

Contents

Contents	3
List of figures	11
List of tables	13
Abbreviations	15
Introduction	16
1.1 What are European statistics on international trade in goods?	16
1.2 What is the purpose of this Compilers' Manual?	16
1.3 Which other documents complement this Manual?	17
1.4 History of International Trade in Goods Statistics.....	17
1.5 How to understand certain terms in the manual	19
Legal basis and institutional arrangements	21
2.1 Legal basis.....	21
2.2 Institutional arrangements	23
2.2.1 To whom legislation is addressed	23
2.2.2 Administrative structures in Member States.....	24
2.2.3 Cooperation between institutions	26
Scope	28
3.1 Statistical territory	28
3.2 ITGS link with international requirements – trade systems.....	30
3.3 Definitions	31
3.4 Scope - intra – Union trade.....	35
3.5 Scope - extra – Union trade.....	35
3.6 List of exclusions and inclusions.....	37
3.6.1 Monetary gold (excluded).....	37
3.6.2 Means of payment which are legal tender and securities (excluded)	38
3.6.3 Means of payment and securities not in circulation (included).....	38
3.6.4 Non-monetary gold (included).....	38
3.6.5 Goods for or following temporary use (excluded)	38
3.6.6 Goods moving to or from territorial enclaves (excluded).....	39
3.6.7 Goods used as carriers of customised information, including software (excluded)	42
3.6.8 Data and software downloaded from the internet (excluded)	42
3.6.9 Mass produced software or other electronic content on physical carriers (included)	42
3.6.10 Advertising materials and samples supplied free of charge (excluded).....	43
3.6.11 Goods for and after repairs (excluded)	43
3.6.12 Means of transport travelling in the course of their work, including spacecraft launchers at the time of launching (excluded)	45
3.6.13 Goods declared orally to customs authorities (excluded)	45
3.6.14 Goods released for free circulation after being subject to the customs procedures of inward processing (excluded).....	45

3.6.15 Newspapers and periodicals under subscription (excluded).....	45
3.6.16 Personal property, humanitarian aid and other similar items (excluded)	46
3.6.17 Receptacles (excluded).....	46
3.6.18 Goods in transit (excluded)	47
Special transactions	49
4.1 Processing trade	49
4.2 Sales to and purchases from private individuals	52
4.2.1 Intra-Union trade	52
4.2.2 Extra-Union trade	52
4.3 Distance sale	53
4.3.1 Data collection particularities for distance sales transactions	54
4.3.2 Use of one stop shop (OSS) VAT data for monitoring and compilation of statistics on distance sales transactions	56
4.4 Waste products	59
4.5 Goods under financial and operational lease	60
4.5.1 Financial leasing	60
4.5.2 Operational leasing	60
4.6 Call-off and consignment stock transactions	61
4.7 Industrial plant	63
4.8 Staggered consignments	64
4.9 Postal and express consignments	65
Specific goods or movements	67
5.1 Vessels and aircraft	67
5.1.1 Identification of the economic owner.....	69
5.1.2 Transactions to be recorded	72
5.1.3 Indicators and variables to be recorded in ITGS.....	74
5.1.4 Data sources	76
5.1.5 Leasing arrangements	78
5.2 Goods delivered to vessels and aircraft.....	80
5.2.1 Data sources	82
5.2.2 Problems related to allocation of partner country	82
5.2.3 Customs and VAT requirements for deliveries to vessels and aircraft.....	83
5.3 Goods delivered to and from offshore installations.....	84
5.3.1 Recording difficulties and data sources	85
5.3.2 Simplification measures and data coverage	85
5.4 Sea products.....	87
5.5 Spacecraft.....	90
5.6 Electricity and gas.....	91
5.6.1 The electricity sector business model	92
5.6.2 The gas sector business model	93
5.6.3 VAT rules for electricity and gas supplies	94
5.6.4 Data sources for recording electricity and gas	95

Data sources	99
6.1 Data sources - Intra-Union trade statistics.....	99
6.1.1 Statistical survey on intra-Union trade	99
6.1.2 Data provided by tax administration.....	100
6.1.3 Data provided by Customs.....	101
6.1.4 Data acquired via microdata exchange.....	102
6.2 Data sources - Extra-Union trade statistics	103
6.2.1 Customs declaration	103
6.2.2 Data sources in case of simplifications applied by Customs-Customs data exchange (CDE)	105
Data collection and compilation process.....	108
7.1 Data collection and compilation in intra-Union trade statistics.....	109
7.1.1 Direct data collection from economic operators	109
7.1.2 Brexit implications on statistical data collection	109
7.1.3 Reporting units responsible for providing statistical information	110
7.1.4 Role and functioning of the register of the reporting units.....	115
7.1.5 Coverage rates and simplification measures for intra-Union export	116
7.1.6 Exemption threshold	118
7.1.7 Simplification measures	119
7.1.8 Use of VAT data for statistical needs	122
7.1.9 Use of VAT recapitulative statements (VIES) data for statistical needs.....	125
7.1.10 Methodological differences between statistical survey and VAT data	126
7.1.11 Correction of data on statistical declaration	128
7.1.12 Triangular trade.....	129
7.1.12.1 Triangular trade within the context of VIES	133
7.2 Data collection - extra-Union trade statistics	134
7.2.1 Use of customs declarations data for compilation of trade statistics.....	134
7.2.2 Scope of data to be provided by Customs to NSA.....	135
7.2.3 Threshold applicable in extra-Union trade	135
7.2.3.1 Thresholds applied by Customs	135
7.2.3.2 Statistical threshold applied by NSA	136
7.2.4 Customs centralised clearance and other simplifications	137
7.2.4.1 Transitional rules for certain provisions of the UCC	139
7.2.5 Member State of extra-Union exports and imports; reporting Member State.....	141
7.2.6 Customs data verification.....	142
7.2.7 Extra-Union trade Register (EORI) — accessibility and use by NSA	143
7.3 Quasi-transit	145
7.3.1 Quasi-imports.....	147
7.3.2 Quasi-export.....	148
7.3.2.1 Problems related to data collection.	148
Data definitions.....	150
8.1 Identification number of the reporting unit or operator	150
8.1.1 Intra-Union trade statistics	150
8.1.2 Extra-Union trade statistics	151

8.2	Partner operator in the Member State of import	151
8.2.1	Structure of the VAT number	152
8.2.2	Cases where a reporting unit may be exempted to provide partner ID.....	153
8.2.3	Special situations for identification of the partner operator	153
8.3	Reference period	154
8.3.1	Intra-Union trade statistics	154
8.3.2	Extra-Union trade statistics	155
8.4	Commodity	156
8.4.1	Combined Nomenclature	156
8.4.2	TARIC	158
8.4.3	Special Combined Nomenclature codes	158
8.5	Partner Member State and countries	159
8.5.1	Geonomenclature.....	159
8.5.2	Intra-Union trade statistics	160
8.5.2.1	Member State of destination (intra-Union export)	160
8.5.2.2	Member State of consignment (intra-Union import)	160
8.5.2.3	Country of origin (intra-Union import and export)	161
8.5.3	Extra-Union trade	161
8.5.3.1	Country of last known destination (extra-Union export)	161
8.5.3.2	Country of consignment (extra-Union import)	161
8.5.3.3	Country of origin (extra-Union import)	162
8.5.4	Difficulties arising in defining correct partner Member State/country	162
8.6	Importing or exporting Member State (extra-Union trade)	163
8.6.1	Member State where the customs declaration is lodged	164
8.6.2	Member State of presumed destination	164
8.6.3	Member State of actual export.....	164
8.7	Value	165
8.7.1	Intra-Union trade statistics	165
8.7.1.1	Taxable amount and its equivalent.....	165
8.7.1.2	Statistical value	167
8.7.1.3	Currency to be used	170
8.7.1.4	Valuation of specific trade transactions.....	171
8.7.1.5	Credit notes and their impact on statistical value	172
8.7.1.6	Estimations of statistical value	173
8.7.2	Extra-Union trade statistics	173
8.7.2.1	Statistical value	173
8.7.2.2	Credit notes and their impact on statistical value	175
8.8	Invoicing currency (extra-Union trade).....	175
8.9	Quantity	176
8.10	Customs procedure	177
8.10.1	Intra-Union trade statistics	177
8.10.2	Extra-Union trade statistics	178
8.11	Statistical procedure	181
8.12	Nature of Transaction (NoT)	182

8.12.1 Transaction code 1.....	186
8.12.1.1 Transaction Code 11	187
8.12.1.2 Transaction Code 12	187
8.12.2 Transaction Code 2.....	187
8.12.3 Transaction Code 3.....	188
8.12.3.1 Transaction Code 31	189
8.12.3.2 Transaction Code 32	189
8.12.3.3 Transaction Code 33	190
8.12.3.4 Transaction Code 34	191
8.12.4 Transaction Codes 4 and 5	191
8.12.5 Transaction code 6.....	198
8.12.6 Transaction code 7.....	198
8.12.6.1 Transaction Code 71	199
8.12.6.2 Transaction Code 72	199
8.12.7 Transaction code 8.....	200
8.12.8 Transaction code 9.....	200
8.13 How to use NoT codes received via MDE	201
8.13.1 Transaction Code 11	201
8.13.2 Transaction Code 12.....	201
8.13.3 Transaction Code 2	202
8.13.4 Transaction Codes 31 and 32.....	202
8.13.5 Transaction Code 34	203
8.13.6 Transaction Codes 4 and 5.....	203
8.13.7 Transaction Code 7	203
8.13.8 Transaction Codes 8 and 9.....	203
8.14 Preferential treatment on import	205
8.15 Mode of transport.....	206
8.15.1 Intra-Union trade statistics	207
8.15.1.1 The mode of transport.....	207
8.15.2 Extra-Union trade statistics	207
8.15.2.1 The mode of transport at the border.....	208
8.15.2.2 The internal mode of transport	208
8.15.2.3 The container	208
8.16 Delivery terms	209
Confidentiality.....	211
9.1 The principle of passive confidentiality	211
9.2 Application of passive confidentiality in practice.....	212
9.3 Military goods.....	213
Detailed data transmission to Eurostat.....	215
10.1 Data transmission - general description	215
10.2 File format and structure.....	217
10.3 File content – Level 1.....	217
Section 1 – Dataset extraction date and time	218
Section 2 – Frequency.....	218

Section 3 – Reporting country	219
Section 4 – Trade type.....	219
Section 5 – Reference period	220
Section 6 – Number of records	220
Section 7 – Total statistical value for imports	221
Section 8 – Total net mass for imports	221
Section 9 – Total statistical value for exports	222
Section 10 – Total net mass for exports	222
Section 11 – Number of decimals for statistical value	223
Section 12 – Number of decimals for net mass	223
Section 13 – Number of decimals for quantity in supplementary unit.....	223
Section 14 – Multiplier for statistical value.....	224
Section 15 – Multiplier for net mass.....	224
Section 16 – Multiplier for quantity in supplementary unit	224
Section 17 – Currency for statistical value.....	225
Section 18 – Unit for net mass.....	225
Section 19 – Embargo date and time	226
10.4 File content – Level 2.....	226
Section 1 – Data source	226
Section 2 – Category	227
Section 3 – Trade flow	228
Section 4 – CN product code.....	229
Section 5 – TARIC subheading	230
Section 6 – Observation status for CN/TARIC product code.....	230
Section 7 – SITC product code.....	231
Section 8 – Partner country	231
Section 9 – Observation status for partner	234
Section 10 – Partner country type	234
Section 11 – Other partner country.....	235
Section 12 – Observation status for other partner	236
Section 13 – Other Partner country type	237
Section 14 – Member State where the goods are located at the time of release into the customs procedure (*)	238
Section 15 – Member State where the customs declaration is lodged.....	238
Section 16 – MS of destination / MS of actual export.....	239
Section 17 – Statistical procedure	239
Section 18 – Preference	240
Section 19 – Mode of transport at the BORDER	241
Section 20 – Container	242
Section 21 – Nationality of the means of transport	243
Section 22 – Internal mode of transport.....	244
Section 23 – Nature of transaction	244
Section 24 – Confidentiality status.....	245
Section 25 – Public CN/TARIC product code level.....	245
Section 26 – Public SITC product code level.....	246
Section 27 – Confidentiality status for partner countries	247
Section 28 – Confidentiality status for statistical value	247
Section 29 – Confidentiality status for quantity in net mass	248

Section 30 – Confidentiality status for quantity in supplementary unit.....	248
Section 31 – Statistical value.....	249
Section 32 – Observation status for statistical value.....	249
Section 33 – Quantity in net mass.....	250
Section 34 – Observation status for net mass.....	250
Section 35 – Quantity in supplementary unit.....	251
Section 36 – Observation status for quantity in supplementary unit.....	251
Section 37 – Supplementary unit code.....	252
10.5 Transmission deadlines.....	253
10.6 Transmission channels.....	253
10.7 Transmission of confidential data to Eurostat.....	253
10.8 Revisions.....	254
10.8.1 Transmission deadline.....	254
10.8.2 Transmission rules.....	254
10.8.3 Pre-announcement.....	254
10.9 Support to data providers.....	255
Data Quality.....	256
11.1 Quality framework.....	256
11.1.1 EBS Quality framework.....	256
11.1.2 Implementation for detailed data.....	257
11.2 Quality-related requirements.....	260
11.2.1 Legal requirements.....	260
11.2.2 Recommendations and encouragements.....	261
11.3 Data validation by Eurostat.....	261
11.3.1 Validation levels.....	261
11.3.2 Validation rules.....	263
ANNEXES.....	265
Annex 1 — Summary of the legal requirements, recommendations, encouragements and compilation rules.....	266
Legal requirements.....	266
Recommendations.....	268
Encouragements.....	270
Compilation rules.....	273
Annex 2 — Allocation of customs procedure to type of trade and statistical procedure.....	276
Import.....	277
Export.....	283
Annex 3 — Reconciliation table between ITGS and BoP statistics.....	286
Annex 4 — Contact details of the National authorities involved in ITGS.....	299
Annex 5 — Overview of ITGS_DET DSD.....	303

Annex 6 — ITGS_DET code lists.....	306
SDMX+CL_FREQ+2.0.....	306
ESTAT+CL_GEONOM+1.0.....	307
ESTAT+CL_TRADE_TYPE+1.0.....	312
SDMX+CL_DECIMALS+1.0.....	312
SDMX+CL_UNIT_MULT+1.1.....	312
IMF+CL_UNIT+1.15.....	312
ESTAT+CL_EBS_UNIT_SU+1.0.....	313
ESTAT+CL_ITGS_SOURCE+1.0.....	313
ESTAT+CL_ITGS_CATEGORY+1.0.....	314
ESTAT+CL_TRADE_FLOW+1.0.....	314
ESTAT+CL_CN2022_PRODUCT+1.0.....	315
ESTAT+CL_TARIC_SUB+1.0.....	320
ESTAT+CL_SITC4_PRODUCT+1.0.....	323
ESTAT+CL_COUNTERPART_AREA_TYPE+1.0.....	325
ESTAT+CL_ITGS_PROC+1.0.....	325
ESTAT+CL_ITGS_PREF+1.0.....	325
ESTAT+CL_MODE_TRANSPORT+1.1.....	327
ESTAT+CL_CONTAINER+1.1.....	327
ESTAT+CL_NATURE_TRANS+2.0.....	328
SDMX+CL_CONF_STATUS+1.2.....	329
Annex 7 — ITGS_DET validation rules.....	330
Annex 8 — Examples of detailed data files.....	369
Annex 9 — Special codes of Chapter 99.....	370
Glossary.....	371
Index.....	379