

Regulation (EC) No 638/2004 of the European Parliament and of the Council
of 31 March 2004 on Community statistics relating to the trading of goods
between Member States and repealing Council Regulation (EEC) No 3330/91

F1 Article 6

Reference period

The reference period for the information to be provided in accordance with Article 5 shall be:

- (a) the calendar month of dispatch or arrival of the goods;
- (b) the calendar month during which the chargeable event occurs for the Community goods on which VAT becomes chargeable on intra-Community acquisitions and supplies; or
- (c) the calendar month during which the declaration is accepted by customs where the customs declaration is used as data sources.]

Textual Amendments

- F1** Substituted by [Regulation \(EU\) No 659/2014](#) of the European Parliament and of the Council of 15 May 2014 amending Regulation (EC) No 638/2004 on Community statistics relating to trading of goods between Member States as regards conferring delegated and implementing powers on the Commission for the adoption of certain measures, the communication of information by the customs administration, the exchange of confidential data between Member States and the definition of statistical value.

Changes to legislation:

There are outstanding changes not yet made to Regulation (EC) No 638/2004 of the European Parliament and of the Council. 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

- Annex para. 1(a) word substituted by [S.I. 2019/47 reg. 3\(2\)\(b\)](#)
- Annex para. 3(b) words omitted by [S.I. 2019/47 reg. 3\(2\)\(e\)](#)
- Annex para. 8 words omitted by virtue of [S.I. 2019/47, reg. 3\(2\)\(f\)](#) (as inserted) by [S.I. 2020/1624 reg. 8\(3\)](#)
- Annex para. 1(a) words substituted by [S.I. 2019/47 reg. 3\(2\)\(a\)](#)
- Annex para. 2(b) words substituted by [S.I. 2019/47 reg. 3\(2\)\(c\)](#)
- Annex para. 3(a) words substituted by [S.I. 2019/47 reg. 3\(2\)\(d\)](#)
- Art. 2(c) words substituted by [S.I. 2019/47 reg. 3\(1\)\(b\)\(i\)](#)
- Art. 2(d) words substituted by [S.I. 2019/47 reg. 3\(1\)\(b\)\(ii\)](#)
- Art. 2(e) words substituted by [S.I. 2019/47 reg. 3\(1\)\(b\)\(iii\)](#)
- Art. 2(f) words substituted by [S.I. 2019/47 reg. 3\(1\)\(b\)\(iv\)](#)
- Art. 2(g) revoked by [S.I. 2019/47 reg. 2\(2\)](#)
- Art. 6(b)(c) revoked by [S.I. 2019/47 reg. 2\(2\)](#)
- Art. 7(1)(a) words inserted by [S.I. 2019/47 reg. 3\(1\)\(h\)\(i\)](#)
- Art. 7(1)(a) words inserted by [S.I. 2019/47 reg. 3\(1\)\(h\)\(iii\)](#)
- Art. 7(1)(a) words omitted by [S.I. 2019/47 reg. 3\(1\)\(h\)\(ii\)](#)
- Art. 7(1)(a) words omitted by [S.I. 2019/47 reg. 3\(1\)\(h\)\(iv\)](#)
- Art. 7(1)(b) words inserted by [S.I. 2019/47 reg. 3\(1\)\(i\)\(ii\)](#)
- Art. 7(1)(b) words omitted by [S.I. 2019/47 reg. 3\(1\)\(i\)\(iii\)](#)
- Art. 7(1)(b) words substituted by [S.I. 2019/47 reg. 3\(1\)\(i\)\(i\)](#)
- Art. 9(1)(a) words inserted by [S.I. 2019/47 reg. 3\(1\)\(k\)\(i\)](#)
- Art. 9(1)(a) words omitted by [S.I. 2019/47 reg. 3\(1\)\(k\)\(ii\)](#)
- Art. 9(1)(d) words substituted by [S.I. 2019/47 reg. 3\(1\)\(l\)](#)
- Art. 9(2)(a) words substituted by [S.I. 2019/47 reg. 3\(1\)\(m\)](#)