

Commission Regulation (EC) No 1982/2004 of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92

CHAPTER 4

SIMPLIFICATION WITHIN INTRASTAT

Article 13

1 Member States shall calculate their thresholds for the year following the current calendar year on the basis of the latest available results for their trade with other Member States over a period of at least 12 months. The provisions adopted at the start of a year shall apply for the whole year.

2 The value of the trade of a party responsible for providing information is considered to be above the thresholds:

- a when the value of trade with other Member States during the previous year exceeds the applicable thresholds, or
- b when the cumulative value of trade with other Member States since the beginning of the year of application exceeds the applicable thresholds. In that case, information shall be provided from the month in which thresholds are exceeded.

3 Parties responsible for providing information according to the simplified rules of Article 10(4)(c) of Regulation (EC) No 638/2004 shall use the code 9950 00 00 for reporting the residual products.

[^{F1}3a Member States applying the thresholds in accordance with the simplified rules of Article 10(4) of Regulation (EC) No 638/2004 shall ensure that the value of the trade of the parties benefiting from the simplification shall amount to a maximum of 6 % of the value of their total trade.]

4 For individual transactions whose value is less than EUR 200, the parties responsible for providing information may report the following simplified information:

- the product code 9950 00 00,
- the partner Member State,
- the value of the goods.

National authorities:

- a may refuse or limit application of this simplification if they consider that the aim of maintaining a satisfactory quality of statistical information overrides the desirability of reducing the reporting burden;
- b may require parties responsible for providing information to ask in advance to be allowed to make use of the simplification.

Textual Amendments

- F1** Inserted by [Commission Regulation \(EU\) No 96/2010 of 4 February 2010 amending Regulation \(EC\) No 1982/2004 implementing Regulation \(EC\) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States, as regards](#)

Changes to legislation: There are outstanding changes not yet made to Commission Regulation (EC) No 1982/2004. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.

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There are outstanding changes not yet made to Commission Regulation (EC) No 1982/2004. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Art. 13(1) word substituted by [S.I. 2019/47 reg. 5\(1\)\(f\)\(i\)](#)
- Art. 13(1) words omitted by [S.I. 2019/47 reg. 5\(1\)\(f\)\(iii\)](#)
- Art. 13(1) words substituted by [S.I. 2019/47 reg. 4\(5\)](#)
- Art. 13(1) words substituted by [S.I. 2019/47 reg. 5\(1\)\(f\)\(ii\)](#)
- Art. 13(3) revoked by [S.I. 2019/47 reg. 4\(2\)](#)
- Art. 13(3a) revoked by [S.I. 2019/47 reg. 4\(2\)](#)
- Art. 13(4) sum substituted by [S.I. 2019/47 reg. 5\(1\)\(h\)](#)
- Art. 13(4) words revoked by [S.I. 2019/47 reg. 4\(2\)](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Art. 8(3)(a) revoked by [S.I. 2019/47 reg. 4\(2\)](#)
- Art. 8(3)(b) words omitted by [S.I. 2019/47 reg. 5\(1\)\(c\)](#)
- Art. 9(3) inserted by [S.I. 2019/47 reg. 4\(4\)](#)
- Art. 13(2)(a) word inserted by [S.I. 2019/47 reg. 5\(1\)\(g\)\(i\)](#)
- Art. 13(2)(a) words omitted by [S.I. 2019/47 reg. 5\(1\)\(g\)\(ii\)](#)
- Art. 13(2)(b) word inserted by [S.I. 2019/47 reg. 5\(1\)\(g\)\(i\)](#)
- Art. 13(2)(b) words omitted by [S.I. 2019/47 reg. 5\(1\)\(g\)\(ii\)](#)
- Art. 17(1)(c) words inserted by [S.I. 2019/47 reg. 5\(1\)\(k\)](#)
- Art. 17(2)(a) words substituted by [S.I. 2019/47 reg. 5\(1\)\(l\)](#)
- Art. 17(2)(b) words substituted by [S.I. 2019/47 reg. 5\(1\)\(l\)](#)
- Art. 17(2)(b) words substituted by [S.I. 2019/47 reg. 5\(1\)\(m\)](#)
- Art. 19(1)(b) word substituted by [S.I. 2019/47 reg. 5\(1\)\(p\)](#)
- Art. 20(1)(a) words inserted by [S.I. 2019/47 reg. 5\(1\)\(r\)](#)
- Art. 21(1)(b) words substituted by [S.I. 2019/47 reg. 5\(1\)\(u\)](#)
- Art. 22(3)(b) word substituted by [S.I. 2019/47 reg. 5\(1\)\(y\)](#)