# 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

## 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

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to 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[(1)] and in particular Articles 3(4) and (5), 6(2), 8(2), 9, 10, 12 and 13(3) thereof,

Whereas:

(1) Statistics relating to the trading of goods between Member States are based on the Regulation (EC) No 638/2004 of the European Parliament and of the Council which reconsiders the statistical provisions with a view to improving transparency and facilitating comprehension and which is adapted to meet current data requirements. Particular implementation arrangements are assigned to the Commission in accordance with Article 14(2) of the said Regulation. Therefore it is necessary to adopt a new Commission Regulation which should refer in a restrictive manner to the assigned responsibility and specify the implementing provisions. Commission Regulations (EC) No 1901/2000 of 7 September 2000 laying down certain provisions for the implementation of Council Regulation (EEC) No 3330/91 on the statistics relating to the trading of goods between Member States[(2)] and (EEC) No 3590/92 of 11 December 1992 concerning the statistical information media for statistics on trade between Member States[(3)] should therefore be repealed.

(2) For methodological reasons a number of types of goods and movements should be exempted. It is necessary to draw up a comprehensive list of those goods to be excluded from the statistics to be sent to the Commission (Eurostat).

(3) Goods are to be included in trade statistics at the time when they enter or leave the statistical territory of a country. However, special arrangements are needed when data collection takes account of fiscal and customs procedures.

(4) A link between value added tax information and Intrastat declarations should be maintained in order to check the quality of the collected information. It is appropriate

to determine the information to be transmitted by the national tax administration to the national authorities responsible for statistics.

(5) Common definitions and concepts should apply to data collected within the Intrastat system in order to facilitate a harmonised application of the system.

(6) With a view to transparency and equal treatment of the companies, harmonised and accurate provisions should be applied for the setting up of thresholds.

(7) Appropriate provisions have to be determined for some specific goods and movements in order to ensure that the necessary information is collected in a harmonised way.

(8) Common and appropriate timetables as well as provisions on adjustments and revisions have to be included in order to satisfy users' needs for timely and comparable figures.

(9) A regular assessment of the system is planned in order to improve the data quality and ensure the transparency of the functioning of the system.

(10) The measures provided for in this Regulation are in accordance with the opinion of the Committee on the statistics relating to the trading of goods between Member States,

HAS ADOPTED THIS REGULATION:

## 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.

## CHAPTER 2

## COMMUNICATION OF INFORMATION BY THE TAX ADMINISTRATION

### *Article 4*

1 The parties responsible for providing the information for the Intrastat System have the obligation to prove, at the request of the national authority, the correctness of the provided statistical information.

2 The obligation according to paragraph 1 is limited to data which the provider of statistical information has to deliver to the competent tax administration in connection with his or her intra-Community movements of goods.

### *Article 5*

1 The tax administration responsible in each Member State shall provide to the national authorities the following information in order to identify the persons who have declared goods for fiscal purposes:

a full name of the natural or legal person;

b full address including post code;

c identification number according to Article 9(1)(a) of Regulation (EC) No 638/2004.

2 The tax administration responsible in each Member State shall provide to the national authorities for each natural or legal person in accordance with Directive 77/388/EEC[(4)]:

a the taxable amount of intra-Community acquisitions and deliveries of goods;

b the tax period.

### *Article 6*

The additional information referred to in Article 8(2)(b) of Regulation (EC) No 638/2004 concerns at least the national VIES data (VAT Information Exchange System data).

## CHAPTER 3

## COLLECTION OF INTRASTAT INFORMATION

### *Article 7*

**Partner Member State and country of origin**

The partner Member States and where collected, the country of origin shall be reported according to the version of the nomenclature of countries and territories in force.

*Article 8*

**Value of the goods**

1 The value of the goods shall be the taxable amount which is the value to be determined for taxation purposes in accordance with Directive 77/388/EEC.

For products subject to duties, the amount of these duties shall be excluded.

Whenever the taxable amount does not have to be declared for taxation purposes, a positive value has to be reported which shall correspond to the invoice value, excluding VAT, or, failing this, to an amount which would have been invoiced in the event of any sale or purchase.

In the case of processing, the value to be collected, with a view to and following such operations, shall be the total amount which would be invoiced in case of sale or purchase.

2 Additionally, Member States may also collect the statistical value of the goods, as defined in the Annex to Regulation (EC) No 638/2004, from part of the providers of information whose trade shall amount to a maximum of 70 % of the relevant Member State's total trade expressed in value.

3 The value of the goods defined in paragraphs 1 and 2 shall be expressed in the national currency. The exchange rate to be applied shall be:

a the rate of exchange applicable for determining the taxable amount for taxation purposes, when this is established; or

b the official rate of exchange at the time of completing the declaration or that applicable to calculating the value for customs purposes, in the absence of any special provisions decided by the Member States.

*Article 9*

**Quantity of the goods**

1 The net mass shall be given in kilograms. However, the specification of net mass for the subheadings of the Combined Nomenclature hereinafter referred to as 'CN' as established by Council Regulation (EEC) No 2658/87[(5)] set out in Annex II to this Regulation shall not be requested from the parties responsible for providing information.

2 The supplementary units shall be mentioned in accordance with the information set out in Council Regulation (EEC) No 2658/87, opposite the subheadings concerned, the list of which is published in Part I 'Preliminary provisions' of the said Regulation.

*Article 10*

**Nature of transaction**

The nature of transaction shall be reported according to the codes specified in the list of Annex III to this Regulation. Member States shall apply the codes of column A or a combination of the code numbers in column A and their subdivisions in column B indicated in this list.

*Article 11*

**Delivery terms**

Member States which collect the delivery terms according to Article 9(2)(d) of Regulation (EC) No 638/2004 may use the codes specified in Annex IV to this Regulation.

*Article 12*

**Mode of transport**

Member States which collect the mode of transport according to Article 9(2)(e) of Regulation (EC) No 638/2004 may use the codes specified in Annex V to this Regulation.

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.

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.

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.

2 Member States shall transmit data on arrivals or dispatches of staggered consignments only once, in the month that the last consignment arrives or is dispatched.

*Article 17*

### Vessels and aircraft

1 For the purposes of this Article:

a ‘vessel’ means a vessel used for sea transport, referred to in Additional Notes 1 and 2 of Chapter 89 of the CN, and warships;

b ‘aircraft’ means aeroplanes falling within CN code 8802 for civilian use, provided they are used by an airline, or for military use;

c ‘ownership of a vessel or aircraft’ means the fact of a natural or legal person’s registration as owner of a vessel or an aircraft.

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 ownership of a vessel or aircraft, from a natural or legal person established in another Member State to a natural or legal person established in the reporting Member State. This transaction shall be treated as an arrival;

b the transfer of ownership of a vessel or aircraft from a natural or legal person established in the reporting Member State to a natural or legal person established in another Member State. This transaction shall be treated as a dispatch.

If the vessel or aircraft is new the dispatch is recorded in the Member State of construction;

c the dispatches and arrivals of vessels or aircraft pending or following processing under contract as defined in Annex III, footnote (e).

3 Member States shall apply the following specific provisions on statistics relating to the trading of goods between Member States:

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 which would be invoiced -transport and insurance costs being excluded - in case of sale or purchase of the whole vessel or aircraft;

c the partner Member State for the reporting Member State shall be:

— the Member State of construction, on arrival in the case of new vessel or aircraft constructed in the European Union,

— in the other cases the partner Member State shall be the Member State where the natural or legal person transferring the ownership of the vessel or aircraft is established, on arrival, or the natural or legal person to whom the ownership of the vessel or aircraft is transferred, on dispatch.

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

4 Provided that there is no conflict with other national or Community legislation, national authorities responsible for Intrastat shall have access to 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 apply this Article.

*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;

b vessels or aircraft shall be deemed to belong to the Member State in which the vessel or aircraft is registered.

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,

— 9930 27 00 goods from CN chapters 1 to 24,

— 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.

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

*Article 20*

**Offshore installations**

1 For the purposes of this Article:

a ‘offshore installation’ means the equipment and devices installed and stationary in the sea outside the statistical territory of any given country;

b these offshore installations shall be deemed to belong to that Member State in which the natural or legal person responsible for their commercial use is established.

2 Statistics relating to the trading of goods between Member States shall cover dispatches and arrivals of goods delivered to and from these offshore installations.

3 Member States shall use the following commodity codes for goods destined for the operators of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation:

— 9931 24 00: goods from the CN chapters 1 to 24,

— 9931 27 00: goods from the CN Chapter 27,

— 9931 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.

The simplified partner country code ‘QV’ may be used.

*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 sea going vessels;

b sea products shall be deemed to belong to that Member State where the vessel, which is carrying out the capturing, is registered.

2 Statistics relating to the trading of goods between Member States shall cover the following dispatches and arrivals:

a arrivals when sea products are landed in the reporting Member State’s ports or acquired by vessels registered in the reporting Member State from a vessel registered in another Member State;

b dispatches when sea products are landed in another Member State’s ports or acquired by vessels registered in another Member State from a vessel registered in the reporting Member State.

3 The partner Member State shall be, on arrival, the Member State where the vessel, which is carrying out the capturing, is registered and, on dispatch, the Member State where the sea product is landed or the vessel acquiring the sea product is registered.

4 Provided that there is no conflict with other national or Community legislation, national authorities responsible for Intrastat shall have access to 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 apply this Article.

*Article 22*

**Spacecraft**

1 For the purposes of this Article, ‘spacecraft’ means vehicles which are able to travel outside the earth’s atmosphere.

2 Statistics relating to the trading of goods between Member States shall cover the following dispatches and arrivals of spacecraft:

a the dispatch or arrival of a spacecraft pending or following processing under contract as defined in Annex III footnote (e) to this Regulation;

b the launching into space of a spacecraft which was the subject of a transfer of ownership between two natural or legal persons established in different Member States is to be considered:

(i) as a dispatch in the Member State of construction of the finished spacecraft,

(ii) 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(b):

a the data on the statistical value shall be defined as the value of the spacecraft ex-works in accordance with the delivery terms specified in Annex IV to this Regulation.

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 national or Community legislation, national authorities responsible for Intrastat shall have access to 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 apply this Article.

*Article 23*

**Electricity**

1 Statistics relating to the trading of goods between Member States shall cover dispatches and arrivals of electricity.

2 Provided that there is no conflict with other national or Community legislation, national authorities responsible for Intrastat shall have access to 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 on the trading of electricity between Member States to the Commission (Eurostat).

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.

*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).

CHAPTER 6

**DATA TRANSMISSION TO EUROSTAT**

*Article 25*

1 Aggregated results referred to in Article 12(1)(a) of Regulation (EC) No 638/2004 are defined, for each flow, as the total value of the trade with other Member States. In addition, Member States belonging to the euro area shall provide a breakdown of their trade outside the euro area by products according to Sections of the Standard International Trade Classification, Revision 3.

2 Member States shall take all necessary measures to ensure that the collection of trade data from companies above the threshold of 97 % is exhaustive.

3 Adjustments made in application of Article 12 of Regulation (EC) No 638/2004 shall be transmitted to Eurostat with at least a breakdown by partner country and commodity code at two digit level of the CN.

4 As regards the statistical value of the goods, Member States shall estimate this value, where not collected.

5 Member States having adapted the reference period according to Article 3(1) shall ensure that monthly results are transmitted to the Commission (Eurostat), using estimates if necessary, when the reference period for fiscal purposes does not correspond with a calendar month.

6 Member States shall transmit data declared confidential to the Commission (Eurostat) so that they may be published at least under the original first two-digits of the CN code if the confidentiality is thereby assured.

7 When monthly results already transmitted to the Commission (Eurostat) are subject to revisions, Member States shall transmit revised results no later than in the month following the availability of revised data.

## CHAPTER 7

## QUALITY REPORT

### *Article 26*

1 Member States shall supply the Commission (Eurostat) no later than 10 months following the calendar year with a quality report containing all information that it requests to assess the quality of the data transmitted.

2 The quality report aims at covering quality of statistics with reference to the following dimensions:

— relevance of statistical concepts,
— accuracy of estimates,
— timeliness in transmission of results to the Commission (Eurostat),
— accessibility and clarity of the information,
— comparability of statistics,
— coherence,
— completeness.

3 The quality indicators are defined in Annex VI to this Regulation.

## CHAPTER 8

## FINAL PROVISIONS

### *Article 27*

Regulation (EC) No 1901/2000 and Regulation (EEC) No 3590/92 are hereby repealed with effect from 1 January 2005.

*Article 28*

This Regulation shall enter into force on the twentieth day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2005.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 November 2004.

*For the Commission*

Joaquín ALMUNIA

*Member of the Commission*

## ANNEX I

List of goods excluded from statistics relating to the trading of goods between Member States to be transmitted to the Commission (Eurostat)

(a) means of payment which are legal tender and securities

(b) monetary gold

(c) emergency aid for disaster areas

(d) goods benefiting from diplomatic, consular or similar immunity

(e) goods for and following temporary use, provided all the following conditions are met:

1. no processing is planned or made
2. the expected duration of the temporary use is not longer than 24 months
3. the dispatch/arrival has not to be declared as a delivery/acquisition for VAT purposes

(f) goods used as carriers of information such as floppy disks, computer tapes, films, plans, audio and videotapes, CD-ROMs with stored computer software, where developed to order for a particular client or where they are not subject of a commercial transaction, as well as complements for a previous delivery e.g. updates for which the consignee is not invoiced.

(g) provided that they are not the subject of a commercial transaction:

1. advertising material
2. commercial samples

(h) goods for and after repair and the associated replacement parts. A repair entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding or enhancements but does not change the nature of the goods in any way

(i) goods dispatched to national armed forces stationed outside the statistical territory and goods received from another Member State which had been conveyed outside the statistical territory by the national armed forces, as well as goods acquired or disposed of on the statistical territory of a Member State by the armed forces of another Member State which are stationed there

(j) spacecraft launchers, on dispatch and on arrival pending launching into space, and at the time of launching into space

(k) sales of new means of transport by natural or legal persons liable to VAT to private individuals from other Member States

## ANNEX II

List of CN subheadings referred to Article 9(1)

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7103 91 00
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7106 10 00
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7108 11 00
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7110 11 00
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7116 10 00
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9006 53 10
9006 53 90
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9202 10 10
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9202 90 80
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9204 20 00
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9205 10 00
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9207 90 10
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ANNEX III

CODING OF THE NATURE OF TRANSACTION

| A | | B | |
|---|---|---|---|
| 1. | Transactions involving actual or intended transfer of ownership against compensation (financial or | 1.<br>2. | Outright/purchase/sale[b]<br>Supply for sale on approval or after trial, for consignment or with the intermediation of a commission agent |

| | | | |
|---|---|---|---|
| | otherwise) (except the transactions listed under 2, 7 and 8)[abc] | 3.<br>4.<br>5. | Barter trade (compensation in kind)<br>Purchases by private individuals<br>Financial leasing (hire-purchase)[c] |
| 2. | Return of goods after registration of the original transaction under code 1[d]; replacement of goods free of charge[d] | 1.<br>2.<br>3. | Return of goods<br>Replacement for returned goods<br>Replacement (e.g. under warranty) for goods not being returned |
| 3. | Transactions (not temporary) involving transfer of ownership but without compensation (financial or other) | 1.<br><br><br>2.<br><br>3.<br><br>4. | Goods delivered under aid programmes operated or financed partly or wholly by the European Community<br>Other general government aid deliveries<br>Other aid deliveries (individuals, non-governmental organisations)<br>Others |
| 4. | Operations with a view to processing under contract[e] (except those recorded under 7) | | |
| 5. | Operations following processing under contract[e] (except those recorded under 7) | | |
| 6. | Particular transactions coded for national purposes[f] | | |
| 7. | Operations under joint defence projects or other joint intergovernmental production programs | | |
| 8. | Supply of building materials and equipment for works that are part of a general construction or engineering contract[g] | | |
| 9. | Other transactions | | |

**a** This item covers most dispatches and arrivals, i.e. transactions in respect of which:
— ownership is transferred from resident to non-resident, and
— payment or compensation in kind is or will be made.
It should be noted that this also applies to goods sent between related enterprises or from/to central distribution depots, even if no immediate payment is made.

**b** Including spare parts and other replacements made against payment.

**c** Including financial leasing: the lease instalments are calculated in such a way as to cover all or virtually all of the value of the goods. The risks and rewards of ownership are transferred to the lessee. At the end of the contract the lessee becomes the legal owner of the goods.

| | |
|---|---|
| **d** | Return and replacement dispatches of goods originally recorded under items 3 to 9 of column A should be registered under the corresponding items. |
| **e** | Processing covers operations (transformation, construction, assembling, enhancement, renovation…) with the objective of producing a new or really improved item. This does not necessarily involve a change in the product classification. Processing activities on a processor's own account are not covered by this item and should be registered under item 1 of column A.<br>Goods for or following processing have to be recorded as arrivals and dispatches.<br>However, a repair should not be recorded under this position. A repair entails the restoration of goods to their original function or condition. The objective of the operation is simply to maintain the goods in working order; this may involve some rebuilding or enhancements but does not change the nature of the goods in anyway.<br>Goods for and after repair are excluded from statistics relating to the trading of goods between Member States to be transmitted to the Commission (Eurostat) (see Annex I (h)). |
| **f** | Transactions recorded under this position could be: transactions not involving transfer of ownership e.g. repair, hire, loan, operational leasing and other temporary uses less than two years, except processing under contract (delivery or return). Transactions recorded with this code shall not be transmitted to the Commission (Eurostat). |
| **g** | The transactions recorded under item 8 of column A involve only goods which are not separately invoiced, but for which a single invoice covers the total value of the works. Where this is not the case, the transactions should be recorded under item 1. |

## ANNEX IV

## CODING OF DELIVERY TERMS

| **Incoterm Code** | **Meaning**<br>**Incoterm ICC/ECE Geneva** | **Place to be indicated, when required** |
|---|---|---|
| EXW | ex-works | location of works |
| FCA | free carrier | agreed place |
| FAS | free alongside ship | agreed port of loading |
| FOB | free on board | agreed port of loading |
| CFR | cost and freight (C&F) | agreed port of destination |
| CIF | cost, insurance and freight | agreed port of destination |
| CPT | carriage paid to | agreed place of destination |
| CIP | carriage and insurance paid to | agreed place of destination |
| DAF | delivered at frontier | agreed place of delivery at frontier |
| DES | delivered ex-ship | agreed port of destination |
| DEQ | delivered ex-quay | after customs clearance, agreed port |
| DDU | delivered duty unpaid | agreed place of destination in arriving country |

Additional information (when required):
1. place located in the territory of the Member State concerned
2. place located in another Member State
3. other (place located outside the Community)

| | | |
|---|---|---|
| DDP | delivered duty paid | agreed place of delivery in arriving country |
| XXX | delivery terms other than the above | precise statement of terms specified in the contract |

Additional information (when required):
1. place located in the territory of the Member State concerned
2. place located in another Member State
3. other (place located outside the Community)

ANNEX V

CODING OF MODE OF TRANSPORT

| **Code** | **Title** |
|---|---|
| 1 | Sea transport |
| 2 | Rail transport |
| 3 | Road transport |
| 4 | Air transport |
| 5 | Postal consignment |
| 7 | Fixed transport installations |
| 8 | Inland waterway transport |
| 9 | Own propulsion |

ANNEX VI

Quality indicators

The information on the quality of the data provided by the Member States shall be based on a common set of quality indicators and the necessary descriptive metadata.

1. **Relevance** of statistical concepts means that the data meet users' needs.

2. **Accuracy** is one of the main needs of users. It can be assessed by indicators made up as follows:

(a) *Thresholds*

(i) member States shall report the levels of current threshold.

(ii) in order to monitor the levels at which thresholds have been set, Member States shall report:

— the coverage rate (%), expressed in terms of value, of trade above the exemption threshold.

(iii) in order to monitor the impact of the thresholds, Member States shall report:

— the method of adjustment used to estimate trade below the thresholds,
— the share (%) of estimated trade below the thresholds.

(b) *Non-response*

In order to assess the level of non-response, Member States shall report:
— the method of adjustment used to estimate missing trade,
— the share (%) of values estimated for missing trade.

(c) *Statistical value*

In order to assess the impact of calculating the statistical value, Member States shall report:
— the methodology used to calculate the statistical value,
— the quantitative impact of calculating the statistical value.

(d) *Revisions*

In order to assess the impact of the revisions procedures, Member States shall report:
— a description of the revision policy,
— the change (%) of the total trade value between the first results and the last available results.

(e) *Confidentiality*

In order to assess the impact of confidential trade, Member States shall report:
— a description of confidentiality rules,
— the share (%) of confidential trade expressed in value terms,
— the number of product codes within the CN affected by confidentiality.

(f) *Other links to accuracy*

Other indicators are useful for assessing the quality of data, so Member States shall include the following in the quality report:
— description of control procedures,
— monthly average number of lines in the declarations,
— number of PSIs (Providers of Statistical Information),
— % of electronic declarations,
— % of values declared electronically.

3. **Timeliness** shall be assessed by Eurostat by calculating the average time between the end of the reference month and transmission of the data to Eurostat, as follows:

— annual average delay (+ X days) or advance (– Y days) in the transmission of aggregate results, in calendar days, with reference to the legal deadline.
— annual average delay (+ X days) or advance (– Y days) in the transmission of detailed results, in calendar days, with reference to the legal deadline.

4. **Accessibility** to users gives value to statistical data, which is increased if the data are readily available in formats required by users. **Clarity** of the data available depends on the assistance provided in using and interpreting the statistics and on the available comments and analysis of results.

Consequently, Member States shall include in the quality report the media used to disseminate external trade statistics and references to further information that can assist the users of the statistics (e.g. methodological information, previous or similar publications, etc.).

5. **Comparability** aims at measuring the impact of differences in applied statistical concepts and definitions when statistics are compared between geographical areas, non-geographical domains, or reference periods.

The use of differing concepts and definitions in Member States may affect comparability in foreign trade statistics (comparability over space).

To evaluate the impact, Member States shall report mirror exercises conducted by them and the investigation of asymmetry carried out if the mirror effect becomes significant.

Comparability over time is another important aspect of quality. Member States shall report any changes to definitions, coverage or methods that will have an impact on continuity.

6. **Coherence** is defined by how well sets of statistics can be used together. Apart from External Trade Statistics, information on external trade can be found in National Accounts, Business Statistics and Balance of Payments.

In this context, Member States shall report any information concerning the coherence of foreign trade statistics and statistics originating from other sources.

7. **Completeness** refers to the fact that the themes for which statistics are available reflect the needs and the priorities expressed by users of the European Statistical System.

(**1**) OJ L 102, 7.4.2004, p. 1.

(**2**) OJ L 228, 8.9.2000, p. 28. Regulation as last amended by Regulation (EC) 2207/2003 (OJ L 330, 18.12.2003, p. 15).

(**3**) OJ L 364, 12.12.1992, p. 32.

(**4**) OJ L 145, 13.6.1977, p. 1. Directive as last amended by Directive 2004/66/EC (OJ L 168, 1.5.2004, p. 35).

(**5**) OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 1558/2004 (OJ L 283, 2.9.2004, p. 7).