

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 5

### RULES CONCERNING SPECIFIC GOODS AND MOVEMENTS

#### *Article 14*

In addition to the provisions of the Regulation (EC) No 638/2004, specific goods and movements shall be subject to the rules set out in this Chapter for data to be transmitted to the Commission (Eurostat).

#### *Article 15*

##### **Industrial plant**

- 1 For the purpose of this Article:
  - a ‘industrial plant’ is a combination of machines, apparatus, appliances, equipment, instruments and materials which together make up large-scale, stationary units producing goods or providing services;
  - b ‘component part’ means a delivery for an industrial plant which is made up of goods which all belong to the same chapter of the CN.
- 2 Statistics on trade between Member States may cover only dispatches and arrivals of component parts used for the construction of industrial plants or the re-use of industrial plants.
- 3 Member States applying paragraph 2 may apply the following particular provisions on condition that the overall statistical value of a given industrial plant exceeds 3 million EUR, unless they are complete industrial plants for re-use:
  - a The commodity codes shall be composed as follows:
    - the first four digits shall be 9880,
    - the fifth and the sixth digits shall correspond to the CN chapter to which the goods of the component part belong,
    - the seventh and the eighth digits shall be 0.
  - b The quantity shall be optional.

#### *Article 16*

##### **Staggered consignments**

- 1 For the purpose of this Article ‘staggered consignments’ means the delivery of components of a complete item in an unassembled or disassembled state which are shipped during more than one reference period for commercial or transport-related reasons.

[<sup>F12</sup> The reference period for arrivals or dispatches of staggered consignments may be adjusted so that data are reported only once, in the month when the last consignment is received or dispatched.]

---

**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](#)

---

### Textual Amendments

- F1** Substituted 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 the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.](#)

## *[F1]* Article 17

### Vessels and aircraft

- 1 For the purposes of this Article:
  - a 'vessel' means vessels considered as seagoing in accordance with CN Chapter 89, tugs, warships and floating structures;
  - b 'aircraft' means aeroplanes falling within CN codes 8802 30 and 8802 40;
  - c 'economic ownership' means the right of a taxable person to claim the benefits associated with the use of a vessel or aircraft in the course of an economic activity by virtue of accepting the associated risks.
- 2 Statistics relating to the trading of goods between Member States on vessels and aircraft shall cover only the following dispatches and arrivals:
  - a the transfer of economic ownership of a vessel or aircraft from a taxable person established in another Member State to a taxable person established in the reporting Member State. This transaction shall be treated as an arrival;
  - b the transfer of economic ownership of a vessel or aircraft from a taxable person established in the reporting Member State to a taxable person established in another Member State. This transaction shall be treated as a dispatch. Where the vessel or aircraft is new the dispatch is recorded in the Member State of construction;
  - c the arrivals and dispatches of vessels or aircraft before or following processing under contract as defined in Annex III, footnote 2.
- 3 Member States shall apply the following specific provisions on statistics relating to the trading of goods between Member States on vessels and aircraft:
  - a the quantity shall be expressed in number of items and any other supplementary units laid down in the CN, for vessels, and in net mass and supplementary units, for aircraft;
  - b the statistical value shall be the total amount that would be invoiced – transport and insurance costs excluded – in the event of sale or purchase of the whole vessel or aircraft;
  - c the partner Member State shall be:
    - (i) the Member State where the taxable person transferring the economic ownership of the vessel or aircraft is established, on arrival, or the taxable person to whom the economic ownership of the vessel or aircraft is transferred, on dispatch, for the movements referred to in paragraphs 2(a) and (b);
    - (ii) the Member State of construction, on arrival in the case of new vessels or aircraft;
    - (iii) the Member State where the taxable person who exercises economic ownership of the vessel or aircraft is established, on arrival, or the Member

---

**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](#)

---

State undertaking the processing under contract, on dispatch, for movements referred to in paragraph 2(c);

- d the reference period for arrivals and dispatches referred to in paragraphs 2(a) and (b) shall be the month when the transfer of economic ownership takes place.

4 At the request of the national authorities, the authorities responsible for managing the ships and aircraft registers shall provide all the information available to identify a change of economic ownership of a vessel or aircraft between taxable persons established in Member States of arrival and dispatch.]

#### Textual Amendments

- F1** Substituted 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 the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.](#)

### Article 18

#### Motor vehicle and aircraft parts

Member States may apply simplified national provisions for motor vehicle and aircraft parts, provided that they keep the Commission (Eurostat) informed on their particular practice before application.

### Article 19

#### Goods delivered to vessels and aircraft

- 1 For the purposes of this Article:
- a 'delivery of goods to vessels and aircraft' means the delivery of products for the crew and passengers, and for the operation of the engines, machines and other equipment of vessels or aircraft;
  - <sup>[F1]</sup>b a vessel or aircraft shall be deemed to belong to the Member State where the taxable person who exercises economic ownership of the vessel or aircraft as defined in Article 17(1)(c) is established.]
- 2 Statistics relating to the trading of goods between Member States shall cover only dispatches of goods delivered on the territory of the reporting Member State to vessels and aircraft belonging to another Member State. Dispatches shall cover all goods defined in Article 3(2)(a) and (b) of Regulation (EC) No 638/2004.
- 3 Member States shall use the following commodity codes for goods delivered to vessels and aircraft:
- 9930 24 00 goods from CN chapters 1 to 24,
  - <sup>[X1]</sup>9930 27 00 goods from CN chapter 27,]
  - 9930 99 00: goods classified elsewhere.

The transmission of data on the quantity is optional. However, the data on net mass shall be transmitted on goods belonging to chapter 27.

---

**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

---

In addition, the simplified partner country code ‘QR’ may be used.

#### Editorial Information

- X1** Substituted by [Corrigendum to 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 \(Official Journal of the European Union L 343 of 19 November 2004\).](#)

#### Textual Amendments

- F1** Substituted 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 the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.](#)

### *[<sup>F1</sup>Article 20*

#### **Goods delivered to and from offshore installations**

- 1 For the purposes of this Article:
  - a ‘offshore installation’ means equipment and devices installed and stationary in the sea outside the statistical territory of any Member State;
  - b ‘goods delivered to offshore installations’ means the delivery of products for the crew and for the operation of engines, machines and other equipment of offshore installation;
  - c ‘goods obtained from or produced by offshore installations’ means products extracted from the seabed or subsoil, or manufactured by the offshore installation.
- 2 Statistics relating to the trading of goods between Member States shall record:
  - a an arrival, where goods are delivered from:
    - (i) another Member State to an offshore installation established in an area where the reporting Member State has exclusive rights to exploit that seabed or subsoil;
    - (ii) an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil to the reporting Member State;
    - (iii) an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil to an offshore installation in an area where the receiving Member State has exclusive rights to exploit that seabed or subsoil;
  - b a dispatch, where goods are delivered to:
    - (i) another Member State from an offshore installation established in an area where the reporting Member State has exclusive rights to exploit that seabed or subsoil;
    - (ii) an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil from the reporting Member State;

---

**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](#)

---

- (iii) an offshore installation established in an area where another Member State has exclusive rights to exploit that seabed or subsoil from an offshore installation established in an area where the dispatching Member State has exclusive rights to exploit that seabed or subsoil.

3 Member States shall use the following commodity codes for goods delivered to offshore installations:

- 9931 24 00: goods from CN chapters 1 to 24,
- 9931 27 00: goods from CN chapter 27,
- 9931 99 00: goods classified elsewhere.

For those deliveries, except for goods belonging to CN chapter 27, the transmission of data on quantity is optional and the simplified partner Member State code ‘QV’ may be used.]

#### Textual Amendments

- F1** Substituted 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 the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.](#)

### *[<sup>F1</sup>Article 21*

#### **Sea products**

- 1 For the purposes of this Article:
- a ‘sea products’ means fishery products, minerals, salvage and all other products which have not yet been landed by seagoing vessels;
  - b a vessel shall be deemed to belong to the Member State where the taxable person who exercises the economic ownership of the vessel defined in Article 17(1)(c) is established.
- 2 Statistics relating to the trading of goods between Member States on sea products shall cover the following arrivals and dispatches:
- a the landing of sea products in the reporting Member State’s ports, or their acquisition by vessels belonging to the reporting Member State from vessels belonging to another Member State. These transactions shall be treated as arrivals;
  - b the landing of sea products in another Member State’s ports from a vessel belonging to the reporting Member State, or their acquisition by vessels belonging to another Member State from vessels belonging to the reporting Member State. These transactions shall be treated as dispatches.
- 3 On arrival, the partner Member State shall be a Member State where the taxable person who exercises the economic ownership of the vessel, which is carrying out the capturing, is established and, on dispatch, another Member State where the sea products are landed or where the taxable person who exercises the economic ownership of the vessel, acquiring the sea products, is established.

**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

4 Provided that there is no conflict with other acts of Union law, national authorities shall have access to all available data sources that they may need to apply this Article, in addition to those of the Intrastat system or customs declaration.]

#### Textual Amendments

**F1** Substituted 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 the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.](#)

### [<sup>F1</sup>Article 22

#### Spacecraft

- 1 For the purposes of this Article:
  - a ‘spacecraft’ means vehicles which are able to travel outside the earth’s atmosphere;
  - b ‘economic ownership’ means the right of a taxable person to claim the benefits associated with the use of a spacecraft in the course of an economic activity by virtue of accepting the associated risks.
- 2 The launching of a spacecraft for which economic ownership has been transferred between two taxable persons established in different Member States shall be recorded:
  - a as a dispatch in the Member State of construction of the finished spacecraft;
  - b as an arrival in the Member State where the new owner is established.
- 3 The following specific provisions shall apply to the statistics referred to in paragraph 2:
  - a the data on the statistical value shall be defined as the value of the spacecraft, excluding transport and insurance costs;
  - b the data on the partner Member State shall be the Member State of construction of the finished spacecraft, on arrival, and the Member State where the new owner is established, on dispatch.
- 4 Provided that there is no conflict with other acts of Union law, national authorities shall have access to all available data sources that they may need to apply this Article, in addition to those of the Intrastat system or customs declarations.]

#### Textual Amendments

**F1** Substituted 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 the simplification threshold, trade by business characteristics, specific goods and movements and nature of transaction codes.](#)

---

**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](#)

---

## Article 23

### [<sup>F2</sup>Electricity and gas]

[<sup>F21</sup> Statistics relating to the trading of goods between Member States shall cover dispatches and arrivals of electricity and natural gas.

2 Provided that there is no conflict with other Community legislation, national authorities shall have access to all available additional data sources other than those of the Intrastat System or the Single Administrative Document for customs or fiscal purposes which they may need to transmit data referred to in paragraph 1 to the Commission (Eurostat). National authorities may require that information is provided directly by operators established in the reporting Member State which own or operate the national transmission network for electricity or natural gas.]

3 The statistical value transmitted to the Commission (Eurostat) may be based on estimates. Member States have to inform the Commission (Eurostat) on the methodology used for the estimate before application.

#### Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 1915/2005 of 24 November 2005 amending Regulation \(EC\) No 1982/2004 with regard to the simplification of the recording of the quantity and specifications on particular movements of goods.](#)

## Article 24

### Military goods

1 Statistics relating to the trading of goods between Member States shall cover dispatches and arrivals of goods intended for military use.

2 Member States may transmit less detailed information than indicated in Article 9(1) points (b) to (h) of Regulation (EC) No 638/2004 when the information falls under military secrecy in compliance with the definitions in force in the Member States. However, as a minimum, data on the total monthly statistical value of the dispatches and arrivals shall be transmitted to the Commission (Eurostat).

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