of chapter 89 under military secrecy	x
99999099	Trade of chapter 90 under military secrecy	x
99999199	Trade of chapter 91 under military secrecy	x
99999299	Trade of chapter 92 under military secrecy	x
99999399	Trade of chapter 93 under military secrecy	x
99999499	Trade of chapter 94 under military secrecy	x
99999599	Trade of chapter 95 under military secrecy	x
99999699	Trade of chapter 96 under military secrecy	x
99999799	Trade of chapter 97 under military secrecy	x
99999999	Trade under military secrecy	x

**ESTAT+CL\_TARIC\_SUB+1.0****Table 32:** ESTAT+CL\_TARIC\_SUB+1.0

CODE	LABEL	ITGS_DET
00	Taric subheading 00	X
01	Taric subheading 01	X
02	Taric subheading 02	X
03	Taric subheading 03	X
04	Taric subheading 04	X
05	Taric subheading 05	X
06	Taric subheading 06	X
07	Taric subheading 07	X
08	Taric subheading 08	X
09	Taric subheading 09	X
10	Taric subheading 10	X
11	Taric subheading 11	X
12	Taric subheading 12	X
13	Taric subheading 13	X
14	Taric subheading 14	X
15	Taric subheading 15	X
16	Taric subheading 16	X
17	Taric subheading 17	X
18	Taric subheading 18	X
19	Taric subheading 19	X
20	Taric subheading 20	X
21	Taric subheading 21	X
22	Taric subheading 22	X
23	Taric subheading 23	X
24	Taric subheading 24	X
25	Taric subheading 25	X
26	Taric subheading 26	X
27	Taric subheading 27	X
28	Taric subheading 28	X
29	Taric subheading 29	X
30	Taric subheading 30	X
31	Taric subheading 31	X
32	Taric subheading 32	X
33	Taric subheading 33	X
34	Taric subheading 34	X
35	Taric subheading 35	X
36	Taric subheading 36	X
37	Taric subheading 37	X
38	Taric subheading 38	X

CODE	LABEL	ITGS_DET
39	Taric subheading 39	X
40	Taric subheading 40	X
41	Taric subheading 41	X
42	Taric subheading 42	X
43	Taric subheading 43	X
44	Taric subheading 44	X
45	Taric subheading 45	X
46	Taric subheading 46	X
47	Taric subheading 47	X
48	Taric subheading 48	X
49	Taric subheading 49	X
50	Taric subheading 50	X
51	Taric subheading 51	X
52	Taric subheading 52	X
53	Taric subheading 53	X
54	Taric subheading 54	X
55	Taric subheading 55	X
56	Taric subheading 56	X
57	Taric subheading 57	X
58	Taric subheading 58	X
59	Taric subheading 59	X
60	Taric subheading 60	X
61	Taric subheading 61	X
62	Taric subheading 62	X
63	Taric subheading 63	X
64	Taric subheading 64	X
65	Taric subheading 65	X
66	Taric subheading 66	X
67	Taric subheading 67	X
68	Taric subheading 68	X
69	Taric subheading 69	X
70	Taric subheading 70	X
71	Taric subheading 71	X
72	Taric subheading 72	X
73	Taric subheading 73	X
74	Taric subheading 74	X
75	Taric subheading 75	X
76	Taric subheading 76	X
77	Taric subheading 77	X
78	Taric subheading 78	X
79	Taric subheading 79	X

CODE	LABEL	ITGS_DET
80	Taric subheading 80	X
81	Taric subheading 81	X
82	Taric subheading 82	X
83	Taric subheading 83	X
84	Taric subheading 84	X
85	Taric subheading 85	X
86	Taric subheading 86	X
87	Taric subheading 87	X
88	Taric subheading 88	X
89	Taric subheading 89	X
90	Taric subheading 90	X
91	Taric subheading 91	X
92	Taric subheading 92	X
93	Taric subheading 93	X
94	Taric subheading 94	X
95	Taric subheading 95	X
96	Taric subheading 96	X
97	Taric subheading 97	X
98	Taric subheading 98	X
99	Taric subheading 99	X
_U	Unknown	X
_Z	Not applicable	X

**SDMX+CL\_OBS\_STATUS+2.2**

Table 33 SDMX+CL\_OBS\_STATUS+2.2

CODE	LABEL	ITGS_DET
A	Normal value	x
B	Time series break	
D	Definition differs	
E	Estimated value	x
F	Forecast value	
G	Experimental value	
H	Missing value; holiday or weekend	
J	Derogation	
I	Value imputed by a receiving agency	
K	Data included in another category	
L	Missing value; data exist but were not collected	
M	Missing value; data cannot exist	
N	Not significant	
O	Missing value	x
P	Provisional value	
Q	Missing value; suppressed	
S	Strike and other special events	
U	Low reliability	
V	Unvalidated value	
W	Includes data from another category	

**ESTAT+CL\_SITC4\_PRODUCT+1.0**

Table 34: ESTAT+CL\_SITC4\_PRODUCT+1.0

CODE	LABEL	ITGS_DET
SITC00111	Pure-bred bovine breeding animals, live	x
SITC00119	Bovine animals, live, other than pure-bred breeding stock	x
SITC00121	Sheep, live	x
SITC00122	Goats, live	x
SITC00131	Swine, pure-bred breeding animals	x
SITC00139	Swine, live, other than pure-bred breeding animals	x
SITC00141	Poultry, live weight < 185 grams	x
SITC00149	Poultry, live weight > 185 grams	x
SITC01111	Meat of bovine animals, fresh/chilled, with bone in	x
SITC01112	Meat of bovine animals, fresh/chilled, boneless	x
SITC01121	Meat of bovine animals, frozen, with bone in	x
SITC01122	Meat of bovine animals, frozen, boneless	x
...	...	...
...	...	...
...	...	...
SITC89983	Press-fasteners, snap-fasteners & press-studs, & parts therefor; buttons	x
SITC89984	Button moulds & other parts of buttons; button blanks	x

CODE	LABEL	ITGS_DET
SITC89985	Slide fasteners	x
SITC89986	Parts of slide fasteners	x
SITC89987	Scent sprays & similar toilet sprays, & mounts & heads therefor	x
SITC89988	Tailors' dummies & other lay figures; automata & other animated displays used for shop-window dressing	x
SITC89989	Combs, hair-slides & the like; hairpins, curling-pins, curling-grips, hair curlers & the like (other than those of heading 775.83) & parts thereof.	x
SITC89991	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders/of tendons	x
SITC89992	Skins & other parts of birds with their feathers/down, feathers, parts of feathers, down & articles thereof (other than goods of heading 291.95 & worked quills & scapes)	x
SITC89994	Human hair, dressed, thinned, bleached/othw. worked; wool/other animal hair,/other textile materials, prepared for use in making wigs/the like.	x
SITC89995	Wigs, false beards, eyebrows & eyelashes, switches & the like, of human/animal hair/of textile materials; articles of human hair, n.e.s.	x
SITC89996	Parachutes (including dirigible parachutes) & rotochutes; parts thereof & accessories thereto	x
SITC89997	Vacuum flasks & other vacuum vessels, complete with cases; parts thereof (other than glass inners)	x
SITC97101	Gold (including gold plated with platinum), non-monetary, unwrought/in semi-manufactured forms,/in powder form	x
SITC97102	Base metals/silver, clad with gold, semi-manufactured	x
SITC97103	Waste & scrap of gold & ash containing precious metal/precious metal compounds (including metal clad with gold but excluding sweepings containing other precious metals)	x
_Z	Not applicable	x

**ESTAT+CL\_COUNTERPART\_AREA\_TYPE+1.0****Table 35:** ESTAT+CL\_COUNTERPART\_AREA\_TYPE+1.0

CODE	LABEL	ITGS_DET
O	Country of origin	x
C	Country of consignment	x
D	Country of last known destination	x
_O	Other	x
_U	Unknown	x
_Z	Not applicable	x

**ESTAT+CL\_ITGS\_PROC+1.0****Table 36:** ESTAT+CL\_ITGS\_PROC+1.0

CODE	LABEL	ITGS_DET
1	normal imports or exports	x
2	imports or exports covered by the customs inward processing procedure	x
3	imports or exports covered by the customs outward processing procedure	x
9	imports or exports not recorded from customs declarations	x
_U	unknown	x
_Z	not applicable	x

**ESTAT+CL\_ITGS\_PREF+1.0****Table 37:** ESTAT+CL\_ITGS\_PREF+1.0

CODE	LABEL	ITGS_DET
100	Tariff arrangement erga omnes - Normal duty rate under Article56(2)(c) of the Union Customs Code	x
110	Tariff arrangement erga omnes - Tariff suspension	x
115	Tariff arrangement erga omnes - Tariff suspension with specified end-use	x
118	Tariff arrangement erga omnes - Tariff suspension with certificate confirming the special nature of the product	x
119	Tariff arrangement erga omnes - Temporary suspension for products imported with a certificate of airworthiness	x
120	Tariff arrangement erga omnes - Tariff quota	x
123	Tariff arrangement erga omnes - Tariff quota with specified end-use	x
125	Tariff arrangement erga omnes - Tariff quota with certificate confirming the special nature of the product	x
128	Tariff arrangement erga omnes - Tariff quota following outward processing	x
140	Tariff arrangement erga omnes - Special end-use resulting from the Common Customs Tariff	x
150	Tariff arrangement erga omnes - Certificate confirming the special nature of the product	x
200	Generalised System of Preferences (GSP) - Duty rate without conditions or limits	x
210	Generalised System of Preferences (GSP) - Tariff suspension	x
215	Generalised System of Preferences (GSP) - Tariff suspension with specified end-use	x
218	Generalised System of Preferences (GSP) - Tariff suspension with	x

CODE	LABEL	ITGS_DET
	certificate confirming the special nature of the product	
219	Generalised System of Preferences (GSP) - Temporary suspension for products imported with a certificate of airworthiness	x
220	Generalised System of Preferences (GSP) - Tariff quota	x
223	Generalised System of Preferences (GSP) - Tariff quota with specified end-use	x
225	Generalised System of Preferences (GSP) - Tariff quota with certificate confirming the special nature of the product	x
228	Generalised System of Preferences (GSP) - Tariff quota following outward processing	x
240	Generalised System of Preferences (GSP) - Special end-use resulting from the Common Customs Tariff	x
250	Generalised System of Preferences (GSP) - Certificate confirming the special nature of the product	x
300	Tariff preferences other than GSP - Duty rate without conditions or limits	x
310	Tariff preferences other than GSP - Tariff suspension	x
315	Tariff preferences other than GSP - Tariff suspension with specified end-use	x
318	Tariff preferences other than GSP - Tariff suspension with certificate confirming the special nature of the product	x
319	Tariff preferences other than GSP - Temporary suspension for products imported with a certificate of airworthiness	x
320	Tariff preferences other than GSP - Tariff quota	x
323	Tariff preferences other than GSP - Tariff quota with specified end-use	x
325	Tariff preferences other than GSP - Tariff quota with certificate confirming the special nature of the product	x
328	Tariff preferences other than GSP - Tariff quota following outward processing	x
340	Tariff preferences other than GSP - Special end-use resulting from the Common Customs Tariff	x
350	Tariff preferences other than GSP - Certificate confirming the special nature of the product	x
400	Customs duties under the provisions of customs union agreements concluded by the European Union - Customs duties provided for the framework of the customs union agreements	x
410	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff suspension	x
415	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff suspension with specified end-use	x
418	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff suspension with certificate confirming the special nature of the product	x
419	Customs duties under the provisions of customs union agreements concluded by the European Union - Temporary suspension for products imported with a certificate of airworthiness	x
420	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff quota	x
423	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff quota with specified end-use	x
425	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff quota with certificate confirming the special nature of the product	x
428	Customs duties under the provisions of customs union agreements concluded by the European Union - Tariff quota following outward processing	x
440	Customs duties under the provisions of customs union agreements concluded by the European Union - Special end-use resulting from	x



CODE	LABEL	ITGS_DET
	the Common Customs Tariff	
450	Customs duties under the provisions of customs union agreements concluded by the European Union - Certificate confirming the special nature of the product	x
_U	Unknown	x
_Z	Not applicable	x

### ESTAT+CL\_MODE\_TRANSPORT+1.1

Table 38: ESTAT+CL\_MODE\_TRANSPORT+1.1

CODE	LABEL	ITGS_DET
1	Sea transport	x
2	Rail transport	x
3	Road transport	x
4	Air transport	x
5	Postal consignment	x
7	Fixed transport installations	x
8	Inland waterway transport	x
9	Own propulsion	x
_U	Unknown	x
_Z	Not applicable	x

### ESTAT+CL\_CONTAINER+1.1

Table 39: ESTAT+CL\_CONTAINER+1.1

CODE	LABEL	ITGS_DET
0	goods not transported in containers	x
1	goods transported in containers	x
_U	Unknown	x
_Z	not applicable	x

**ESTAT+CL\_NATURE\_TRANS+2.0**

Table 40: ESTAT+CL\_NATURE\_TRANS+2.0

CODE	LABEL	ITGS_DET
<b>10</b>	<b>Transactions involving actual change of ownership with financial compensation</b>	<b>x</b>
11	Outright sale/purchase except direct trade with/by private consumers	x
12	Direct trade with/by private consumers (incl. distance sale)	x
<b>20</b>	<b>Return and replacement of goods free of charge after registration of the original transaction</b>	<b>x</b>
21	Return of goods	x
22	Replacement for returned goods	x
23	Replacement (e.g. under warranty) for goods not being returned	x
<b>30</b>	<b>Transactions involving intended change of ownership or change of ownership without financial compensation</b>	<b>x</b>
31	Movements to/from a warehouse (excluding call-off and consignment stock)	x
32	Supply for sale on approval or after trial (including call-off and consignment stock)	x
33	Financial leasing	x
34	Transactions involving transfer of ownership without financial compensation	x
<b>40</b>	<b>Transactions with a view to processing under contract (not involving change of ownership)</b>	<b>x</b>
41	Goods expected to return to the initial Member State/country of export	x
42	Goods not expected to return to the initial Member State/country of export	x
<b>50</b>	<b>Transactions following processing under contract (not involving change of ownership)</b>	<b>x</b>
51	Goods returning to the initial Member State/ country of export	x
52	Goods not returning to the initial Member State/ country of export	x
<b>60</b>	<b>Particular transactions recorded for national purposes</b>	
<b>70</b>	<b>Transactions with a view to/following customs clearance (not involving change of ownership, related to goods in quasi-import or export)</b>	<b>x</b>
71	Release of goods for free circulation in a Member State with a subsequent export to another Member State	x
72	Transportation of goods from one Member State to another Member State to place the goods under the export procedure	x
<b>80</b>	<b>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</b>	<b>x</b>
<b>90</b>	<b>Other transactions which cannot be classified under other codes</b>	<b>x</b>
91	Hire, loan, and operational leasing longer than 24 months	x
99	Other	x
<b>_U</b>	<b>Unknown</b>	<b>x</b>
<b>_Z</b>	<b>Not applicable</b>	<b>x</b>

**ESTAT+CL\_CONF\_STATUS+1.2**

Table 41: ESTAT+CL\_CONF\_STATUS+1.2

CODE	LABEL	ITGS_DET
F	Free (free for publication)	x
N	Not for publication, restricted for internal use only	
C	Confidential statistical information	x
D	Secondary confidentiality set by the sender, not for publication	
S	Secondary confidentiality set and managed by the receiver, not for publication	
A	Primary confidentiality due to small counts	
O	Primary confidentiality due to dominance by one unit	
T	Primary confidentiality due to dominance by two units	
G	Primary confidentiality due to dominance by one or two units	
M	Primary confidentiality due to data declared confidential based on other measures of concentration	
E	Not for publication, restricted for internal use only (equivalent to the code N) until the embargo time elapses; Free for publication (equivalent to the code F) after the embargo time elapses	
X	Confidentiality due to military secrecy	x
_Z	Not applicable	x (except for CONF_STAT US)

**ESTAT+CL\_CN\_PUBLIC\_LEVEL+1.1**

Table 42: ESTAT+CL\_CN\_PUBLIC\_LEVEL+1.1

CODE	LABEL	ITGS_DET
0	Total trade level	x
2	CN2 level	x
4	CN4 level	x
6	CN6 level	x
8	CN8 level	x
10	Taric level	x
_Z	Not applicable	x

**ESTAT+CL\_SITC\_PUBLIC\_LEVEL+1.1**

Table 43: ESTAT+CL\_SITC\_PUBLIC\_LEVEL+1.1

CODE	LABEL	ITGS_DET
0	Total trade level	x
1	1-digit SITC level	x
2	2-digit SITC level	x
3	3-digit SITC level	x
4	4-digit SITC level	x
5	5-digit SITC level	x
_Z	Not applicable	x

## Annex 7 — ITGS\_DET validation rules

This annex provides the list of validation rules performed by Eurostat's data validation system. The information displayed in this table is as follows:

- **Section number:** as defined in [Table 20: ITGS\\_DET DSD](#)
- **Concept ID:** as defined in [Table 20: ITGS\\_DET DSD](#)
- **Concept type:** as defined in [Table 20: ITGS\\_DET DSD](#)
- **Rule:** mathematical description of the rule
- **Rule description:** literary description of the rule applied
- **Error severity:** A = Abort (file is rejected, country must send a corrected dataset)  
E = Error (country must be notified and asked for correction)  
W = Warning (country to be contacted and asked for confirmation in case of substantial issues)
- **Error type:** X = Invalid format  
N = Invalid code  
C = Invalid content  
L = Inter-level inconsistency  
S = Inconsistency between detailed data and System/EDAMIS metadata  
F = Inter-field inconsistency  
D= Inter-dataset inconsistency (within same domain)
- **Validation level:** as defined in subchapter [11.3.1](#)

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
1	PR	FILE STRUCTURE	-	PR_01_XA	IEFC	FIELD_SEPARATOR = ','	Field separator must be a semicolon (;)	A	X	0	1
1	PR	FILE STRUCTURE	-	PR_11_XA	IEFC	SECTIONS_NB_CSV_level 1 = 19	Number of sections under File level 1 must be exactly 19	A	X	0	1
2	PR	FILE STRUCTURE	-	PR_12_XA	IEFC	SECTIONS_NB_CSV_level 2 = 37	Number of sections under File level 2 must be exactly 37	A	X	0	1
1	01	EXTRACT_DATETIME	D	#A_01_XA	IEFC	TYPE(EXTRACT_DATETIME) = datetime	Dataset extraction datetime must be an ISO 8601 timestamp including complete date plus hours, minutes, seconds and milliseconds	A	X	0	1
1	01	EXTRACT_DATETIME	D	#A_08_SA	IEFC	EXTRACT_DATETIME < EDAMIS_DATETIME	Dataset extraction datetime must be before Edamis transmission datetime	A	S	1	2
1	01	EXTRACT_DATETIME	D	#A_09_SA	IEFC	EXTRACT_DATETIME < NOW_DATETIME	Dataset extraction datetime must be in the past (strictly before now)	A	S	1	2
1	02	FREQ	D	#B_01_XA	IEFC	TYPE(FREQ) = string, uppercase, length=1	Frequency must be a single uppercase letter	A	X	0	1
1	02	FREQ	D	#B_06_NA	IEFC	FREQ ∈ CL_FREQ	Frequency must contain one of the possible codes listed in the code list CL_FREQ	A	N	0	1
1	02	FREQ	D	#B_07_NA	IEFC	FREQ = 'M'	Frequency must be 'M' (the only code in code list CL_FREQ allowed for FREQ)	A	N	0	1
1	03	REF_AREA	D	#C_01_XA	IEFC	TYPE(REF_AREA) = string, uppercase, length=2	Geonomenclature code of Reporting country must be a 2-letters uppercase string	A	X	0	1
1	03	REF_AREA	D	#C_06_NA	IEFC	REF_AREA ∈ CL_GEONOM	Reporting country code must be an alpha-2 code (capital letters) of the Geonomenclature (CL_GEONOM)	A	N	0	1
1	03	REF_AREA	D	#C_07_NA	IEFC	REF_AREA ∈ LIST_MS or REF_AREA ∈ LIST_EFTA or REF_AREA ∈ LIST_CC	Reporting country code must be a code corresponding to a Member State, an EFTA country or a Candidate Country	A	N	0	1
1	03	REF_AREA	D	#C_08_SA	IEFC	REF_AREA = EDAMIS_REPORTER	Reporting country code must be the same code as the code indicated in the field 'FROM' in EDAMIS metadata (Exception: 'GR' as REF_AREA corresponds to 'EL' as EDAMIS_SENDING_MS)	A	S	1	2
1	03	REF_AREA	D	#C_20_SA	IEFC	REF_AREA =JOB_REPORTER	Reporting country code must be the same code as the code of the reporting country indicated in job parameters	A	S	1	2
1	04	TRADE_TYPE	D	#D_01_XA	IEFC	TYPE(TRADE_TYPE) = string, uppercase,	Trade type must be a single uppercase letter	A	X	0	1

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
						length=1					
1	04	TRADE_TYPE	D	#D_06_NA	IEFC	TRADE_TYPE ∈ CL_TRADE_TYPE	Trade type must contain one of the possible codes listed in the code list CL_TRADE_TYPE ('E' for extra-Union trade reported by Member States, 'I' for intra-Union trade reported by Member States, 'F' for trade reported by EFTA countries, 'C' for trade reported by candidate countries)	A	N	0	1
1	04	TRADE_TYPE	D	#D_08_SA	IEFC	TRADE_TYPE = EDAMIS_TRADE_TYPE	TRADE_TYPE must correspond to the trade type indicated in EDAMIS metadata (in 'DATASET ID' EDAMIS field)	A	S	1	2
1	04	TRADE_TYPE	D	#D_10_FA	IEFC	REF_AREA ∈ LIST_MS ⇒ TRADE_TYPE ∈ { 'I', 'E' }	TRADE_TYPE must be 'I' or 'E' when REF_AREA is a Member State	A	F	1	2
1	04	TRADE_TYPE	D	#D_12_FA	IEFC	REF_AREA ∈ LIST_EFTA ⇒ TRADE_TYPE = 'F'	TRADE_TYPE must be 'F' when REF_AREA is an EFTA country	A	F	1	2
1	04	TRADE_TYPE	D	#D_13_FA	IEFC	REF_AREA ∈ LIST_CC ⇒ TRADE_TYPE = 'C'	TRADE_TYPE must be 'C' when REF_AREA is a Candidate Country	A	F	1	2
1	04	TRADE_TYPE	D	#D_20_SA	IEFC	(REF_AREA ∈ LIST_MS) AND (JOB_TRADE_TYPE = 'I') ⇒ TRADE_TYPE = 'I'	When REF_AREA is a Member State and Trade type specified in job parameter is 'I', TRADE_TYPE in Level 1 must be 'I'	A	S	1	2
1	04	TRADE_TYPE	D	#D_21_SA	IEFC	(REF_AREA ∈ LIST_MS) AND (JOB_TRADE_TYPE = 'E') ⇒ TRADE_TYPE = 'E'	When REF_AREA is a Member State and Trade type specified in job parameter is 'E', TRADE_TYPE in Level 1 must be 'E'	A	S	1	2
1	05	TIME_PERIOD	D	#E_01_XA	IEFC	TYPE(TIME_PERIOD) = string, length=6/7	TIME_PERIOD (Reference period) must be a string containing exactly 6 or 7 digits	A	X	0	1
1	05	TIME_PERIOD	D	#E_05_XA	IEFC	TIME_PERIOD = YYYY-MM or YYYYMM	TIME_PERIOD (Reference period) must be expressed as YYYY-MM or YYYYMM where YYYY is a year coded with 4 digits and MM is a month coded with 2 digits	A	X	0	1
1	05	TIME_PERIOD	D	#E_08_SA	IEFC	left(TIME_PERIOD,4) = left(EDAMIS_PERIOD,4)	The Year part of TIME_PERIOD (Reference period) must correspond to the reference year indicated in EDAMIS metadata (in 'YEAR' part of reference period mentioned in EDAMIS)	A	S	1	2
1	05	TIME_PERIOD	D	#E_09_SA	IEFC	substring(replaceString(TIME_PERIOD,'-','),5,2) = substring(replaceString(EDAMIS_PERIOD,'-',')	The Month part of TIME_PERIOD (Reference period) must correspond to the reference month indicated in EDAMIS	A	S	1	2

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
						','),5,2)	metadata ('MONTH' part of reference period mentioned in EDAMIS)				
1	05	TIME_PERIOD	D	#E_15_SA	IEFC	TIME_PERIOD < NOW_PERIOD	TIME_PERIOD (Reference period) must not refer to current or future months	A	S	1	2
1	05	TIME_PERIOD	D	#E_20_SA	IEFC	TIME_PERIOD = JOB_PERIOD	TIME_PERIOD must be the same as the reference period indicated in job parameters	A	S	1	2
1	06	NB_RECORDS	A	#F_01_XA	IEFC	TYPE(NB_RECORDS) = integer, 'NaN': forbidden	Number of data records must be an integer ('NaN' being forbidden)	A	X	0	1
1	06	NB_RECORDS	A	#F_02_NA	IEFC	NB_RECORDS ≠ 'NaN'	Number of data records cannot be 'NaN'	A	N	0	1
1	06	NB_RECORDS	A	#F_05_NA	IEFC	NB_RECORDS > 0	Number of data records must be a strictly positive integer	A	N	0	1
1	06	NB_RECORDS	A	#F_10_LA	IEFC	CALC(COUNT)=NB_RECORDS	Number of data records reported under File level 1 must correspond to the total number of data records under File level 2	A	L	1	2
1	07	STAT_VAL_TOT_IMP	A	#G_01_XA	IEFC	TYPE(STAT_VAL_TOT_IMP) = double, 'NaN': forbidden	Total statistical value for imports must be a real (double) number ('NaN' being forbidden)	A	X	0	1
1	07	STAT_VAL_TOT_IMP	A	#G_02_NA	IEFC	STAT_VAL_TOT_IMP ≠ 'NaN'	Total statistical value for imports cannot be 'NaN'	A	N	0	1
1	07	STAT_VAL_TOT_IMP	A	#G_05_NA	IEFC	STAT_VAL_TOT_IMP > 0	Total statistical value for imports must be strictly positive	A	N	0	1
1	07	STAT_VAL_TOT_IMP	A	#G_10_LA	IEFC	STAT_VAL_TOT_IMP = SUM(STAT_VAL level 2 where FLOW='M')	Total statistical value for imports reported under File level 1 must correspond to the sum of all the records of File level 2 under Section Statistical value where flow is import	A	L	1	2
1	08	QTY_NET_MASS_TOT_IMP	A	#H_01_XA	IEFC	TYPE(QTY_NET_MASS_TOT_IMP) = double, 'NaN': forbidden	Total quantity in net mass for imports must be a real (double) number ('NaN' being forbidden)	A	X	0	1
1	08	QTY_NET_MASS_TOT_IMP	A	#H_02_NA	IEFC	QTY_NET_MASS_TOT_IMP ≠ 'NaN'	Total quantity in net mass for imports cannot be 'NaN'	A	N	0	1
1	08	QTY_NET_MASS_TOT_IMP	A	#H_05_NA	IEFC	QTY_NET_MASS_TOT_IMP > 0	Total quantity in net mass for imports must be strictly positive	A	N	0	1
1	08	QTY_NET_MASS_TOT_IMP	A	#H_10_LA	IEFC	QTY_NET_MASS_TOT_IMP = SUM(QTY_NET_MASS level 2 where FLOW='M')	Total quantity in net mass for imports reported under File level 1 must correspond to the sum of all the records of File level 2 under Section Quantity in net mass where flow is import	A	L	1	2
1	09	STAT_VAL_TOT_EXP	A	#I_01_XA	IEFC	TYPE(STAT_VAL_TOT_EXP) = double, 'NaN': forbidden	Total statistical value for exports must be a real (double) number ('NaN' being forbidden)	A	X	0	1

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
1	09	STAT_VAL_TOT_EXP	A	#I_02_NA	IEFC	STAT_VAL_TOT_EXP ≠ 'NaN'	Total statistical value for exports cannot be 'NaN'	A	N	0	1
1	09	STAT_VAL_TOT_EXP	A	#I_05_NA	IEFC	STAT_VAL_TOT_EXP > 0	Total statistical value for exports must be strictly positive	A	N	0	1
1	09	STAT_VAL_TOT_EXP	A	#I_10_LA	IEFC	STAT_VAL_TOT_EXP = SUM(STAT_VAL level 2 where FLOW='X')	Total statistical value for exports reported under File level 1 must correspond to the sum of all the records of File level 2 under Section Statistical value where flow is export	A	L	1	2
1	10	QTY_NET_MASS_TOT_EXP	A	#J_01_XA	IEFC	TYPE(QTY_NET_MASS_TOT_EXP) = double, 'NaN': forbidden	Total quantity in net mass for exports must be a real (double) number ('NaN' being forbidden)	A	X	0	1
1	10	QTY_NET_MASS_TOT_EXP	A	#J_02_NA	IEFC	QTY_NET_MASS_TOT_EXP ≠ 'NaN'	Total quantity in net mass for exports cannot be 'NaN'	A	N	0	1
1	10	QTY_NET_MASS_TOT_EXP	A	#J_05_NA	IEFC	QTY_NET_MASS_TOT_EXP > 0	Total quantity in net mass for exports must be strictly positive	A	N	0	1
1	10	QTY_NET_MASS_TOT_EXP	A	#J_10_LA	IEFC	QTY_NET_MASS_TOT_EXP = SUM(QTY_NET_MASS level 2 where FLOW='X')	Total quantity in net mass for exports reported under File level 1 must correspond to the sum of all the records of File level 2 under Section Quantity in net mass where flow is export	A	L	1	2
1	11	STAT_VAL_DECIMALS	A	#K_01_XA	IEFC	TYPE(STAT_VAL_DECIMALS) = string, digits only, length=1	Number of decimals for statistical value must be a string corresponding to a single digit ('0' to '9')	A	X	0	1
1	11	STAT_VAL_DECIMALS	A	#K_06_NA	IEFC	STAT_VAL_DECIMALS ∈ CL_DECIMALS	Number of decimals for statistical value must contain one of the possible codes listed in the code list CL_DECIMALS	A	N	0	1
1	11	STAT_VAL_DECIMALS	A	#K_07_NA	IEFC	STAT_VAL_DECIMALS = '2'	Number of decimals for statistical value must be '2' ( ∈ CL_DECIMALS)	A	N	0	1
1	12	QTY_NET_MASS_DECIMALS	A	#L_01_XA	IEFC	TYPE(QTY_NET_MASS_DECIMALS) = string, digits only, length=1	Number of decimals for net mass must be a string corresponding to a single digit ('0' to '9')	A	X	0	1
1	12	QTY_NET_MASS_DECIMALS	A	#L_06_NA	IEFC	QTY_NET_MASS_DECIMALS ∈ CL_DECIMALS	Number of decimals for net mass must contain one of the possible codes listed in the code list CL_DECIMALS	A	N	0	1
1	12	QTY_NET_MASS_DECIMALS	A	#L_07_NA	IEFC	QTY_NET_MASS_DECIMALS = '3'	Number of decimals for net mass must be '3' ( ∈ CL_DECIMALS)	A	N	0	1
1	13	QTY_SU_DECIMALS	A	#M_01_XA	IEFC	TYPE(QTY_SU_MASS_DECIMALS) = string, digits only, length=1	Number of decimals for quantity in supplementary unit must be a string corresponding to a single digit ('0' to '9')	A	X	0	1
1	13	QTY_SU_DECIMALS	A	#M_06_NA	IEFC	QTY_SU_DECIMALS ∈ CL_DECIMALS	Number of decimals for quantity in supplementary unit must contain one of the possible codes listed in the code list CL_DECIMALS	A	N	0	1



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1	13	QTY_SU_DECIMALS	A	#M_07_NA	IEFC	QTY_SU_DECIMALS = '3'	Number of decimals for quantity in supplementary unit must be '3' ( ∈ CL_DECIMALS)	A	N	0	1
1	14	STAT_VAL_UNIT_MULT	A	#N_01_XA	IEFC	TYPE(STAT_VAL_UNIT_MULT) = string, digits only, length=1	Value by which the statistical value needs to be multiplied, as power of 10, must be a string corresponding to a single digit ('0' to '9')	A	X	0	1
1	14	STAT_VAL_UNIT_MULT	A	#N_06_NA	IEFC	STAT_VAL_UNIT_MULT ∈ CL_UNIT_MULT	Value by which the statistical value needs to be multiplied, as power of 10, must contain one of the possible codes listed in the code list CL_UNIT_MULT	A	N	0	1
1	14	STAT_VAL_UNIT_MULT	A	#N_07_NA	IEFC	STAT_VAL_UNIT_MULT = '0'	Value by which the statistical value needs to be multiplied, as power of 10, must be '0' ( ∈ CL_UNIT_MULT)	A	N	0	1
1	15	QTY_NET_MASS_UNIT_MULT	A	#O_01_XA	IEFC	TYPE(QTY_NET_MASS_UNIT_MULT) = string, digits only, length=1	Value by which the net mass needs to be multiplied, as power of 10, must be a string corresponding to a single digit ('0' to '9')	A	X	0	1
1	15	QTY_NET_MASS_UNIT_MULT	A	#O_06_NA	IEFC	QTY_NET_MASS_UNIT_MULT ∈ CL_UNIT_MULT	Value by which the net mass needs to be multiplied, as power of 10, must contain one of the possible codes listed in the code list CL_UNIT_MULT	A	N	0	1
1	15	QTY_NET_MASS_UNIT_MULT	A	#O_07_NA	IEFC	QTY_NET_MASS_UNIT_MULT = '0'	Value by which the net mass needs to be multiplied, as power of 10, must be '0' ( ∈ CL_UNIT_MULT)	A	N	0	1
1	16	QTY_SU_UNIT_MULT	A	#P_01_XA	IEFC	TYPE(QTY_SU_UNIT_MULT) = string, digits only, length=1	Value by which the quantity in supplementary unit needs to be multiplied, as power of 10, must be a string corresponding to a single digit ('0' to '9')	A	X	0	1
1	16	QTY_SU_UNIT_MULT	A	#P_06_NA	IEFC	QTY_SU_UNIT_MULT ∈ CL_UNIT_MULT	Value by which the quantity in supplementary unit needs to be multiplied, as power of 10, must contain one of the possible codes listed in the code list CL_UNIT_MULT	A	N	0	1
1	16	QTY_SU_UNIT_MULT	A	#P_07_NA	IEFC	QTY_SU_UNIT_MULT = '0'	Value by which the quantity in supplementary unit needs to be multiplied, as power of 10, must be '0' ( ∈ CL_UNIT_MULT)	A	N	0	1
1	17	STAT_VAL_UNIT_MEASURE	A	#Q_01_XA	IEFC	TYPE(STAT_VAL_UNIT_MEASURE) = string	Currency used to express the statistical value must be a string	A	X	0	1
1	17	STAT_VAL_UNIT_MEASURE	A	#Q_06_NA	IEFC	STAT_VAL_UNIT_MEASURE ∈ CL_UNIT	Currency used to express the statistical value must be one of the possible codes listed in the code list CL_UNIT	A	N	0	1

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1	17	STAT_VAL_UNIT_MEASURE	A	#Q_07_FA	IEFC	STAT_VAL_UNIT_MEASURE = currency of REF_AREA	Currency used to express the statistical value must correspond to the official currency of the reporting country	A	F	1	2
1	18	QTY_NET_MASS_UNIT_MEASURE	A	#R_01_XA	IEFC	TYPE(QTY_NET_MASS_UNIT_MEASURE) = string	Unit used to express the net mass contains must be a string	A	X	0	1
1	18	QTY_NET_MASS_UNIT_MEASURE	A	#R_06_NA	IEFC	QTY_NET_MASS_UNIT_MEASURE ∈ CL_UNIT	Unit used to express the net mass must be one of the possible codes listed in the code list CL_UNIT	A	N	0	1
1	18	QTY_NET_MASS_UNIT_MEASURE	A	#R_07_NA	IEFC	QTY_NET_MASS_UNIT_MEASURE = 'KG'	Unit used to express the net mass contains must be 'KG' ( ∈ CL_UNIT)	A	N	0	1
1	19	EMBARGO_DATETIME	A	#S_01_XA	IEFC	TYPE(EMBARGO_DATETIME) = datetime, optional	Embargo datetime must be an ISO 8601 timestamp including complete date plus hours, minutes, seconds and milliseconds	A	X	0	1
2	01	DATA_SOURCE	D	01_01_XE	IEFC	TYPE(DATA_SOURCE) = string, length=1, '_*':allowed	Data source must be a 1-character code (eventually prefixed by '_')	E	X	0	3
2	01	DATA_SOURCE	D	01_02_NE	IEFC	DATA_SOURCE ≠ '_Z'	Data source cannot be '_Z'	E	N	0	3
2	01	DATA_SOURCE	D	01_06_NE	IEFC	DATA_SOURCE ∈ CL_ITGS_SOURCE	Data source contains one of the possible codes listed in the code list CL_ITGS_SOURCE (all codes are allowed)	E	N	0	3
2	01	DATA_SOURCE	D	01_10_FE	I	DATA_SOURCE ∈ {'S', 'R', 'M', '_O', '_U'}	For intra-Union trade : data source must be 'S', 'R', 'M', '_O' or '_U'	E	F	1	3
2	01	DATA_SOURCE	D	01_11_FE	E	DATA_SOURCE ∈ {'S', 'R', 'C', '_O', '_U'}	For extra-Union trade : data source must 'S', 'R', 'C', '_O' or '_U'	E	F	1	3
2	01	DATA_SOURCE	D	01_12_FE	F	DATA_SOURCE ∈ {'S', 'R', '_O', '_U'}	For EFTA trade : data source must be 'S', 'R', '_O' or '_U'	E	F	1	3
2	01	DATA_SOURCE	D	01_13_FE	C	DATA_SOURCE ∈ {'S', 'R', '_O', '_U'}	For Candidate Countries trade : data source must be 'S', 'R', '_O' or '_U'	E	F	1	3
2	02	CATEGORY	D	02_01_XE	IEFC	TYPE(CATEGORY) = string,length=1,'_Z*':allowed	Category must be a 1-character code or a 2 character code	E	X	0	3
2	02	CATEGORY	D	02_02_NE	IEFC	CATEGORY ≠ '_Z'	Category cannot be '_Z'	E	N	0	3
2	02	CATEGORY	D	02_06_NE	IEFC	CATEGORY ∈ CL_ITGS_CATEGORY	Category contains a code listed in the code list	E	N	0	3

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							CL_ITGS_CATEGORY (all codes are allowed)				
2	02	CATEGORY	D	02_10_FE	I	NOT CATEGORY ∈ {'S2', 'S3', 'S4', 'S5'}	For intra-Union trade : category cannot be 'S2', 'S3', 'S4', 'S5'	E	F	1	3
2	02	CATEGORY	D	02_11_FE	E	CATEGORY ∉ {'S1', 'E1'}	For extra-Union trade : category can be neither 'S1' nor 'E1'	E	F	1	3
2	02	CATEGORY	D	02_12_FE	F	CATEGORY ∉ {'S1', 'E1'}	For EFTA trade : category can be neither 'S1' nor 'E1'	E	F	1	3
2	02	CATEGORY	D	02_13_FE	C	CATEGORY ∉ {'S1', 'E1'}	For Candidate Countries trade : category can be neither 'S1' nor 'E1'	E	F	1	3
2	03	FLOW	D	03_01_XA	IEFC	TYPE(FLOW) = string, length=1	Flow must be a 1-character code	A	X	0	1
2	03	FLOW	D	03_02_NA	IEFC	FLOW ≠ '_Z'	Flow cannot be '_Z'	A	N	0	1
2	03	FLOW	D	03_03_NA	IEFC	FLOW ≠ '_U'	Flow cannot be '_U'	A	N	0	1
2	03	FLOW	D	03_04_NA	IEFC	FLOW ≠ '_O'	Flow cannot be '_O'	A	N	0	1
2	03	FLOW	D	03_06_NA	IEFC	FLOW ∈ CL_TRADE_FLOW	Flow contains a code listed in the code list CL_TRADE_FLOW	A	N	0	1
2	03	FLOW	D	03_07_NA	IEFC	FLOW ∈ {'M', 'X'}	Flow contains one of the allowed code within CL_TRADE_FLOW, which are 'M' or 'X'	A	N	0	1
2	04	PRODUCT	D	04_01_XE	IEFC	TYPE(PRODUCT) = string, digits only, length=2/4/6/8	CN product code is a 2, 4, 6 or 8-digits code	E	X	0	3
2	04	PRODUCT	D	04_02_NE	IEFC	PRODUCT ≠ '_Z'	CN product code cannot be '_Z'	E	N	0	3
2	04	PRODUCT	D	04_03_NE	IEFC	PRODUCT ≠ '_U'	CN product code cannot be '_U'	E	N	0	3
2	04	PRODUCT	D	04_04_NE	IEFC	PRODUCT ≠ '_O'	CN product code cannot be '_O'	E	N	0	3
2	04	PRODUCT	D	04_10_NE	IEC	HS2 ∉ {'98', '99'} ⇒ PRODUCT ∈ CL_CN_YEAR_PRODUCT	For intra-Union/extra-Union/Candidate countries trade : PRODUCT must be compliant with the Combined Nomenclature for the reference period (PRODUCT can be 8 digits, 6 digits, 4 digits, 2 digits, '99' or a special code of chapters 98/99 ; '_Z', '_U' and '_O' are not allowed)	E	N	0	3
2	04	PRODUCT	D	04_12_NE	F	HS2 ∉ {'98', '99'} AND length(PRODUCT) ≤ 6 ⇒	For EFTA trade : if PRODUCT is given at HS6 maximum level	E	N	0	3

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						PRODUCT ∈ CL_CN_YEAR_PRODUCT	then it must belong to CL_CN2022_PRODUCT				
2	04	PRODUCT	D	04_13_NE	F	HS2 ∉ {'98','99'} AND length(PRODUCT) = 8 AND REF_AREA='IS' ⇒ PRODUCT ∈ CL_IS_YEAR_PRODUCT	For EFTA trade, case of 'IS' : PRODUCT must be compliant with the national product Nomenclature (HS6++) for the reference period (PRODUCT can be 8 digits, 6 digits, 4 digits, 2 digits, '99' or a special code of chapters 98/99 ; '_Z', '_U' and '_O' are not allowed)	E	N	0	3
2	04	PRODUCT	D	04_14_NE	F	HS2 ∉ {'98','99'} AND length(PRODUCT) = 8 AND REF_AREA='NO' ⇒ PRODUCT ∈ CL_NO_YEAR_PRODUCT	For EFTA trade, case of 'NO' : PRODUCT must be compliant with the national product Nomenclature (HS6++) for the reference period (PRODUCT can be 8 digits, 6 digits, 4 digits, 2 digits, '99' or a special code of chapters 98/99 ; '_Z', '_U' and '_O' are not allowed)	E	N	0	3
2	04	PRODUCT	D	04_15_NE	F	HS2 ∉ {'98','99'} AND length(PRODUCT) = 8 AND in(REF_AREA,'CH','LI') ⇒ PRODUCT ∈ CL_CHLI_YEAR_PRODUCT	For EFTA trade, case of 'CH' or 'LI' : PRODUCT must be compliant with the national product Nomenclature (HS6++) for the reference period (PRODUCT can be 8 digits, 6 digits, 4 digits, 2 digits, '99' or a special code of chapters 98/99 ; '_Z', '_U' and '_O' are not allowed)	E	N	0	3
2	04	PRODUCT	D	04_18_NE	IEFC	CATEGORY=N ⇒ length(PRODUCT)=8	If CATEGORY is N (Standard) then product code must have exactly 8 digits	E	N	0	3
						<b>Rules related to chapter 98</b>					
2	04	PRODUCT	D	04_20_FE	EFC	HS2='98' ⇒ FLOW='X'	For extra-Union/EFTA/Candidate Countries trade : Chapter 98's codes are not allowed for imports	E	F	1	3
2	04	PRODUCT	D	04_21_FE	I	HS2='98' ⇒ HS4='9880' AND HS78='00'	For intra-Union trade : when 98's codes are allowed and transmitted they must be of the form '9880xx00'	E	F	1	3
2	04	PRODUCT	D	04_22_FE	EFC	(FLOW='X') AND HS2='98' ⇒ HS4='9880' AND HS78='00'	For extra-Union/EFTA/Candidate Countries exports : when 98's codes are allowed and transmitted they must be of the form '9880xx00'	E	F	1	3
2	04	PRODUCT	D	04_25_FE	I	HS4='9880' AND HS78='00' ⇒ CONDITION#10	For intra-Union trade : when '98*' codes are allowed and transmitted as '9880xx00', xx must be one of the chapters allowed for '98*' product codes (i.e. xx must satisfy CONDITION#10)	E	F	1	3

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2	04	PRODUCT	D	04_26_FE	EFC	(FLOW='X') AND (HS4='9880') AND (HS78='00') ⇒ CONDITION#10	For extra-Union/EFTA/Candidate Countries exports : when 98's codes are allowed and transmitted as '9880xx00', xx must be one of the chapters allowed for '98*' product codes (i.e. xx must satisfy CONDITION#10)	E	F	1	3
						<b>Rules related to chapter 99</b>					
2	04	PRODUCT	D	04_30_CE	IEFC	HS2='99' ⇒ PRODUCT='99' OR CONDITION#11	When 99's codes are transmitted the CN heading must be one of CN headings allowed for chapter 99 (=CONDITION#11)	E	C	0	3
2	04	PRODUCT	D	04_35_CE	IEFC	HS4='9990' ⇒ PRODUCT ∈ {'99908700','99908800'}	Products of the form '9990xxxx' must have xxxx='8700' or '8800'	E	C	1	3
2	04	PRODUCT	D	04_45_FE	IEFC	HS4='9930' ⇒ FLOW='X'	9930*' codes cannot be used in imports	E	F	1	3
2	04	PRODUCT	D	04_46_FE	IEFC	HS4 = '9930' AND FLOW='X' ⇒ HS78='00' AND HS56 ∈ {'24','27','99'}	9930*' codes used in imports must be of the form '9930xx00' where xx='24', '27' or '99'	E	F	1	3
2	04	PRODUCT	D	04_48_CE	IEFC	HS4 = '9931' ⇒ HS78='00' AND HS56 ∈ {'24','27','99'}	9931*' codes must be of the form '9931xx00' where xx='24', '27' or '99'	E	C	0	3
2	04	PRODUCT	D	04_50_FE	IEFC	HS4='9950' ⇒ TRADE_TYPE='I'	99500000' can only be used in intra-Union trade	E	F	1	3
2	04	PRODUCT	D	04_51_FE	I	HS4='9950' ⇒ left(CATEGORY,1)='S'	For intra-Union trade : '99500000' can only be used in simplified declarations (CATEGORY='S' or subdivision of 'S')	E	F	1	3
2	04	PRODUCT	D	04_52_FE	I	HS4 = '9950' AND left(CATEGORY,1)='S' ⇒ PRODUCT='99500000'	For intra-Union trade : when used in simplified declarations, code '9950*' must be '99500000'	E	F	1	3
2	04	PRODUCT	D	04_67_FE	EFC	HS4= '9951' ⇒ PRODUCT='99510000'	For extra-Union/EFTA/Candidate Countries trade : code '9951*' must be '99510000'	E	F	1	3
2	04	PRODUCT	D	04_70_FE	IEFC	HS4 = '9999' ⇒ CONF_STATUS='X'	Product '9999xyy' can only be used with trade under military secrecy	E	F	1	3
2	04	PRODUCT	D	04_82_CW	IEFC	PRODUCT ∈ {'49070030', '49070010', '71189000'}	CN '49070030', CN '49070010' and CN '71189000' should be further checked to ensure that the means of payment are not in circulation. In case they are in circulation these transactions should be excluded from trade coverage.	W	C	0	3
2	04	PRODUCT	D	04_83_CE	IEFC	PRODUCT ≠ '71082000'	CN8 code '71082000' is not allowed (monetary gold). Reporting country should change the code or delete it.	E	C	0	3

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2	05	PRODUCT_2	D	05_01_XE	IEFC	TYPE(PRODUCT_2) = string, digits only,length=2, '_*': allowed	PRODUCT_2 must contain exactly 2 digits or '_<letter>'	E	X	0	3
2	05	PRODUCT_2	D	05_04_NE	IEFC	PRODUCT_2 ≠ '_O'	PRODUCT_2 cannot be '_O'	E	N	0	3
2	05	PRODUCT_2	D	05_06_NE	IEFC	PRODUCT_2 ∈ CL_ITGS_TARIC_SUB	PRODUCT_2 contains a code listed in the code list CL_ITGS_TARIC_SUB	E	N	0	3
2	05	PRODUCT_2	D	05_10_FE	I	PRODUCT_2='_Z'	For intra-Union trade : PRODUCT_2 must be '_Z'	E	F	1	3
2	05	PRODUCT_2	D	05_11_FE	E	(FLOW='X') OR (HS2 ∈ {'98', '99'}) ⇒ PRODUCT_2='_Z'	For extra-Union exports or chan prodct code is in Chapter 98 or 99 : PRODUCT_2 must be '_Z'	E	F	1	3
2	05	PRODUCT_2	D	05_12_FE	F	PRODUCT_2='_Z'	For EFTA trade : PRODUCT_2 must be '_Z'	E	F	1	3
2	05	PRODUCT_2	D	05_15_FE	E	(FLOW='M') AND (HS2 ∉ {'98', '99'}) AND (CATEGORY='N') ⇒ PRODUCT_2 ∉ {'_Z', '_U'}	For extra-Union imports, when product is neither in chapter '98' nor '99' : when Category is N(=Standard), PRODUCT_2 can be neither '_Z' nor '_U'	E	F	1	3
2	05	PRODUCT_2	D	05_16_FE	E	FLOW='M' AND (HS2 ∉ {'98', '99'}) AND CATEGORY ≠ 'N' AND length(PRODUCT)<8 ⇒ PRODUCT_2='_Z'	For extra-Union imports, when product is neither in Chapter '98' nor '99' : when Category is not N(=Standard) and PRODUCT is given at a level strictly smaller then 8, PRODUCT_2 must be '_Z'	E	F	1	3
2	05	PRODUCT_2	D	05_20_FE	E	FLOW='M' AND (HS2 ∉ {'98', '99'}) AND length(PRODUCT)=8 AND PRODUCT_2 ∉ {'_U', '_Z'} ⇒ TARIC ∈ CL_TARIC_YEAR_PRODUCT	For extra-Union imports, when product is neither in Chapter '98' nor '99' : when PRODUCT is an 8-digits code and PRODUCT_2 is a 2-digits code, the TARIC code constructed by juxtaposing PRODUCT and PRODUCT_2 must exist and be a valid TARIC code	E	F	1	3
2	05	PRODUCT_2	D	05_25_FE	C	length(PRODUCT)=8 AND PRODUCT_2 ∉ {'_U', '_Z'} ⇒ CN8++ code exists	For Candidate Countries : when PRODUCT is an 8-digits code and PRODUCT_2 is a 2-digits code, the CN8++ code constructed by juxtaposing PRODUCT and PRODUCT_2 must exist and be a valid CN8++ code according to the national product nomenclature	E	F	1	3
2	06	PRODUCT_OBS_STATUS	D	06_01_XE	IEFC	TYPE(PRODUCT_OBS_STATUS) = string, length=1	Observation status for product must be a 1-character code	E	X	0	3

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2	06	PRODUCT_OBS_STATUS	D	06_02_NE	IEFC	PRODUCT_OBS_STATUS ≠ '_Z'	Observation status for product cannot be '_Z'	E	N	0	3
2	06	PRODUCT_OBS_STATUS	D	06_03_NE	IEFC	PRODUCT_OBS_STATUS ≠ '_U'	Observation status for product cannot be '_U'	E	N	0	3
2	06	PRODUCT_OBS_STATUS	D	06_04_NE	IEFC	PRODUCT_OBS_STATUS ≠ '_O'	Observation status for product cannot be '_O'	E	N	0	3
2	06	PRODUCT_OBS_STATUS	D	06_06_NE	IEFC	PRODUCT_OBS_STATUS ∈ CL_OBS_STATUS	Observation status for product contains one of the possible codes listed in the code list CL_OBS_STATUS	E	N	0	3
2	06	PRODUCT_OBS_STATUS	D	06_07_NE	IEFC	PRODUCT_OBS_STATUS ∈ { 'A', 'E' }	Observation status for product contains one of the Observation Status codes that are allowed for Product, which are 'A' or 'E' ('O' is not allowed for PRODUCT Observation status)	E	N	0	3
2	07	PRODUCT_3	D	07_01_XE	IEFC	TYPE(PRODUCT_3) = string, digits only, length=1/2/3/4/5, '*':allowed	PRODUCT_3 code is a 1, 2, 3, 4 or 5-digit code or '<letter>'	E	X	0	3
2	07	PRODUCT_3	D	07_03_NE	IEFC	PRODUCT_3 ≠ '_U'	PRODUCT_3 cannot be '_U'	E	N	0	3
2	07	PRODUCT_3	D	07_04_NE	IEFC	PRODUCT_3 ≠ '_O'	PRODUCT_3 cannot be '_O'	E	N	0	3
2	07	PRODUCT_3	D	07_06_NE	IEFC	PRODUCT_3 ≠ '_Z' ⇒ PRODUCT_3 ∈ CL_SITC4_PRODUCT	PRODUCT_3 contains a code listed in the code list CL_SITC4_PRODUCT	E	N	0	3
2	07	PRODUCT_3	D	07_10_FE	I	PRODUCT_3='_Z'	For intra-Union trade : PRODUCT_3 must be '_Z'	E	F	1	3
2	07	PRODUCT_3	D	07_11_FE	E	PRODUCT_3='_Z'	For extra-Union trade : PRODUCT_3 must be '_Z'	E	F	1	3
2	07	PRODUCT_3	D	07_12_FE	F	PRODUCT ≠ '99' ⇒ PRODUCT_3 ≠ '_Z'	For EFTA trade : when PRODUCT is transmitted (i.e. PRODUCT ≠ '99'), PRODUCT_3 cannot be '_Z'	E	F	1	3
2	07	PRODUCT_3	D	07_13_FE	C	PRODUCT ≠ '99' ⇒ PRODUCT_3 ≠ '_Z'	For Candidate Countries trade : when PRODUCT is transmitted (i.e. PRODUCT ≠ '99'), PRODUCT_3 cannot be '_Z'	E	F	1	3
2	08	COUNTERPART_AREA	D	08_01_XE	IEFC	TYPE(COUNTERPART_AREA) = string, length=2	Partner country is a 2-letters string	E	X	0	3
2	08	COUNTERPART_AREA	D	08_02_NE	IEFC	COUNTERPART_AREA ≠ '_Z'	Partner country cannot be '_Z' because it is a concept whose transmission is always relevant and mandatory	E	N	0	3
2	08	COUNTERPART_AREA	D	08_03_NE	IEFC	COUNTERPART_AREA ≠ '_U'	Partner country cannot be '_U' because it is a concept whose	E	N	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
							transmission is always relevant and mandatory				
2	08	COUNTERPART_AREA	D	08_04_NE	IEFC	COUNTERPART_AREA ≠ '_O'	Partner country cannot be '_O'	E	N	0	3
2	08	COUNTERPART_AREA	D	08_06_NE	IEFC	COUNTERPART_AREA ∈ CL_GEONOM	Partner country must be indicated as alpha-2 code (capital letters) of the Geonomenclature (CL_GEONOM). Codes of partner areas are not allowed but they do not need to be tested as country codes can be coded on only 2 characters whereas partner area codes contain more than 2 characters.	E	N	0	3
2	08	COUNTERPART_AREA	D	08_10_FE	I	COUNTERPART_AREA ∈ {'XI','QR','QV','QY'} or (COUNTERPART_AREA ∈ LIST_MS AND COUNTERPART_AREA ∉ {'GB','XU'})	For intra-Union trade : Partner country must be indicated as alpha-2 code (capital letters) of the Geonomenclature (CL_GEONOM) corresponding to a Member State, 'XI', 'QR', 'QV' or 'QY'. 'GB' and 'XU' are not allowed.	E	F	1	3
2	08	COUNTERPART_AREA	D	08_11_FE	E	COUNTERPART_AREA ∈ {'XU','QP','QS','QW','QZ'} or (COUNTERPART_AREA ∈ CL_GEONOM AND COUNTERPART_AREA ∉ LIST_MS AND COUNTERPART_AREA ∉ {'GB','XI'})	For extra-Union trade : Partner country must be indicated as alpha-2 code (capital letters) of the Geonomenclature (CL_GEONOM) corresponding to a non-Member State, 'XU', 'QP', 'QS', 'QW' or 'QZ'. 'GB' and 'XI' are not allowed	E	F	1	3
2	08	COUNTERPART_AREA	D	08_12_FE	F	COUNTERPART_AREA ∉ {'XI','XU'}	For EFTA trade : Partner country must be indicated as alpha-2 code (capital letters) of the Geonomenclature (CL_GEONOM). Any code is allowed except 'XI' and 'XU'. 'GB' is allowed	E	F	1	3
2	08	COUNTERPART_AREA	D	08_13_FE	C	COUNTERPART_AREA ∉ {'XI','XU'}	For Candidate countries trade : Partner country must be indicated as alpha-2 code (capital letters) of the Geonomenclature (CL_GEONOM). Any code is allowed except 'XI' and 'XU'. 'GB' is allowed	E	F	1	3
2	08	COUNTERPART_AREA	D	08_20_FE	IEFC	COUNTERPART_AREA ≠ REF_AREA	Partner country is different from Reporting country	E	F	1	3
2	08	COUNTERPART_AREA	D	08_30_NE	IEFC	COUNTERPART_AREA ∈ {'QX','QY','QZ'} ⇒ CONF_STATUS = 'X'	Codes 'QX', 'QY' and 'QZ' can only be used when associated to military secrecy	E	N	0	3
2	08	COUNTERPART_AREA	D	08_31_NE	I	CONF_STATUS = 'X' AND COUNTERPART_AREA ∈ {'QX','QY','QZ'} ⇒ COUNTERPART_AREA='QY'	For intra-Union trade under military secrecy : codes 'QX' and 'QZ' are not valid ; they are refined to 'QY'	E	N	0	3
2	08	COUNTERPART_AREA	D	08_32_NE	E	CONF_STATUS = 'X' AND	For extra-Union trade under military secrecy : codes 'QX' and	E	N	0	3



CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
						COUNTERPART_AREA ∈ {'QX', 'QY', 'QZ'} ⇒ COUNTERPART_AREA=QZ'	'QY' are not valid ; they are refined to 'QZ'				
2	08	COUNTERPART_AREA	D	08_40_FE	IEFC	FLOW='M' ⇒ COUNTERPART_AREA ∉ {'QQ', 'QR', 'QS'}	Partner country cannot be 'QQ', 'QR', 'QS' when flow is import	E	F	1	3
2	08	COUNTERPART_AREA	D	08_41_NE	I	FLOW = 'X' AND COUNTERPART_AREA ∈ {'QQ', 'QR', 'QS'} ⇒ COUNTERPART_AREA=QR'	For intra-Union exports : codes 'QQ' and 'QS' are not valid ; they are refined to 'QR'	E	N	0	3
2	08	COUNTERPART_AREA	D	08_42_NE	E	FLOW = 'X' AND COUNTERPART_AREA ∈ {'QQ', 'QR', 'QS'} ⇒ COUNTERPART_AREA=QS'	For extra-Union exports : codes 'QQ' and 'QR' are not valid ; they are refined to 'QS'	E	N	0	3
2	08	COUNTERPART_AREA	D	08_50_FE	I	FLOW='X' and PRODUCT ∉ {'99302400', '99302700', '99309900'} ⇒ COUNTERPART_AREA ∉ {'QQ', 'QR', 'QS'}	For intra-Union exports : when CN is not '99302400', '99302700', '99309900' (=Goods delivered to vessels and aircraft), "Stores and provisions" codes ('QQ', 'QR', 'QS') are not allowed for Partner	E	F	1	3
2	08	COUNTERPART_AREA	D	08_51_FE	I	FLOW='X' and PRODUCT ∈ {'99302400', '99302700', '99309900'} ⇒ COUNTERPART_AREA = 'QR'	For intra-Union exports : when CN is '99302400', '99302700' or '99309900' (=Goods delivered to vessels and aircraft), Partner country code must be QR	E	F	1	3
2	08	COUNTERPART_AREA	D	08_52_FE	E	FLOW = 'X' and PRODUCT ∈ {'99302400', '99302700', '99309900'} ⇒ COUNTERPART_AREA ∉ {'QP', 'QQ', 'QR', 'QU', 'QV', 'QW', 'QX', 'QY', 'QZ', 'Z'}	For extra-Union exports : when CN is '99302400', '99302700', '99309900' (=Goods delivered to vessels and aircraft), Partner country code must either be QS or correspond to a real country code. For EFTA, it was decided to accept all 'Q*' codes, so this rule does not apply.	E	F	1	3
2	08	COUNTERPART_AREA	D	08_60_NE	I	COUNTERPART_AREA ∉ {'QU', 'QW'}	For intra-Union trade : specific codes not allowed : 'QU', 'QW'	E	N	0	3
2	08	COUNTERPART_AREA	D	08_61_NE	E	COUNTERPART_AREA ∉ {'QU', 'QV'}	For extra-Union trade : specific codes not allowed : 'QU', 'QV'	E	N	0	3
2	09	COUNTERPART_AREA_OBS_STATUS	D	09_01_XE	IEFC	TYPE(COUNTERPART_AREA_OBS_STATUS) = string, length=1	Observation status for Partner country must be a 1-character code	E	X	0	3
2	09	COUNTERPART_AREA_OBS_STATUS	D	09_02_NE	IEFC	COUNTERPART_AREA_OBS_STATUS ≠ '_Z'	Observation status for Partner country cannot be '_Z'	E	N	0	3
2	09	COUNTERPART_AREA_OBS_STATUS	D	09_03_NE	IEFC	COUNTERPART_AREA_OBS_STATUS ≠ '_U'	Observation status for Partner country cannot be '_U'	E	N	0	3
2	09	COUNTERPART_AREA_OBS_STATUS	D	09_04_NE	IEFC	COUNTERPART_AREA_OBS_STATUS ≠ '_O'	Observation status for Partner country cannot be '_O'	E	N	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
		S_STATUS									
2	09	COUNTERPART_AREA_OBS_STATUS	D	09_06_NE	IEFC	COUNTERPART_AREA_OBS_STATUS ∈ CL_OBS_STATUS	Observation status for Partner country contains one of the possible codes listed in the code list CL_OBS_STATUS	E	N	0	3
2	09	COUNTERPART_AREA_OBS_STATUS	D	09_07_NE	IEFC	COUNTERPART_AREA_OBS_STATUS ∈ { 'A', 'E' }	Observation status for Partner country contains one of the Observation Status codes that are allowed for Partner country, which are 'A' or 'E' ('O' is not allowed for Partner Observation status)	E	N	0	3
2	10	COUNTERPART_AREA_TYPE	D	10_01_XE	IEFC	TYPE(COUNTERPART_AREA_TYPE) = string, length=1, '_':allowed	Partner country type must be a 1-character code (eventually prefixed by '_')	E	X	0	3
								E	N	0	3
2	10	COUNTERPART_AREA_TYPE	D	10_06_NE	IEFC	COUNTERPART_AREA_TYPE ∈ CL_COUNTERPART_AREA_TYPE	Partner country type contains one of the possible codes listed in the code list CL_COUNTERPART_AREA_TYPE	E	N	0	3
2	10	COUNTERPART_AREA_TYPE	D	10_07_NE	IEFC	COUNTERPART_AREA_TYPE ∈ { 'C', 'D', 'O', '_O', '_U', '_Z' }	Partner country type contains one of the types that are allowed for Partner country, which are 'C', 'D', 'O', '_O', '_U' or '_Z'	E	N	0	3
2	10	COUNTERPART_AREA_TYPE	D	10_20_FE	IEFC	FLOW = M ⇒ COUNTERPART_AREA_TYPE ≠ 'D'	For imports, Partner country type cannot be 'D'	E	F	1	3
2	10	COUNTERPART_AREA_TYPE	D	10_21_FE	IEFC	FLOW = X ⇒ COUNTERPART_AREA_TYPE ∉ { 'O', 'C' }	For exports, Partner country type can be neither 'O' nor 'C'	E	F	1	3
2	10	COUNTERPART_AREA_TYPE	D	10_25_FE	I	FLOW = 'X' ⇒ COUNTERPART_AREA_TYPE = 'D'	For intra-Union exports, Partner country type must be 'D'	E	F	1	3
2	11	COUNTERPART_AREA_2	D	11_01_XE	IEFC	TYPE(COUNTERPART_AREA_2) = string, length=2	Other partner country is a 2-letters string	E	X	0	3
2	11	COUNTERPART_AREA_2	D	11_04_NE	IEFC	COUNTERPART_AREA_2 ≠ '_O'	Other partner country cannot be '_O'	E	N	0	3
2	11	COUNTERPART_AREA_2	D	11_06_NE	IEFC	COUNTERPART_AREA_2 ∈ CL_GEONOM	Other partner country must be indicated as alpha-2 code (capital letters) of the Geonomenclature (CL_GEONOM). Codes of partner areas are not allowed but they do not need to be tested as country codes can be coded on only 2	E	N	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
							characters whereas partner aera codes contain more than 2 characters.				
2	11	COUNTERPART_AREA_2	D	11_15_FE	I	FLOW='X' AND CATEGORY='N' ⇒ COUNTERPART_AREA_2 ≠ '_Z'	For intra-Union exports : when category is N(standard) the other partner is mandatory and therefore cannot be '_Z'	E	F	1	3
2	11	COUNTERPART_AREA_2	D	11_18_FE	EFC	FLOW='X' ⇒ COUNTERPART_AREA_2='_Z'	For extra-Union/EFTA/Candidate countries exports : Other partner field must be '_Z'	E	F	1	3
2	11	COUNTERPART_AREA_2	D	11_20_FE	EFC	FLOW='M' and NOT(CONDITION#15) ⇒ COUNTERPART_AREA_2 ∉ {'_Z', '_U'}	For extra-Union/EFTA/Candidate countries imports : when CONDITION#15 is FALSE, the Other partner field is mandatory and therefore can be neither '_Z' nor '_U'	E	F	1	3
2	11	COUNTERPART_AREA_2	D	11_21_FE	EFC	FLOW='M' AND STAT_PROCEDURE='9' AND (CONDITION#03 OR CONDITION#04 OR CONDITION#05) ⇒ COUNTERPART_AREA_2 = '_Z'	For extra-Union/EFTA/Candidate countries imports : when there is no Customs declaration (Statistical Procedure='9'), the Other partner has no relevance and must be '_Z' when the record is associated to any of the following products: <ul style="list-style-type: none"> <li>• satellites and spacecrafts (CONDITION#03)</li> <li>• sea going vessels (CONDITION#04)</li> <li>• aircrafts (CONDITION#05)</li> </ul>	E	F	1	3
2	11	COUNTERPART_AREA_2	D	11_30_NE	IEFC	COUNTERPART_AREA_2 ∈ {'QX', 'QY', 'QZ'} ⇒ CONF_STATUS = 'X'	Codes 'QX', 'QY' and 'QZ' can only be used when associated to military secrecy	E	N	0	3
2	11	COUNTERPART_AREA_2	D	11_35_NE	IEFC	COUNTERPART_AREA_2 ∉ {'QQ', 'QR', 'QS'}	Other partner country cannot be 'QQ', 'QR', 'QS' (whatever the flow)	E	N	0	3
2	11	COUNTERPART_AREA_2	D	11_40_FE	IE	COUNTERPART_AREA_2 ≠ GB	For intra-Union/extra-Union trade : code 'GB' is forbidden as Other partner. Starting 2021 trade with 'GB' must be split between trade with 'XI' (to be reported in intra-Union trade) and trade with 'XU' (to be reported in extra-Union trade).	E	F	1	3
2	11	COUNTERPART_AREA_2	D	11_41_FE	FC	COUNTERPART_AREA_2 ∉ {'XI', 'XU'}	For EFTA/Candidate Countries trade : 'XI' and 'XU' codes are not allowed as Other partner ; 'GB' code must be used instead therefore 'XI' and 'XU' are converted to 'GB'.	E	F	1	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
2	12	COUNTERPART_AREA_2_OBS_STATUS	D	12_01_XE	IEFC	TYPE(COUNTERPART_AREA_2_OBS_STATUS) = string, length=1	Observation status for Other partner country must be a 1-character code	E	X	0	3
2	12	COUNTERPART_AREA_2_OBS_STATUS	D	12_02_NE	IEFC	COUNTERPART_AREA_2_OBS_STATUS ≠ 'Z'	Observation status for Other partner country cannot be 'Z'	E	N	0	3
2	12	COUNTERPART_AREA_2_OBS_STATUS	D	12_03_NE	IEFC	COUNTERPART_AREA_2_OBS_STATUS ≠ 'U'	Observation status for Other partner country cannot be 'U'	E	N	0	3
2	12	COUNTERPART_AREA_2_OBS_STATUS	D	12_04_NE	IEFC	COUNTERPART_AREA_2_OBS_STATUS ≠ 'O'	Observation status for Other partner country cannot be 'O'	E	N	0	3
2	12	COUNTERPART_AREA_2_OBS_STATUS	D	12_06_NE	IEFC	COUNTERPART_AREA_2_OBS_STATUS ∈ CL_OBS_STATUS	Observation status for Other partner country contains one of the possible codes listed in the code list CL_OBS_STATUS	E	N	0	3
2	12	COUNTERPART_AREA_2_OBS_STATUS	D	12_07_NE	IEFC	COUNTERPART_AREA_2_OBS_STATUS ∈ {'A', 'E', 'O'}	Observation status for Other partner country contains one of the Observation Status codes that are allowed for Other partner country, which are 'A', 'E' or 'O'	E	N	0	3
2	13	COUNTERPART_AREA_2_TYPE	D	13_01_XE	IEFC	TYPE(COUNTERPART_AREA_2_TYPE) = string, length=1, '*:allowed	Other partner country type must be a 1-character code (eventually prefixed by '_')	E	X	0	3
								E	N	0	3
2	13	COUNTERPART_AREA_2_TYPE	D	13_06_NE	IEFC	COUNTERPART_AREA_2_TYPE ∈ CL_COUNTERPART_AREA_TYPE	Other partner country type contains one of the possible codes listed in the code list CL_COUNTERPART_AREA_TYPE	E	N	0	3
2	13	COUNTERPART_AREA_2_TYPE	D	13_07_NE	IEFC	COUNTERPART_AREA_2_TYPE ∈ {'C', 'D', 'O', 'O', 'U', 'Z'}	Other partner country type contains one of the types that are allowed for Other Partner country, which are 'C', 'D', 'O', 'O', 'U' or 'Z'	E	N	0	3
2	13	COUNTERPART_AREA_2_TYPE	D	13_20_NE	IEFC	FLOW = 'M' ⇒ COUNTERPART_AREA_2_TYPE ≠ 'D'	For imports, Other partner country type cannot be 'D'	E	N	0	3
2	13	COUNTERPART_AREA_2_TYPE	D	13_21_NE	IEFC	FLOW = 'X' ⇒ COUNTERPART_AREA_2_TYPE ∉ {'O', 'C'}	For extra-Union/EFTA/Candidate countries exports : Other partner country type can be neither 'O' nor 'C'	E	N	0	3
2	13	COUNTERPART_AREA_2_TYPE	D	13_25_NE	I	FLOW = 'X' ⇒ COUNTERPART_AREA_2_TYPE = 'O'	For intra-Union exports, Other partner country type must be 'O'				
2	14	COUNTERPART_AREA_3	D	14_01_XE	IEFC	TYPE(COUNTERPART_AREA_3) = string,	Member State where the goods are located at the time of	E	X	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
						length=2	release into the customs procedure is a 2-letters string				
2	14	COUNTERPART_AREA_3	D	14_04_NE	IEFC	COUNTERPART_AREA_3 ≠ '_O'	Member State where the goods are located at the time of release into the customs procedure cannot be '_O' (if extra-Union trade it must be known otherwise _Z must be transmitted)	E	N	0	3
2	14	COUNTERPART_AREA_3	D	14_06_NE	IEFC	COUNTERPART_AREA_3 ∈ CL_GEONOM	Member State where the goods are located at the time of release into the customs procedure must be indicated as alpha-2 code (capital letters) of the Geonomenclature (CL_GEONOM). Codes of partner areas are not allowed but they do not need to be tested as country codes can be coded on only 2 characters whereas partner area codes contain more than 2 characters.	E	N	0	3
2	14	COUNTERPART_AREA_3	D	14_10_FE	IFC	COUNTERPART_AREA_3='_Z'	For intra-Union/EFTA/Candidate countries trade : the Member State where the goods are located at the time of release into the customs procedure is not applicable and must be reported as '_Z'	E	F	1	3
2	14	COUNTERPART_AREA_3	D	14_11_FE	E	COUNTERPART_AREA_3 ∈ {'_Z', '_U', 'QY', 'XI'} or (COUNTERPART_AREA_3 ∈ LIST_MS AND COUNTERPART_AREA_3 ∉ {'GB', 'XU'})	For extra-Union trade : the Member State where the goods are located at the time of release into the customs procedure must be '_Z', '_U', 'QY', 'XI' or a real country code ('GB', 'XU' are not allowed)	E	F	1	3
2	14	COUNTERPART_AREA_3	D	14_30_NE	IEFC	COUNTERPART_AREA_3 = 'QY' ⇒ CONF_STATUS = 'X'	Code 'QY' can only be used when associated to military secrecy	E	N	0	3
2	14	COUNTERPART_AREA_3	D	14_40_FE	E	STAT_PROCEDURE ∉ {'1','2','3'} ⇒ COUNTERPART_AREA_3='_Z'	For extra-Union trade : when STAT_PROCEDURE is not '1', '2' or '3', the Member State where the goods are located at the time of release into the customs procedure must be '_Z'	E	F	1	3
2	14	COUNTERPART_AREA_3	D	14_41_FE	E	CATEGORY='N' AND SOURCE='R' ⇒ COUNTERPART_AREA_3 ≠ '_Z'	For extra-Union trade : when CATEGORY is 'N' (=Standard)(which implies STAT_PROCEDURE is '1', '2' or '3') and SOURCE='R', the Member State where the goods are located at the time of release into the customs procedure cannot be '_Z'	E	F	1	3
2	15	COUNTERPART_AREA_4	D	15_01_XE	IEFC	TYPE(COUNTERPART_AREA_4) = string,	Member State where the customs declaration is lodged is a 2-	E	X	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
						length=2	letters string				
2	15	COUNTERPART_AREA_4	D	15_04_NE	IEFC	COUNTERPART_AREA_4 ≠ '_O'	Member State where the customs declaration is lodged cannot be '_O' (if extra-Union trade it must be known otherwise '_Z' must be transmitted)	E	N	0	3
2	15	COUNTERPART_AREA_4	D	15_06_NE	IEFC	COUNTERPART_AREA_4 ∈ CL_GEONOM	Member State where the customs declaration is lodged must be indicated as alpha-2 code (capital letters) of the Geonomenclature (CL_GEONOM). Codes of partner areas are not allowed but they do not need to be tested as country codes can be coded on only 2 characters whereas partner area codes contain more than 2 characters.	E	N	0	3
2	15	COUNTERPART_AREA_4	D	15_10_FE	IFC	COUNTERPART_AREA_4='_Z'	For intra-Union/EFTA/Candidate countries trade : the Member State where the customs declaration is lodged is not applicable and must be reported as '_Z'	E	F	1	3
2	15	COUNTERPART_AREA_4	D	15_11_FE	E	COUNTERPART_AREA_4 ∈ {'_Z', '_U', 'QY', 'XI'} or (COUNTERPART_AREA_4 ∈ LIST_MS AND COUNTERPART_AREA_4 ∉ {'GB', 'XU'})	For extra-Union trade : the Member State where the customs declaration is lodged must be '_Z', '_U', 'QY', 'XI' or a real country code ('GB', 'XU' are not allowed)	E	F	1	3
2	15	COUNTERPART_AREA_4	D	15_30_NE	IEFC	COUNTERPART_AREA_4 = 'QY' ⇒ CONF_STATUS = 'X'	Code 'QY' can only be used when associated to military secrecy	E	N	0	3
2	15	COUNTERPART_AREA_4	D	15_40_FE	E	STAT_PROCEDURE ∉ {'1','2','3'} ⇒ COUNTERPART_AREA_4='_Z'	For extra-Union trade : when STAT_PROCEDURE is not '1', '2' or '3', the Member State where the customs declaration is lodged must be '_Z'	E	F	1	3
2	15	COUNTERPART_AREA_4	D	15_41_FE	E	CATEGORY='N' AND SOURCE='R' ⇒ COUNTERPART_AREA_4 ≠ '_Z'	For extra-Union trade : when CATEGORY is 'N' (=Standard)(which implies STAT_PROCEDURE is '1', '2' or '3') and SOURCE='N', the Member State where the customs declaration is lodged cannot be '_Z'	E	F	1	3
2	16	COUNTERPART_AREA_5	D	16_01_XE	IEFC	TYPE(COUNTERPART_AREA_5)=string, length=2	Member State of destination / actual export is a 2-letters string	E	X	0	3
2	16	COUNTERPART_AREA_5	D	16_04_NE	IEFC	COUNTERPART_AREA_5 ≠ '_O'	Member State of destination / actual export cannot be '_U' (if extra-Union trade and concept must be known then QV must be transmitted otherwise '_Z' must be transmitted)	E	N	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
2	16	COUNTERPART_AREA_5	D	16_06_NE	IEFC	COUNTERPART_AREA_5 ∈ CL_GEONOM	Member State of destination / actual export must be indicated as alpha-2 code (capital letters) of the Geonomenclature (CL_GEONOM). Codes of partner areas are not allowed but they do not need to be tested as country codes can be coded on only 2 characters whereas partner area codes contain more than 2 characters.	E	N	0	3
2	16	COUNTERPART_AREA_5	D	16_10_FE	IFC	COUNTERPART_AREA_5='Z'	For intra-Union/EFTA/Candidate countries trade : Member State of destination / actual export is not applicable and must be reported as 'Z'	E	F	1	3
2	16	COUNTERPART_AREA_5	D	16_11_FE	E	COUNTERPART_AREA_5 ∈ {'Z', '_U', 'QV', 'QY', 'XI'} or (COUNTERPART_AREA_5 ∈ LIST_MS AND COUNTERPART_AREA_5 ∉ {'GB', 'XU'})	For extra-Union trade : the Member State of destination / actual export must be 'Z', '_U', 'QV', 'QY', 'XI' or a real country code ('GB', 'XU' are not allowed)	E	F	1	3
2	16	COUNTERPART_AREA_5	D	16_30_NE	IEFC	COUNTERPART_AREA_5 = 'QY' ⇒ CONF_STATUS = 'X'	Code 'QY' can only be used when associated to military secrecy	E	N	0	3
2	16	COUNTERPART_AREA_5	D	16_40_FE	E	STAT_PROCEDURE ∉ {'1','2','3'} ⇒ COUNTERPART_AREA_5='Z'	For extra-Union trade : when STAT_PROCEDURE is not '1', '2' or '3', the Member State of destination / actual export must be 'Z'	E	F	1	3
2	16	COUNTERPART_AREA_5	D	16_41_FE	E	CATEGORY='N' AND SOURCE='R' ⇒ COUNTERPART_AREA_5 ≠ 'Z'	For extra-Union trade : when STAT_PROCEDURE is '1', '2' or '3' and CATEGORY is 'N' (=Standard) and SOURCE='R', the Member State of destination / actual export cannot be 'Z'	E	F	1	3
2	17	STAT_PROCEDURE	D	17_01_XE	IEFC	TYPE(STAT_PROCEDURE) = string, digits only, length=1, '_*':allowed	Statistical procedure must be a 1-digit code (or '_<letter>')	E	X	0	3
2	17	STAT_PROCEDURE	D	17_04_NE	IEFC	STAT_PROCEDURE ≠ '_O'	Statistical procedure cannot be '_O'	E	N	0	3
2	17	STAT_PROCEDURE	D	17_06_NE	IEFC	STAT_PROCEDURE ∈ CL_ITGS_PROC	Statistical procedure must be a code listed in the code list CL_ITGS_PROC (all codes are allowed)	E	N	0	3
2	17	STAT_PROCEDURE	D	17_10_FE	I	STAT_PROCEDURE='Z'	For intra-Union trade : statistical procedure is not relevant and therefore must be 'Z'.	E	F	1	3
2	17	STAT_PROCEDURE	D	17_11_FE	EFC	CATEGORY='N' ⇒ STAT_PROCEDURE ∉ {'Z','_U'}	For extra-Union/EFTA/Candidate countries trade : when CATEGORY is 'N' (=Standard) the Statistical procedure is mandatory and therefore can be neither 'Z' nor '_U'	E	F	1	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
2	17	STAT_PROCEDURE	D	17_30_FE	EFC	STAT_PROCEDURE = '9' ⇒ HS2 ∈ {'03', '27', '88', '89'}	For extra-Union/EFTA/Candidate countries trade : statistical procedure 9 can only be used with goods of CN chapters '03', '27', '88', '89'. If the procedure '9' is used with other chapters then the statistical procedure is corrected.	E	F	1	3
2	17	STAT_PROCEDURE	D	17_31_FW	EFC	CONDITION#04 ⇒ STAT_PROCEDURE ∈ {'9', '_Z', '_U'}	For extra-Union/EFTA/Candidate countries trade : generally, sea-going vessels are associated to Statistical Procedure=9	W	F	1	3
2	17	STAT_PROCEDURE	D	17_32_FE	EFC	HS4='2716' ⇒ STAT_PROCEDURE ∉ {'2','3'}	For extra-Union/EFTA/Candidate countries trade : when good is of CN 2716 (electricity), Statistical Procedure can be neither 2 nor 3.	E	F	1	3
2	18	PREFERENCE	D	18_01_XE	IEFC	TYPE(PREFERENCE)=string, digits only, length=3, '_*':allowed	Preference must be a 3-digits code (or '_<letter>')	E	X	0	3
2	18	PREFERENCE	D	18_04_NE	IEFC	PREFERENCE ≠ '_O'	Preference cannot be '_O'	E	N	0	3
2	18	PREFERENCE	D	18_06_NE	IEFC	PREFERENCE ∈ CL_ITGS_PREF	Preference must be a code listed in the code list CL_ITGS_PREF (all codes are allowed)	E	N	0	3
2	18	PREFERENCE	D	18_10_CE	I	PREFERENCE='_Z'	For intra-Union trade : Preference is not relevant and therefore must be '_Z'.	E	C	0	3
2	18	PREFERENCE	D	18_11_FE	E	FLOW='X' ⇒ PREFERENCE='_Z'	For extra-Union exports : Preference must be '_Z'	E	F	1	3
2	18	PREFERENCE	D	18_12_CE	F	PREFERENCE='_Z'	For EFTA trade : Preference must be '_Z'.	E	C	0	3
2	18	PREFERENCE	D	18_13_CE	C	PREFERENCE='_Z'	For Candidate countries trade : Preference must be '_Z'.	E	C	0	3
2	18	PREFERENCE	D	18_20_FW	E	FLOW='M' AND CATEGORY='N' AND STAT_PROCEDURE='1' AND SOURCE='R' ⇒ PREFERENCE ∉ {'_Z', '_U'}	For extra-Union imports : when CATEGORY is 'N' (=Standard) and Statistical Procedure is '1', Preference should generally be given thus not equal to '_Z' or '_U'	W	F	1	3
2	19	MODE_TRANSPORT	D	19_01_XE	IEFC	TYPE(MODE_TRANSPORT) = string, digits only, length=1, '_*':allowed	Mode of transport is a 1-digit code (or '_<letter>')	E	X	0	3
2	19	MODE_TRANSPORT	D	19_04_NE	IEFC	MODE_TRANSPORT ≠ '_O'	Mode of transport cannot be '_O'	E	N	0	3
2	19	MODE_TRANSPORT	D	19_06_NE	IEFC	MODE_TRANSPORT ∈ CL_MODE_TRANSPORT	Mode of transport must be a code listed in the code list CL_MODE_TRANSPORT	E	N	0	3



CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
2	19	MODE_TRANSPORT	D	19_20_FE	EFC	CATEGORY='N' ⇒ MODE_TRANSPORT ∉ {'_U', '_Z'}	For extra-Union/EFTA/Candidate countries trade : when CATEGORY is N (standard), Mode of transport is mandatory thus can be neither _Z nor _U	E	F	1	3
2	19	MODE_TRANSPORT	D	19_30_FE	IEFC	MODE_TRANSPORT = '9' ⇒ HS2 ∈ {'86', '87', '88', '89'}	Mode of transport '9' (Own propulsion) should be used only for commodities belonging to CN chapters '86', '87', '88' or '89'	E	F	1	3
2	19	MODE_TRANSPORT	D	19_31_FE	IEFC	MODE_TRANSPORT = '7' ⇒ HS4 ∈ {'2201', '2709', '2710', '2711', '2716', '2804'}	Mode of transport '7' (Fixed transport installations) should be used only for commodities under the HS4 codes '2201', '2709', '2710', '2711', '2716', '2804'	E	F	1	3
2	19	MODE_TRANSPORT	D	19_35_FE	IEFC	HS4 = '2716' ⇒ MODE_TRANSPORT ∈ {'7', '_U', '_Z'}	Mode of transport should be '7' (Fixed transport installations) when the commodity code is '2716*'. '_Z' and '_U' also allowed as the mode of transport is in some cases optional.	E	F	1	3
2	20	CONTAINER	D	20_01_XE	IEFC	TYPE(CONTAINER) = string, digits only, length=1, '_*':allowed	Container is a 1-digit code (or '<letter>')	E	X	0	3
2	20	CONTAINER	D	20_04_NE	IEFC	CONTAINER ≠ '_O'	Container cannot be '_O'	E	N	0	3
2	20	CONTAINER	D	20_06_NE	IEFC	CONTAINER ∈ CL_ITGS_CONTAINER	Container must be a code listed in the code list CL_ITGS_CONTAINER	E	N	0	3
2	20	CONTAINER	D	20_10_CE	I	CONTAINER='_Z'	For intra-Union trade : Container must be '_Z'	E	C	0	3
2	20	CONTAINER	D	20_25_FE	EFC	MODE_TRANSPORT ∈ {'5', '7', '9'} ⇒ CONTAINER='_Z'	For extra-Union/EFTA/Candidate countries trade : when mode of transport is not erroneous and is '5' (post), '7' (fixed transport) or '9' (own propulsion): Container must be '_Z'	E	F	1	3
2	20	CONTAINER	D	20_26_FE	EFC	(MODE_TRANSPORT ∈ {'1', '2', '3', '4', '8'}) AND (CATEGORY='N') AND (REF_AREA ∉ {'CH', 'LI'}) ⇒ CONTAINER ∉ {'_Z', '_U'}	For extra-Union/EFTA/Candidate countries trade : when the following conditions are all simultaneously matched: - mode of transport is not erroneous and is '1' (sea transport), '2' (rail transport), '3' (road transport), '4' (air transport) or '8' (inland waterway transport) - Category is 'N' (=Standard) - reporting country is neither 'CH' nor 'LI' Container is mandatory and therefore can be neither '_Z' nor '_U'	E	F	1	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
2	21	MODE_TRANSPORT_NATIONALITY	D	21_01_XE	IEFC	TYPE(MODE_TRANSPORT_NATIONALITY)=string, length=2	Nationality of the means of transport is a 2-letters string	E	X	0	3
2	21	MODE_TRANSPORT_NATIONALITY	D	21_04_NE	IEFC	MODE_TRANSPORT_NATIONALITY ≠ '_O'	Nationality of the means of transport cannot be '_O'	E	N	0	3
2	21	MODE_TRANSPORT_NATIONALITY	D	21_06_NE	IEFC	MODE_TRANSPORT_NATIONALITY ∈ CL_GEONOM	Nationality of the means of transport must be indicated as alpha-2 code (capital letters) of the Geonomenclature (CL_GEONOM). Codes of partner areas are not allowed but they do not need to be tested as country codes can be coded on only 2 characters whereas partner area codes contain more than 2 characters.	E	N	0	3
2	21	MODE_TRANSPORT_NATIONALITY	D	21_10_FE	I	MODE_TRANSPORT_NATIONALITY='_Z'	For intra-Union trade : Nationality of the means of transport must be '_Z'	E	F	1	3
2	21	MODE_TRANSPORT_NATIONALITY	D	21_30_NE	EFC	MODE_TRANSPORT_NATIONALITY ∈ {'QX', 'QY', 'QZ'} ⇒ CONF_STATUS = 'X'	For extra-Union/EFTA/Candidate countries trade : codes 'QX', 'QY' and 'QZ' can only be used when associated to military secrecy	E	N	0	3
2	21	MODE_TRANSPORT_NATIONALITY	D	21_41_NE	EFC	MODE_TRANSPORT_NATIONALITY ∉ {'QP', 'QQ', 'QR', 'QS', 'XI', 'XU'}	For extra-Union/EFTA/Candidate countries trade : nationality of the means of transport cannot be 'QP', 'QQ', 'QR', 'QS', 'XI', 'XU'	E	N	0	3
2	21	MODE_TRANSPORT_NATIONALITY	D	21_45_FE	EFC	MODE_TRANSPORT ∈ {'_Z', '_U', '2', '5', '7', '9'} ⇒ MODE_TRANSPORT_NATIONALITY='_Z'	For extra-Union/EFTA/Candidate countries trade : when mode of transport is _Z, _U, 2, 5, 7 or 9 the Nationality of the means of transport must be _Z	E	F	1	3
2	22	MODE_TRANSPORT_2	D	22_01_XE	IEFC	TYPE(MODE_TRANSPORT_2) = string, digits only, length=1, '_*':allowed	Internal mode of transport is a 1-digit code (or '<letter>')	E	X	0	3
2	22	MODE_TRANSPORT_2	D	22_04_NE	IEFC	MODE_TRANSPORT_2 ≠ '_O'	Internal mode of transport cannot be '_O'	E	N	0	3
2	22	MODE_TRANSPORT_2	D	22_06_NE	IEFC	MODE_TRANSPORT_2 ∈ CL_MODE_TRANSPORT	Internal mode of transport must be a code listed in the code list CL_MODE_TRANSPORT	E	N	0	3
2	22	MODE_TRANSPORT_2	D	22_10_CE	I	MODE_TRANSPORT_2 = '_Z'	For intra-Union trade : Internal mode of transport must be '_Z'	E	C	0	3
2	22	MODE_TRANSPORT_2	D	22_12_CE	F	MODE_TRANSPORT_2 = '_Z'	For EFTA trade : Internal mode of transport must be '_Z'	E	C	0	3
2	22	MODE_TRANSPORT_2	D	22_13_CE	C	MODE_TRANSPORT_2 = '_Z'	For Candidate countries trade : Internal mode of transport	E	C	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
							must be '_Z'				
2	22	MODE_TRANSPORT_2	D	22_20_FE	E	CATEGORY='N' ⇒ MODE_TRANSPORT_2 ∉ {'_U', '_Z'}	For extra-Union trade : when CATEGORY is N (standard), Internal mode of transport is mandatory thus can be neither '_Z' nor '_U'	E	F	1	3
2	22	MODE_TRANSPORT_2	D	22_30_FE	E	MODE_TRANSPORT_2 = '9' ⇒ HS2 ∈ {'86', '87', '88', '89'}	For extra-Union trade : Internal mode of transport '9' (Own propulsion) should be used only for commodities belonging to CN chapters '86', '87', '88' or '89'	E	F	1	3
2	22	MODE_TRANSPORT_2	D	22_31_FE	E	MODE_TRANSPORT_2 = '7' ⇒ HS4 ∈ {'2201', '2709', '2710', '2711', '2716', '2804'}	For extra-Union trade : Internal mode of transport '7' (Fixed transport installations) should be used only for commodities under the HS4 codes '2201', '2709', '2710', '2711', '2716', '2804'	E	F	1	3
2	22	MODE_TRANSPORT_2	D	22_35_FE	E	HS4 = '2716' ⇒ MODE_TRANSPORT_2 ∈ {'7', '_U', '_Z'}	For extra-Union trade : Internal mode of transport should be '7' (Fixed transport installations) when the commodity code is '2716*', '_Z' and '_U' also allowed as the Internal mode of transport is in some cases optional.	E	F	1	3
2	23	NATURE_TRANS	D	23_01_XE	IEFC	TYPE(NATURE_TRANS)=string, digits only, length=2, '_*':allowed	Nature of transaction is a 2-digits code (or '_<letter>')	E	X	0	3
2	23	NATURE_TRANS	D	23_04_NE	IEFC	NATURE_TRANS ≠ '_O'	Nature of transaction cannot be '_O'	E	N	0	3
2	23	NATURE_TRANS	D	23_06_NE	IEFC	NATURE_TRANS ∈ CL_NATURE_TRANS	Nature of transaction must be a code listed in the code list CL_NATURE_TRANS	E	N	0	3
2	23	NATURE_TRANS	D	23_20_FE	I	CATEGORY='N' ⇒ NATURE_TRANS ∉ {'_U', '_Z'}	For intra-Union trade : when CATEGORY is N(standard), Nature of transaction is mandatory and therefore can be neither '_Z' nor '_U'	E	F	1	3
2	23	NATURE_TRANS	D	23_25_FW	EFC	STAT_PROCEDURE ∈ {'2','3'} ⇒ NATURE_TRANS ∈ {'40','41','42','50','51','52'}	For extra-Union/EFTA/Candidate countries trade : Nature of the transaction '40', '41', '42', '50', '51', '52' must generally be used with statistical procedure '2' or '3' (Note : this rule is not valid for intra-Union trade as statistical procedure is not provided in intra-Union trade)	W	F	1	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
2	24	CONF_STATUS	D	24_01_XA	IEFC	TYPE(CONF_STATUS) = string, length=1	Confidentiality status must be a 1-character code	A	X	0	1
2	24	CONF_STATUS	D	24_02_NA	IEFC	CONF_STATUS ≠ '_Z'	Confidentiality status cannot be '_Z'	A	N	0	1
2	24	CONF_STATUS	D	24_03_NA	IEFC	CONF_STATUS ≠ '_U'	Confidentiality status cannot be '_U'	A	N	0	1
2	24	CONF_STATUS	D	24_04_NA	IEFC	CONF_STATUS ≠ '_O'	Confidentiality status cannot be '_O'	A	N	0	1
2	24	CONF_STATUS	D	24_06_NA	IEFC	CONF_STATUS ∈ CL_CONF_STATUS	Confidentiality status must be a code listed in the code list CL_CONF_STATUS	A	N	0	1
2	24	CONF_STATUS	D	24_07_NA	IEFC	CONF_STATUS ∈ { 'F', 'C', 'X' }	Among the codes in CL_CONF_STATUS, only 'C', 'F' and 'X' are allowed for Confidentiality status	A	N	0	1
2	24	CONF_STATUS	D	24_20_FE	IEFC	CONF_STATUS='C' ⇒ STAT_VAL_CONF_STATUS='C' or QTY_NET_MASS_CONF_STATUS='C' or QTY_QSU_CONF_STATUS='C'	When Confidentiality status is set to 'C' (=Confidential), at least one of the confidentiality status for statistical value, for net mass or for supplementary quantity must be 'C' (=Confidential). The correction consists in applying confidentiality for all numerical fields (value, quantity in net mass, quantity in supplementary units).	E	F	1	3
2	24	CONF_STATUS	D	24_21_FE	IEFC	CONF_STATUS='C' ⇒ CONF_STATUS_COUNTERPART_AREA='C' OR (PRODUCT_PUBLIC_LVL < length(TARIC))	When Confidentiality status is set to 'C' (=Confidential), at least one of the following condition must be matched - confidentiality status for partner countries is set - public CN/TARIC is different from real one  The correction consists in applying maximum confidentiality i.e. on all numerical fields (value, quantity in net mass, quantity in supplementary units), on partners and, if product is not in Chapter '99', on product (CN and SITC)	E	F	1	3
2	25	PRODUCT_PUBLIC_LVL	D	25_01_XE	IEFC	TYPE(PRODUCT_PUBLIC_LVL) = string, digits only, length=1/2, '_Z':allowed	Public CN/TARIC product code level must be a 1-digit or 2-digits code or '_Z'. Correction is to apply full camouflage to Public TARIC.	E	X	0	3
2	25	PRODUCT_PUBLIC_LVL	D	25_03_NE	IEFC	PRODUCT_PUBLIC_LVL ≠ '_U'	Public CN/TARIC product code level cannot be '_U'.	E	N	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
							Correction is to apply full camouflage to Public TARIC.				
2	25	PRODUCT_PUBLIC_LVL	D	25_04_NE	IEFC	PRODUCT_PUBLIC_LVL ≠ '_O'	Public CN/TARIC product code level cannot be '_O'. Correction is to apply full camouflage to Public TARIC.	E	N	0	3
2	25	PRODUCT_PUBLIC_LVL	D	25_06_NE	IEFC	PRODUCT_PUBLIC_LVL ∈ CL_CN_PUBLIC_LEVEL	Public CN/TARIC product code level contains one of the possible codes listed in the code list CL_CN_PUBLIC_LEVEL (all codes are allowed). Correction is to apply full camouflage to Public TARIC.	E	N	0	3
2	25	PRODUCT_PUBLIC_LVL	D	25_10_CE	IEFC	CONF_STATUS ≠ 'C' ⇒ PRODUCT_PUBLIC_LVL = '_Z'	If Confidentiality status is not set to 'C' then Public CN/TARIC product level must be '_Z' (=not applicable)	E	C	0	3
2	25	PRODUCT_PUBLIC_LVL	D	25_20_CE	IEFC	CONF_STATUS = 'C' ⇒ PRODUCT_PUBLIC_LVL ≠ '_Z'	If Confidentiality status is set to 'C' then Public CN/TARIC product level cannot be '_Z' (=not applicable). Correction is to apply full camouflage to Public TARIC.	E	C	0	3
2	25	PRODUCT_PUBLIC_LVL	D	25_30_FE	IEFC	CONF_STATUS='C' ⇒ PRODUCT_PUBLIC_LVL ≤ length(TARIC)	When record is confidential : Public CN/TARIC product code level must be lower or equal to the size of the transmitted real CN product. If not then correction is to set Public CN/TARIC product code level to the size of the transmitted real TARIC product.	E	F	1	3
2	25	PRODUCT_PUBLIC_LVL	D	25_40_FE	IEFC	CONF_STATUS='C' AND HS2='98' ⇒ (PRODUCT_PUBLIC_LVL='0') OR (PRODUCT_PUBLIC_LVL ≥ length(PRODUCT))	When record is confidential : When CN product is in Chapter '98', either no camouflage is applied to it or full camouflage is applied to it. Correction is to apply full camouflage on public CN and SITC.	E	F	1	3
2	25	PRODUCT_PUBLIC_LVL	D	25_50_FE	IEFC	CONF_STATUS='C' AND HS2='99' ⇒ PRODUCT_PUBLIC_LVL ≥ length(PRODUCT)	When record is confidential : When CN product is in Chapter '99', camouflage cannot be applied to it	E	F	1	3
2	26	SITC_PUBLIC_LVL	D	26_01_XE	IEFC	TYPE(SITC_PUBLIC_LVL) = string, digits only, length=1, '_Z':allowed	Public SITC product code level must be a 1-digit code or '_Z'. Correction is to apply full camouflage to Public SITC.	E	X	0	3
2	26	SITC_PUBLIC_LVL	D	26_03_NE	IEFC	SITC_PUBLIC_LVL ≠ '_U'	Public SITC product code level cannot be '_U'. Correction is to apply full camouflage to Public SITC.	E	N	0	3
2	26	SITC_PUBLIC_LVL	D	26_04_NE	IEFC	SITC_PUBLIC_LVL ≠ '_O'	Public SITC product code level cannot be '_O'. Correction is to apply full camouflage to Public SITC.	E	N	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
2	26	SITC_PUBLIC_LVL	D	26_06_NE	IEFC	$SITC\_PUBLIC\_LVL \in CL\_SITC\_PUBLIC\_LEVEL$	Public SITC product code level contains one of the possible codes listed in the code list CL_SITC_PUBLIC_LEVEL (all codes are allowed). Correction is to apply full camouflage to Public SITC.	E	N	0	3
2	26	SITC_PUBLIC_LVL	D	26_10_CE	IEFC	$CONF\_STATUS \neq 'C' \Rightarrow SITC\_PUBLIC\_LVL = '_Z'$	If Confidentiality status is not set to 'C' then Public SITC product code level must be '_Z' (=not applicable)	E	C	0	3
2	26	SITC_PUBLIC_LVL	D	26_20_CE	IEFC	$CONF\_STATUS = 'C' \Rightarrow SITC\_PUBLIC\_LVL \neq '_Z'$	If Confidentiality status is set to 'C' then Public SITC product code level cannot be '_Z' (=not applicable). Correction is to apply full camouflage to Public SITC.	E	C	0	3
2	26	SITC_PUBLIC_LVL	D	26_30_FE	IEFC	$CONF\_STATUS = 'C' \Rightarrow SITC\_PUBLIC\_LEVEL \leq \text{length}(SITC)$	When record is confidential : Public SITC product code level must be lower or equal to the size of the transmitted real SITC product. If not then correction is to set Public SITC product code level to the size of the transmitted real SITC product.	E	F	1	3
2	26	SITC_PUBLIC_LVL	D	26_40_FE	IEFC	$CONF\_STATUS = 'C' \text{ AND } HS2 = '98' \Rightarrow (SITC\_PUBLIC\_LVL = '0') \text{ OR } (SITC\_PUBLIC\_LVL \geq \text{length}(SITC))$	When record is confidential : When CN product is in Chapter '98', either no camouflage is applied to SITC product or full camouflage is applied to it. Correction is to apply full camouflage to public CN and SITC.	E	F	1	3
2	26	SITC_PUBLIC_LVL	D	26_50_FE	IEFC	$CONF\_STATUS = 'C' \text{ AND } HS2 = '99' \Rightarrow SITC\_PUBLIC\_LVL \geq \text{length}(SITC)$	When record is confidential: SITC Product cannot be camouflaged if CN product in Chapter '99'	E	F	1	3
2	27	CONF_STATUS_COUNTERPART_AREA	D	27_01_XE	IEFC	$TYPE(CONF\_STATUS\_COUNTERPART\_AREA) = \text{string, length}=1, '_Z':\text{allowed}$	Confidentiality status for partner countries must be a 1-character code or '_Z'	E	X	0	3
2	27	CONF_STATUS_COUNTERPART_AREA	D	27_03_NE	IEFC	$CONF\_STATUS\_COUNTERPART\_AREA \neq '_U'$	Confidentiality status for partner countries cannot be '_U'	E	N	0	3
2	27	CONF_STATUS_COUNTERPART_AREA	D	27_04_NE	IEFC	$CONF\_STATUS\_COUNTERPART\_AREA \neq '_O'$	Confidentiality status for partner countries cannot be '_O'	E	N	0	3
2	27	CONF_STATUS_COUNTERPART_AREA	D	27_06_NE	IEFC	$CONF\_STATUS\_COUNTERPART\_AREA \in CL\_CONF\_STATUS$	Confidentiality status for partner countries must be a code listed in the code list CL_CONF_STATUS	E	N	0	3
2	27	CONF_STATUS_COUNTERPART_AREA	D	27_07_NE	IEFC	$CONF\_STATUS\_COUNTERPART\_AREA \in \{ 'F',$	Among the codes in CL_CONF_STATUS, only 'C', 'F' and '_Z'	E	N	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
		PART_AREA				'C', '_Z' }	are allowed for Confidentiality status for partner countries				
2	27	CONF_STATUS_COUNTERPART_AREA	D	27_10_FE	IEFC	CONF_STATUS≠'C' ⇒ CONF_STATUS_COUNTERPART_AREA='_Z'	When Confidentiality status is not set to 'C', confidentiality status for partner countries must be '_Z' (=not applicable)	E	F	1	3
2	27	CONF_STATUS_COUNTERPART_AREA	D	27_20_FE	IEFC	CONF_STATUS='C' ⇒ CONF_STATUS_COUNTERPART_AREA≠'_Z'	When Confidentiality status is set to 'C', confidentiality status for partner countries must be 'F' or 'C' (cannot be '_Z')	E	F	1	3
2	28	STAT_VAL_CONF_STATUS	D	28_01_XE	IEFC	TYPE(STAT_VAL_CONF_STATUS)=string, length=1, '_Z':allowed	Confidentiality status for statistical value must be a 1-character code or '_Z'	E	X	0	3
2	28	STAT_VAL_CONF_STATUS	D	28_03_NE	IEFC	STAT_VAL_CONF_STATUS ≠ '_U'	Confidentiality status for statistical value cannot be '_U'	E	N	0	3
2	28	STAT_VAL_CONF_STATUS	D	28_04_NE	IEFC	STAT_VAL_CONF_STATUS ≠ '_O'	Confidentiality status for statistical value cannot be '_O'	E	N	0	3
2	28	STAT_VAL_CONF_STATUS	D	28_06_NE	IEFC	STAT_VAL_CONF_STATUS ∈ CL_CONF_STATUS	Confidentiality status for statistical value contains one of the possible codes listed in the code list CL_CONF_STATUS	E	N	0	3
2	28	STAT_VAL_CONF_STATUS	D	28_07_CE	IEFC	STAT_VAL_CONF_STATUS ∈ {'F', 'C', '_Z' }	Among the codes in CL_CONF_STATUS, only 'C', 'F' and '_Z' are allowed for Confidentiality status for statistical value	E	C	0	3
2	28	STAT_VAL_CONF_STATUS	D	28_10_FE	IEFC	CONF_STATUS≠'C' ⇒ STAT_VAL_CONF_STATUS='_Z'	When Confidentiality status is not set to 'C', confidentiality status for statistical value must be '_Z' (=not applicable)	E	F	1	3
2	28	STAT_VAL_CONF_STATUS	D	28_20_FE	IEFC	CONF_STATUS='C' ⇒ STAT_VAL_CONF_STATUS≠'_Z'	When Confidentiality status is set to 'C', confidentiality status for statistical value must be 'F' or 'C' (cannot be '_Z')	E	F	1	3
2	29	QTY_NET_MASS_CONF_STATUS	D	29_01_XE	IEFC	TYPE(QTY_NET_MASS_CONF_STATUS)=string, length=1, '_Z':allowed	Confidentiality status for quantity in net mass must be a 1-character code or '_Z'	E	X	0	3
2	29	QTY_NET_MASS_CONF_STATUS	D	29_03_NE	IEFC	QTY_NET_MASS_CONF_STATUS ≠ '_U'	Confidentiality status for quantity in net mass cannot be '_U'	E	N	0	3
2	29	QTY_NET_MASS_CONF_STATUS	D	29_04_NE	IEFC	QTY_NET_MASS_CONF_STATUS ≠ '_O'	Confidentiality status for quantity in net mass cannot be '_O'	E	N	0	3
2	29	QTY_NET_MASS_CONF_STATUS	D	29_06_NE	IEFC	QTY_NET_MASS_CONF_STATUS ∈ CL_CONF_STATUS	Confidentiality status for quantity in net mass contains one of the possible codes listed in the code list CL_CONF_STATUS	E	N	0	3
2	29	QTY_NET_MASS_CONF_STATUS	D	29_07_CE	IEFC	QTY_NET_MASS_CONF_STATUS ∈ {'F', 'C', '_Z' }	Among the codes in CL_CONF_STATUS, only 'C', 'F' and '_Z' are allowed for Confidentiality status for quantity in net mass	E	C	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
		ATUS				'_Z' }	are allowed for Confidentiality status for quantity in net mass				
2	29	QTY_NET_MASS_CONF_ST ATUS	D	29_10_FE	IEFC	CONF_STATUS≠'C' ⇒ QTY_NET_MASS_CONF_STATUS='_Z'	When Confidentiality status is not set to 'C', confidentiality status for quantity in net mass must be '_Z' (=not applicable)	E	F	1	3
2	29	QTY_NET_MASS_CONF_ST ATUS	D	29_20_FE	IEFC	CONF_STATUS='C' ⇒ QTY_NET_MASS_CONF_STATUS≠'_Z'	When Confidentiality status is set to 'C', confidentiality status for quantity in net mass must be 'F' or 'C' (cannot be '_Z')	E	F	1	3
2	30	QTY_SU_CONF_STATUS	D	30_01_XE	IEFC	TYPE(QTY_SU_CONF_STATUS)=string, length=1, '_Z':allowed	Confidentiality status for quantity in supplementary unit must be a 1-character code or '_Z'	E	X	0	3
2	30	QTY_SU_CONF_STATUS	D	30_03_NE	IEFC	QTY_SU_CONF_STATUS ≠ '_U'	Confidentiality status for quantity in supplementary units cannot be '_U'	E	N	0	3
2	30	QTY_SU_CONF_STATUS	D	30_04_NE	IEFC	QTY_SU_CONF_STATUS ≠ '_O'	Confidentiality status for quantity in supplementary units cannot be '_O'	E	N	0	3
2	30	QTY_SU_CONF_STATUS	D	30_06_NE	IEFC	QTY_SU_CONF_STATUS ∈ CL_CONF_STATUS	Confidentiality status for quantity in supplementary unit contains one of the possible codes listed in the code list CL_CONF_STATUS	E	N	0	3
2	30	QTY_SU_CONF_STATUS	D	30_07_CE	IEFC	QTY_SU_CONF_STATUS ∈ { 'F', 'C', '_Z' }	Among the codes in CL_CONF_STATUS, only 'C', 'F' and '_Z' are allowed for Confidentiality status for quantity in supplementary unit	E	C	0	3
2	30	QTY_SU_CONF_STATUS	D	30_10_FE	IEFC	CONF_STATUS≠'C' ⇒ QTY_SU_CONF_STATUS='_Z'	When Confidentiality status is not set to 'C', confidentiality status for quantity in supplementary unit must be '_Z' (=not applicable)	E	F	1	3
2	30	QTY_SU_CONF_STATUS	D	30_20_FE	IEFC	CONF_STATUS='C' ⇒ QTY_SU_CONF_STATUS≠'_Z'	When Confidentiality status is set to C, confidentiality status for quantity in supplementary unit must be F or C (cannot be _Z)	E	F	1	3
2	31	STAT_VAL	M	31_01_XE	IEFC	TYPE(STAT_VAL) = Double, 'NaN':forbidden	Statistical value is a real (Double) number ('NaN' being forbidden)	E	X	0	1
2	31	STAT_VAL	M	31_02_XE	IEFC	NOT is NaN(STAT_VAL)	Statistical value cannot be 'NaN'	E	X	0	1



CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
2	31	STAT_VAL	M	31_05_NA	IEFC	STAT_VAL > 0	Statistical value must be strictly greater than 0	A	N	0	1
2	32	STAT_VAL_OBS_STATUS	D	32_01_XE	IEFC	TYPE(STAT_VAL_OBS_STATUS) = string, length=1	Observation status for statistical value must be a 1-character code	E	X	0	3
2	32	STAT_VAL_OBS_STATUS	D	32_02_NE	IEFC	STAT_VAL_OBS_STATUS ≠ '_Z'	Observation status for statistical value cannot be '_Z'	E	N	0	3
2	32	STAT_VAL_OBS_STATUS	D	32_03_NE	IEFC	STAT_VAL_OBS_STATUS ≠ '_U'	Observation status for statistical value cannot be '_U'	E	N	0	3
2	32	STAT_VAL_OBS_STATUS	D	32_04_NE	IEFC	STAT_VAL_OBS_STATUS ≠ '_O'	Observation status for statistical value cannot be '_O'	E	N	0	3
2	32	STAT_VAL_OBS_STATUS	D	32_06_NE	IEFC	STAT_VAL_OBS_STATUS ∈ CL_OBS_STATUS	Observation status for statistical value contains one of the possible codes listed in the code list CL_OBS_STATUS	E	N	0	3
2	32	STAT_VAL_OBS_STATUS	D	32_07_NE	IEFC	STAT_VAL_OBS_STATUS ∈ { 'A', 'E', 'O' }	Observation status for statistical value contains one of the Observation Status codes that are allowed for Statistical value, which are 'A' or 'E' or 'O'	E	N	0	3
2	33	QTY_NET_MASS	M	33_01_XE	IEFC	TYPE(QTY_NET_MASS) = Double, 'NaN':allowed	Quantity in net mass is a real (Double) number ('NaN' being allowed)	E	X	0	1
2	33	QTY_NET_MASS	M	33_05_CE	IEFC	(QTY_NET_MASS ≥ 0) or (isNaN(QTY_NET_MASS))	Quantity in net mass must be greater or equal to 0 (or 'NaN')	E	C	0	1
2	33	QTY_NET_MASS	M	33_10_CE	IEFC	CONDITION#07 ⇒ QTY_NET_MASS='NaN'	Quantity in net mass must be 'NaN' when the product code is not associated to a net mass	E	C	0	3
2	33	QTY_NET_MASS	M	33_15_CE	IEFC	CATEGORY='N' AND NOT(CONDITION#07) AND NOT(CONDITION#08) ⇒ NOT isNaN(QTY_NET_MASS)	Quantity in net mass cannot be 'NaN' when category is standard the product code is associated to a net mass and transmission of net mass is not optional	E	C	0	3
2	33	QTY_NET_MASS	M	33_16_CW	IEFC	CATEGORY='N' AND NOT(CONDITION#07) AND NOT(CONDITION#08) ⇒ QTY_NET_MASS≠0	Quantity in net mass cannot be 0 when category is standard the product code is associated to a net mass and transmission of net mass is not optional (even for small net masses as net mass is expressed in kg with 3 decimals)	W	C	0	3
2	34	QTY_NET_MASS_OBS_STATUS	D	34_01_XE	IEFC	TYPE(QTY_NET_MASS_OBS_STATUS) =string, length=1	Observation status for quantity in net mass must be a 1-character code	E	X	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
2	34	QTY_NET_MASS_OBS_STATUS	D	34_02_CE	IEFC	$QTY\_NET\_MASS\_OBS\_STATUS \neq 'Z'$	Observation status for quantity in net mass cannot be 'Z'	E	C	0	3
2	34	QTY_NET_MASS_OBS_STATUS	D	34_03_CE	IEFC	$QTY\_NET\_MASS\_OBS\_STATUS \neq 'U'$	Observation status for quantity in net mass cannot be 'U'	E	C	0	3
2	34	QTY_NET_MASS_OBS_STATUS	D	34_04_CE	IEFC	$QTY\_NET\_MASS\_OBS\_STATUS \neq 'O'$	Observation status for quantity in net mass cannot be 'O'	E	C	0	3
2	34	QTY_NET_MASS_OBS_STATUS	D	34_06_NE	IEFC	$QTY\_NET\_MASS\_OBS\_STATUS \in CL\_OBS\_STATUS$	Observation status for quantity in net mass contains one of the possible codes listed in the code list CL_OBS_STATUS	E	N	0	3
2	34	QTY_NET_MASS_OBS_STATUS	D	34_07_NE	IEFC	$QTY\_NET\_MASS\_OBS\_STATUS \in \{ 'A', 'E', 'O' \}$	Observation status for quantity in net mass contains one of the Observation Status codes that are allowed for Quantity in net mass, which are 'A' or 'E' or 'O'	E	N	0	3
2	34	QTY_NET_MASS_OBS_STATUS	D	34_10_CE	IEFC	$QTY\_NET\_MASS = 'NaN' \Rightarrow QTY\_NET\_MASS\_OBS\_STATUS \in \{ 'A', 'O' \}$	When quantity in net mass is not provided (i.e. = 'NaN'), only 'A' and 'O' are allowed as Observation status for quantity in net mass	E	C	0	3
2	34	QTY_NET_MASS_OBS_STATUS	D	34_11_CE	IEFC	$QTY\_NET\_MASS \neq 'NaN' \Rightarrow QTY\_NET\_MASS\_OBS\_STATUS \in \{ 'A', 'E' \}$	When quantity in net mass is provided (i.e. $\neq$ 'NaN'), only 'A' and 'E' are allowed as Observation status for quantity in net mass	E	C	0	3
2	35	QTY_SU	M	35_01_XA	IEFC	$TYPE(QTY\_SU) = Double, 'NaN':allowed$	Quantity in supplementary unit is a real (Double) number ('NaN' being allowed)	A	X	0	1
2	35	QTY_SU	M	35_05_CA	IEFC	$(QTY\_SU \geq 0)$ or $(isNaN(QTY\_SU))$	Quantity in supplementary unit must be greater or equal to 0 (or 'NaN')	A	C	0	1
2	35	QTY_SU	M	35_20_CE	IE	$length(PRODUCT)=8$ AND $CONDITION\#09 \Rightarrow isNaN(QTY\_SU)$	For intra-Union/extra-Union trade, when the CN Product code is fully supplied : quantity in supplementary unit must be 'NaN' when the CN product code is not associated to a supplementary unit	E	C	0	3
2	35	QTY_SU	M	35_21_CE	FC	$REF\_AREA \neq 'LI'$ AND $QTY\_SU\_UNIT\_MEASURE = ('Z', 'NO\_SU') \Rightarrow isNaN(QTY\_SU)$	For EFTA/Candidate Countries trade : quantity in supplementary unit must be 'NaN' when the EFTA reporting country (assuming $\neq$ LI) or Candidate country has not transmitted a supplementary unit measure	E	C	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
2	35	QTY_SU	M	35_30_CE	IE	length(PRODUCT)=8 AND CATEGORY='N' AND NOT(CONDITION#09) ⇒ NOT isNaN (QTY_SU)	For intra-Union/extra-Union trade, when the CN product code is fully supplied : quantity in supplementary unit cannot be 'NaN' when Category is N(Standard) and the CN product code is associated to a supplementary unit	E	C	0	3
2	35	QTY_SU	M	35_31_CE	FC	REF_AREA≠'LI' AND QTY_SU_UNIT_MEASURE≠ ('_Z', 'NO_SU') AND CATEGORY='N' ⇒ NOT isNaN (QTY_SU)	For EFTA/Candidate Countries trade : quantity in supplementary unit cannot be 'NaN' when Category is N(Standard) and the EFTA reporting country (assuming ≠'LI') or Candidate country has transmitted a supplementary unit measure	E	C	0	3
2	35	QTY_SU	M	35_40_CE	IE	length(PRODUCT)=8 AND CATEGORY='N' AND NOT(CONDITION#09) ⇒ QTY_SU≠0	For intra-Union/extra-Union trade, when the CN Product code is fully supplied : quantity in supplementary unit cannot be 0 when Category is 'N' (=Standard) and the CN product code is associated to a supplementary unit (even for small quantities expressed in supplementary unit as quantity in supplementary unit is expressed with 3 decimals)	E	C	0	3
2	35	QTY_SU	M	35_41_CE	FC	REF_AREA≠'LI' AND QTY_SU_UNIT_MEASURE≠ ('_Z', 'NO_SU') AND CATEGORY='N' ⇒ QTY_SU≠0	For EFTA/Candidate Countries trade : quantity in supplementary unit cannot be 0 when Category is 'N' (=Standard) and the EFTA reporting country (assuming ≠'LI') or Candidate country has transmitted a supplementary unit measure (even for small quantities expressed in supplementary unit as quantity in supplementary unit is expressed with 3 decimals)	E	C	0	3
2	35	QTY_SU	M	35_50_CE	IEFC	CATEGORY≠'N' AND length(PRODUCT)<8 ⇒ NOT isNaN (QTY_SU)	Quantity in supplementary unit must be 'NaN' when the CN product code is not fully supplied at 8 digits (which can occur only when CATEGORY is not 'N' (=Standard))	E	C	0	3
2	35	QTY_SU	M	35_60_CE	F	REF_AREA = 'LI' ⇒ NOT isNaN (QTY_SU)	For EFTA trade : Liechtenstein is exempted from collection and transmission to Eurostat of the quantity expressed in Supplementary units ; QTY_SU must be 'NaN'	E	C	0	3
2	36	QTY_SU_OBS_STATUS	D	36_01_XE	IEFC	TYPE(QTY_SU_OBS_STATUS) = string, length=1	Observation status for quantity in supplementary unit must be a 1-character code	E	X	0	3
2	36	QTY_SU_OBS_STATUS	D	36_02_CE	IEFC	QTY_SU_OBS_STATUS ≠ '_Z'	Observation status for quantity in supplementary unit cannot	E	C	0	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
							be '_Z'				
2	36	QTY_SU_OBS_STATUS	D	36_03_CE	IEFC	$QTY\_SU\_OBS\_STATUS \neq '_U'$	Observation status for quantity in supplementary unit cannot be '_U'	E	C	0	3
2	36	QTY_SU_OBS_STATUS	D	36_04_CE	IEFC	$QTY\_SU\_OBS\_STATUS \neq '_O'$	Observation status for quantity in supplementary unit cannot be '_O'	E	C	0	3
2	36	QTY_SU_OBS_STATUS	D	36_06_NE	IEFC	$QTY\_SU\_OBS\_STATUS \in CL\_OBS\_STATUS$	Observation status for quantity in supplementary unit contains one of the possible codes listed in the code list CL_OBS_STATUS	E	N	0	3
2	36	QTY_SU_OBS_STATUS	D	36_07_NE	IEFC	$QTY\_SU\_OBS\_STATUS \in \{ 'A', 'E', 'O' \}$	Observation status for quantity in supplementary unit contains one of the Observation Status codes that are allowed for Quantity in supplementary unit, which are 'A' or 'E' or 'O'	E	N	0	3
2	36	QTY_SU_OBS_STATUS	D	36_10_CE	IEFC	$NOT\ isNaN(QTY\_SU) = 'NaN' \Rightarrow QTY\_SU\_OBS\_STATUS \in \{ 'A', 'O' \}$	When quantity in supplementary unit is not provided (i.e. = 'NaN'), only 'A' and 'O' are allowed as Observation status for quantity in supplementary unit	E	C	0	3
2	36	QTY_SU_OBS_STATUS	D	36_11_CE	IEFC	$(NOT\ isNaN(QTY\_SU)) \Rightarrow QTY\_SU\_OBS\_STATUS \in \{ 'A', 'E' \}$	When quantity in supplementary unit is provided (i.e. $\neq$ 'NaN'), only 'A' and 'E' are allowed as Observation status for quantity in supplementary unit	E	C	0	3
2	37	QTY_SU_UNIT_MEASURE	D	37_01_XE	IEFC	$TYPE(QTY\_SU\_UNIT\_MEASURE) = string$	Supplementary unit code must be a string	E	X	0	3
2	37	QTY_SU_UNIT_MEASURE	D	37_02_CE	IEFC	$QTY\_SU\_UNIT\_MEASURE \neq '_U'$	Supplementary unit code cannot be '_U'	E	C	0	3
2	37	QTY_SU_UNIT_MEASURE	D	37_03_CE	IEFC	$QTY\_SU\_UNIT\_MEASURE \neq '_O'$	Supplementary unit code cannot be '_O'	E	C	0	3
2	37	QTY_SU_UNIT_MEASURE	D	37_06_NE	IEFC	$QTY\_SU\_UNIT\_MEASURE \in CL\_EBS\_UNIT\_SU$	Supplementary unit code contains one of the possible codes listed in the code list CL_EBS_UNIT_SU (which includes '_Z' but neither '_U' nor '_O')	E	N	0	3
2	37	QTY_SU_UNIT_MEASURE	D	37_20_FE	IE	$QTY\_SU\_UNIT\_MEASURE = '_Z'$	For intra-Union and extra-Union trade : supplementary unit code must be '_Z'	E	F	1	3
2	37	QTY_SU_UNIT_MEASURE	D	37_30_FE	F	$REF\_AREA = 'LI' \Rightarrow QTY\_SU\_UNIT\_MEASURE = '_Z'$	For EFTA trade : Liechtenstein is exempted from collection and transmission of quantity expressed in supplementary units. Therefore the Supplementary unit code should be transmitted as '_Z'	E	F	1	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
2	37	QTY_SU_UNIT_MEASURE	D	37_35_FE	FC	REF_AREA ≠ 'LI' ⇒ QTY_SU__UNIT_MEASURE ≠ '_Z'	For EFTA (except Liechtenstein)//Candidate countries trade : supplementary unit code cannot be '_Z' (when no supplementary unit code 'NO_SU' must be transmitted)	F	F	1	3
						<b>Global checks inherited from former Validation handbook</b>					
2	PO	Change compared to forecasted values – case of Abort		PO_03_FA	IEFC	% Change of value compared to estimated value % Change of net mass compared to estimated value	Comparison of the value and net mass with estimated value and net mass computed at the beginning of each year by using linear regression based on January-December data of the previous year. The forecasted value is calculated for the months of the previous year for each reporting country. The comparison is done by total flow for intra-Union, extra-Union and EFTA countries. All the information is kept as a warning. In addition, for the "TOTAL" chapter, if the deviation between real data and estimated data is too high then the processing is aborted. The reference 1 will contain the percentage of change compared to estimated value and reference 2 the percentage of change of net mass compared to estimated value.	A	F	1	2
2	PO	Change compared to forecasted values – case of Warning		PO_04_FW	IEFC	% Change of value compared to estimated value % Change of net mass compared to estimated value	See PO_03_FA	W	F	1	3
2	PO	Important chapter is missing – case of Abort		PO_05_FA	IEFC	Important chapter is missing	The test aimed at preventing the loading of incomplete or truncated files. The principle is: • each chapter is associated with an "expected chapter weight" : the estimated percentage of the chapter value for the flow in comparison to the total trade. This is done by flow and chapter • One customisable parameter is defined to perform the check, $\alpha$ , corresponding to the maximum allowed expected chapter weight for missing chapters • The check consists in checking that all missing chapters have an "expected chapter weight" $\leq \alpha$	A	F	1	2

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
							<p>Example: Missing Chapter   Expected chapter weight(=Forecast weight of chapter compared to total for the flow)</p> <p>03   1 %  11   2 %  14   2 %  17   3 %  19   1 %  28   2.5 %  79   2 %  85   1 %</p> <p>If the global parameter <math>\alpha</math> (maximum allowed expected chapter weight for missing chapters) is set to 2.8 %, then the program will abort as chapter 17 is expected to cover 3% and no data are found in the file.  If the parameter <math>\alpha</math> is 3.5%, it will not abort as there exist no missing chapter whose expected chapter weight is &gt; 3.5%.</p> <p>Note: This test concerns only missing chapters; it will not lead to abortion if a chapter is expected to cover 10% of trade (expected chapter weight=10%) and the chapter is present and has a real weight of for instance 3.1%.</p>				
2	PO	Important chapter is missing – case of Warning		PO_06_FW	IEFC	Important chapter is missing	See PO_05_FA	W	F	1	3
2	PO	In intra-Union trade, estimates for trade below the exemption threshold to be provided when CATEGORY=E1 or E		PO_23_FE	I	for each FLOW=f : $\sum(\text{STAT\_VALUE where CATEGORY} \in \{ E1, E \} \text{ and FLOW=f}) > 0$	For intra-Union trade : each reference period must have, for each flow, adjustments for trade below the exemption threshold, transmitted in records with CATEGORY=E1 or E	E	F	1	3
2	PO	In intra-Union trade, estimates for late and non – response to be provided when CATEGORY=E2 or E		PO_24_FW	I	for each FLOW=f : $\sum(\text{STAT\_VALUE where CATEGORY} \in \{ E2, E \} \text{ and FLOW=f}) > 0$	For intra-Union trade : each reference period must usually have, for each flow, adjustments for late and non-response (trade above the exemption threshold), transmitted in records with CATEGORY=E2 or E  Note: Most often a reporting country would have some late-	W	F	1	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
							response/non-response. This rule aims at detecting situations where no late-response/non-response is reported at all, and is thus missing in transmitted data. However, the severity of this rule is "Warning", not "Error", because there exist some legitimate cases (although it is generally not the case) where a reporting country could really have no late-response/non-response at all.				
2	PO	Too many errors for crucial variable : PRODUCT		PO_51_FE	IEFC	<p>% trade in error for the flow &gt; threshold</p> <p>where</p> <p>% trade in error for the flow = (Value of trade in error for the flow) / (Total trade value for the flow)</p>	<p>Let</p> <p>ERR(f,s) = trade value associated to errors for flow f in section s</p> <p>TOT(f) = total trade value associated to flow f</p> <p>THR(s)= acceptable threshold for errors in section s</p> <p>where</p> <p>f = flow = M(imports) or X (exports)</p> <p>s = section = PRODUCT, COUNTERPART_AREA or PREFERENCE</p> <p>If <math>ERR_i(f,s)/TOT(f) &gt; THR(s)</math></p> <p>i.e. if [=the % of trade, expressed in value, associated to errors in section s for flow f as compared to total trade value for flow f] is strictly bigger (&gt;) than an acceptable threshold rate for the section [THR(s)] then the processing will be aborted.</p> <p>The threshold rate can be customised and is currently set to:</p> <ul style="list-style-type: none"> <li>• THR(PRODUCT)=1% for the commodity</li> <li>• THR(COUNTERPART_AREA)=1% for the partner</li> <li>• THR(PREFERENCE)=5% for the preference</li> </ul> <p>Note: The current method could be replaced/completed by an over editing method or, if not, other variables could be added to the list of variables to be checked</p>	E	F	1	3

CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
2	PO	Too many errors for crucial variable : COUNTERPART_AREA		PO_52_FE	IEFC	<p>% trade in error for the flow &gt; threshold</p> <p>where</p> <p>% trade in error for the flow = (Value of trade in error for the flow) / (Total trade value for the flow)</p>	<p>Let</p> <p>ERR(f,s) = trade value associated to errors for flow f in section s</p> <p>TOT(f) = total trade value associated to flow f</p> <p>THR(s)= acceptable threshold for errors in section s</p> <p>where</p> <p>f = flow = M(imports) or X (exports)</p> <p>s = section = PRODUCT, COUNTERPART_AREA or PREFERENCE</p> <p>If <math>ERR_i(f,s)/TOT(f) &gt; THR(s)</math></p> <p>i.e. if [=the % of trade, expressed in value, associated to errors in section s for flow f as compared to total trade value for flow f] is strictly bigger (&gt;) than an acceptable threshold rate for the section [THR(s)] then the processing will be aborted.</p> <p>The threshold rate can be customised and is currently set to:</p> <ul style="list-style-type: none"> <li>• THR(PRODUCT)=1% for the commodity</li> <li>• THR(COUNTERPART_AREA)=1% for the partner</li> <li>• THR(PREFERENCE)=5% for the preference</li> </ul> <p>Note: The current method could be replaced/completed by an over editing method or, if not, other variables could be added to the list of variables to be checked</p>	E	F	1	3
2	PO	extra-Union trade only : Too many errors for crucial variable : PREFERENCE		PO_53_FE	E	<p>% trade in error for the flow &gt; threshold</p> <p>where</p> <p>% trade in error for the flow = (Value of trade in error for the flow) / (Total trade value for the flow)</p>	<p>For extra-Union trade only : Let</p> <p>ERR(f,s) = trade value associated to errors for flow f in section s</p> <p>TOT(f) = total trade value associated to flow f</p> <p>THR(s)= acceptable threshold for errors in section s</p>	E	F	1	3



CSV LEVEL	SECTION NUMBER	CONCEPT ID	CONCEPT TYPE	RULE ID	TRADE TYPE	MATHEMATICAL CONSTRAINT	RULE DESCRIPTION	ERROR SEVERITY	ERROR TYPE	VALIDATION LEVEL	VALIDATION STAGE
							<p>where</p> <p>f = flow = M(imports) or X (exports)  s = section = PRODUCT, COUNTERPART_AREA or PREFERENCE</p> <p>If <math>ERR_i(f,s)/TOT(f) &gt; THR(s)</math>  i.e. if [the % of trade, expressed in value, associated to errors in section s for flow f as compared to total trade value for flow f] is strictly bigger (&gt;) than an acceptable threshold rate for the section [THR(s)] then the processing will be aborted.</p> <p>The threshold rate can be customised and is currently set to:</p> <ul style="list-style-type: none"> <li>• THR(PRODUCT)=1% for the commodity</li> <li>• THR(COUNTERPART_AREA)=1% for the partner</li> <li>• THR(PREFERENCE)=5% for the preference</li> </ul> <p>Note: The current method could be replaced/completed by an over editing method or, if not, other variables could be added to the list of variables to be checked</p>				

CONDITION #	Mathematical Formula	Description
01	$(\text{length}(\text{HS2})=2) \text{ AND } (\text{HS2} \neq '00') \text{ AND } (\text{HS2} \neq '77') \text{ AND } (\text{HS2} \neq '98') \text{ AND } (\text{HS2} \neq '99')$	Product is in a valid chapter of CN (98 and 99 excluded) ; chapter 77 does not exist
02	$\text{HS2} = '03'$	(*) Product belongs to the " <b>Sea products</b> " category (most( ≠all) codes in chapter 03 + some other product codes e.g. seaweeds)
03	$\text{PRODUCT} \in \{ '88026011', '88026019' \}$	(*) Product belongs to the " <b>Satellites and spacecrafts</b> " category (=88026011+88026019) + list to be adapted for each EFTA country
04	$\text{PRODUCT} \in \{ '89011010', '89012010', '89013010', '89019010', '89020010', '89032210', '89032310', '89033210', '89033310', '89040010', '89040091', '89051010', '89052000', '89059010', '89061000', '89069010' \} \text{ or } ((\text{HS2}='99') \text{ and } \text{NOT}(\text{PRODUCT} \in \{ '99302700', '99312700' \}))$	(*) Product belongs to the " <b>Sea going vessel</b> " category 89011010, 89012010, 89013010, 89019010, 89020010, 89032210, 89032310, 89033210, 89033310, 89040010, 89040091, 89051010, 89052000, 89059010, 89061000, 89069010 all product codes within chapter 99 except 99302700 and 99312700
05	$\text{PRODUCT} \in \{ '88023000', '88024000' \}$	(*) Product belongs to the " <b>Aircrafts</b> " category (=88023000, 88024000)
06	$\text{HS4} = '9931'$	Product belongs to the " <b>Goods delivered to and from offshore installations</b> " category (9931* codes + real product codes in chapters ≤97 when delivered to or from offshore installations)
07	$\text{HS4} = '2716'$	<b>Product is not associated to a net mass (and therefore net mass must be zero) : 2716*</b>
08	CONDITION#04	<b>Product is associated to a net mass whose transmission is optional:</b> same list as sea going vessels (CONDITION#04)
09	$\text{NOT} ( (\text{length}(\text{trim}(\text{PRODUCT}))=8) \text{ and } (\text{trim}(\text{SUC}) \neq ''))$	(CN product level ≤ 6) or (CN product is at level 8 and is not associated to a supplementary unit)
10	$\text{HS56} \notin \{ '00', '77', '98' \}$	digits at position 5 and 6 of the Product code are one of the xx chapters allowed for '9880xx00' product codes : xx ≠ 00, 77, 98 Note: formerly (for 2021 and older reference periods), only the following values of xx were allowed : 63, 68, 69, 70, 72, 73, 76, 82, 84, 85, 86, 87, 90 or 94
11	$\text{HS4} \in \{ '9930', '9931', '9950', '9951', '9990', '9999' \}$	left(Product,4) is of one of the CN headings allowed for chapter 99 i.e. CN heading is one of the following : 9930, 9931, 9950, 9951, 9990, 9999
15	$(\text{STAT\_PROCEDURE}='9') \text{ OR } \text{CONDITION\#02} \text{ OR } \text{CONDITION\#03} \text{ OR } \text{CONDITION\#04} \text{ OR } \text{CONDITION\#05} \text{ OR } \text{CONDITION\#06}$	At least one of the following conditions is matched: • there is no customs declaration (Statistical Procedure=9) [note: this implies that the record concerns a specific movement] • the record concerns any of the following products: CONDITION#02, CONDITION#03, CONDITION#04, CONDITION#05, CONDITION#06

(\*) List or products to be adapted for each EFTA country according to its national HS6++ nomenclature  
Note: a condition can refer to a previous condition (= having a smaller ID) but not to a posterior condition (= having a bigger ID)



## Annex 9 — Special codes of Chapter 99

- **Goods delivered to vessels and aircraft:**

9930 24 00: goods from HS chapters 1 to 24;

9930 27 00: goods from HS chapter 27;

9930 99 00: goods classified elsewhere.

- **Goods delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation:**

9931 24 00: goods from HS chapters 1 to 24;

9931 27 00: goods from HS chapter 27;

9931 99 00: goods classified elsewhere.

- **Code used only in intra-Union trade for transactions whose value is less than € 1000 on the same invoice during a reference month**

9950 00 00

- **Parts for motor vehicles**

9990 87 00

- **Parts for aircraft**

9990 88 00

- **Trade under military secrecy**

9999 xx 99 (xx is the HS Chapter or 99)

- **For extra-Union trade only (\*)(\*\*) : Only where the goods code obtained from customs records is affected by the agreement of the customs authorities referred to in Article 177 of the Union Customs Code and the relevance or quality of the statistics would be affected by that agreement:**

9951 00 00

(\*) This code is also allowed for EFTA countries where provisions similar to Art 177 UCC exist in the respective EFTA country's customs legislation; for other EFTA countries this code is not allowed

(\*\*) **However** code '9951 00 00' may be transmitted to Eurostat also for Intra-Union trade, where all of the following conditions are met:

- it refers to an export;
- the data source is information provided by customs (= 'customs records');
- the customs records relate to a customs import declaration with procedure code '01'; and
- where, for the transmission of the preceding extra-Union import to Eurostat, code '9951 0000' is or was used, too.

# Glossary

Balance of Payments	The statistical system through which economic transactions occurring during specific time periods between an economy and the rest of the world can be summarised in a systematic way.
Balance sheet	Balance sheet is a summary of the financial balances where assets, liabilities and ownership equity are listed as of a specific date, such as the end of a company's financial year. A standard company balance sheet has three parts: assets, liabilities and ownership equity. The main categories of assets are usually listed first, and typically in order of liquidity. Assets are followed by the liabilities.
CIF-type value	Valuation principle when the value includes the transaction value of the goods, the value of services performed to deliver goods to the border of the exporting country and the value of the services performed to deliver the goods from the border of the exporting country to the border of the importing country.
Centralised clearance	Authorises a holder to lodge, or make available, at the customs office where an operator is established, a customs declaration for goods which are presented to customs at another customs office within the customs territory of the Union.
Combined Nomenclature	A systematic list of goods descriptions based on the Harmonised System, serving for the purposes of the Common Customs Tariff, external trade statistics, and other EU policies.
Continental shelf	Continental shelf comprises the seabed and subsoil of the submarine areas that extend beyond its territorial sea throughout the natural prolongation of its land territory to the outer edge of the continental margin, or to a distance of 200 nautical miles from the baselines from which the breadth of the territorial sea is measured where the outer edge of the continental margin does not extend up to that distance. The continental shelf can spread out beyond the exclusive economic zone of a country depending on the seabed topography.
Country of origin	The Member State or non-member country where the goods originate. Goods, which are wholly obtained or produced in a country, originate in that country. 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 they underwent processing resulting in the manufacture of a new product.
Country of consignment	The non-member country from which the goods were initially exported to the Member State in which the goods are located at the time of their release into the customs procedure, if neither a commercial transaction (e.g. sale or processing), nor a stoppage unrelated to the transport of goods has taken place in an intermediate Member State or non-member country. If such a stoppage or commercial transaction has taken place, the data must indicate the last intermediate Member State or non-member country.
Customs authorities	The authorities in Member States responsible inter alia for applying customs rules.
Customs decision	Any act by the customs authorities pertaining to the customs legislation giving a ruling on a particular case, and having legal effects on the person or persons concerned.

Customs declaration	The act whereby a person indicates, in the prescribed form and manner, a wish to place goods under a given customs procedure, with an indication, where appropriate, of any specific arrangements to be applied.
Customs procedure	The UCC provides for 3 customs procedures: <ul style="list-style-type: none"> <li>— release for free circulation,</li> <li>— special procedures,</li> <li>— export.</li> </ul>
Special procedures	The following customs procedures require an authorisation: <ul style="list-style-type: none"> <li>— transit, which must comprise external and internal transit,</li> <li>— storage, which must comprise customs warehousing and free zones,</li> <li>— specific use, which must comprise temporary admission and end-use,</li> <li>— processing, which must comprise inward and outward processing.</li> </ul>
Customs procedure codes	A system of four-digit codes, composed of a two-digit code representing the procedure requested, followed by a second two-digit code representing the previous procedure. This code is used in statistics to define the coverage of exports and imports.
Customs union	The merger of two or more customs territories with the effect that customs duties and non-tariff barriers are eliminated between the members of the union for substantially all trade, and a common customs tariff and common rules for non-tariff barriers are introduced for substantially all trade with non-member countries.
Customs warehousing	Customs procedure allowing the storage of non-Union goods without subjecting them to import duties or commercial policy measures and Union goods with a view to applying measures normally requiring the export of such goods.
Delivery terms	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.
Entry in declarants' record	Authorises the holder to lodge a customs declaration in the form of an entry into the declarant records at its premises, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarant's system when the declaration is lodged.
Economic benefits	Increased wealth or ability to satisfy needs and wants with respect to production, distribution, and consumption of goods and services.
EORI number	Economic Operator Registration and Identification number, unique in the customs territory of the Union, assigned by a customs authority in a Member State to an economic operator or to another person. The number is used as a customs identifier in all customs matters, e.g. customs declarations.
Establishment	Persons or corporations are said to be resident/established in a country when they have a centre of economic interest on the economic territory of that country. Having a centre of economic interest means that a corporation engages for an extended period (one year or more) in economic activities on this territory.
Estimates of missing intra-Union	Estimated value (and possibly quantity) of the trade below the

trade	exemption threshold and of the non/late response.
Estimates of net mass in intra-Union trade	Estimates of the net mass not collected from reporting units because of simplification provisions. The observation status of such records must be "E" in the data transmitted to Eurostat.
Estimates of statistical value in intra-Union trade	Estimates of the statistical value not collected reporting units because of simplification provisions. The observation status of such records must be "E" in the data transmitted to Eurostat.
Exclusive economic zone	The exclusive economic zone is an area beyond and adjacent to the territorial sea. The exclusive economic zone must not extend beyond 200 nautical miles from the baselines from which the breadth of the territorial sea is measured.
Export (in customs terms)	The customs procedure for taking Union goods out of the customs territory in order to ensure compliance with export restrictions.
Export duties	Customs duty payable on the export of goods, for instance export charges introduced under the common agricultural policy.
Exporter	The person on whose behalf the export declaration is made and who is the owner of the goods or has a similar right of disposal over them. Under other regulations it is the person who holds a contract with a consignee in third country and has the power for determining that the goods are to be brought to a destination outside the customs territory of the Union.
Exports (in statistical terms)	Operation/movement of goods which subtract the goods from the stock of material resources of a Member State by leaving its statistical territory. Within the context of NA, exports of goods consist of transactions (sales, barter, gifts) from residents to non-residents.
Financial intermediary	Financial intermediation is the activity in which a financial corporation (e.g. a bank) acquires financial assets and at the same time incurs liabilities on the market. The assets and liabilities of the financial intermediaries have different characteristics with respect to their maturity, scale, and risk. Financial intermediaries transform and/or repackage the funds and the like in the financial intermediation process. A corporation is a purely financial intermediary when it undertakes no other (non-financial) activities.
Financial leasing	A financial lease is an arrangement where the lessor is the legal owner of an asset but the lessee is the economic owner as the latter bears the operating risks and receives the economic benefits from using the asset in a productive activity. In return, the lessor accepts another package of risks and rewards from the lessee, in the form of repayments associated with a loan.
FOB-type value	Valuation principle when the value includes the transaction value of the goods and the value of services performed to deliver goods to the border of the exporting country.
Free zone, free warehouse	A territory or premises situated in the customs territory where import duties and commercial policy measures are suspended for non-Union goods, and Union goods can already benefit from measures requiring their export.
Goods	All movable property, including electricity.
High seas	High seas are defined as all other territories beyond exclusive economic zone (200 NM) and beyond continental shelf. The

	<p>high seas can be referred as to 'international waters', 'high seas' or 'Area' as well.</p> <p>From statistical point of view, it was recommended to consider the area in high seas which exclusive rights for exploitation was attributed to the Member State, to consider as the statistical territory of that Member State.</p>
Hire purchase	<p>A hire purchase arrangement exists when durable goods are sold to a purchaser in return for agreed future payments. The buyer takes possession of the goods immediately, though legally they remain the property of the lessor as collateral/guarantee until all agreed payments have been made by the lessee.</p>
Import duties	<p>Customs duties payable on the import of goods, autonomous tariff suspensions and tariff quotas, preferential arrangements, anti-dumping, countervailing, safeguard and retaliatory duties, as well as import charges laid down under the common agricultural policy and specific arrangements for processed agricultural products</p>
Incidental expenses	<p>The expenditure spent on the services rendered in the delivery of goods to the border of the exporting or importing country such as loading/unloading of the goods, transportation or insurance.</p>
Imports (in customs terms)	<p>Goods placed under a suspensive procedure and goods that have been released for free circulation under the inward processing drawback system.</p>
Imports (in statistical terms)	<p>Operation/movement of goods which add the goods to the stock of material resources of a Member State by entering its economic territory.</p> <p>Within the context of NA, imports of goods consist of transactions (purchases, barter, receipt of gifts) in goods from non-residents to residents.</p>
Invoice value	<p>Represents the amount actually invoiced and charged to the customer; it may/may not include incidental expenses if they represent payments made by the buyer to the seller.</p>
Member State of import	<p>Member State in which goods arrive from another Member State.</p>
Member State of consignment	<p>Partner Member State on import; the presumed Member State of export in cases where goods enter directly the Member State of import from another Member State.</p> <p>Where, before reaching the Member State of import, 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 must be taken as the last Member State where such halts or operations occurred.</p>
Member State of destination	<p>Partner Member State on export; the last Member State to which it is known, at the time of export, that the goods are to be exported.</p>
Member State of intra-Union export	<p>Member State from which goods are exported to a destination in another Member State.</p>
Merchanting	<p>Purchases of goods by a resident of the reporting economy from a non-resident and the subsequent resale of the same goods to another non-resident without the goods entering the reporting economy.</p>
Mode of transport	<p>Type of the active means of transport by which the goods reach a point (e.g. border of a Member State, place of departure etc.).</p>



National Statistical Authority (in ITGS context)	The national statistical institutes and other bodies responsible in each Member State for producing ITGS.
National Statistical Institute	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.
Nature of transaction	The different characteristics (purchase/sale, work under contract, etc.) which are deemed to be useful in distinguishing one transaction from another.
Operating (also operational) risks	According to the Basel regulations operational risk is the risk of loss resulting from inadequate or failed internal processes, people and systems, or from external events.
Operational leasing	An operational lease is an arrangement where the lessor as legal owner is also the economic owner and accepts the operating risks and receives the economic benefits from the asset by charging for the use of it, in a productive activity. The lessee only has the right to use the asset for a defined period of time.
Origin of goods	The 'economic' nationality of goods in international trade determined to calculate duties and/or equivalent charges or to apply any customs restrictions or obligations.
Outward processing	A customs procedure allowing the export of Union goods for processing abroad and the re-import of the processed products under total or partial duty relief.
Presentation customs office	The presentation customs office is the customs office responsible for the place where the goods are physically located. It is also responsible, jointly with the supervising customs office, for the supervision of operations and the release/controls of the goods.
Quality checks	Verification that data fulfil the definition and follow the defined rules.
Quality control	A mechanism and procedures for the management of the data quality such as validity and credibility checks:, assessment of the compilation methods and practices etc.
Quantity of the goods	(a) The net mass, which means the actual mass of the goods excluding all packaging. (b) The quantity in supplementary units as detailed in the CN.
Quasi-transit	Operation when goods are imported from outside the EU into the reporting economy by non-residents and subsequently exported to another Member State as well as when the goods exported from a Member State to a non-member country are cleared for export in another Member State.
Re-exportation (in customs terms)	Customs treatment of non-Union goods that are taken out of the customs territory of the EU.
Re-exports (in statistical terms)	Operation when foreign goods (goods produced in other economies and previously imported) are exported with no substantial transformation from the state in which they were previously imported.
Reference period	The time period for which statistical results are collected or calculated and to which, as a result, these values refer.
Re-imports (in statistical terms)	Operation when domestic goods (goods produced in an economy and subsequently exported) are imported from another economy and did not undergo substantial transformations there.

Register of intra and extra-Union trade operators	Register of intra and extra-Union operators contains the consignors and the consignees, and is based on : <ul style="list-style-type: none"> <li>— the lists of VAT registered taxable persons who have declared that, during the period in question, they have supplied or acquired goods to/from other Member States, provided by national tax administrations and</li> </ul> the information received from Customs authorities.
Sea products	Fishery products, minerals, salvage and other products which have not yet been landed by seagoing vessels.
Self-assessment	Authorises an operator (Authorised Economic Operator Customs Simplification / AEOC) to carry out certain customs formalities that are to be carried out by the customs authorities, to determine the amount of import and export duty payable, and to perform certain controls under customs supervision.
Simplified declaration	It allows an operator to have goods placed under a customs procedure on the basis of a simplified declaration. The benefit is related to the two-step procedure: particulars or documents can be missing at the time of release of the goods
Single Administrative Document	This is a multi-copy form which is used throughout the EU and EFTA countries for the control of imports, exports and goods in transit. The document covers the placement of any goods under any customs procedure (Export, import, transit where the new computerised transit system (NCTS) is not yet used, warehouses, temporary import, inward and outward processing, etc.) whatever the mode of transport used.
Single authorization for simplified procedures	A scheme based on single authorisation that enables economic operators to be authorised in one Member State for simplified declaration procedures and for the entry in declarants' records for all their import and export freight operations throughout the EU. This enables economic operators to centralise the accounting and payment of customs duties for all transactions in the authorising Member State, although the physical control and release of goods may take place in another Member State.
Spacecraft	Satellites and other vehicles which are able to travel outside the earth's atmosphere, used for different purposes (e.g. communications, earth observation, meteorology, navigation, planetary exploration and transportation of humans and cargo).
Specific goods or movements	Goods or movements which, by their very nature, call for specific provisions:: <ul style="list-style-type: none"> <li>— vessels and aircraft,</li> <li>— sea products,</li> <li>— goods delivered to vessels and aircraft,</li> <li>— goods to and from offshore installations,</li> <li>— spacecraft,</li> <li>— natural gas and electrical energy.</li> </ul>
Statistical business register(s)	Register(s) of all enterprises carrying on economic activities contributing to the gross domestic product of a Member State, and their local units, the legal units of which those enterprises consist, truncated enterprise groups and multinational enterprise groups and all-resident enterprise groups. The register is established for statistical purposes, as a tool for the preparation and coordination of surveys, as a source of information for the statistical analysis of the business population and its demography, for the use of administrative data, and for

	the identification and construction of statistical units.
Statistical procedure	The different characteristics which are deemed to be useful in distinguishing different types of exports and imports for statistical purposes.
Statistical territory	The territory with respect to which data are being collected.
Statistical value	The value of the goods at the time and place the goods cross the border of the exporting/importing Member State which contains solely and entirely the costs of transport and insurance performed to deliver the goods from the place of their departure to the border of the exporting/importing Member State.
Supervising customs office	This customs office has the responsibility to supervise the placing of the goods under a customs procedure. It is also the customs office where, according to Article 179 the UCC, the customs declarations are lodged and supervises the operations of the authorisation holder.
TARIC	Integrated tariff of the Union, held in a Commission database containing the EU import and export measures applicable to specific goods, such as tariff suspensions, tariff quotas, tariff preferences, anti-dumping duties, quantitative restrictions, embargoes, export.
Taxable amount	The value to be determined for taxation purposes in accordance with the VAT Directive.
Territorial enclaves	Demarcated areas of land within geographical boundaries of other countries and which are used by the government for diplomatic, military, scientific or other purposes (e.g. embassies, consulates, military bases, scientific stations, information or immigration offices, aid agencies, etc.).
Territorial sea (or territorial waters)	Every State has the right to establish the breadth of its territorial sea up to a limit not exceeding 12 nautical miles, measured from baselines determined in accordance with this Convention. This is the territory included in the EU customs territory and in this way makes part of statistical territory of the Member State.
Trade systems	ITGS data-compilation systems defined through the inclusion/exclusion of some parts of the economic territory of a country in/from the statistical territory of that country.
Transit	Operation/movements of goods when the goods are transported through the reporting economy on the way to their final destination without any halt or with a halt only inherent to the transport.
Transit between Member States	Operation/movements of Union goods when the goods are exported from one Member State to another and 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.
Union Customs Code	Regulation (EU) No 952/2013 of the European Parliament and of the Council setting the general rules and procedures applicable to goods brought into or out of the customs territory of the EU. This new code aims to facilitate trade by simplifying and computerising customs procedures and ensuring the interoperability between the IT systems of the 28 customs administrations, while ensuring a high level of safety and security at the external borders.

Union goods	<p>(i) Goods wholly obtained in the customs territory of the Union and not incorporating goods imported from countries or territories outside the customs territory of the Union.</p> <p>(ii) Goods brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation.</p> <p>(iii) Goods obtained or produced in the customs territory of the Union, either solely from goods referred to in point (ii) or from goods referred to in points (i) and (ii).</p>
VAT registration (as an entity)	<p>An entity, usually non-resident taxable person, which is obliged to register for VAT in a Member State when effectuating taxable transaction in that Member State.</p>

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# European business statistics compilers' manual for international trade in goods statistics - detailed data

The purpose of this publication is to provide the compilers of European statistics on international trade in goods (ITGS) with clarifications on how to apply the EU legal provisions. With the help of concrete examples, clear text, definitions and systematic legislative references, the Manual is meant to serve as a practical reference document for National Statistical Authorities involved in the compilation of European ITGS.

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