

Contents

Contents	3
List of figures	7
List of tables	9
Preface	10
SECTION I: INTRODUCTION.....	11
Introduction	12
History of International Trade in Goods Statistics	12
Summary of the legal requirements, recommendations, encouragements and compilation rules	15
SECTION II: GUIDELINES FOR THE IMPLEMENTATION OF THE INTRASTAT AND EXTRASTAT LEGISLATION.....	29
1. The framework.....	30
1.1 Legal basis	30
1.2 Institutional arrangements	32
1.2.1 To whom legislation is addressed.....	32
1.2.2 Administrative structures in Member States	32
1.2.3 Cooperation between institutions.....	34
1.3 Scope.....	35
1.3.1 Intra-EU trade statistics	35
1.3.2 Extra-EU trade statistics	37
1.3.3 List of exclusions and inclusions.....	40
1.3.4 Special cases for recording trade transactions	48
1.4 Statistical territory.....	59
1.5 Data sources	61
1.5.1 Intra-EU trade statistics	61
1.5.2 Extra-EU trade statistics	64
1.5.3 Data sources for specific goods or movements	65
1.6 Data collection process	68
1.6.1 Intra-EU trade statistics	68
1.6.2 Extra-EU trade statistics	80
2. The data	89
2.1 Identification number of the PSI/operator.....	89
2.1.1 Intra-EU trade statistics	89
2.1.2 Extra-EU trade statistics	89
2.2 Reference period.....	90
2.2.1 Intra-EU trade statistics	90
2.2.2 Extra-EU trade statistics	91
2.3 Commodity Code	91
2.3.1 Combined Nomenclature	91
2.3.2 TARIC	93
2.3.3 Special Combined Nomenclature codes.....	93
2.4 Partner Member State/partner country.....	95
2.4.1 Geonomenclature	95

2.4.2	Intra-EU trade statistics	96
2.4.3	Extra-EU trade	97
2.5	Importing or exporting Member State (extra-EU trade)	98
2.5.1	Member State of destination	98
2.5.2	Member State of actual export	99
2.6	Value	101
2.6.1	Intra-EU trade statistics	101
2.6.2	Extra-EU trade statistics	108
2.7	Invoicing currency (extra-EU trade)	111
2.8	Quantity	112
2.9	Customs procedure	113
2.9.1	Intra-EU trade statistics	113
2.9.2	Extra-EU trade statistics	114
2.10	Statistical procedure	116
2.10.1	Intra-EU trade statistics	116
2.10.2	Extra-EU trade statistics	116
2.11	Nature of Transaction	117
2.12	Preferential treatment on import	128
2.13	Mode of transport	129
2.13.1	Intra-EU trade statistics	129
2.13.2	Extra-EU trade statistics	130
2.14	Region	132
2.14.1	Intra-EU trade statistics	132
2.14.2	Extra-EU trade statistics	133
2.15	Delivery terms	133
3.	Specific goods or movements	135
3.1	Industrial plant	135
3.2	Staggered consignments	136
3.3	Vessels and aircraft	137
3.3.1	Tools to identify the economic owner	138
3.3.2	Transactions and variables to be recorded	141
3.3.3	Data sources	145
3.3.4	Leasing arrangements	147
3.4	Motor vehicle and aircraft parts	149
3.5	Goods delivered to vessels and aircraft	149
3.5.1	Data sources	151
3.6	Goods delivered to and from offshore installations	153
3.6.1	Recording difficulties and data sources	154
3.7	Sea products	157
3.8	Spacecraft	159
3.9	Electricity and gas	160
3.9.1	The electricity sector business model	161
3.9.2	The gas sector business model	162
3.9.3	VAT rules for electricity and gas supplies	163
3.9.4	Data sources for recording electricity and gas	163
3.10	Military goods	166
4.	Particular trade flows	168

4.1	Goods in transit	168
4.1.1	Intra-EU trade statistics — Goods in simple circulation	168
4.1.2	Extra-EU trade statistics	169
4.2	Triangular trade	169
4.2.1	Triangular trade within the context of VIES	172
4.3	Quasi-transit	173
5	Thresholds within the Intrastat system	178
5.1	Exemption threshold	179
5.1.1	How to calculate the exemption threshold	179
5.2	Simplification threshold	180
5.3	Individual transaction threshold	181
6	Threshold applicable in extra-EU trade	182
6.1	Statistical threshold applied by NSA	182
6.2	Thresholds applied by Customs	183
7	Quality	184
7.1	Asymmetries	185
8	Confidentiality	186
8.1	The principle of passive confidentiality	186
8.2	Application of passive confidentiality in practice	187
8.3	Transmission of confidential data to Eurostat	188
9	Data transmission	189
9.1	Doc MET 400	189
9.2	Aggregated data	189
9.3	Detailed data	190
9.3.1	Transmission of revised data	192
9.4	Trade by business characteristics	193
9.5	Trade broken down by invoicing currency	194
	SECTION III: METHODS AND PRACTICES FOR ENSURING DATA QUALITY	195
10	Intra-EU estimates for trade below the exemption threshold	196
10.1	Introduction	196
10.2	Overview of the different methods	196
10.2.1	Steps for estimating below threshold trade (BTT)	196
10.2.2	Flow charts	197
10.2.3	Prerequisites	200
10.2.4	Availability and quality of data sources	200
10.2.5	Methodological alignments of VAT data	200
10.3	Estimation methods	201
10.3.1	Step 0 – Identification of the below threshold traders	201
10.3.2	Step 1 – Estimation of the total BTT value	201
10.3.3	Step 2 – Allocation of the BTT value by product and partner country	205
10.3.4	Step 3 – Estimation of net mass and supplementary quantity	212
11	Quality check list	213
11.1	Introduction	213

11.2 Quality check list	214
12. Tools for reconciliation	222
12.1 Introduction	222
12.2 Background	222
12.2.1 Legal basis.....	222
12.2.2 Recommendation and encouragement.....	223
12.2.3 UN IMTS 2010: Cross-country data comparability	223
12.2.4 Data sources constraints	223
12.3 How to conduct a reconciliation exercise	224
12.3.1 Step prior the exercise: selecting the asymmetry to be investigated	224
12.3.2 Conducting a reconciliation exercise	225
12.4 Causes of asymmetries and possible solutions	229
12.4.1 Quasi-transit	229
12.4.2 Triangular trade	230
12.4.3 Repair versus processing	230
12.4.4 Processing trade valuation	230
12.4.5 Goods with embedded services.....	231
12.4.6 Non appropriate estimation or compilation method	231
12.4.7 Product misclassification	232
12.4.8 Simplified product reporting	232
12.4.9 Simplified partner reporting.....	234
12.4.10 Trade below the exemption threshold.....	234
12.4.11 CIF/FOB valuation	234
12.4.12 Time lag	234
12.4.13 Exchange rates.....	235
ANNEXES	236
Annex 1 — Contact details of the National authorities involved in ITGS	237
Annex 2 — Allocation of customs procedure to type of trade and statistical procedure	241
A. General remarks	241
B. Instructions for the use of this annex	241
C. SAD Box 37 — 1 st subdivision	241
D. SAD Box 1 — 1 st subdivision	242
E. Additional procedure D. E. 1/11 (SAD box 37 — 2 nd subdivision).....	243
F. Legend to the tables.....	244
G. Allocation table for Imports/Arrivals.....	245
H. Allocation table for Exports/Dispatches.....	250
Annex 3 — Reconciliation table between ITGS and BoP statistics.....	253
Annex 4 — List of Extrastat Data Elements	266
Acronyms and abbreviations	270
Glossary	271
INDEX	279