

Extra-EU exports of goods include goods which leave the [statistical territory](#) of the [European Union](#) for a non-EU country after being placed:

- under the customs procedure for export (final export, re-export following inward processing, etc.) in the originating Member State or following transfer to another Member State where customs procedures are carried out; or
- under the customs procedure for outward processing (usually goods destined to be processed for subsequent re import).

Intra-EU exports of goods (or **dispatches**) from a given Member State include goods destined for another Member State which:

- are in free circulation; or
- have been placed in the given Member State, under the customs procedures for inward processing or, until April 2016, for processing under customs control.

In [national accounts](#) exports consist of transactions in goods and services (sales, barter, gifts or grants) from [residents](#) to non-residents:

- An export of a good occurs when there is a change of ownership from a resident to a non-resident. Also smuggled goods must be included in exports.
- Change of ownership does not necessarily imply that the good in question physically crosses the frontier. If goods cross the border due to *financial leasing* , as *deliveries between affiliates of the same enterprise* or for *significant processing to order or repair* national accounts impute a change of ownership even though in legal terms no change of ownership takes place.
- Export of services consist of all services rendered by residents to non-residents. In national accounts any direct purchases by non-residents in the [economic territory](#) of a country are recorded as exports of services; therefore all expenditure by foreign tourists in the economic territory of a country is considered as part of the exports of services of that country. Also international flows of illegal services must be included.
- The [updated version of the System of National Accounts \(SNA 2008\)](#) applies the principle of change in ownership universally; national accounts record goods sent abroad for/after processing to order as exports. Only the processing fee is recorded as an export of service of the economic territory where the processor is resident and as an import of service of the economic territory where the ordering party is resident.

Analogously, the national accounts' transactions in goods and services from non-residents to [residents](#) are **imports**

Related concepts

- [Import](#)

Statistical data

- [International trade in goods](#)
- [Balance of payments statistics](#)
- [National accounts and GDP](#)

Source

- Eurostat: [ESA 2010](#) paras 3.158-3.170
- United Nations: [System of National Accounts \(SNA\) 2008](#)