

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 1

### GENERAL PROVISIONS

#### *Article 1*

##### **Subject matter**

This Regulation sets up the necessary measures for implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council.

#### *Article 2*

##### **Excluded goods**

The goods listed in Annex I to this Regulation shall be excluded from statistics relating to the trading of goods between Member States to be transmitted to the Commission (Eurostat).

#### *Article 3*

##### **Period of reference**

1 Member States may adapt the period of reference for Community goods on which VAT becomes chargeable on intra-Community acquisitions according to Article 6(2) of Regulation (EC) No 638/2004.

The reference period may then be defined as the calendar month during which the chargeable event occurs.

2 Member States may adapt the period of reference where the Customs declaration is used in support of the information according to Article 6(2) of Regulation (EC) No 638/2004.

The reference period may then be defined as the calendar month during which the declaration is accepted by Customs.

**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.

[View outstanding changes](#)

**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\(1\)\(y\)](#)