

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 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.

[^{F12} Additionally, Member States may also collect the statistical value of the goods, as defined in the Annex to Regulation (EC) No 638/2004.]

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.

Textual Amendments

- F1** Substituted by [Commission Regulation \(EU\) No 1093/2013 of 4 November 2013 amending Regulation \(EC\) No 638/2004 of the European Parliament and of the Council and Commission Regulation \(EC\) No 1982/2004 as regards the simplification within the Intrastat system and the collection of Intrastat information.](#)

Status: Point in time view as at 31/01/2020.

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)

[^{F2}Article 9

Quantity of the goods

1 The net mass shall be given in kilograms. However, where there is a supplementary unit mentioned according to paragraph 2, it is not mandatory to request the specification of net mass from the parties responsible for providing information.

2 The supplementary units shall be mentioned in accordance with the information set out in the Combined Nomenclature hereinafter referred to as ‘CN’ as established by Council Regulation (EEC) No 2658/87⁽¹⁾ opposite the subheadings concerned, the list of which is published in Part I ‘Preliminary provisions’ of the said Regulation.]

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 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.

[^{F3}Member States may collect code numbers for national purposes in column B provided that only the code numbers of column A are transmitted to the Commission.]

Textual Amendments

- F3** Inserted 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 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.

Status: Point in time view as at 31/01/2020.

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)

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.

Status: Point in time view as at 31/01/2020.

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)

- (1) [^{F2}OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 493/2005 (OJ L 82, 31.3.2005, p. 1).]

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.

Status:

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